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May 15, 2018

By eFiling

Ms. Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

Re: Trans-Allegheny Interstate Line Company
Electronic Informational Filing of 2018 Formula Rate Annual Update
Docket No. ER07-562-000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2018 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update"). The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2017 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2018 Rate Year to become effective on June 1, 2018 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

¹ *Trans-Allegheny Interstate Line Co.*, 119 FERC ¶ 61,219 at P 59 (2007) ("May 31 Order").

² *Trans-Allegheny Interstate Line Co.*, 124 FERC ¶ 61,075 (2008).

³ The "Rate Year" begins on June 1 of a given calendar year and continues through May 31 of the subsequent calendar year.

TrAILCo's tariff on file with the Commission specifies that:

- b. On or before May 15 of each year, TrAILCo shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and post such Annual Update on PJM's Internet website via link to the Transmission Services page or a similar successor page. The Annual Update, which shall show separately the transmission revenue requirement for each TrAILCo facility listed in Schedule 12 - Appendix as subject to these procedures, shall also be provided to FERC in an informational filing.
- c. If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.⁴

The Annual Update attached hereto and submitted to PJM Interconnection, L.L.C. for posting on its Internet website via link to the Transmission Services page includes a recalculation of TrAILCo's annual transmission revenue requirements. The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2017). In addition, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which the current rate is based.

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

Respectfully submitted,

/s/ Mike Naeve

Mike Naeve

Attorney for

Trans-Allegheny Interstate Line Company

Enclosures

⁴ PJM Interconnection, L.L.C., Open Access Transmission Tariff as filed with the Commission in Docket No. ER10-2710 on September 17, 2010 ("PJM Tariff"), Attachment H-18B, Sections 1(b), (c), as amended in Docket No. ER11-2801 (effective Sept. 17, 2010).

ATTACHMENT 1
Reconciliation of 2017
Annual Transmission Revenue Requirements

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company			TrAILCo
Formula Rate -- Appendix A	Notes	FERC Form 1 Page # or Instruction	
Shaded cells are input cells			2017 Reconciliation

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	0
2	Total Wages Expense	p354.28.b	0
3	Less A&G Wages Expense	p354.27.b	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0
5	Wages & Salary Allocator	(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) Attachment 5	2,092,437,058
7	Total Plant In Service	(Line 6)	2,092,437,058
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	213,283,030
9	Total Accumulated Depreciation	(Line 8)	213,283,030
10	Net Plant	(Line 7 - Line 9)	1,879,154,029
11	Transmission Gross Plant	(Line 15 + Line 21)	2,092,437,058
12	Gross Plant Allocator	(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant	(Line 11 - Line 29)	1,879,154,029
14	Net Plant Allocator	(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant			
15	Transmission Plant In Service	(Note B) Attachment 5	2,011,724,750
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	0
17	Total Transmission Plant	(Line 15 + Line 16)	2,011,724,750
18	General & Intangible	Attachment 5	80,712,309
19	Total General & Intangible	(Line 18)	80,712,309
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant	(Line 19 * Line 20)	80,712,309
22	Transmission Related Plant	(Line 17 + Line 21)	2,092,437,058
Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	193,026,061
24	Accumulated General Depreciation	Attachment 5	9,087,308
25	Accumulated Intangible Amortization	Attachment 5	11,169,660
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	20,256,968
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation	(Line 26 * Line 27)	20,256,968
29	Total Transmission Related Accumulated Depreciation	(Line 23 + Line 28)	213,283,030
30	Total Transmission Related Net Property, Plant & Equipment	(Line 22 - Line 29)	1,879,154,029

Adjustment To Rate Base

Accumulated Deferred Income Taxes			
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)
			-362,807,155
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6
			157,478
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5
			0
Transmission Related Pre-Commercial Costs Capitalized			
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5
			0
Prepayments			
36	Transmission Related Prepayments	(Note A)	Attachment 5
			190,091
Materials and Supplies			
37	Undistributed Stores Expense	(Note A)	Attachment 5
38	Wage & Salary Allocator		(Line 5)
			100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)
			0
40	Transmission Materials & Supplies		Attachment 5
			0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)
			0
Cash Working Capital			
42	Operation & Maintenance Expense		(Line 74)
			2,549,636
43	1/8th Rule		1/8
			12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)
			318,705
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)
			-362,140,882
46	Rate Base		(Line 30 + Line 45)
			1,517,013,147

O&M

Transmission O&M			
47	Transmission O&M		p321.112.b
			7,129,544
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)
			672,064
49	Less Account 565		p321.96.b
			0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data
			0
51	Plus Property Under Capital Leases		p200.4.c
			0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)
			6,457,480
A&G Expenses			
53	Total A&G		p323.197.b
			-4,579,908
54	Less Property Insurance Account 924		p323.185.b
			55,652
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b
			0
56	Less General Advertising Exp Account 930.1		p323.191.b
			0
57	Less PBOP Adjustment		Attachment 5
			0
58	Less EPRI Dues	(Note D)	p352 & 353
			0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)
			-4,635,560
60	Wage & Salary Allocator		(Line 5)
			100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)
			-4,635,560
Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5
			0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5
			0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)
			0
65	Property Insurance Account 924		p323.185.b
			55,652
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5
			0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)
			55,652
68	Net Plant Allocator		(Line 14)
			100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)
			55,652
Account 566 Miscellaneous Transmission Expense			
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5
			0
71	Pre-Commercial Expense	Account 566	Attachment 5
			0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5
			672,064
73	Total Account 566		Sum (Lines 70 to 72)
			672,064
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)
			2,549,636

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	42,867,247
76	General Depreciation	Attachment 5	1,686,380
77	Intangible Amortization (Note A)	Attachment 5	2,552,791
78	Total	(Line 76 + Line 77)	4,239,171
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	4,239,171
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	47,106,418

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	12,251,046
83	Total Taxes Other than Income	(Line 82)	12,251,046

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	925,958,342
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	925,958,342
Capitalization				
90	Long Term Debt (Note N)			624,703,932
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,703,932
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	925,958,342
97	Total Capitalization		(Sum Lines 94 to 96)	1,550,662,274
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.2863%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.7137%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0699
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0857
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	130,065,457

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	35.00%
110	SIT=State Income Tax Rate or Composite		7.82%
111	p	(percent of federal income tax deductible for state purp: Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	40.08%
113	T/(1-T)		66.90%
114	Income Tax Component =	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	70,901,075
115	Total Income Taxes	(Line 114)	70,901,075

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,879,154,029
117	Total Adjustment to Rate Base	(Line 45)	-362,140,882
118	Rate Base	(Line 46)	1,517,013,147
119	Total Transmission O&M	(Line 74)	2,549,636
120	Total Transmission Depreciation & Amortization	(Line 81)	47,106,418
121	Taxes Other than Income	(Line 83)	12,251,046
122	Investment Return	(Line 108)	130,065,457
123	Income Taxes	(Line 115)	70,901,075

124 Gross Revenue Requirement (Sum Lines 119 to 123) 262,873,632

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	2,092,437,058
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,092,437,058
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	262,873,632
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	262,873,632

Revenue Credits			
131	Revenue Credits	Attachment 3	1,483,526

132 Net Revenue Requirement (Line 130 - Line 131) 261,390,106

Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	261,390,106
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,818,856,167
135	FCR	(Line 133 / Line 134)	14.3711%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	12.0143%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	12.0143%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.9652%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	60,423,574
140	Increased Return and Taxes	Attachment 4	216,085,105
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	276,508,679
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,818,856,167
143	FCR with Incentive ROE	(Line 141 / Line 142)	15.2023%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	12.8455%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	12.8455%

146	Net Revenue Requirement	(Line 132)	261,390,106.43
147	Reconciliation amount	Attachment 6	0.00
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	8,115,359.16
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00

150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 269,505,465.60

Network Zonal Service Rate			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A

153 Network Service Rate (\$/MW/Year) (Line 152) N/A

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
For the Estimate Process:
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
For the Reconciliation Process:
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.
This can be illustrated using the following example:

Example:

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

Therefore: Weighted Equity = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$

Trans-Allegheny Interstate Line Company
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Trans-Allegheny Interstate Company							
	B1	B2	B3	C	D	E	F	G
	<i>Beg of Year Total</i>	<i>End of Year Total</i>	<i>End of Year for Est. Average for Final Total</i>	<i>Retail Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>
1 ADIT-282 From Account Total Below	545,228,004	559,422,845	552,325,424		552,325,424	-	-	552,325,424
2 ADIT-283 From Account Total Below	101,839,033	99,335,630	100,587,332		99,357,115	-	-	99,357,115
3 ADIT-190 From Account Total Below	(334,216,000)	(246,128,398)	(290,172,199)		(288,875,384)	-	-	(288,875,384)
4 Subtotal					362,807,155	-	-	362,807,155
5 Wages & Salary Allocator							100.00000%	
6 Gross Plant Allocator						100.00000%		
7 ADIT					362,807,155	-	-	362,807,155

Enter Negative

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

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

A	B1 B2 B3 C D E F G								
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	p234.18.b	p234.18.c							
AMT Carryforward	-	982,089	491,045			491,045			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	-	280	140			140			Reclass of the tax portion (gross-up) for property items included in account 190
Charitable Contribution Carryforward	10,899	13,455	12,177			12,177			Result of bonus depreciation
Charitable Contribution State & Local RTA	249	-	125			125			Accounting change relating to A&G expense
CIAC-Fed-Norm	-	341,077	170,539			170,539			Accounting change relating to A&G expense
CIAC-Fed-Norm-Incurred-CWIP	1,862,609	1,892,583	1,877,596			1,877,596			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
CIAC-Fed-Norm-Reversal-CWIP	4,631,520	-	2,315,760			2,315,760			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
CIAC-MD-Norm-Incurred-CWIP	21,252	21,594	21,423			21,423			Result of bonus depreciation
CIAC-MD-Norm-Reversal-CWIP	50,842	-	25,421			25,421			Result of bonus depreciation
CIAC-PA-Norm	-	60,344	30,172			30,172			Result of bonus depreciation
CIAC-PA-Norm-Incurred-CWIP	70,048	71,176	70,612			70,612			Pension related temporary difference associated with Service Company allocations
CIAC-PA-Norm-Reversal-CWIP	167,099	-	83,550			83,550			Additional tax depreciation over book
CIAC-VA-Norm	-	(48,080)	(24,040)			(24,040)			Additional tax depreciation over book
CIAC-VA-Norm-Incurred-CWIP	20,232	20,557	20,394			20,394			Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PA - LT Regulatory Asset Amort below in 263)
CIAC-VA-Norm-Reversal-CWIP	49,701	-	24,851			24,851			Temporary difference resulting from purchase accounting transactions
CIAC-WV-Norm	-	22,367	11,183			11,183			Deductions related to state income taxes
CIAC-WV-Norm-Incurred-CWIP	155,180	157,678	156,429			156,429			Unamortized discounts on long-term debt
CIAC-WV-Norm-Reversal-CWIP	381,360	-	190,690			190,690			Additional tax depreciation over book
FASB 109 Gross-UP	11,882,116	(3,457,109)	4,212,503			4,212,503			Portion of AFUDC Equity that relates to property and booked to account 190
Federal NOL	225,521,300	146,951,695	186,236,498			186,236,498			Portion of AFUDC Equity that relates to property and booked to account 190
Merger Costs: D&O Insurance	1,493	1,333	1,413		1,413				Portion of AFUDC Equity that relates to property and booked to account 190
Merger Costs: Licenses	68,888	61,482	65,185		65,185				Portion of AFUDC Equity that relates to property and booked to account 190
NOL Deferred Tax Asset - LT PA	4,400,386	3,563,101	3,981,743			3,981,743			Paid AMT tax which generates a credit
NOL Deferred Tax Asset - LT WV	17,735,335	17,735,335	17,735,335			17,735,335			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Pension/OP&B - Other Def Cr. or Dr.	2,183,288	2,187,156	2,185,222			2,185,222			Taxable CIAC
Purch Acct-LTD FMV	1,229,128	1,231,306	1,230,217		1,230,217				Taxable CIAC
State Income Tax Deductible	5,039,440	443,800	2,741,620			2,741,620			Taxable CIAC
Tax Interest Capitalized-Fed-Norm	29,576,802	29,507,775	29,542,288			29,542,288			Taxable CIAC
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,238,748	32,415,858	32,327,303			32,327,303			Taxable CIAC
Tax Interest Capitalized-MD-Norm	476,552	418,062	447,307			447,307			Temporary difference arising for removal of plant/property
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	306,436	308,401	307,419			307,419			Result of bonus depreciation
Tax Interest Capitalized-PA-Norm	682,978	693,023	688,001			688,001			Other property related temporary differences
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	995,377	1,016,649	1,006,113			1,006,113			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	627,601	499,957	563,779			563,779			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	331,599	331,686	331,643			331,643			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,831,360	2,671,993	2,751,676			2,751,676			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,548,278	2,554,466	2,551,372			2,551,372			Actual amount of tax interest capitalized
Subtotal	346,098,116	242,671,288	294,384,702	-	1,296,815	293,087,887	-	-	
Less FASB 109 included above	11,882,116	(3,457,109)	4,212,503	-	-	4,212,503	-	-	
Less FASB 106 included above									
Total	334,216,000	246,128,398	290,172,199	-	1,296,815	288,875,384	-	-	

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
			End of Year for Est. Average for						
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses Capitalized	5,860,076	7,837,378	6,848,727			6,848,727			Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	510,293,001	520,665,679	515,479,340			515,479,340			Additional tax depreciation over book
Additional State Depreciation MD	2,044,318	2,433,745	2,239,031			2,239,031			Tax depreciation
Additional State Depreciation PA	7,055,017	7,539,621	7,297,319			7,297,319			Increase in AOFDC
Additional State Depreciation VA	3,272,806	3,602,727	3,437,767			3,437,767			Reclass of the tax portion (gross-up) for property items included in account 282
Additional State Depreciation WV	46,156,850	46,894,921	46,525,836			46,525,836			Book depreciation
AFUDC Debt	4,217,661	4,248,659	4,233,160			4,233,160			Book depreciation / amortization
AFUDC Equity Flow Through	-	3	2			2			Tax depreciation
Capitalized Vertical Tree Trimming	88,162	109,560	98,861			98,861			Property True-Up
Cost of Removal	(2,596,487)	(2,837,660)	(2,687,074)			(2,687,074)			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
FASB 109 Gross-Up	13,453,841	(176,952,100)	(81,749,129)			(81,749,129)			Temporary difference for additional state depreciation allowed for WV tax return
Other Basis Differences	(34,005,677)	(34,044,286)	(34,024,981)			(34,024,981)			Portion of AFUDC Debt that relates to property and booked to account 282
Sale of Property - Book Gain or (Loss)	(73,032)	(123,056)	(98,044)			(98,044)			
T&D Repairs	3,077,998	2,930,713	3,004,355			3,004,355			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Vegetation Management - Transmission	(162,689)	(135,059)	(148,874)			(148,874)			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	558,681,845	382,470,745	470,576,295			470,576,295			
Less FASB 109 included above	13,453,841	(176,952,100)	(81,749,129)			(81,749,129)			
Less FASB 106 included above	-	-	-			-			
Total	545,228,004	559,422,845	552,325,424			552,325,424			

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	p276.19.b	p277.19.k							
Charitable Contribution State & Local RTA	-	260	130			130			West Virginia property tax payment
CIAC-Fed-Norm	5,076,307	-	2,538,154			2,538,154			Reclass of the tax portion (gross-up) for property items included in account 283
CIAC-Fed-Norm-Reversal-CWIP	-	848,550	424,275			424,275			Accounting change relating to A&G expense
CIAC-MID-Norm	(8,334)	(68,524)	(38,429)			(38,429)			Allocated portion of total liabilities relating to captive insurance
CIAC-MID-Norm-Reversal-CWIP	-	11,542	5,771			5,771			Additional tax depreciation over book
CIAC-PA-Norm	142,194	-	71,097			71,097			Additional tax depreciation over book
CIAC-PA-Norm-Reversal-CWIP	-	75,880	37,940			37,940			Additional tax depreciation over book
CIAC-VA-Norm	108,190	-	54,095			54,095			Portion of AFUDC debt that relates to property and booked to account 189
CIAC-VA-Norm-Reversal-CWIP	-	5,256	2,628			2,628			Portion of AFUDC debt that relates to property and booked to account 190
CIAC-WV-Norm	429,182	-	214,591			214,591			Portion of AFUDC debt that relates to property and booked to account 191
CIAC-WV-Norm-Reversal-CWIP	-	53,850	26,925			26,925			Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
Deferred Charge-EB	16,118	20,304	18,211			18,211			
FASB 109 Gross-Up	21,814,827	9,066,511	15,440,669			15,440,669			
PAA - LT Regulatory Asset Amort	1,229,128	1,231,305	1,230,217		1,230,217				Portion of AFUDC Equity that relates to property and booked to account 283
PJM Receivable	40,638,686	42,616,309	41,627,497			41,627,497			Portion of AFUDC Equity that relates to property and booked to account 285
SOI Timing Allocation	381,933	382,269	381,931			381,931			Taxable CIAC
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	31,516,799	32,111,359	31,814,079			31,814,079			Taxable CIAC
Tax Interest Capitalized-MID-Norm	55,650	-	27,825			27,825			Taxable CIAC
Tax Interest Capitalized-MID-Norm-Reversal-CWIP	299,285	305,994	302,640			302,640			Taxable CIAC
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	972,064	1,013,950	993,007			993,007			Taxable CIAC
Tax Interest Capitalized-VA-Norm	122,568	-	61,284			61,284			Temporary difference arising for removal of plant/property
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	324,084	328,125	326,104			326,104			Misc Liability
Tax Interest Capitalized-WV-Norm	146,931	-	73,466			73,466			Result of bonus depreciation
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,490,564	2,528,807	2,509,685			2,509,685			Other property related temporary differences
Valuation Allowance NCL WV	17,735,335	17,735,335	17,735,335			17,735,335			
Vegetation Management	162,689	135,059	148,874			148,874			Valuation allowances recorded against state NOL carryforwards not expected to be realized
									Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	123,653,860	108,402,141	116,028,001		1,230,217	114,797,784			
Less FASB 109 included above	21,814,827	9,066,511	15,440,669			15,440,669			
Less FASB 106 included above									
Total	101,839,033	99,335,630	100,587,332		1,230,217	99,357,115			

Instructions for Account 283:

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

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

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plant Related		Gross Plant Allocator			
1.1	2016 State Property WV	p263.34(i)	4,391,325	100.0000%	\$ 4,391,325
1.2	2017 State Property WV	p263.35(i)	4,609,024	100.0000%	4,609,024
1.3	2017 State Property PA (PURTA)	p263.21(i)	33,000	100.0000%	33,000
1.4	2016 State Property PA (PURTA)	p263.22(i)	4,769	100.0000%	4,769
1.5	2016 Local Property WV	p263.1.7(i)	8,172	100.0000%	8,172
1.6	2017 Local Property WV	p263.1.8(i)	9,916	100.0000%	9,916
1.7	2017 Local Property VA	p263.1.12(i)	1,671,545	100.0000%	1,671,545
1.8	2017 Local Property PA	p263.1.17(i)	5,478	100.0000%	5,478
1.9	2016 Local Property MD	p263.1.21(i)	784,582	100.0000%	784,582
2.0	2017 Local Property MD	p263.1.22(i)	750,996	100.0000%	750,996
2.1	2017 Capital Stock Tax/Franchise PA	p263.18(i)	300	100.0000%	300
2.2	2014 WV Franchise Tax	p263.32(i)	-25,833	100.0000%	-25,833
2.3	State Sales/Use Tax PA	p263.14(i)	579	100.0000%	579
4	Total Plant Related		<u>12,243,853</u>	<u>100.0000%</u>	<u>12,243,853</u>
Labor Related		Wages & Salary Allocator			
5	Accrued Federal FICA		7,193		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
8	Total Labor Related		<u>7,193</u>	<u>100.0000%</u>	<u>7,193</u>
Other Included		Gross Plant Allocator			
9			0		0
10			0		0
11			0		0
12	Total Other Included		<u>0</u>	<u>100.0000%</u>	<u>0</u>
13	Total Included (Lines 4 + 8 + 12)		<u>12,251,046</u>		<u><u>12,251,046</u></u> Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
14	Federal Income Tax	p263.2(i)	-36,777,833		
15	Corporate Net Income Tax MD	p263.8(i)	449,968		
16	Corporate Net Income Tax PA	p263.13(i)	2,977,317		
17	Corporate Net Income Tax VA	p263.27(i)	365,106		
18	Corporate Net Income Tax WV	p263.31(i)	6,016,774		
19	Subtotal, Excluded		<u>-26,968,668</u>		
20	Total, Included and Excluded (Line 13 + Line 19)		<u>-14,717,622</u>		
21	Total Other Taxes from p114.14.c		<u>12,251,046</u>		
22	Difference (Line 20 - Line 21)		<u>-26,968,668</u>		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

Amount	FERC Form No.1 page, line & Col
-	Page 300 Line: 19 Column: b
-	
-	
-	
1,483,526	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
-	
-	
1,483,526	
-	
1,483,526	Input to Appendix A, Line 131

Account 454 - Rent from Electric Property

- 1 Rent from Electric Property - Transmission Related (Note 3)
- 2 Total Rent Revenues (Line 1)

Account 456 - Other Electric Revenues (Note 1)

- 3 Schedule 1A
- 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)
- 5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner
- 6 PJM Transitional Revenue Neutrality (Note 1)
- 7 PJM Transitional Market Expansion (Note 1)
- 8 Professional Services (Note 3)
- 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)

- 11 Gross Revenue Credits (Sum Lines 2-10)
- 12 Less line 14g
- 13 Total Revenue Credits (Line 11 - Line 12)

Revenue Adjustment to determine Revenue Credit

- 14a Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here
- 14b Costs associated with revenues in line 14a
- 14c Net Revenues (14a - 14b)
- 14d 50% Share of Net Revenues (14c / 2)
- 14e Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 14f Net Revenue Credit (14d + 14e)
- 14g Line 14a less line 14f
- 15 Amount offset in line 4 above
- 16 Total Account 454 and 456

17 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.

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

19 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

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

Attachment 4 - Calculation with Incentive ROE

A	Return and Taxes at High End of the range of Reasonableness			
	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	216,085,105	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source Reference	
1	Rate Base	Appendix A, Line 46	1,517,013,147
2	Preferred Dividends	enter positive Appendix A, Line 84	0
Common Stock			
3	Proprietary Capital	Appendix A, Line 85	925,958,342
4	Less Accumulated Other Comprehensive Income Account 219	Appendix A, Line 86	0
5	Less Preferred Stock	Appendix A, Line 87	0
6	Less Account 216.1	Appendix A, Line 88	0
7	Common Stock	Appendix A, Line 89	925,958,342
Capitalization			
8	Long Term Debt	Appendix A, Line 90	624,703,932
9	Less Unamortized Loss on Reacquired Debt	Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt	Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss	Appendix A, Line 93	0
12	Total Long Term Debt	Appendix A, Line 94	624,703,932
13	Preferred Stock	Appendix A, Line 95	0
14	Common Stock	Appendix A, Line 96	925,958,342
15	Total Capitalization	Appendix A, Line 97	1,550,662,274
16	Debt %	Total Long Term Debt Appendix A, Line 98	40.2863%
17	Preferred %	Preferred Stock Appendix A, Line 99	0.0000%
18	Common %	Common Stock Appendix A, Line 100	59.7137%
19	Debt Cost	Total Long Term Debt Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 16 * 19)	0.0159
23	Weighted Cost of Preferred	Preferred Stock (Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock (Line 18 * 21)	0.0758
25	Rate of Return on Rate Base (ROR)	(Sum Lines 22 to 24)	0.0917
26	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 25)	139,124,109

Composite Income Taxes

Income Tax Rates			
27	FIT=Federal Income Tax Rate	Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110	7.82%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111	0.00%
30	T	Appendix A, Line 112	40.08%
31	T/(1-T)	Appendix A, Line 113	66.90%
32	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	76,960,996
33	Total Income Taxes	(Line 32)	76,960,996

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet		Attachment A Line #s, Descriptors, Notes, Form 1 Page #s and Instructions		13 Month Balance for Reconciliation		EOY Balance for Estimate												
Calculation of Transmission Plant in Service		Source		Total	Total	Black Oak	WVA Ridge	82 Junction - Tamarac Line	Peter ID	Osga/Holby	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Cassin	Kemper	Double #2 Trans	Double #3 Trans	Double #4 Trans
December	p206.58.b	company records	For 2016	1,979,482,591		46,814,248	17,966,667	1,076,634,181	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
January		company records	For 2017	1,980,815,940		46,814,248	17,966,667	1,076,588,866	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
February		company records	For 2017	1,980,352,972		46,814,248	17,966,667	1,076,601,244	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
March		company records	For 2017	1,981,058,334		46,814,248	17,966,667	1,076,497,229	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
April		company records	For 2017	1,977,502,203		46,814,248	17,966,667	1,076,543,318	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
May		company records	For 2017	1,999,714,454		46,814,248	17,966,362	1,076,797,999	2,022,554	24,535,348	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	5,700,307
June		company records	For 2017	2,025,106,540		46,814,248	17,965,362	1,076,980,247	2,022,554	24,535,348	8,206,718	1,923,902	7,723,538	6,496,239	39,533,762	5,149,271	4,686,053	5,700,307
July		company records	For 2017	2,036,145,525		46,814,248	17,965,362	1,076,937,923	2,022,554	24,535,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
August		company records	For 2017	2,029,772,387		46,814,248	17,953,081	1,077,318,090	2,022,554	24,535,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
September		company records	For 2017	2,026,446,075		46,814,248	17,953,081	1,077,743,191	2,022,554	24,535,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
October		company records	For 2017	2,038,666,099		46,814,248	17,953,081	1,077,743,157	2,022,554	24,535,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
November		company records	For 2017	2,039,096,764		46,814,248	17,953,081	1,077,756,945	2,022,554	24,535,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
December	p207.58.a		For 2017	2,048,792,166		46,814,248	17,953,081	1,077,648,166	2,022,554	24,535,348	8,206,718	1,923,902	7,723,538	6,496,239	39,532,700	5,149,271	4,686,053	5,700,307
15	Transmission Plant in Service			2,011,724,759		46,814,248	17,843,068	1,077,051,421	2,022,554	24,548,680	8,206,718	1,923,902	7,723,538	6,496,239	39,537,939	5,149,271	4,686,053	5,700,307

																				Total						
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingleroom	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monaca SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Eric South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Total	
7.433.581	54,803,725	9,675,056	891,283	1,525,229	504,189	18,708,300	1,754,277	1,754,246	7,727,591	1,368,881	891,014	21,303,520	2,268,540	38,292,874	22,023,148	1,135,027	936,604	100,992,386	16,175,899	46,393,894	37,965,951	75,568,297	-	-	1,976,482,591	
7.433.581	54,803,725	9,675,056	891,283	1,525,229	504,189	18,698,247	1,754,277	1,754,277	7,726,543	1,368,881	891,014	20,023,351	2,268,540	38,292,874	22,083,333	1,135,027	936,604	101,204,847	16,589,595	46,155,539	38,122,364	75,136,699	-	-	1,980,815,940	
7.433.581	54,803,725	9,675,056	891,283	1,525,229	504,189	18,698,247	1,754,277	1,754,277	7,726,543	1,368,881	891,014	19,146,337	2,268,540	38,292,725	22,158,197	1,135,027	936,604	101,783,988	16,436,499	46,339,592	38,210,932	75,003,669	-	-	1,980,352,672	
7.433.581	54,803,725	9,675,056	891,283	1,525,229	504,189	18,699,687	1,754,277	1,754,277	7,726,543	1,368,881	891,014	19,038,246	2,268,540	38,292,761	22,159,140	1,135,027	936,604	102,164,050	16,563,776	46,365,012	38,530,510	75,003,664	-	-	1,981,058,334	
7.433.581	54,803,725	9,675,056	891,283	1,525,229	504,189	18,699,687	1,754,277	1,754,277	7,726,543	1,368,881	891,014	13,678,533	2,268,540	38,292,761	23,705,840	1,135,027	936,604	102,533,318	16,749,038	46,361,734	38,501,847	74,161,968	-	-	1,977,002,203	
7.433.674	54,803,725	9,675,056	891,283	1,525,229	504,382	18,699,687	1,754,277	1,754,277	7,726,543	1,368,881	891,014	13,679,223	2,268,540	38,292,761	23,806,645	1,135,027	936,604	103,043,362	37,614,037	46,376,469	38,440,989	74,123,054	1,041,643	-	-	1,989,714,454
7.433.674	54,803,725	9,675,056	891,283	1,525,229	888,977	18,699,687	1,754,277	1,754,277	7,726,543	1,368,881	885,549	13,666,093	2,268,540	38,294,034	23,902,779	1,135,027	936,604	103,787,348	37,150,968	46,503,530	38,838,135	74,138,044	1,147,202	24,035,092	2,025,106,540	
7.433.674	54,803,725	9,675,056	891,283	1,525,229	888,977	18,699,687	1,754,277	1,754,277	7,726,543	1,368,881	885,549	13,666,154	2,268,540	38,298,225	24,366,182	1,135,027	936,604	103,932,645	47,477,938	46,516,166	38,895,131	74,129,065	24,105,409	2,036,145,525		
7.433.674	54,803,725	9,675,061	891,283	1,525,229	888,977	18,699,687	1,754,277	1,754,277	7,726,543	1,368,881	885,549	13,667,565	2,268,540	38,296,638	24,172,790	1,135,027	936,604	97,732,465	47,429,985	46,263,137	38,902,489	74,148,090	24,046,115	2,029,772,387		
7.433.674	54,803,725	9,675,061	891,283	1,525,229	892,103	18,699,687	1,754,277	1,754,277	7,730,920	1,368,881	885,549	13,665,943	2,268,540	38,297,431	24,172,772	1,135,027	936,604	103,537,260	47,449,703	46,554,021	38,919,384	74,227,319	1,176,299	24,144,397	2,036,446,075	
7.527.658	56,343,908	9,675,061	891,283	1,525,229	692,259	18,699,687	1,754,277	1,754,277	7,730,920	1,368,881	885,549	13,677,199	2,268,540	38,297,389	24,225,124	1,135,027	936,604	103,609,772	47,469,872	46,529,451	39,003,925	74,275,520	1,176,589	24,034,922	2,038,666,099	
7.527.658	56,182,394	9,675,061	891,283	1,525,229	692,263	18,699,687	1,754,277	1,754,277	7,730,920	1,368,881	885,549	13,675,134	2,268,540	38,297,389	24,198,195	1,135,027	936,604	103,589,275	47,470,959	46,534,756	39,262,322	74,315,148	1,176,573	24,034,964	2,039,096,764	
7.527.658	56,430,364	9,675,061	891,283	1,525,229	692,272	18,699,687	1,754,277	1,754,277	7,730,920	1,368,881	885,549	13,678,738	2,268,540	38,297,866	24,418,861	1,135,027	936,604	104,609,987	47,495,392	46,533,012	39,291,847	74,301,465	1,246,397	24,033,265	2,048,792,166	
7,455,327	54,999,531	9,675,058	891,283	1,525,229	604,703	18,699,978	1,754,275	1,754,275	7,727,734	1,368,881	888,084	15,840,580	2,268,540	38,295,071	23,498,038	1,135,027	936,604	102,810,902	34,095,663	46,441,708	38,698,910	74,342,994	716,830	12,956,473	2,011,724,750	1,834,139,800

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
				Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service					
	Source				
December	p206.75.b	For 2016	-	-	-
January	company records	For 2017	-	-	-
February	company records	For 2017	-	-	-
March	company records	For 2017	-	-	-
April	company records	For 2017	-	-	-
May	company records	For 2017	-	-	-
June	company records	For 2017	-	-	-
July	company records	For 2017	-	-	-
August	company records	For 2017	-	-	-
September	company records	For 2017	-	-	-
October	company records	For 2017	-	-	-
November	company records	For 2017	-	-	-
December	p207.75.g	For 2017	-	-	-
Distribution Plant In Service					
Calculation of Intangible Plant In Service					
	Source				
December	p204.5.b	For 2016	21,416,232	-	-
December	p205.5.g	For 2017	21,131,459	-	21,131,459
Intangible Plant In Service					
				Link to Appendix A, line 15	Link to Appendix A, line 15
				-	-
Calculation of General Plant In Service					
	Source				
December	p206.99.b	For 2016	57,280,481	-	-
December	p207.99.g	For 2017	61,996,454	-	61,996,454
General Plant In Service					
				Link to Appendix A, line 15	Link to Appendix A, line 15
				-	-
Calculation of Production Plant In Service					
	Source				
December	p204.46b	For 2016	-	-	-
January	company records	For 2017	-	-	-
February	company records	For 2017	-	-	-
March	company records	For 2017	-	-	-
April	company records	For 2017	-	-	-
May	company records	For 2017	-	-	-
June	company records	For 2017	-	-	-
July	company records	For 2017	-	-	-
August	company records	For 2017	-	-	-
September	company records	For 2017	-	-	-
October	company records	For 2017	-	-	-
November	company records	For 2017	-	-	-
December	p205.46.g	For 2017	-	-	-
Production Plant In Service					
Total Plant In Service					
6	Sum of averages above		2,092,437,058	2,131,490,070	
				Link to Appendix A, line 6	Link to Appendix A, line 6

Details																
13 Month Balance For Reconciliation																
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jet Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairstville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
841,133	58,227	48,787	207,382	3,227,831	45,051	502,773	1,440,574	58,153	95,156	734,962	1,895,402	175,755	28,837	2,341,211	258,397	22,900
888,844	59,888	50,243	301,067	3,334,375	46,202	513,112	1,503,122	60,265	98,272	758,000	1,958,864	181,578	29,833	2,418,200	287,646	22,858
896,556	61,509	51,699	314,752	3,440,918	47,263	523,451	1,556,674	62,377	101,978	781,055	2,022,308	187,401	30,830	2,495,188	276,696	23,596
924,287	63,150	53,156	325,437	3,546,561	48,594	533,790	1,610,229	64,490	104,484	804,192	2,095,758	193,255	31,828	2,572,176	286,346	24,364
951,979	64,790	54,812	332,122	3,652,804	49,655	544,129	1,663,784	66,602	107,590	827,149	2,149,210	199,048	32,823	2,649,164	292,995	25,132
979,680	66,431	56,068	340,807	3,759,348	50,807	554,469	1,717,340	68,714	110,695	850,196	2,212,662	204,872	33,819	2,726,152	301,645	25,900
1,007,402	68,072	57,525	349,492	3,865,291	51,958	564,808	1,770,891	70,828	113,801	873,243	2,276,114	210,695	34,816	2,803,140	310,295	26,668
1,025,113	69,713	58,981	358,177	3,971,534	53,109	575,147	1,824,468	72,938	116,907	886,200	2,339,568	216,519	35,812	2,880,128	318,944	27,436
1,063,825	71,354	60,437	366,862	4,077,778	54,260	585,595	1,878,002	75,050	120,913	919,338	2,403,018	222,342	36,808	2,957,116	327,594	28,204
1,099,536	72,995	61,894	375,547	4,184,021	55,411	596,883	1,931,557	77,162	123,119	942,386	2,466,470	228,165	37,805	3,034,105	336,244	28,972
1,116,248	74,636	63,350	384,232	4,290,264	56,562	608,293	1,985,112	79,274	126,225	965,493	2,529,922	233,989	38,802	3,111,093	344,994	29,740
1,145,959	76,277	64,807	392,917	4,396,507	57,713	618,638	2,038,667	81,386	129,331	988,481	2,593,374	239,812	39,898	3,188,081	353,543	30,508
1,173,671	77,918	66,263	401,602	4,502,751	58,865	629,016	2,092,223	83,498	132,437	1,011,529	2,656,827	245,636	40,994	3,265,069	362,193	31,276
1,007,402	68,072	57,525	349,492	3,865,291	51,958	564,845	1,770,894	70,828	113,801	873,244	2,276,114	210,695	34,816	2,803,140	310,295	26,668

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

Calculation of Distribution Accumulated Depreciation		Source			
December		Prior year FERC Form 1 p219.26.b	For 2016	-	-
January		company records	For 2017	-	-
February		company records	For 2017	-	-
March		company records	For 2017	-	-
April		company records	For 2017	-	-
May		company records	For 2017	-	-
June		company records	For 2017	-	-
July		company records	For 2017	-	-
August		company records	For 2017	-	-
September		company records	For 2017	-	-
October		company records	For 2017	-	-
November		company records	For 2017	-	-
December		p219.26.b	For 2017	-	-
Distribution Accumulated Depreciation					
Calculation of Intangible Accumulated Depreciation		Source			
December		Prior year FERC Form 1 p200.21.b	For 2016	9,878,009	12,460,765
December		p200.21.b	For 2017	12,460,765	-
25	Accumulated Intangible Depreciation			11,169,660	12,460,765
				Link to Appendix A, line 25	Link to Appendix A, line 25
Calculation of General Accumulated Depreciation		Source			
December		Prior year FERC Form 1 p219.28b	For 2016	8,244,119	9,930,498
December		p219.28.b	For 2017	9,930,498	-
24	Accumulated General Depreciation			9,087,298	9,930,498
				Link to Appendix A, line 24	Link to Appendix A, line 24
Calculation of Production Accumulated Depreciation		Source			
December		Prior year FERC Form 1 p219.20.b-24.b	For 2016	-	-
January		company records	For 2017	-	-
February		company records	For 2017	-	-
March		company records	For 2017	-	-
April		company records	For 2017	-	-
May		company records	For 2017	-	-
June		company records	For 2017	-	-
July		company records	For 2017	-	-
August		company records	For 2017	-	-
September		company records	For 2017	-	-
October		company records	For 2017	-	-
November		company records	For 2017	-	-
December		p219.20.b thru 219.24.b	For 2017	-	-
Production Accumulated Depreciation					
				-	-
8	Total Accumulated Depreciation	Sum of averages above		213,283,030	237,013,629
				Link to Appendix A, line 8	Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Materials and Supplies							
40	Transmission Materials & Supplies		p227.8	-	-	-	
37	Undistributed Stores Expense		p227.16	-	-	-	
Allocated General Expenses							
51	Plus Property Under Capital Leases	0	p200.4.c	-	-	-	

Transmission / Non-transmission Cost Support

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

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Boq of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors							
6	Electric Plant In Service	(Note B)	Attachment 5	2,098,179,306	-	-	
15	Plant In Service	(Note B)	Attachment 5	1,979,492,591	-	-	
Accumulated Depreciation							
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	172,111,811	-	-	

Pre-Commercial Costs Capitalized

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				BOY for Estimate and EOY for Final	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliation)	Details
35	Unamortized Capitalized Pre-Commercial Costs			\$ -	\$ -	\$ -	\$ -	

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Boq of year	EPRI Dues	Details
58	Allocated General & Common Expenses			0	0	Enter Details Here
	Less EPRI Dues	(Note D)	p352 & 353	-	-	

Regulatory Expense Related to Transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
62	Regulatory Commission Exp Account 929	(Note G)	p323.189.b	-	-	-	Link to Appendix A, line 62 Enter Details Here

Safety Related Advertising Cost Support

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

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix 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		MD 1.25%	WV 6.5%	PA 9.9%	VA 6.0%		
110 SIT/State Income Tax Rate or Composite	(Note H)	Composite 7.819%	Composite is calculated based on sales, payroll and property for each jurisdiction				

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
Directly Assigned A&G					
63 General Advertising Exp Account 630.1	(Note J) p.323.191.b				Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
126 Excluded Transmission Facilities	(Note L)		General Description of the Facilities
Step-Up Facilities			
Instructions:		Enter \$	
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		Or	
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:	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		
		Add more lines if necessary	

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmissions Related	Amount	Details
36 Prepayments				Enter \$				
Prepayments	Prepaid Insurance	142,535	237,647	190,091	100%		190,091	
Prepaid Pensions if not included in Prepayments			0	0	100%		0	
Total Prepayments		142,535	237,647	190,091			190,091	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses																		
70 Amortization Expense on Pre-Commercial Cost		\$ -																			
71 Pre-Commercial Expense		672,064																			
72 Miscellaneous Transmission Expense																					
Total Account 566 Miscellaneous Transmission Expenses	p.321.97.b	\$ 672,064																			
			<table border="1"> <thead> <tr> <th>Cost Element Name</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>Labor & Overhead (1)</td><td>-</td></tr> <tr><td>Miscellaneous (2)</td><td>-</td></tr> <tr><td>Outside Services Legal (3)</td><td>-</td></tr> <tr><td>Outside Services Other (4)</td><td>-</td></tr> <tr><td>Outside Services Notes (5)</td><td>-</td></tr> <tr><td>Advertising (6)</td><td>-</td></tr> <tr><td>Travel, Lodging and Meals (7)</td><td>-</td></tr> <tr><td>Total</td><td>-</td></tr> </tbody> </table>	Cost Element Name	Total	Labor & Overhead (1)	-	Miscellaneous (2)	-	Outside Services Legal (3)	-	Outside Services Other (4)	-	Outside Services Notes (5)	-	Advertising (6)	-	Travel, Lodging and Meals (7)	-	Total	-
Cost Element Name	Total																				
Labor & Overhead (1)	-																				
Miscellaneous (2)	-																				
Outside Services Legal (3)	-																				
Outside Services Other (4)	-																				
Outside Services Notes (5)	-																				
Advertising (6)	-																				
Travel, Lodging and Meals (7)	-																				
Total	-																				
			<p>(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.</p> <p>(2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Field EX fees for various meetings from Legal, Procurement, Transmission & Finance, fees for various conference calls and PJM application fees.</p> <p>(3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability.</p> <p>(4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services.</p> <p>(5) Outside services rates includes the advice of a rate consultant regarding rate design.</p> <p>(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project.</p> <p>(7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.</p>																		
Net Revenue Requirement																					
149 Facility Credits under Section 309 of the PJM OATT																					

Annual Depreciation Expense														
Cabot SS	Grandview Capacitor	Potter	Osage Whitley	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
152	281		14,882	326	1,255				124,243	2,866	3,450			
149,368	13,533	34,383	110,903	329,766	18,436	17,476	104,220	1,274,919		248,957	21,896	37,270		761,425
			96,965							8,427			35,708	
			348,921							388,002			198,157	42,703
149,520	13,814	34,383	570,472	332,538	19,691	17,476	104,220	1,274,919	124,243	642,652	25,345	37,270	276,567	761,425
149,520	13,814	34,383	570,472	332,538	19,691	17,476	104,220	1,274,919	124,243	642,652	25,345	37,270	276,567	761,425

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
						43,914	6,328		2,073		103,906				18,608
69,881	11,958	923,858	103,796	9,216	156,518	1,449,790	190,714	18,717	32,206	12,710	482,264	922,123	44,183	144,521	28,746
						80,158			78						
						29,988									
69,881	11,958	923,858	103,796	9,216	156,518	1,449,790	190,714	18,717	32,206	12,710	482,263.87	922,123	44,183	144,521	28,746
69,881	11,958	923,858	103,796	9,216	156,518	1,449,790	190,714	18,717	32,206	12,710	482,264	922,123	44,183	144,521	28,746

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainburg SS	Yeagerstown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Total
	111,341													2,577,274
	40,810							44,419	8,580	176,270	230,931		4,726	2,247,460
														-
11,307	124,716	47,011	804,196	401,047	23,836	19,669	62,514	810,156	1,364,833	641,464	1,612,767	15,217	269,016	18,021,176
														-
														-
														-
														7,422,703
	(21,303)						1,137,005							4,370,788
														-
														391,224
	190,457						923,769							7,818,230
														18,399
														-
														-
11,307	445,819	47,011	804,196	401,047	23,836	19,669	2,123,289	854,575	1,373,413	817,724	1,843,698	15,217	273,742	42,867,247
11,307	445,819	47,011	804,196	401,047	23,836	19,669	2,123,289	854,575	1,373,413	817,724	1,843,698	15,217	273,742	42,867,247

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total	
390	Structures & Improvements	50	R1	0	2.00	896,094	
391	Office Furniture & Equipment	20	SQ	0	5.00	96,332	
	Information Systems	10	SQ	0	10.00	314,944	
	Data Handling	10	SQ	0	10.00		
392	Transportation Equipment						
	Other	15	SQ	20	5.33		
	Autos	7	S3	20	11.43		
	Light Trucks	11.5	L4	20	6.96	1,805	
	Medium Truck	11.5	L4	20	6.96		
	Trailers	18	L1	20	4.44		
	ATV	15	SQ	20	5.33		
393	Stores Equipment	20	SQ	0	5.00		
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00		
396	Power Operated Equipment	18	L1	25	4.17		
397	Communication Equipment	15	SQ	0	6.67	374,208	
398	Miscellaneous Equipment	15	SQ	0	6.67		
Total General Plant						1,896,380	228,374
Total General Plant Depreciation Expense (must tie to p336.10.b & c)						1,896,380	
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total	
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	2,552,791	
Total Intangible Plant						2,552,791	
Total Intangible Plant Amortization (must tie to p336.1.d & e)						2,552,791	

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

PBOP Expenses

1	Total PBOP expenses	22,856,433
2	Amount relating to retired personnel	8,796,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,468
5	Cost per FTE	3,152
6	TAIILCo FTEs (labor not capitalized) current year	0,000
7	TAIILCo PBOP Expense for base year	-
8	TAIILCo PBOP Expense in Account 905 for current year	0
57	9 PBOP Adjustment for Appendix A, Line 57	-

Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

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

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

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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Pre-Commercial Costs			CWIP		
Step 1 For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
Total	-	-	-	-		
Step 3 For Reconciliation:	Pre-Commercial Costs			For Reconciliation Step 2	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	CWIP		
1	-	-	-	-		
2	-	-	-	-		
3	-	-	-	-		
4	-	-	-	-		
...	-	-	-	-		
Total	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)						
1	-	-	-	-		
2	-	-	-	-		
3	-	-	-	-		
4	-	-	-	-		
...	-	-	-	-		
Total	-	-	-	-		
502 Junction - Territorial Line (CWIP)						
1	-	-	-	145,754		136,129,170
2	-	-	-	-		-
3	-	-	-	-		-
4	-	-	-	-		-
...	-	-	-	-		-
Total	-	-	-	145,754		136,129,170
Total Additions to Plant in Service (sum of the above for each project)				Refer to Attachment 5 - Cost Support Plant in Service Worksheet		136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1				Refer to Attachment 5 - Cost Support Plant in Service Worksheet		
Difference (must be zero)						

Notes: 1 Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project.

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

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

Result of Formula for Reconciliation

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 269,505,465.60	258,578.68	907,787.86	717,813.86	582,053.33	635,268.21	4,810,031	794,270	927,307	976,398	240,096	5,742,055	2,887,214	142,224,811	3,245,456	2,088,569	236,955	110,548	662,178
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
8,142,575	58,735	1,717,172	86,528	160,941	237,618	4,844,151	444,364	3,723,230	1,284,076	76,209	5,872,558	660,346	1,010,281	7,653,004	1,294,052	119,949	82,888	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywaner	Shawlee	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
155,522	2,265,079	5,239,324	201,870	3,140,021	186,522	115,190	1,051,461	2,623,792	4,486,757	244,928	128,537	308,592	14,265,519	4,897,877	6,771,141	5,363,391	10,642,294	
Damascus SS	Warren Substation																	
100,749	1,820,835																	

8 April Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

The Reconciliation in Step 8
269,505,466

The forecast in Prior Year
276,330,903

= (6,825,437) <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest on Amount of Refunds or Surcharges

Month	Yr	0.3500%	1/12 of Step 9	Interest 35.19s for March Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	(568,786)	0.3500%	11.5	(22,894)	(591,680)	
Jul	Year 1	(568,786)	0.3500%	10.5	(20,903)	(589,689)	
Aug	Year 1	(568,786)	0.3500%	9.5	(18,912)	(587,699)	
Sep	Year 1	(568,786)	0.3500%	8.5	(16,921)	(585,708)	
Oct	Year 1	(568,786)	0.3500%	7.5	(14,930)	(583,717)	
Nov	Year 1	(568,786)	0.3500%	6.5	(12,940)	(581,726)	
Dec	Year 1	(568,786)	0.3500%	5.5	(10,949)	(579,736)	
Jan	Year 2	(568,786)	0.3500%	4.5	(8,958)	(577,745)	
Feb	Year 2	(568,786)	0.3500%	3.5	(6,968)	(575,754)	
Mar	Year 2	(568,786)	0.3500%	2.5	(4,977)	(573,763)	
Apr	Year 2	(568,786)	0.3500%	1.5	(2,986)	(571,773)	
May	Year 2	(568,786)	0.3500%	0.5	(995)	(569,782)	
Total		(6,825,437)				(6,968,771)	
		Balance	Interest	Amort	Balance		
Jun	Year 2	(6,968,771)	0.3500%	(594,027)	(6,399,135)		
Jul	Year 2	(6,399,135)	0.3500%	(594,027)	(5,827,505)		
Aug	Year 2	(5,827,505)	0.3500%	(594,027)	(5,253,874)		
Sep	Year 2	(5,253,874)	0.3500%	(594,027)	(4,678,239)		
Oct	Year 2	(4,678,239)	0.3500%	(594,027)	(4,100,582)		
Nov	Year 2	(4,100,582)	0.3500%	(594,027)	(3,520,906)		
Dec	Year 2	(3,520,906)	0.3500%	(594,027)	(2,939,202)		
Jan	Year 3	(2,939,202)	0.3500%	(594,027)	(2,355,462)		
Feb	Year 3	(2,355,462)	0.3500%	(594,027)	(1,769,679)		
Mar	Year 3	(1,769,679)	0.3500%	(594,027)	(1,181,846)		
Apr	Year 3	(1,181,846)	0.3500%	(594,027)	(591,955)		
May	Year 3	(591,955)	0.3500%	(594,027)	(0)		
Total with interest				(7,128,326)			

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)
Revenue Requirement for Year 3

(7,128,326) Input to Appendix A, Line 143
\$ -
(7,128,326)

Reconciliation Amount by Project

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ (7,128,326)	(7,364)	(27,009)	(22,646)	(16,619)	(18,500)	(145,165)	(24,218)	(27,979)	(29,305)	8,093	(205,373)	(108,225)	(4,549,671)	(95,632)	(61,821)	3,446	(3,259)	(19,502)
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
(243,238)	(4,351)	(54,290)	(2,556)	(4,741)	(7,304)	(142,580)	(13,085)	(111,720)	(23,182)	(2,243)	(172,714)	(19,443)	(9,614)	(169,082)	(37,578)	(3,528)	12,716	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nywaner	Shawlee	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
(4,555)	(530,730)	(146,698)	(5,904)	(62,970)	(5,444)	(3,488)	(28,333)	54,962	(139,113)	(7,537)	8,221	(9,635)	1,052,436	(1,167,704)	358,625	191,958	(737,272)	
Damascus SS	Warren Substation	Joffre SS																
59,037	360,629	(5,533)																

9 May Year 3

Post results of Step 8 on PJM web site
\$ (7,128,326)

10 June Year 3

Results of Step 8 go into effect
\$ (7,128,326)

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

Revenue Requirement By Project

Fixed Charge Rate (FCR) If not a CIAC		
Formula Line		
A	137	FCR without Depreciation and Pre-Commercial Costs
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial
C		Line B less Line A
FCR if a CIAC		
D	138	FCR without Depreciation, Return, nor Income Taxes

The FCR resulting from Formula in a given year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years

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		PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4				PJM Upgrade ID: b0216				PJM Upgrade ID: b0216				
Details		592 Junction - Territorial Line (CWIP + Plant In Service)				Wylie Ridge Transformer (Plant In Service)				Black Oak (SVC) Dynamic Reactive Device (Plant In Service)				
Schedule 12	(Yes or No)	Yes				Yes				Yes				
CIAC	(Yes or No)	No				No				No				
Allowed ROE		12.70%				11.70%				12.70%				
FCR without Incentive ROE		12.0143%				12.0143%				12.0143%				
FCR for This Project		12.8455%				12.0143%				12.8455%				
Investment		942,338,300				19,028,140				33,988,620				
Annual Depreciation Exp from Attachment 5		21,176,597				581,116				1,376,042				
		Pre-Commercial				Reconciliation				Reconciliation				
	Invest Yr	Return	Depreciation	Exp.	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
See Calculations for each item below	2011	113,215,372.83	21,176,597.13	0.00	0.00	134,291,969.96	2,286,098.02	581,115.99	0.00	2,867,214.01	4,083,495.20	1,376,041.82	0.00	5,459,537.02
See Calculations for each item below	2011	121,045,214.09	21,176,597.13	0.00	0.00	142,221,811.22	2,286,098.02	581,115.99	0.00	2,867,214.01	4,356,013.10	1,376,041.82	0.00	5,732,054.92

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

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10 "Yes" if a project under PJM OATT Schedule 12,
 11 otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in
 the amount of the investment on line 29, Otherwise "No"
 13 Input the allowed ROE
 14 From line 3 above if "No" on line 12 and From line 7
 above if "Yes" on line 12
 15 If line 13 equals 12.7%, then line 4, if line 13 equals
 11.7% then line 3, and if line 12 is "Yes" then line 7
 16 Forecast - End of prior year net plant plus current year
 forecast of CWIP or Cap Adds.
 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13mo CWIP balances.
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b0323				PJM Upgrade ID: b0230				PJM Upgrade ID: b0229				PJM Upgrade ID: b0559			
North Shenandoah Transformer (Plant In Service)				Meadowbrook Transformer (Plant In Service)				Bedington Transformer (Plant In Service)				Meadowbrook Capacitor (Plant In Service)			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	12.0143%				12.0143%				12.0143%				12.0143%		
	12.0143%				12.0143%				12.0143%				12.0143%		
	1,662,132				6,712,773				6,368,348				5,403,460		
	40,402				169,905				162,194				145,082		
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
199,663.60	40,401.96	0.00	240,095.56	806,492.78	169,904.81	0.00	976,397.59	765,112.47	162,194.28	0.00	927,306.75	649,188.00	145,082.04	0.00	794,270.04
199,663.60	40,401.96	0.00	240,095.56	806,492.78	169,904.81	0.00	976,397.59	765,112.47	162,194.28	0.00	927,306.75	649,188.00	145,082.04	0.00	794,270.04

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

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10 "Yes" if a project under PJM OATT Schedule 12,
 11 otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in
 the amount of the investment on line 29. Otherwise "No"
 13 Input the allowed ROE
 14 From line 3 above if "No" on line 12 and From line 7
 above if "Yes" on line 12
 15 If line 13 equals 12.7%, then line 4, if line 13 equals
 11.7% then line 3, and if line 12 is "Yes" then line 7
 16 Forecast – End of prior year net plant plus current year
 forecast of CWIP or Cap Adds.
 reconciliation – Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b0495					PJM Upgrade ID: b0343					PJM Upgrade ID: b0344					PJM Upgrade ID: b0345				
Kammer Transformers (Plant in Service)					Doubs Replace Transformer #2					Doubs Replace Transformer #3					Doubs Replace Transformer #4				
Yes					Yes					Yes					Yes				
No					No					No					No				
11.70%					11.70%					11.70%					11.70%				
12.0143%					12.0143%					12.0143%					12.0143%				
12.0143%					12.0143%					12.0143%					12.0143%				
33,125,211					4,497,787					4,159,690					4,729,728				
830,268					94,890					82,296					149,570				
Reconciliation					Reconciliation					Reconciliation					Reconciliation				
Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue	
3,979,762.68	830,268.12	0.00	4,810,030.80		540,377.73	94,890.48	0.00	635,268.21		499,757.69	82,295.64	0.00	582,053.33		568,243.82	149,570.04	0.00	717,813.86	
3,979,762.68	830,268.12	0.00	4,810,030.80		540,377.73	94,890.48	0.00	635,268.21		499,757.69	82,295.64	0.00	582,053.33		568,243.82	149,570.04	0.00	717,813.86	

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

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10 "Yes" if a project under PJM OATT Schedule 12,
 11 otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in
 the amount of the investment on line 29, Otherwise "No"
 13 Input the allowed ROE
 14 From line 3 above if "No" on line 12 and From line 7
 above if "Yes" on line 12
 15 If line 13 equals 12.7%, then line 4, if line 13 equals
 11.7% then line 3, and if line 12 is "Yes" then line 7
 16 Forecast – End of prior year net plant plus current year
 forecast of CWIP or Cap Adds.
 reconciliation – Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b0704					PJM Upgrade ID: b1941					PJM Upgrade ID: b0563					PJM Upgrade ID: b0564				
Cabot SS - Install Autotransformer					Armstrong					Farmers Valley Capacitor					Harvey Run Capacitor				
Yes					Yes					Yes					Yes				
No	11.70%				No	11.70%				No	11.70%				No	11.70%			
	12.0143%					12.0143%					12.0143%					12.0143%			
	12.0143%					12.0143%					12.0143%					12.0143%			
6,311,377					14,616,172					1,808,380					774,677				
149,520					332,538					19,691					17,476				
Return	Depreciation	Reconciliation	Amount	Revenue	Return	Depreciation	Reconciliation	Amount	Revenue	Return	Depreciation	Reconciliation	Amount	Revenue	Return	Depreciation	Reconciliation	Amount	Revenue
758,267.86	149,520.00		0.00	907,787.86	1,756,030.91	332,538.12		0.00	2,088,569.03	217,264.26	19,690.68		0.00	236,954.94	93,072.00	17,476.20		0.00	110,548.20
758,267.86	149,520.00		0.00	907,787.86	1,756,030.91	332,538.12		0.00	2,088,569.03	217,264.26	19,690.68		0.00	236,954.94	93,072.00	17,476.20		0.00	110,548.20

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

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in
the amount of the investment on line 29, Otherwise "No"
13 Input the allowed ROE
14 From line 3 above if "No" on line 12 and From line 7
above if "Yes" on line 12
15 If line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast – End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
17 balances plus prior year 13-mo CWIP balances.
18 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b1803				PJM Upgrade ID: b1243				PJM Upgrade ID: b0674, b1023, b1023.3				PJM Upgrade ID: b1804					
Doubs SS				Potter SS				Osage Whiteley				Meadowbrook SS					
Yes				Yes				Yes				Yes					
No				No				No				No					
11.70%				11.70%				11.70%				11.70%					
12.0143%				12.0143%				12.0143%				12.0143%					
12.0143%				12.0143%				12.0143%				12.0143%					
4,644,112				1,866,070				22,264,998				57,162,343					
104,220				34,383				570,472				1,274,919					
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
557,957.59	104,220.36	0.00	662,177.95	224,195	34,383	0	0	258,578.68	2,674,984	570,472	0	0	3,245,456.05	6,867,656.08	1,274,919.24	0.00	8,142,575.32
557,957.59	104,220.36	0.00	662,177.95	224,195	34,383	0	0	258,578.68	2,674,984	570,472	0	0	3,245,456.05	6,867,656.08	1,274,919.24	0.00	8,142,575.32

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

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 forecast of CWIP or Cap Adds.
 17 reconciliation – Average of 13 month prior year net plant
 balances plus prior year 13mo CWIP balances.
 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b1839					PJM Upgrade ID: b1941					PJM Upgrade ID: b1801					PJM Upgrade ID: b1967				
Grandpoint & Guilford					Handsome Lake-Homer City					Altoona					Blairsville				
Yes					Yes					Yes					Yes				
No	11.70%				No	11.70%				No	11.70%				No	11.70%			
	12.0143%					12.0143%					12.0143%					12.0143%			
	12.0143%					12.0143%					12.0143%					12.0143%			
1,667,578					11,990,750					33,982,221					3,116,977				
37,270					276,567					761,425					69,881				
Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue	
200,347.89	37,270.44	0.00	237,618.33		1,440,904.80	276,567.28	0.00	1,717,472.08		4,082,726.39	761,424.95	0.00	4,844,151.35		374,482.95	69,881.04	0.00	444,363.99	
200,347.89	37,270.44	0.00	237,618.33		1,440,904.80	276,567.28	0.00	1,717,472.08		4,082,726.39	761,424.95	0.00	4,844,151.35		374,482.95	69,881.04	0.00	444,363.99	

18 For Plant in Service
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 17 balances plus prior year 13-mo CWIP balances.
 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b1672					PJM Upgrade ID: b1800					PJM Upgrade ID: b1945					PJM Upgrade ID: b1770					PJM Upgrade ID: b1964				
Carbon Center					Hunterstown					Johnstown					Buffalo Road					Moshannon				
Yes					Yes					Yes					Yes					Yes				
No					No					No					No					No				
11.70%					11.70%					11.70%					11.70%					11.70%				
12.0143%					12.0143%					12.0143%					12.0143%					12.0143%				
12.0143%					12.0143%					12.0143%					12.0143%					12.0143%				
534,793					41,190,082					4,632,390					412,169					7,108,222				
11,958					923,858					103,796					9,216					156,518				
Reconciliation					Reconciliation					Reconciliation					Reconciliation					Reconciliation				
Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue	
64,251.61	11,957.52	0.00	76,209.13		4,948,700.47	923,857.68	0.00	5,872,558.15		556,549.24	103,796.38	0.00	660,345.62		49,519.18	9,215.64	0.00	58,734.82		853,762.90	156,517.62	0.00	1,010,280.52	
64,251.61	11,957.52	0.00	76,209.13		4,948,700.47	923,857.68	0.00	5,872,558.15		556,549.24	103,796.38	0.00	660,345.62		49,519.18	9,215.64	0.00	58,734.82		853,762.90	156,517.62	0.00	1,010,280.52	

For Plant in Service
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reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

	PJM Upgrade ID: b2433.1, b2433.2, b2433.3				PJM Upgrade ID: b1609, b1769				PJM Upgrade ID: b2343				PJM Upgrade ID: b2342				PJM Upgrade ID: b1610				PJM Upgrade ID: b1840			
	Waldo Run				Four Mile Junction				West Union SS				Shuman Hill/Mobley				Yesgertown				Rider Sub			
	Yes				Yes				Yes				Yes				Yes			Yes				
	No				No				No				No				No			No				
	11.70%				11.70%				11.70%				11.70%				11.70%			11.70%				
	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			12.0143%				
	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			12.0143%				
	51,631,914				9,183,540				842,600				1,412,178				1,096,079			15,142,449				
	1,449,790				190,714				18,717				32,208				23,836			445,819				
	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
	6,203,213.68	1,449,789.92	0.00	7,653,003.60	1,103,338.11	190,713.53	0.00	1,294,051.64	101,232.44	18,716.88	0.00	119,949.32	169,663.27	32,206.34	0.00	201,869.61	131,686.24	23,835.60	0.00	155,521.84	1,819,293.45	445,819.24	0.00	2,265,078.69
	6,203,213.68	1,449,789.92	0.00	7,653,003.60	1,103,338.11	190,713.53	0.00	1,294,051.64	101,232.44	18,716.88	0.00	119,949.32	169,663.27	32,206.34	0.00	201,869.61	131,686.24	23,835.60	0.00	155,521.84	1,819,293.45	445,819.24	0.00	2,265,078.69

For Plant in Service
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 reconciliation – Average of 13 month prior year net plant
 17 balances plus prior year 13-mo CWIP balances.
 Annual Depreciation Exp from Attachment 5

18
 19 See Calculations for each item below
 20 See Calculations for each item below

PJM Upgrade ID: b2235				PJM Upgrade ID: b2260				PJM Upgrade ID: b1802				PJM Upgrade ID: b0555				PJM Upgrade ID: b0556				PJM Upgrade ID: b1943											
Monocacy SS				Bartonville SS Capacitor				Mainsburg SS				Johnstown Sub Capacitor				Grover SS				Claysburg Ring Bus											
Yes				Yes				Yes				Yes				Yes				Yes											
No				No				No				No				No				No											
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%											
12.0143%				12.0143%				12.0143%				12.0143%				12.0143%				12.0143%											
12.0143%				12.0143%				12.0143%				12.0143%				12.0143%				12.0143%											
36,915,408				584,120				22,707,614				1,313,231				864,662				7,393,955											
804,196				12,710				401,047				28,746				11,307				163,129											
Return		Depreciation		Amount		Revenue		Return		Depreciation		Amount		Revenue		Return		Depreciation		Amount		Revenue		Return		Depreciation		Amount		Revenue	
4,435,128.32	804,196.06	0.00	5,239,324.38	70,177.89	12,710.05	0.00	82,887.94	2,738,973.99	401,046.51	0.00	3,140,020.50	157,775.50	28,746.48	0.00	186,521.98	103,883.15	11,306.52	0.00	115,189.67	888,332.05	163,129.09	0.00	1,051,461.14	4,435,128.32	804,196.06	0.00	5,239,324.38	70,177.89	12,710.05	0.00	82,887.94

For Plant in Service
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 forecast of CWIP or Cap Adds.
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 balances plus prior year 13-mo CWIP balances.
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b2364 & b2364.1				PJM Upgrade ID: b2362				PJM Upgrade ID: b2156				PJM Upgrade ID: b2546				PJM Upgrade ID: b1998			
Squab Hollow SS				Squab Hollow SVC				Shingletown Capacitor				Nyswaner				Shawville			
Yes				Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%		
	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%		
17,834,822				29,669,930				1,670,889				906,152				2,177,240			
482,264				922,123				44,183				19,669				47,011			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
2,141,527.80	482,263.87	0.00	2,623,791.67	3,564,634.78	922,122.50	0.00	4,486,757.28	200,745.61	44,182.62	0.00	244,928.23	108,867.80	19,668.72	0.00	128,536.52	261,580.21	47,011.44	0.00	308,591.65
2,141,527.80	482,263.87	0.00	2,623,791.67	3,564,634.78	922,122.50	0.00	4,486,757.28	200,745.61	44,182.62	0.00	244,928.23	108,867.80	19,668.72	0.00	128,536.52	261,580.21	47,011.44	0.00	308,591.65

18 **For Plant in Service**
 19 "Pre-Commercial Exp" is equal to the amount of pre-comm
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	PJM Upgrade ID: b2475				PJM Upgrade ID: b2547.1				PJM Upgrade ID: b2441				PJM Upgrade ID: b1991				PJM Upgrade ID: b2545				PJM Upgrade ID: b2261			
	Oak Mound				Joffre SS				Erie South				Farmers Valley Substation				Richwood Hill				Damascus SS			
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																							
11	Yes																							
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"																							
13	No																							
14	Input the allowed ROE																							
15	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																							
16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7																							
17	Forecast = End of prior year net plant plus current year forecast of CWIP or Cap Addis.																							
18	reconciliation = Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																							
19	Annual Depreciation Exp from Attachment 5																							
20	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue
21	12,142,230.26	2,123,288.53	0.00	14,265,518.79	4,043,302.61	854,574.60	0.00	4,897,877.21	5,397,728.08	1,373,412.82	0.00	6,771,140.90	4,545,697.54	817,723.70	0.00	5,363,391.24	8,798,595.62	1,843,898.11	0.00	10,642,293.73	85,531.96	15,217.27	0.00	100,749.33
22	12,142,230.26	2,123,288.53	0.00	14,265,518.79	4,043,302.61	854,574.60	0.00	4,897,877.21	5,397,728.08	1,373,412.82	0.00	6,771,140.90	4,545,697.54	817,723.70	0.00	5,363,391.24	8,798,595.62	1,843,898.11	0.00	10,642,293.73	85,531.96	15,217.27	0.00	100,749.33

For Plant in Service
 *Pre-Commercial Exp is equal to the amount of pre-comm
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 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b2494				PJM Upgrade ID: s1041																																						
Warren Substation				Joffre Substation S1041																																						
Yes				Yes																																						
No	11.70%			No	11.70%																																					
	12.0143%				12.0143%																																					
	12.0143%				12.0143%																																					
	12,877,092			0																																						
	273,742			0																																						
<table border="1"> <thead> <tr> <th colspan="4">Reconciliation</th> </tr> <tr> <th>Return</th> <th>Depreciation</th> <th>Amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>1,547,092.67</td> <td>273,742.03</td> <td>0.00</td> <td>1,820,834.70</td> </tr> <tr> <td>1,547,092.67</td> <td>273,742.03</td> <td>0.00</td> <td>1,820,834.70</td> </tr> </tbody> </table>				Reconciliation				Return	Depreciation	Amount	Revenue	1,547,092.67	273,742.03	0.00	1,820,834.70	1,547,092.67	273,742.03	0.00	1,820,834.70	<table border="1"> <thead> <tr> <th colspan="4">Reconciliation</th> </tr> <tr> <th>Return</th> <th>Depreciation</th> <th>Amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table>				Reconciliation				Return	Depreciation	Amount	Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Total	Incentive Charged	Revenue Credit
Reconciliation																																										
Return	Depreciation	Amount	Revenue																																							
1,547,092.67	273,742.03	0.00	1,820,834.70																																							
1,547,092.67	273,742.03	0.00	1,820,834.70																																							
Reconciliation																																										
Return	Depreciation	Amount	Revenue																																							
0.00	0.00	0.00	0.00																																							
0.00	0.00	0.00	0.00																																							
				261,390,106.43	269,505,465.60	261,390,106.43																																				

\$8,115,359.16
 Ax A Line 148

For Plant in Service
 Pre-Commercial Exp is equal to the amount of pre-comm
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 Reconciliation Amount is created in the reconciliation in #

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2017

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z'	Weighted Outstanding Rate	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (j) * (i)	
Long Term Debt (12/31/2017											
First Mortgage Bonds:											
(1)	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	\$ 546,627,492	12	\$ 546,627,492.00	88.00%	3.95%	3.48%	
(2)	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,847	\$ 74,565,066	12	\$ 74,565,066.00	12.004%	3.85%	0.46%	
Total			\$ 625,000,000		\$ 621,192,558		\$ 621,192,558	100.000%		3.94%	**

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z' = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Weights (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.23%).
** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

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

YEAR ENDED 12/31/2017

	(aa)	(bb)	(cc)	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Rescquired Debt	(gg) Less-Related ADIT (Attachment 1)	(hh) Net Proceeds	(ii) Net Proceeds Ratio	(jj) Coupon Rate	(kk) Annual Interest	(ll) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1)	3.85%, Senior Unsecured No	12/11/2014	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	98.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	75,000,000		669,353			\$ 74,437,647	99.2502	0.0376	\$ 2,820,000	3.85%
TOTALS			\$ 625,000,000	(418,000)	\$ 4,896,924	-	xxx	\$ 619,685,076			\$ 23,995,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation.
Effective Cost Rate of Individual Debentures (YTM at Issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.).

Trans-Allegheny Interstate Line Company

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

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

Total Loan Amount	\$ 900,000,000
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Internal Rate of Return ¹	4.886348%
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Based on following Financial Formula²:

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

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

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

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate											
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	-	-
01/31/2008	Q1			10,000,000	9,265,045		31,013.00		(31,013)	46,132	46,132
02/24/2008	Q1			10,000,000	9,280,164		69,578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439
10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901	86,901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511

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Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
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		0.0037

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

(1)	12/15/2008	Q4		25,000,000	90,000,000	55,518,734	718,999.31			24,281,001	174,431	(544,569)
	1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-	618,333.53		(618,334)	230,297	230,297
	2/17/2009	Q1		30,000,000	120,000,000	79,586,128	-	-		30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50	-		39,066,013	388,964	(545,023)
	3/25/2009	Q1		-	160,000,000	149,479,202	-	1,100,000.00		(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144	-	549,166.67		(549,167)	272,085	272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062	-	-		50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11	-		38,594,961	834,057	(570,982)
	6/30/2009	Q2		-	250,000,000	238,425,899	-	-		-	436,686	436,686
	7/31/2009	Q3		-	250,000,000	238,862,586	-	453,194.44		(453,194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,198	-	-		30,000,000	93,882	93,882
	9/4/2009	Q3		50,000,000	330,000,000	269,473,071	-	-		50,000,000	1,129,444	1,129,444
	9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826.11	-		(1,596,826)	503,245	(1,093,581)
	10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06	-		44,792,084	794,450	586,534
	10/16/2009	Q4		-	375,000,000	365,095,468	-	321,250.00		(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512	-	-		30,000,000	956,176	956,176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688	-	-		50,000,000	1,504,831	1,504,831
	12/16/2009	Q4		-	455,000,000	447,760,519	1,374,479.16	-		(1,374,479)	702,843	(671,636)
	1/4/2010	Q1	73,715,000	-	455,000,000	447,088,883	-	-		(138,490)	1,111,675	1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11	-		29,107,669	58,568	(833,764)
	1/15/2010	Q1		-	485,000,000	477,228,304	-	18,489.58		(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	-	477,411,847	423,000.00	-		(485,441,490)	624,407	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)	4,533,000.00	-		448,467,000	-	-
	1/25/2010	Q1		45,000,000	495,000,000	439,061,764	5,852,578.67	-		39,147,421	-	-
	1/27/2010	Q1		-	495,000,000	477,209,86	6,979.59	-		(6,980)	124,763	124,763
	2/3/2010	Q1		-	495,000,000	477,326,969	58,000.00	-		(58,000)	436,922	436,922
	2/3/2010	Q1		-	495,000,000	477,705,891	5,500.00	-		(5,500)	-	-
	2/5/2010	Q1		-	495,000,000	477,700,391	82,116.73	2,934.74		(85,051)	124,892	124,892
	2/12/2010	Q1		20,000,000	515,000,000	477,740,231	-	-		20,000,000	437,300	437,300
	2/24/2010	Q1		-	515,000,000	498,177,531	23,770.00	-		(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743	90,000.00	-		29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564	195,720.29	-		(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759	17,821.04	-		19,982,179	623,885	623,885
	4/1/2010	Q2		-	565,000,000	550,654,823	-	255,416.67		(255,417)	432,008	432,008
	4/5/2010	Q2		-	565,000,000	550,831,415	123,660.90	-		(123,661)	288,060	288,060
	4/7/2010	Q2		-	565,000,000	550,995,814	201,250.00	-		(201,250)	144,054	144,054
	4/8/2010	Q2		-	565,000,000	550,938,618	224,587.75	-		(224,588)	72,015	72,015
	4/12/2010	Q2		30,000,000	595,000,000	550,786,045	-	-		30,000,000	288,036	288,036
	4/14/2010	Q2		-	595,000,000	581,074,082	194,134.74	-		(194,135)	151,918	151,918
	4/21/2010	Q2		-	595,000,000	581,031,865	18,977.41	-		(18,977)	531,848	531,848
	4/26/2010	Q2	(65,000,000)	530,000,000	581,544,735	369,573.75	-	-		(65,369,574)	380,177	10,603
	4/26/2010	Q2	65,000,000	595,000,000	516,555,339	55,920.56	-	-		64,944,079	-	(55,921)
	4/28/2010	Q2		595,000,000	595,000,000	581,499,418	2,300.79	-		(2,301)	152,029	152,029
	4/30/2010	Q2		595,000,000	595,000,000	581,649,147	2,156.70	-		(2,157)	152,068	152,068
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058	-	-		30,000,000	532,550	532,550
	5/12/2010	Q2		(80,000,000)	545,000,000	612,331,608	-	-		(80,000,000)	400,304	400,304
	5/12/2010	Q2		80,000,000	625,000,000	532,731,912	160,694.44	-		79,839,306	-	(160,694)
	5/12/2010	Q2		-	625,000,000	612,571,218	81,275.00	-		-	-	(81,275)
	5/12/2010	Q2		-	625,000,000	612,489,943	170,100.00	-		(170,100)	-	(170,100)
	5/20/2010	Q2		-	625,000,000	612,319,843	182,500.00	-		(182,500)	640,599	640,599
	5/26/2010	Q2		20,000,000	645,000,000	612,777,942	-	-		20,000,000	480,746	480,746
	6/14/2010	Q2		-	645,000,000	633,258,687	150,071.58	-		(150,072)	1,574,581	1,574,581
	7/1/2010	Q3		-	645,000,000	634,683,197	-	-		(230,764)	1,411,820	1,411,820
	7/2/2010	Q3		-	645,000,000	635,864,253	1,168.50	-		(1,169)	83,116	83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200	-	-		35,000,000	415,741	415,741
	7/15/2010	Q3		-	680,000,000	671,361,942	8,500,000.00	-		(8,500,000)	702,368	(7,797,632)
	7/26/2010	Q3		(65,000,000)	615,000,000	663,564,309	-	-		(65,000,000)	954,726	954,726
	7/26/2010	Q3		(20,000,000)	595,000,000	599,519,036	-	-		(20,000,000)	-	-
	7/26/2010	Q3		115,000,000	710,000,000	579,519,036	-	-		115,000,000	-	-
	7/26/2010	Q3		-	710,000,000	694,519,036	115,798.33	-		(115,798)	-	(115,798)
	7/26/2010	Q2		-	710,000,000	694,403,237	544,837.22	-		(544,837)	-	(544,837)
	8/9/2010	Q3		(35,000,000)	675,000,000	693,858,400	107,415.00	-		(35,107,415)	1,270,829	1,163,414
	8/9/2010	Q3		35,000,000	710,000,000	660,021,814	-	-		35,000,000	-	-
	8/12/2010	Q3		(30,000,000)	680,000,000	695,021,814	271,680.83	-		(30,271,681)	272,581	900
	8/12/2010	Q3		(80,000,000)	600,000,000	665,022,714	699,608.89	-		(80,699,609)	-	(699,609)
	8/12/2010	Q3		110,000,000	710,000,000	584,323,106	-	-		110,000,000	-	-
	8/30/2010	Q3		-	710,000,000	694,323,106	407,816.09	-		(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735	-	-		30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408	-	-		-	1,805,872	1,805,872
	10/1/2010	Q4		-	740,000,000	728,084,280	-	-		-	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478	-	-		(162,778)	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33	-		(116,028,023)	1,787,940	759,916
	10/26/2010	Q4		115,000,000	770,000,000	644,824,133	-	-		115,000,000	-	-
	11/5/2010	Q4		-	800,000,000	759,824,133	-	-		30,000,000	993,774	993,774
	11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11	-		(35,305,721)	413,562	107,841
	11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50	-		(30,171,938)	-	(171,938)
	11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33	-		(30,086,853)	-	(86,853)
	11/9/2010	Q4		95,000,000	800,000,000	695,666,958						

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2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00		(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184			115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00		(115,941,620)	1,401,603	459,983
5/9/2011	Q2	140,000,000	575,000,000	709,639,166	1,081,920.00		(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00		(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17		(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69		(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289			50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657	(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513			20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000		(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105

Commitment fees for 4th quarter 2008

ATTACHMENT 2
Annual Transmission Revenue Requirements
For 2018 Rate Year

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company			TrAILCo	
Formula Rate -- Appendix A	Notes	FERC Form 1 Page # or Instruction		
Shaded cells are input cells			2018 Forecast	

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3	Less A&G Wages Expense		p354.27.b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
Plant Allocation Factors				
6	Electric Plant In Service	(Note B)	Attachment 5	2,131,490,070
7	Total Plant In Service		(Line 6)	2,131,490,070
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	237,013,629
9	Total Accumulated Depreciation		(Line 8)	237,013,629
10	Net Plant		(Line 7 - Line 9)	1,894,476,441
11	Transmission Gross Plant		(Line 15 + Line 21)	2,131,490,070
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,894,476,441
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant				
15	Transmission Plant In Service	(Note B)	Attachment 5	2,048,762,166
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	10,599,233
17	Total Transmission Plant		(Line 15 + Line 16)	2,059,361,398
18	General & Intangible		Attachment 5	82,727,904
19	Total General & Intangible		(Line 18)	82,727,904
20	Wage & Salary Allocator		(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant		(Line 19 * Line 20)	82,727,904
22	Transmission Related Plant		(Line 17 + Line 21)	2,142,089,302
Accumulated Depreciation				
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	214,622,366
24	Accumulated General Depreciation		Attachment 5	9,930,498
25	Accumulated Intangible Amortization		Attachment 5	12,460,765
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	22,391,263
27	Wage & Salary Allocator		(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation		(Line 26 * Line 27)	22,391,263
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	237,013,629
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,905,075,673

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-412,692,892
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-412,692,892
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	0
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Prepayments				
36	Transmission Related Prepayments	(Note A)	Attachment 5	190,091
Materials and Supplies				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
Cash Working Capital				
42	Operation & Maintenance Expense		(Line 74)	2,549,636
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	318,705
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-412,184,097
46	Rate Base		(Line 30 + Line 45)	1,492,891,577

O&M

Transmission O&M				
47	Transmission O&M		p321.112.b	7,129,544
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	672,064
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	6,457,480
A&G Expenses				
53	Total A&G		p323.197.b	-4,579,908
54	Less Property Insurance Account 924		p323.185.b	55,652
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	-4,635,560
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-4,635,560
Directly Assigned A&G				
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	55,652
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	55,652
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	55,652
Account 566 Miscellaneous Transmission Expense				
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	672,064
73	Total Account 566		Sum (Lines 70 to 72)	672,064
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	2,549,636

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	42,867,247
76	General Depreciation	Attachment 5	1,686,380
77	Intangible Amortization (Note A)	Attachment 5	2,552,791
78	Total	(Line 76 + Line 77)	4,239,171
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	4,239,171
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	47,106,418

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	12,251,046
83	Total Taxes Other than Income	(Line 82)	12,251,046

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	925,958,342
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	925,958,342
Capitalization				
90	Long Term Debt (Note N)			624,703,932
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,703,932
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	925,958,342
97	Total Capitalization		(Sum Lines 94 to 96)	1,550,662,274
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.2863%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.7137%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0699
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0857
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	127,997,325

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.82%
111	p	(percent of federal income tax deductible for state purp: Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	27.18%
113	T/(1-T)		37.32%
114	Income Tax Component =	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	38,925,023
115	Total Income Taxes	(Line 114)	38,925,023

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,905,075,673
117	Total Adjustment to Rate Base	(Line 45)	-412,184,097
118	Rate Base	(Line 46)	1,492,891,577
119	Total Transmission O&M	(Line 74)	2,549,636
120	Total Transmission Depreciation & Amortization	(Line 81)	47,106,418
121	Taxes Other than Income	(Line 83)	12,251,046
122	Investment Return	(Line 108)	127,997,325
123	Income Taxes	(Line 115)	38,925,023

124 Gross Revenue Requirement (Sum Lines 119 to 123) 228,829,448

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	2,142,089,302
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,142,089,302
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	228,829,448
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	228,829,448

Revenue Credits			
131	Revenue Credits	Attachment 3	1,483,526

132 Net Revenue Requirement (Line 130 - Line 131) 227,345,922

Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	227,345,922
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,844,739,032
135	FCR	(Line 133 / Line 134)	12.3240%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	10.0003%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	10.0003%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.9517%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	60,423,574
140	Increased Return and Taxes	Attachment 4	179,163,886
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	239,587,460
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,844,739,032
143	FCR with Incentive ROE	(Line 141 / Line 142)	12.9876%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	10.6639%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	10.6639%

146	Net Revenue Requirement	(Line 132)	227,345,922.11
147	Reconciliation amount	Attachment 6	-7,128,326.34
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	6,434,522.04
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00

150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 226,652,117.80

Network Zonal Service Rate			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A

153 Network Service Rate (\$/MW/Year) (Line 152) N/A

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
For the Estimate Process:
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
For the Reconciliation Process:
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes
accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.
This can be illustrated using the following example:

Example:

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

Therefore: Weighted Equity = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$

Trans-Allegheny Interstate Line Company
 Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Trans-Allegheny Interstate Company							
	B1 <i>Beg of Year Total</i>	B2 <i>End of Year Total</i>	B3 <i>End of Year Est. for Final Total</i>	C <i>Retail Related</i>	D <i>Only Transmission Related</i>	E <i>Plant Related</i>	F <i>Labor Related</i>	G <i>Total ADIT</i>
1	ADIT-282 From Account Total Below	545,228,004	559,422,845	559,422,845	559,422,845	-	-	559,422,845
2	ADIT-283 From Account Total Below	101,839,033	99,335,630	99,335,630	98,104,325	-	-	98,104,325
3	ADIT-190 From Account Total Below	(334,216,000)	(246,128,398)	(246,128,398)	(244,834,277)	-	-	(244,834,277)
4	Subtotal				412,692,892	-	-	412,692,892
5	Wages & Salary Allocator						100.00000%	
6	Gross Plant Allocator					100.00000%		
7	ADIT				412,692,892	-	-	412,692,892

Enter Negative

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

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

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	p234.18.b	p234.18.c							
AMT Carryforward	-	982,089	982,089	-	-	982,089	-	-	Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	-	280	280	-	-	280	-	-	Reclaim of the tax portion (gross-up) for property items included in account 190
Charitable Contribution Carryforward	10,899	13,455	13,455	-	-	13,455	-	-	Result of bonus depreciation
Charitable Contribution State & Local RTA	249	-	-	-	-	-	-	-	Accounting change relating to A&G expense
CIAC-Fed-Norm	-	341,077	341,077	-	-	341,077	-	-	Accounting change relating to A&G expense
CIAC-Fed-Norm-Incurred-CWIP	1,862,609	1,892,583	1,892,583	-	-	1,892,583	-	-	Long term disability accrual
CIAC-Fed-Norm-Reversal-CWIP	4,631,520	-	-	-	-	-	-	-	Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
CIAC-MD-Norm-Incurred-CWIP	21,252	21,594	21,594	-	-	21,594	-	-	Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
CIAC-MD-Norm-Reversal-CWIP	50,842	-	-	-	-	-	-	-	Result of bonus depreciation
CIAC-PA-Norm	-	60,344	60,344	-	-	60,344	-	-	Result of bonus depreciation
CIAC-PA-Norm-Incurred-CWIP	70,048	71,176	71,176	-	-	71,176	-	-	Result of bonus depreciation
CIAC-PA-Norm-Reversal-CWIP	167,099	-	-	-	-	-	-	-	Additional tax depreciation over book
CIAC-VA-Norm	-	(48,080)	(48,080)	-	-	(48,080)	-	-	Additional tax depreciation over book
CIAC-VA-Norm-Incurred-CWIP	20,232	20,557	20,557	-	-	20,557	-	-	Set-up of a reserve on transmission companies for the amount of merger expenses that have been overcollected and are owed to customers - timing difference between book and tax
CIAC-VA-Norm-Reversal-CWIP	49,701	-	-	-	-	-	-	-	Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/A&E merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
CIAC-WV-Norm	-	22,367	22,367	-	-	22,367	-	-	Temporary difference resulting from purchase accounting transactions
CIAC-WV-Norm-Incurred-CWIP	155,180	157,678	157,678	-	-	157,678	-	-	Deductions related to state income taxes
CIAC-WV-Norm-Reversal-CWIP	381,380	-	-	-	-	-	-	-	Additional tax depreciation over book
FASB 109 Gross-Up	11,882,116	(3,457,109)	(3,457,109)	-	-	(3,457,109)	-	-	Portion of AFUDC Equity that relates to property and booked to account 190
Federal NOL	225,521,300	146,951,695	146,951,695	-	-	146,951,695	-	-	Portion of AFUDC Equity that relates to property and booked to account 190
Merger Costs: D&O Insurance	1,493	1,333	1,333	-	1,333	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 190
Merger Costs: Licenses	68,888	61,482	61,482	-	61,482	-	-	-	Portion of AFUDC Equity that relates to property and booked to account 190
NOL Deferred Tax Asset - LT PA	4,400,386	3,563,101	3,563,101	-	-	3,563,101	-	-	Paid AMT tax which generates a credit
NOL Deferred Tax Asset - LT WV	17,735,335	17,735,335	17,735,335	-	-	17,735,335	-	-	Temporary difference that is capitalized for book purposes but deductible for tax purposes
Pension/CPFB - Other Def Cr. or Dr.	2,183,288	2,187,156	2,187,156	-	-	2,187,156	-	-	Taxable CIAC
Purch Acq/LTD FMV	1,229,128	1,231,306	1,231,306	-	1,231,306	-	-	-	Taxable CIAC
State Income Tax Deductible	5,039,440	443,800	443,800	-	-	443,800	-	-	Taxable CIAC
Tax Interest Capitalized-Fed-Norm	29,576,802	29,507,775	29,507,775	-	-	29,507,775	-	-	Taxable CIAC
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,238,748	32,415,858	32,415,858	-	-	32,415,858	-	-	Taxable CIAC
Tax Interest Capitalized-MD-Norm	478,652	418,952	418,952	-	-	418,952	-	-	Temporary difference arising for removal of plant/property
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	306,436	308,401	308,401	-	-	308,401	-	-	Result of bonus depreciation
Tax Interest Capitalized-PA-Norm	682,978	693,023	693,023	-	-	693,023	-	-	Other property related temporary differences
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	995,377	1,016,849	1,016,849	-	-	1,016,849	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	627,601	499,957	499,957	-	-	499,957	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	331,599	331,688	331,688	-	-	331,688	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,831,360	2,671,993	2,671,993	-	-	2,671,993	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,548,278	2,554,466	2,554,466	-	-	2,554,466	-	-	Actual amount of tax interest capitalized
Subtotal	346,090,116	242,671,288	242,671,288	-	1,294,120	241,377,168	-	-	
Less FASB 109 included above	11,882,116	(3,457,109)	(3,457,109)	-	-	(3,457,109)	-	-	
Less FASB 109 included above									
Total	334,210,000	246,128,398	246,128,398	-	1,294,120	244,834,277	-	-	

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
	End of Year Est. for								
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related Related	Plant Related Related	Labor Related Related	JUSTIFICATION
A&G Expenses Capitalized	5,860,076	7,837,378	7,837,378			7,837,378			Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	510,293,001	520,665,679	520,665,679			520,665,679			Additional tax depreciation over book
Additional State Depreciation MD	2,044,318	2,433,745	2,433,745			2,433,745			Tax depreciation
Additional State Depreciation PA	7,055,017	7,539,621	7,539,621			7,539,621			Increase in ADFDC
Additional State Depreciation VA	3,272,806	3,602,727	3,602,727			3,602,727			Recess of the tax portion (gross-up) for property items included in account 282
Additional State Depreciation WV	46,156,850	46,894,821	46,894,821			46,894,821			Book depreciation
AFUDC Debt	4,217,661	4,248,659	4,248,659			4,248,659			Book depreciation / amortization
AFUDC Equity Flow Through	-	3	3			3			Tax depreciation
Capitalized Vertical Tree Trimming	88,162	109,560	109,560			109,560			Property True-Up
Cost of Removal	(2,596,487)	(2,537,660)	(2,537,660)			(2,537,660)			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
FASB 109 Gross-Up	13,453,841	(176,952,100)	(176,952,100)			(176,952,100)			Temporary difference for additional state depreciation allowed for WV tax return
Other Basis Differences	(34,005,677)	(34,044,286)	(34,044,286)			(34,044,286)			Portion of AFUDC Debt that relates to property and booked to account 282
Sale of Property - Book Gain or (Loss)	(73,032)	(123,056)	(123,056)			(123,056)			Sale of book gains and losses
T&D Repairs	3,077,998	2,930,713	2,930,713			2,930,713			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Vegetation Management - Transmission	(162,689)	(135,059)	(135,059)			(135,059)			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	558,681,845	382,470,745	382,470,745	-	-	382,470,745	-	-	
Less FASB 109 included above	13,453,841	(176,952,100)	(176,952,100)	-	-	(176,952,100)	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	545,228,004	559,422,845	559,422,845	-	-	559,422,845	-	-	

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	p276.19.b	p277.19.k							
Charitable Contribution State & Local RTA	-	260	260			260			West Virginia property tax payment Reclass of the tax portion (gross-up) for property items included in account 283
CIAC-Fed-Norm	5,076,307	-	-			-			
CIAC-Fed-Norm-Reversal-CWIP	-	848,550	848,550			848,550			Accounting change relating to A&G expense
CIAC-MD-Norm	(8,334)	(68,524)	(68,524)			(68,524)			Accounting change relating to A&G expense
CIAC-MD-Norm-Reversal-CWIP	-	11,542	11,542			-			Allocated portion of total liabilities relating to captive insurance
CIAC-PA-Norm	142,194	-	-			-			Deferred revenues associated with attachments to FirstEnergy poles
CIAC-PA-Norm-Reversal-CWIP	-	75,880	75,880			75,880			Additional tax depreciation over book
CIAC-VA-Norm	108,190	-	-			-			Additional tax depreciation over book
CIAC-VA-Norm-Reversal-CWIP	-	5,256	5,256			5,256			Portion of AFUDC Debt that relates to property and booked to account 189
CIAC-WV-Norm	429,182	-	-			-			Portion of AFUDC Debt that relates to property and booked to account 191
CIAC-WV-Norm-Reversal-CWIP	-	53,850	53,850			53,850			Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AVE merger
Deferred Charge-EIB	16,118	20,304	20,304			20,304			
FASB 109 Gross-Up	21,814,827	9,066,511	9,066,511			9,066,511			
PAA - LT Regulatory Asset Amort	1,229,128	1,231,305	1,231,305		1,231,305	-			Portion of AFUDC Equity that relates to property and booked to account 283
PJM Receivable	40,638,686	42,616,309	42,616,309			42,616,309			Portion of AFUDC Equity that relates to property and booked to account 285
SO01 Timing Allocation	381,593	382,269	382,269			382,269			Taxable CIAC
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	31,516,799	32,111,359	32,111,359			32,111,359			Taxable CIAC
Tax Interest Capitalized-MD-Norm	55,650	-	-			-			Taxable CIAC
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	299,295	305,994	305,994			305,994			Taxable CIAC
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	972,064	1,013,950	1,013,950			1,013,950			Temporary difference arising for removal of plant/property
Tax Interest Capitalized-VA-Norm	122,568	-	-			-			Temporary difference arising for removal of plant/property
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	324,084	328,125	328,125			328,125			Misc Liability
Tax Interest Capitalized-WV-Norm	146,931	-	-			-			Result of bonus depreciation
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,490,564	2,528,807	2,528,807			2,528,807			Other property related temporary differences
Valuation Allowance NCL WV	17,735,335	17,735,335	17,735,335			17,735,335			
Vegetation Management	162,689	135,059	135,059			135,059			Valuation allowances recorded against state NOL carryforwards not expected to be realized
									Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	123,653,860	108,402,141	108,402,141		1,231,305	107,170,836	-	-	
Less FASB 109 included above	21,814,827	9,066,511	9,066,511		-	9,066,511	-	-	
Less FASB 106 included above	-	-	-		-	-	-	-	
Total	101,839,033	99,335,630	99,335,630		1,231,305	98,104,325	-	-	

Instructions for Account 283:

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

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

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plant Related		Gross Plant Allocator			
1.1	2016 State Property WV	p263.34(i)	4,391,325	100.0000%	\$ 4,391,325
1.2	2017 State Property WV	p263.35(i)	4,609,024	100.0000%	4,609,024
1.3	2017 State Property PA (PURTA)	p263.21(i)	33,000	100.0000%	33,000
1.4	2016 State Property PA (PURTA)	p263.22(i)	4,769	100.0000%	4,769
1.5	2016 Local Property WV	p263.1.7(i)	8,172	100.0000%	8,172
1.6	2017 Local Property WV	p263.1.8(i)	9,916	100.0000%	9,916
1.7	2017 Local Property VA	p263.1.12(i)	1,671,545	100.0000%	1,671,545
1.8	2017 Local Property PA	p263.1.17(i)	5,478	100.0000%	5,478
1.9	2016 Local Property MD	p263.1.21(i)	784,582	100.0000%	784,582
2.0	2017 Local Property MD	p263.1.22(i)	750,996	100.0000%	750,996
					0
					0
2.1	2017 Capital Stock Tax/Franchise PA	p263.18(i)	300	100.0000%	300
2.2	2014 WV Franchise Tax	p263.32(i)	-25,833	100.0000%	-25,833
2.3	State Sales/Use Tax PA	p263.14(i)	579	100.0000%	579
4	Total Plant Related		<u>12,243,853</u>	100.0000%	<u>12,243,853</u>
Labor Related		Wages & Salary Allocator			
5	Accrued Federal FICA		7,193		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
8	Total Labor Related		<u>7,193</u>	100.0000%	<u>7,193</u>
Other Included		Gross Plant Allocator			
9			0		0
10			0		0
11			0		0
12	Total Other Included		<u>0</u>	100.0000%	<u>0</u>
13	Total Included (Lines 4 + 8 + 12)		<u>12,251,046</u>		<u>12,251,046</u> Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
14	Federal Income Tax	p263.2(i)	-36,777,833		
15	Corporate Net Income Tax MD	p263.8(i)	449,968		
16	Corporate Net Income Tax PA	p263.13(i)	2,977,317		
17	Corporate Net Income Tax VA	p263.27(i)	365,106		
18	Corporate Net Income Tax WV	p263.31(i)	6,016,774		
19	Subtotal, Excluded		<u>-26,968,668</u>		
20	Total, Included and Excluded (Line 13 + Line 19)		<u>-14,717,622</u>		
21	Total Other Taxes from p114.14.c		<u>12,251,046</u>		
22	Difference (Line 20 - Line 21)		<u>-26,968,668</u>		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

Amount	FERC Form No.1 page, line & Col
-	Page 300 Line: 19 Column: b
-	
-	
-	
1,483,526	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
-	
-	
1,483,526	
-	
1,483,526	Input to Appendix A, Line 131

Account 454 - Rent from Electric Property

- 1 Rent from Electric Property - Transmission Related (Note 3)
- 2 Total Rent Revenues (Line 1)

Account 456 - Other Electric Revenues (Note 1)

- 3 Schedule 1A
- 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)
- 5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner
- 6 PJM Transitional Revenue Neutrality (Note 1)
- 7 PJM Transitional Market Expansion (Note 1)
- 8 Professional Services (Note 3)
- 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)

- 11 Gross Revenue Credits (Sum Lines 2-10)
- 12 Less line 14g
- 13 Total Revenue Credits (Line 11 - Line 12)

Revenue Adjustment to determine Revenue Credit

- 14a Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here
- 14b Costs associated with revenues in line 14a
- 14c Net Revenues (14a - 14b)
- 14d 50% Share of Net Revenues (14c / 2)
- 14e Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 14f Net Revenue Credit (14d + 14e)
- 14g Line 14a less line 14f
- 15 Amount offset in line 4 above
- 16 Total Account 454 and 456

17 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.

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

19 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

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

Attachment 4 - Calculation with Incentive ROE

A	Return and Taxes at High End of the range of Reasonableness			
	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	179,163,886	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source Reference		
1	Rate Base		Appendix A, Line 46	1,492,891,577
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	925,958,342
4	Less Accumulated Other Comprehensive Income Account 219		Appendix A, Line 86	0
5	Less Preferred Stock		Appendix A, Line 87	0
6	Less Account 216.1		Appendix A, Line 88	0
7	Common Stock		Appendix A, Line 89	925,958,342
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	624,703,932
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	624,703,932
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	925,958,342
15	Total Capitalization		Appendix A, Line 97	1,550,662,274
16	Debt %	Total Long Term Debt	Appendix A, Line 98	40.2863%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.7137%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock		12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0159
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0758
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0917
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	136,911,938

Composite Income Taxes

Income Tax Rates				
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	21.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	7.82%
29	p = percent of federal income tax deductible for state purposes		Appendix A, Line 111	0.00%
30	T	$T = 1 - \frac{FIT}{1 - FIT}$	Appendix A, Line 112	27.18%
31	T/(1-T)		Appendix A, Line 113	37.32%
32	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) =$		42,251,948
33	Total Income Taxes		(Line 32)	42,251,948

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant In Service Worksheet		Attachment A Line It, Descriptions, Notes, Form 1 Page It's and Instructions																	
		13 Month Balance for Reconciliation		EDY Balance for Estimate															
Calculation of Transmission Plant In Service		Source	Total	Total															
				Back Oak	Wya Ridge	52 Junction - Terribil Line	Peter St	Quay/Wisley	Madisonbrook	North Shenandoah	Birdington	Madisonbrook Capacitor	Kenner	Double #2 Trans	Double #3 Trans	Double #4 Trans			
December	0206.58 D	For 2016	1,979,482.591	48,814,248	17,865,667	1,076,634,181	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,063	5,700,307			
January	company records	For 2017	1,980,815.960	48,814,248	17,865,667	1,076,688,868	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,063	5,700,307			
February	company records	For 2017	1,980,352.672	48,814,248	17,865,667	1,076,801,344	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,063	5,700,307			
March	company records	For 2017	1,981,058.334	48,814,248	17,865,667	1,076,497,229	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,063	5,700,307			
April	company records	For 2017	1,977,522.203	48,814,248	17,865,667	1,076,543,218	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,063	5,700,307			
May	company records	For 2017	1,993,714.454	48,814,248	17,865,362	1,076,797,999	2,022,554	24,565,348	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,063	5,700,307			
June	company records	For 2017	2,026,106.540	48,814,248	17,865,362	1,076,888,247	2,022,554	24,565,348	8,206,718	1,923,902	7,723,538	6,496,239	39,533,762	5,149,271	4,686,063	5,700,307			
July	company records	For 2017	2,036,145.526	48,814,248	17,865,362	1,076,897,623	2,022,554	24,565,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,063	5,700,307			
August	company records	For 2017	2,029,772.387	48,814,248	17,865,081	1,077,319,090	2,022,554	24,565,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,063	5,700,307			
September	company records	For 2017	2,036,446.075	48,814,248	17,863,081	1,077,743,199	2,022,554	24,565,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,063	5,700,307			
October	company records	For 2017	2,036,666.069	48,814,248	17,863,081	1,077,743,129	2,022,554	24,565,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,063	5,700,307			
November	company records	For 2017	2,039,096.764	48,814,248	17,863,081	1,077,756,945	2,022,554	24,565,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,063	5,700,307			
December	0207.58 D	For 2017	2,048,762.166	47,196,362	17,663,081	1,077,649,186	2,022,554	24,565,348	8,206,718	1,923,902	7,723,538	6,496,239	39,572,702	5,149,271	4,686,063	5,700,307			
15	Transmission Plant In Service		<u>2,611,724,759</u>			<u>46,843,641</u>		<u>17,843,068</u>	<u>1,077,051,421</u>	<u>2,022,554</u>	<u>24,548,680</u>	<u>8,206,718</u>	<u>1,923,902</u>	<u>7,723,538</u>	<u>6,496,239</u>	<u>39,537,939</u>	<u>5,149,271</u>	<u>4,686,063</u>	<u>5,700,307</u>

13 Month Plant Balance For reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Colemanigh Sew arid	Luxor	Grandjean & Guilford	Holdsoma Lake Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,762,197	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,802,346	832,202	4,993,604	61,020,631	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,801,420	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,801,420	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,025,074	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,025,074	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,099,754	832,202	4,993,604	61,034,739	657,191	10,621,689	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,099,954	832,202	4,993,604	61,310,947	657,191	10,789,107	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,876,453	832,202	4,993,604	61,027,634	657,191	10,218,619	27,411,818	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837

																				Farmers Valley		Total					
																				Substation	Richwood Hill	Damascus SS	Warren Substation				
Mohannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagerstown	Nynewaner	Oak Mound	Joffre SS	Erie South	37,965,061	73,566,297	-	-	1,970,452,591.12		
7,433,681	54,603,725	9,875,056	891,283	1,525,229	504,189	18,708,350	31,318,256	1,754,245	7,724,591	1,368,881	891,014	21,303,520	2,268,540	38,292,674	22,023,148	1,135,027	936,604	100,992,389	16,175,869	46,328,694	46,315,539	38,122,364	75,136,699	-	-	1,980,815,038.88	
7,433,681	54,603,725	9,875,056	891,283	1,525,229	504,189	18,698,247	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,148,837	2,268,540	38,292,725	22,158,197	1,135,027	936,604	101,783,085	16,438,499	46,330,602	46,315,539	38,210,932	75,030,569	-	-	1,980,392,871.91	
7,433,681	54,603,725	9,875,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,028,246	2,268,540	38,292,761	22,159,140	1,135,027	936,604	102,164,500	16,463,776	46,356,912	46,356,912	38,530,510	75,000,664	-	-	1,980,595,333.61	
7,433,681	54,603,725	9,875,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	13,878,533	2,268,540	38,292,761	23,705,840	1,135,027	936,604	102,533,318	16,749,038	46,381,734	46,381,734	38,501,847	74,491,868	-	-	1,977,502,202.71	
7,433,674	54,603,725	9,875,056	891,283	1,525,229	504,362	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	13,878,223	2,268,540	38,292,761	23,880,646	1,135,027	936,604	103,543,382	37,614,037	46,375,469	46,375,469	38,445,989	74,123,054	1,041,643	-	-	1,980,744,454.25
7,433,674	54,603,725	9,875,056	891,283	1,525,229	688,077	18,699,687	31,318,256	1,754,277	7,726,821	1,368,881	885,549	13,666,093	2,268,540	38,294,634	23,932,779	1,135,027	936,604	103,767,348	37,150,988	46,603,530	46,603,530	38,838,135	74,138,044	1,147,202	24,035,092	2,025,106,940.12	
7,433,674	54,603,725	9,875,056	891,283	1,525,229	688,077	18,699,687	31,318,256	1,754,277	7,726,821	1,368,881	885,549	13,666,154	2,268,540	38,296,220	24,346,182	1,135,027	936,604	103,332,645	47,877,888	46,316,156	46,316,156	38,895,131	74,129,285	1,178,465	24,108,409	2,036,146,524.94	
7,433,674	54,603,725	9,875,056	891,283	1,525,229	688,077	18,699,687	31,318,256	1,754,277	7,726,913	1,368,881	885,715	13,667,565	2,268,540	38,296,638	24,172,790	1,135,027	936,604	103,732,465	47,429,985	46,523,137	46,523,137	38,902,489	74,148,000	1,175,789	24,046,115	2,029,772,387.04	
7,433,674	54,603,725	9,875,056	891,283	1,525,229	688,077	18,699,687	31,318,256	1,754,277	7,726,913	1,368,881	885,549	13,666,093	2,268,540	38,297,431	24,172,772	1,135,027	936,604	103,537,260	47,448,703	46,524,021	46,524,021	38,919,384	74,227,319	1,176,289	24,144,307	2,036,446,074.90	
7,527,668	56,343,068	9,875,061	891,283	1,525,229	692,263	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,877,169	2,268,540	38,297,389	24,225,124	1,135,027	936,604	103,699,772	47,469,872	46,524,651	46,524,651	39,203,025	74,275,520	1,176,588	24,034,922	2,038,666,099.16	
7,527,668	56,182,084	9,875,061	891,283	1,525,229	692,263	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,875,134	2,268,540	38,297,389	24,195,195	1,135,027	936,604	103,580,275	47,470,959	46,534,756	46,534,756	39,262,322	74,315,148	1,176,573	24,034,964	2,038,096,764.38	
7,527,668	56,430,364	9,875,061	891,283	1,525,229	692,272	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,039,758	2,268,540	38,297,866	24,416,851	1,135,027	936,604	108,659,987	47,695,362	46,533,012	46,533,012	39,251,847	74,293,465	1,265,287	24,033,955	2,048,792,155.82	
7,455,327	54,999,531	9,875,058	891,283	1,525,229	604,703	18,699,978	31,318,256	1,754,275	7,727,734	1,368,881	888,084	15,840,580	2,268,540	38,285,071	23,498,038	1,135,027	936,604	102,810,902	34,005,663	46,441,708	38,698,910	38,698,910	74,342,994	716,830	12,956,473	2,011,724,749.96	

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

			Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service				
December	Source	For 2016	-	-
January	0206.75.b	company records	-	-
February	company records	For 2017	-	-
March	company records	For 2017	-	-
April	company records	For 2017	-	-
May	company records	For 2017	-	-
June	company records	For 2017	-	-
July	company records	For 2017	-	-
August	company records	For 2017	-	-
September	company records	For 2017	-	-
October	company records	For 2017	-	-
November	company records	For 2017	-	-
December	0207.75.a	For 2017	-	-
Distribution Plant In Service				
Calculation of Intertie Plant In Service				
December	Source	For 2016	21,416,232	21,131,456
December	0204.5.b	For 2017	21,131,456	21,131,456
Intertie Plant In Service			21,273,841	21,131,456
			Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of General Plant In Service				
December	Source	For 2016	57,280,481	-
December	0206.99.b	For 2017	61,956,454	61,956,454
General Plant In Service			59,438,468	61,956,454
			Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of Production Plant In Service				
December	Source	For 2016	-	-
January	0204.46b	company records	-	-
February	company records	For 2017	-	-
March	company records	For 2017	-	-
April	company records	For 2017	-	-
May	company records	For 2017	-	-
June	company records	For 2017	-	-
July	company records	For 2017	-	-
August	company records	For 2017	-	-
September	company records	For 2017	-	-
October	company records	For 2017	-	-
November	company records	For 2017	-	-
December	0205.46.a	For 2017	-	-
Production Plant In Service				
			-	-
Total Plant In Service			2,092,437,058	2,131,490,070
			Link to Appendix A, line 6	Link to Appendix A, line 6

Details																	
13 Month Balance For Reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Cotenough-Seward	Lucox	Grandpoint & Guilford	Handsome Lake - Home City	Albions	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
733,534	841,133	58,227	48,797	297,262	3,227,831	45,051	502,773	1,440,074	58,153	95,196	734,962	1,896,402	175,750	28,837	2,341,211	258,297	22,060
746,594	898,844	59,898	50,240	308,387	3,334,076	46,202	513,112	1,503,123	60,266	96,272	758,000	1,994,864	181,978	29,433	2,419,230	281,948	22,838
758,454	898,566	61,509	51,690	314,752	3,440,318	47,353	523,451	1,566,074	62,377	101,378	781,055	2,022,306	187,401	30,630	2,456,188	275,098	23,098
770,914	904,267	63,100	53,196	323,437	3,546,561	48,504	533,790	1,630,250	64,500	104,464	804,102	2,050,768	193,226	31,426	2,512,176	284,368	24,384
783,374	911,379	64,790	54,812	332,122	3,652,804	49,655	544,129	1,693,764	66,602	107,590	827,140	2,140,210	199,048	32,623	2,603,164	292,595	25,132
795,834	919,690	66,431	56,098	340,807	3,759,048	50,807	554,469	1,717,340	68,714	110,695	850,196	2,212,662	204,872	33,819	2,702,152	301,645	25,900
808,294	1,007,402	68,072	57,525	349,492	3,866,291	51,958	564,845	1,770,894	70,826	113,801	873,244	2,276,114	210,695	34,816	2,803,140	310,295	26,668
820,754	1,035,113	69,713	58,981	358,177	3,973,534	53,109	575,147	1,824,446	72,938	116,907	896,290	2,339,568	216,519	35,812	2,903,128	318,944	27,436
833,214	1,062,825	71,364	60,430	366,862	4,077,778	54,260	585,526	1,879,692	75,050	120,013	919,336	2,403,018	222,342	36,806	2,993,116	327,564	28,294
845,674	1,090,538	72,995	61,890	375,547	4,184,021	55,411	595,863	1,931,937	77,162	123,119	942,388	2,486,470	228,165	37,800	3,024,105	336,244	29,272
858,134	1,118,248	74,636	63,350	384,232	4,290,264	56,562	606,200	1,985,112	79,274	126,225	965,430	2,530,962	233,999	38,800	3,111,029	344,864	30,140
870,594	1,145,959	76,277	64,807	392,917	4,396,507	57,713	616,638	2,038,687	81,386	129,331	988,481	2,593,374	239,812	39,798	3,188,081	353,543	30,508
883,054	1,173,671	77,918	66,265	401,602	4,502,750	58,864	627,076	2,092,223	83,498	132,437	1,011,529	2,656,827	245,636	40,794	3,265,069	362,323	31,276
808,294	1,007,402	68,072	57,525	349,492	3,865,291	51,958	564,845	1,770,894	70,826	113,801	873,244	2,276,114	210,695	34,816	2,803,140	310,295	26,668

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman HB/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagerstown	Nynewater	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood HB	Damascus SS	Warren Substation	Total
270,995	2,845,910	396,161	39,325	96,347	14,876	634,023	1,187,265	61,282	252,224	41,277	17,798	501,481	67,794	977,577	504,326	27,030	20,618	658,912	24,466	627,639	457,332	187,667	-	-	172,111,811
284,084	2,787,211	412,094	49,895	99,891	15,598	674,276	1,384,138	64,969	265,819	43,873	18,790	546,526	71,712	1,044,989	535,176	29,918	22,257	841,109	341,981	623,910	346,898	-	-	-	175,570,887
287,012	2,887,517	427,847	42,444	102,316	16,441	714,402	1,340,052	68,656	279,405	40,048	19,663	588,039	75,629	1,111,001	666,147	31,003	23,896	1,024,066	79,748	1,096,175	590,701	494,963	-	-	178,829,292
310,021	3,007,629	440,840	44,004	102,050	17,329	794,091	1,417,791	72,343	292,997	46,464	20,596	585,902	78,447	1,178,813	697,182	32,969	28,526	1,207,946	157,478	1,170,498	687,000	646,184	-	-	182,243,389
323,030	3,128,144	450,733	45,564	107,684	18,205	754,779	1,484,438	76,030	326,589	50,869	21,537	624,840	83,445	1,245,628	629,172	34,975	30,475	1,302,544	157,481	1,286,277	725,562	802,916	-	-	185,703,788
336,039	3,248,460	475,625	47,124	110,369	19,088	834,968	1,571,462	79,717	320,181	53,255	22,479	698,460	87,382	1,312,628	663,469	36,962	30,815	1,377,909	169,252	1,309,502	793,473	905,300	-	-	189,171,634
349,048	3,368,776	491,518	48,853	113,653	20,132	875,157	1,648,208	83,309	333,773	56,660	23,421	752,164	91,300	1,379,662	697,664	38,948	30,463	1,464,491	176,491	1,413,001	861,688	1,107,864	-	-	192,723,513
362,057	3,489,094	507,411	50,243	116,927	21,338	915,345	1,725,170	87,077	347,368	59,546	24,364	795,068	95,217	1,446,871	732,087	40,934	32,092	1,551,664	191,491	1,428,476	906,292	1,260,638	-	-	196,231,680
375,066	3,609,414	523,304	51,803	118,422	22,442	955,533	1,802,013	90,794	360,958	61,462	25,308	795,274	99,128	1,513,891	786,179	42,000	33,721	1,636,364	462,985	1,743,075	968,939	1,414,622	-	-	200,105,662
388,075	3,729,733	539,197	53,363	121,101	23,752	995,722	1,878,607	94,432	374,454	62,827	26,248	795,051	102,053	1,580,711	801,340	44,907	35,370	1,720,572	506,968	1,807,662	1,007,635	1,568,285	-	-	203,064,953
401,084	3,850,052	555,090	54,922	123,785	25,000	1,035,910	1,955,100	98,109	389,154	65,293	27,190	824,856	105,970	1,647,791	832,348	46,893	37,009	1,808,063	520,965	1,927,298	1,136,234	1,722,620	-	-	207,065,684
414,093	3,970,371	570,982	56,482	126,469	26,179	1,076,098	2,032,544	101,787	401,793	67,628	28,132	864,690	110,888	1,714,752	870,676	48,879	38,848	1,900,400	540,902	2,008,023	1,206,781	1,877,027	-	-	211,052,344
427,102	4,090,690	586,875	57,942	129,153	27,368	1,116,287	2,109,667	105,464	415,529	70,544	29,076	902,591	114,608	1,787,793	905,197	50,966	40,287	1,989,091	570,941	2,101,652	1,275,566	2,021,965	-	-	214,622,268
349,105	3,367,617	491,518	48,883	113,651	20,583	875,156	1,648,226	83,386	333,778	55,650	23,421	698,131	91,300	1,379,663	700,424	38,948	30,463	1,746,095	351,583	1,514,184	863,438	1,108,642	4,912	79,381	193,026,061

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
				Link to Appendix A, line	
	Calculation of Distribution Accumulated Depreciation	Source		Link to Appendix A, line 23	
	December	Prior year FERC Form 1 g219.26.b	For 2016	-	-
	January	company records	For 2017	-	-
	February	company records	For 2017	-	-
	March	company records	For 2017	-	-
	April	company records	For 2017	-	-
	May	company records	For 2017	-	-
	June	company records	For 2017	-	-
	July	company records	For 2017	-	-
	August	company records	For 2017	-	-
	September	company records	For 2017	-	-
	October	company records	For 2017	-	-
	November	company records	For 2017	-	-
	December	g219.26.b	For 2017	-	-
	Distribution Accumulated Depreciation				
	Calculation of Intangible Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 g200.21.b	For 2016	9,876,655	17,460,755
	December	g200.21.b	For 2017	19,460,755	12,460,755
25	Accumulated Intangible Depreciation			11,159,660	12,460,755
	Calculation of General Accumulated Depreciation	Source		Link to Appendix A, line 25	
	December	Prior year FERC Form 1 g219.20b	For 2016	6,244,119	6,930,498
	December	g219.20.b	For 2017	6,930,498	6,930,498
24	Accumulated General Depreciation			9,087,308	9,930,498
	Calculation of Production Accumulated Depreciation	Source		Link to Appendix A, line 24	
	December	Prior year FERC Form 1 g219.20.b-24.b	For 2016	-	-
	January	company records	For 2017	-	-
	February	company records	For 2017	-	-
	March	company records	For 2017	-	-
	April	company records	For 2017	-	-
	May	company records	For 2017	-	-
	June	company records	For 2017	-	-
	July	company records	For 2017	-	-
	August	company records	For 2017	-	-
	September	company records	For 2017	-	-
	October	company records	For 2017	-	-
	November	company records	For 2017	-	-
	December	g219.20.b thru 219.24.b	For 2017	-	-
	Production Accumulated Depreciation				
8	Total Accumulated Depreciation	Sum of averages above		213,283,030	237,013,629
					Link to Appendix A, line
					Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company
 Attachment 5 - Cost Support

Electric / Non-electric Cost Support				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Req of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
40	Materials and Supplies			-	-	-	
	Transmission Materials & Supplies	p227.B		-	-	-	
37	Undistributed Stores Expense	p227.16		-	-	-	
51	Allocated General Expenses			-	-	-	
	Plus Property Under Capital Leases	0 p200.4.c		-	-	-	

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

CWIP & Expensed Lease Worksheet				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Req of year	CWIP in Form 1 Amount	Expensed Leases in Form 1 Amount	
6	Plant Allocation Factors			-	-	-	
	Electric Plant in Service	(Note B) Attachment 5		2,098,179,204	-	-	
15	Plant In Service	(Note B) Attachment 5		-	-	-	
	Transmission Plant In Service	(Note B) Attachment 5		1,979,482,991	-	-	
23	Accumulated Depreciation	(Note B) Attachment 5		-	-	-	
	Transmission Accumulated Depreciation	(Note B) Attachment 5		172,111,811	-	-	

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

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

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

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

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix 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		MD 8.25%	WV 6.5%	PA 9.9%	VA 6.0%			
110	ST-State Income Tax Rate or Composite (Note H)	Composite Composite is calculated based on sales, payroll and property for each jurisdiction						

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
Directly Assigned A&G					
63	General Advertising Exp Account 930.1 (Note J) p323,191.b				Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Note L)			General Description of the Facilities
126	Excluded Transmission Facilities Step-Up Facilities (Note L)	Enter \$	
Instructions: 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: 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		Or Enter \$	
Add more lines if necessary			

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
35 Prepayments				Enter \$		Amount	
Prepayments		142,535	237,647	190,091	100%	190,091	
Prepaid Premiums if not included in Prepayments			0	0	100%	0	
Total Prepayments		142,535	237,647	190,091		190,091	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses
70	Amortization Expense on Pre-Commercial Cost	\$ -	
71	Pre-Commercial Expense	\$ -	
72	Miscellaneous Transmission Expense p.321,97.b	\$ 672,064	
Total Account 566 Miscellaneous Transmission Expenses		\$ 672,064	
			Cost Element Name
			Total
			Labor & Overhead (1) -
			Miscellaneous (2) -
			Outside Services Legal (3) -
			Outside Services Other (4) -
			Outside Services Rates (5) -
			Advertising (6) -
			Travel, Lodging and Meals (7) -
			Total -
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.
			(2) Miscellaneous amount includes rental of vehicles for department facilities for open houses, Post-EX fees for various meetings from Legal, Procurement, Transmission & Finance, fees for various conference calls and P&M application fee.
			(3) Outside legal services includes the cost for research and preparation of the filing to determine in-service rate availability.
			(4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services.
			(5) Outside services rates includes the advice of a rate consultant regarding rate design.
			(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project.
			(7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.
Net Revenue Requirement			
149	Facility Credits under Section 30.5 of the PJM OATT	-	

Annual Depreciation Expense													
Cabot SS	Grandview Capacitor	Potter	Osage Whately	Armstrong	Farmers Valley	Harvey Run	Double SS	Meadowbrook SS	902 Jct Substation	Coneaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City
	152	281	14,882	326 2,506	1,255				124,243	2,666	3,450		
	149,368	13,533	34,383	110,500	329,706	18,436	17,476	104,220	1,274,919	248,587	21,896	37,270	
				96,980						8,427			35,728
				348,521						385,012			198,157
													42,703
149,520	13,814	34,383	670,472	332,538	19,681	17,476	104,220	1,274,919	124,243	642,662	25,346	37,270	276,667

Albion	Blairsville	Carbon Center	Huntertown	Johnstown	Buffalo Road	Moharion	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobby	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Bus	Johnstown SS Capacitor
							43,514	6,328		2,073		153,906				16,608
761,425	69,881	11,958	923,858	103,796	9,216	156,518	1,296,120	184,385	18,717	30,056	12,710	328,357	922,123	44,183	144,521	28,746
							85,158			78						
							29,998									
761,425	69,881	11,958	923,858	103,796	9,216	156,518	1,440,795	190,714	18,717	32,206	12,710	482,264	922,123	44,183	143,129	28,746

Glover Sub	Rider Sub	Shawville	Monocacy SS	Mansburg SS	Yeagerstown	Nyewaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Total
	111,141													2,577,274
	40,819							44,419	8,960	176,270	230,001		4,776	2,247,460
11,307	124,716	47,011	804,196	401,047	23,836	19,669	62,914	810,106	1,304,833	641,404	1,612,767	15,217	269,016	18,001,175
	(21,303)						1,127,006							7,422,703
	190,457						523,789							4,370,788
														391,224
														7,818,230
														18,309
11,307	446,819	47,011	804,196	401,047	23,836	19,669	2,123,299	854,575	1,373,413	877,724	1,843,698	15,217	273,742	42,867,247

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	895,094
391	Office Furniture & Equipment	20	SQ	0	5.00	96,332
	Information Systems	10	SQ	0	10.00	314,944
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	1,805
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	374,295
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,696,380
Total General Plant Depreciation Expense (must tie to p338, 10.b. & c)						1,696,380
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	2,552,791
Total Intangible Plant						2,552,791
Total Intangible Plant Amortization (must tie to p336, 1.d & e)						2,552,791

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

PBOP Expenses

1	Total PBOP expenses	22,866,433
2	Amount relating to retired personnel	8,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TRAILCO FTEs (labor not capitalized) current year	0,000
7	TRAILCO PBOP Expense for base year	-
8	TRAILCO PBOP Expense in Account 526 for current year	0
87	PBOP Adjustment for Appendix A, Line 57	-
Lines 1-8 cannot change absent approval or acceptance by FERC in a separate proceeding.		

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

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

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

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

Step 3 For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Pre-Commercial Costs			CWIP		
Step 1 For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
Total	-	-	-	-		
Step 3 For Reconciliation:	Pre-Commercial Costs			For Reconciliation Step 2	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	CWIP		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	-	-	-
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	-	-	-
502 Junction - Territorial Line (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	-	-	-
Total Additions to Plant in Service (sum of the above for each project)						136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1						136,129,170
Difference (must be zero)						

Notes: 1 Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project.

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

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

5 June Year 2 Results of Step 3 go into effect

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Richwood Hill (in service)	Erie South (in service)	Joffe Sub (in service)	Oak Mound (in service)	Damascus Substation (in service)	Warren Substation (in service)	Kammer (in service)	502 Junction - Territorial Line (monthly additions) (in service)
Dec (Prior Year CWP) 12/16/15	Actual	-	-	-	-	-	-	-	-
Jan 2016	Actual	63,709	10,449	(6,399)	299,980	4,142	(1,950)	7,660	(37,956)
Feb	Actual	3,559	6,962	(4,876)	87,121	1,443	1,194	11,247	6,629
Mar	Actual	6,771	2,954	25,819	73,539	-	3,328	(23,826)	528,780
Apr	Budget	-	35,000	-	237,047	-	-	-	944,653
May	Budget	-	-	-	387,090	-	-	-	95,945
Jun	Budget	-	-	-	387,090	-	-	-	1,707,012
Jul	Budget	-	-	-	30,391	-	-	-	1,958,492
Aug	Budget	-	-	-	-	-	-	-	677,647
Sep	Budget	-	-	-	-	-	-	-	353,671
Oct	Budget	-	-	-	-	-	-	-	335,750
Nov	Budget	-	-	-	-	-	-	-	186,565
Dec	Budget	-	-	-	-	-	-	-	33,915
Total		74,039	55,364	14,544	1,441,857	5,586	2,573	(4,616)	6,791,102
New Transmission Plant Additions for Year 3 (13 month average balance)									

	Month End Balances								
	Other Projects PIS (Monthly additions)	Richwood Hill (in service)	Erie South (in service)	Joffe Sub (in service)	Oak Mound (in service)	Damascus Substation (in service)	Warren Substation (in service)	Kammer (in service)	502 Junction - Territorial Line (monthly additions) (in service)
Dec (Prior Year CWP) 12/16/15	-	-	-	-	-	-	-	-	-
Jan 2016	63,709	10,449	(6,399)	299,980	4,142	(1,950)	7,660	(37,956)	
Feb	67,268	17,410	(11,275)	386,701	5,586	(756)	18,907	(31,327)	
Mar	74,039	20,364	14,544	460,239	5,586	2,573	(4,919)	497,452	
Apr	74,039	55,364	14,544	697,286	5,586	2,573	(4,919)	1,442,105	
May	74,039	55,364	14,544	1,054,376	5,586	2,573	(4,919)	1,538,050	
Jun	74,039	55,364	14,544	1,411,466	5,586	2,573	(4,919)	3,245,062	
Jul	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	5,203,554	
Aug	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	5,881,201	
Sep	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,234,872	
Oct	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,570,622	
Nov	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,757,187	
Dec	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102	
Total	871,370	546,500	127,767	12,960,791	65,583	23,020	(22,618)	44,981,925	
New Transmission Plant Additions for Year 3 (13 month average balance)									
	67,028	42,038	9,828	996,984	5,045	1,771	(1,740)	3,391,687	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Meadowbrook SS (in service)	502 Jct Substation (in service)	Black Oak (in service)	Doubs Replace Transformer #4 (in service)	Piercesbrook Substation (in service)	Doubs SS (in service)	Barntonville (in service)	
Dec (Prior Year CWP) 12/16/15	Actual	-	-	-	-	-	-	-	-
Jan 2016	Actual	4,430	11,773	34,996	-	-	44,040	0	-
Feb	Actual	2,963	328	14,856	-	-	-	-	-
Mar	Actual	3,104	11	197,155	(8,950)	-	-	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	8,649,666	-	-	-	-
Jun	Budget	-	-	-	48,792	-	-	-	-
Jul	Budget	-	-	-	3,793	-	-	-	-
Aug	Budget	-	-	-	3,793	-	-	-	-
Sep	Budget	-	-	234,412	-	3,793	-	-	-
Oct	Budget	-	-	839,883	-	-	-	-	-
Nov	Budget	-	-	12,341	-	-	-	-	-
Dec	Budget	-	-	48,625	-	-	-	-	-
Total		10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	-
New Transmission Plant Additions for Year 3 (13 month average balance)									

	Month End Balances								
	Other Projects PIS (Monthly additions)	Meadowbrook SS (in service)	502 Jct Substation (in service)	Black Oak (in service)	Doubs Replace Transformer #4 (in service)	Piercesbrook Substation (in service)	Doubs SS (in service)	Barntonville (in service)	
Dec (Prior Year CWP) 12/16/15	-	-	-	-	-	-	-	-	-
Jan 2016	4,430	11,773	34,996	-	-	-	44,040	0	-
Feb	7,393	12,101	49,853	-	-	-	44,040	0	-
Mar	10,498	12,112	247,007	(8,950)	-	-	44,040	0	-
Apr	10,498	12,112	247,007	(8,950)	-	-	44,040	0	-
May	10,498	12,112	247,007	(8,950)	8,649,666	-	44,040	0	-
Jun	10,498	12,112	247,007	(8,950)	8,698,458	-	44,040	0	-
Jul	10,498	12,112	247,007	(8,950)	8,702,251	-	44,040	0	-
Aug	10,498	12,112	247,007	(8,950)	8,706,044	-	44,040	0	-
Sep	10,498	12,112	481,419	(8,950)	8,709,837	-	44,040	0	-
Oct	10,498	12,112	1,321,302	(8,950)	8,709,837	-	44,040	0	-
Nov	10,498	12,112	1,333,643	(8,950)	8,709,837	-	44,040	0	-
Dec	10,498	12,112	1,382,268	(8,950)	8,709,837	-	44,040	0	-
Total	116,799	144,995	6,085,527	(89,505)	69,595,767	-	528,481	3	-
New Transmission Plant Additions for Year 3 (13 month average balance)									
	8,984.51	11,153.45	468,117.47	(6,884.98)	5,353,520.54	-	40,652.42	0.23	-

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Shuman Hill Sub (in service)	Farmers Valley Capacitor (in service)	Waldo Run SS (in service)			Rider (in service)		Monocacy (in service)
Dec (Prior Year CWP) 12/16/15	Actual	-	-	-	-	-	-	-	-
Jan 2016	Actual	-	5	249,985	-	-	2,022	-	0
Feb	Actual	47,488	-	(147,640)	-	-	13,837	-	-
Mar	Actual	-	-	51,209	-	-	880	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	-	-	-	-	-
Jun	Budget	-	-	-	-	-	-	-	-
Jul	Budget	-	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		47,488	5	153,554	-	-	16,739	-	0
New Transmission Plant Additions for Year 3 (13 month average balance)									

	Month End Balances								
	Other Projects PIS (Monthly additions)	Shuman Hill Sub (in service)	Farmers Valley Capacitor (in service)	Waldo Run SS (in service)			Rider (in service)	Monocacy (in service)	
Dec (Prior Year CWP) 12/16/15	-	-	-	-	-	-	-	-	
Jan 2016	-	-	5	249,985	-	-	2,022	-	
Feb	47,488	-	5	102,345	-	-	15,859	-	
Mar	47,488	-	5	153,554	-	-	16,739	-	
Apr	47,488	-	5	153,554	-	-	16,739	-	
May	47,488	-	5	153,554	-	-	16,739	-	
Jun	47,488	-	5	153,554	-	-	16,739	-	
Jul	47,488	-	5	153,554	-	-	16,739	-	
Aug	47,488	-	5	153,554	-	-	16,739	-	
Sep	47,488	-	5	153,554	-	-	16,739	-	
Oct	47,488	-	5	153,554	-	-	16,739	-	
Nov	47,488	-	5	153,554	-	-	16,739	-	
Dec	47,488	-	5	153,554	-	-	16,739	-	
Total	522,368	63	1,887,866	-	-	-	185,272	0	
New Transmission Plant Additions for Year 3 (13 month average balance)									
	40,182.17	4.81	145,220.48	-	-	-	14,251.69	0.04	

8 April Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

The Reconciliation in Step 8
 269,505,466

The forecast in Prior Year
 276,330,903

= (6,825,437) -Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest on Amount of Refunds or Surcharges		0.3500%		Interest 35.19% for March Current Yr		Interest		Surcharge (Refund) Owed	
Month	Yr	1/12 of Step 9	0.3500%	Months	Interest	Months	Interest	Surcharge (Refund) Owed	
Jun	Year 1	(568,786)	0.3500%	11.5	(22,894)			(591,680)	
Jul	Year 1	(568,786)	0.3500%	10.5	(20,903)			(589,689)	
Aug	Year 1	(568,786)	0.3500%	9.5	(18,912)			(587,699)	
Sep	Year 1	(568,786)	0.3500%	8.5	(16,921)			(585,708)	
Oct	Year 1	(568,786)	0.3500%	7.5	(14,931)			(583,717)	
Nov	Year 1	(568,786)	0.3500%	6.5	(12,940)			(581,726)	
Dec	Year 1	(568,786)	0.3500%	5.5	(10,949)			(579,736)	
Jan	Year 2	(568,786)	0.3500%	4.5	(8,958)			(577,745)	
Feb	Year 2	(568,786)	0.3500%	3.5	(6,968)			(575,754)	
Mar	Year 2	(568,786)	0.3500%	2.5	(4,977)			(573,763)	
Apr	Year 2	(568,786)	0.3500%	1.5	(2,986)			(571,773)	
May	Year 2	(568,786)	0.3500%	0.5	(995)			(569,782)	
Total		(6,825,437)						(6,968,771)	
		Balance	Interest	Amort	Balance				
Jun	Year 2	(6,968,771)	0.3500%	(594,027)	(6,399,135)				
Jul	Year 2	(6,399,135)	0.3500%	(594,027)	(5,827,505)				
Aug	Year 2	(5,827,505)	0.3500%	(594,027)	(5,253,874)				
Sep	Year 2	(5,253,874)	0.3500%	(594,027)	(4,678,235)				
Oct	Year 2	(4,678,235)	0.3500%	(594,027)	(4,100,582)				
Nov	Year 2	(4,100,582)	0.3500%	(594,027)	(3,520,906)				
Dec	Year 2	(3,520,906)	0.3500%	(594,027)	(2,939,202)				
Jan	Year 3	(2,939,202)	0.3500%	(594,027)	(2,355,462)				
Feb	Year 3	(2,355,462)	0.3500%	(594,027)	(1,769,679)				
Mar	Year 3	(1,769,679)	0.3500%	(594,027)	(1,181,846)				
Apr	Year 3	(1,181,846)	0.3500%	(594,027)	(591,955)				
May	Year 3	(591,955)	0.3500%	(594,027)	(0)				
Total with interest				(7,128,326)					

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest
 Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)
 Revenue Requirement for Year 3

(7,128,326) Input to Appendix A, Line 147
 233,780,444
 226,652,118

Reconciliation Amount by Project																		
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Witley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ (7,128,326)	(7,364)	(27,009)	(22,646)	(16,619)	(18,500)	(145,165)	(24,218)	(27,979)	(29,305)	8,093	(205,373)	(108,225)	(4,549,671)	(95,632)	(61,821)	3,446	(3,259)	(19,502)
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Albion	Blairville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Huntertown	Johnston	Moshannon	Wilds Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
(243,238)	(4,351)	(54,290)	(2,556)	(4,741)	(7,304)	(142,580)	(13,085)	(111,720)	(23,114)	(2,243)	(172,714)	(19,443)	(9,614)	(169,082)	(37,578)	(3,526)	12,716	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainburg SS	Johnston Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shaville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
(4,555)	(530,730)	(146,698)	(5,904)	(62,970)	(5,444)	(3,488)	(28,333)	54,962	(139,113)	(7,537)	8,221	(9,635)	1,052,436	(1,167,704)	358,625	191,958	(737,272)	
Damascus SS	Warren Substation	Joffre SS																
59,037	360,629	(5,533)																

9 May Year 3

Post results of Step 8 on PJM web site
 \$ 226,652,118

10 June Year 3

Results of Step 8 go into effect
 \$ 226,652,118

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

Revenue Requirement By Project

Fixed Charge Rate (FCR) if not a CIAC Formula Line		
A	137	FCR without Depreciation and Pre-Commercial Costs
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial
C		Low B less Line A
FCR if a CIAC		
D	138	FCR without Depreciation, Capital, and Incentive Taxes

The FCR resulting from Formula is a chosen year is used for that year only.
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years

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Details	PJM Upgrade ID: 46328.1, 46328.2, 46347.1, 46347.2, 46347.3, 46347.4				PJM Upgrade ID: 46218				PJM Upgrade ID: 46216			
	802 Junction, Tenthred Line (CWIP - Plant In Service)				Wyla Ridge Transformer Plant In Service				Black Oak (BVC) Dynamic Reactive Device Plant In Service			
10 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes			
11 Schedule 12 (Yes or No)	Yes				Yes				Yes			
12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"	No				No				No			
13 Input the allowed ROE	12.70%				11.70%				12.70%			
14 From line 3, subtract "No" on line 12 and From line 7 above if "Yes" on line 13	10.003%				10.003%				10.003%			
15 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 3, and if line 12 is "Yes" then line 7	10.603%				10.003%				10.603%			
16 Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.	Investment				Investment				Investment			
17 Reconciliation - Average of 10 month prior year net plant balances plus prior year 13-mo CWIP balances.	21,176,287				25,116				34,121,287			
18 Annual Depreciation Ex from Attachment 5	21,176,287				25,116				34,121,287			
19 See Calculations for each item below	Reconciliation Amount				Reconciliation Amount				Reconciliation Amount			
20 See Calculations for each item below	Reconciliation Amount				Reconciliation Amount				Reconciliation Amount			

For Plant In Service
 "Pre-Commercial Exp" is equal to the amount of pre-commercial expenses on Attachment 5a for each project expensed in year and amortized in year.
 Revenues is equal to the "Reven" Investment times FCR less "Reconciliation" less "Pre-Commercial Exp" plus prior year "Reconciliation amount"
 "Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement.

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PJM Upgrade ID: 16221				PJM Upgrade ID: 16220				PJM Upgrade ID: 16222							
North Branch/Ark Transformer (Plant in Service)				Madison/Ark Transformer (Plant in Service)				Badger Transformer (Plant in Service)							
Yes				Yes				Yes							
No				No				No							
11.70%				11.70%				11.70%							
10.003%				10.003%				10.003%							
10.003%				10.003%				10.003%							
1,641,932				6,824,851				6,287,251							
40,800				160,800				150,150							
Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue	
84,107.40	40,811.56	8,085.17	212,692.53	683,656.27	385,954.81	28,304.70	804,102.36	628,241.31	162,154.28	67,878.90	702,566.69	628,241.31	162,154.28	67,878.90	702,566.69
84,107.40	40,811.56	8,085.17	212,692.53	683,656.27	385,954.81	28,304.70	804,102.36	628,241.31	162,154.28	67,878.90	702,566.69	628,241.31	162,154.28	67,878.90	702,566.69

For Plant in Service
 *The Commercial EOP is equal to the amount of one-comm
 Revenue is equal to the "Return" ("Treatment" times FCR) +
 "Reconciliation Amount" is created in the reconciliation in AEs

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	PJM Upgrade ID: 10559				PJM Upgrade ID: 10495				PJM Upgrade ID: 10343				PJM Upgrade ID: 10344			
	Woodbrook Capacitor (Plant In Service)				Kemper Transformer (Plant In Service)				Doubts Replace Transformer #2				Doubts Replace Transformer #3			
11	Yes				Yes				Yes				Yes			
12	No				No				No				No			
13	11.70%				11.70%				11.70%				11.70%			
14	10.0000%				10.0000%				10.0000%				10.0000%			
15	10.0000%				10.0000%				10.0000%				10.0000%			
16	5,339,919				32,742,090				4,493,342				4,118,542			
17	140,882				682,269				36,693				52,296			
18	Sum	Depreciation	Reconciliation	Revenue	Sum	Depreciation	Reconciliation	Revenue	Sum	Depreciation	Reconciliation	Revenue	Sum	Depreciation	Reconciliation	Revenue
19	533,192.72	146,682.34	(24,218.20)	653,965.59	3,274,393.86	833,268.12	(142,164.86)	3,692,496.93	446,042.73	94,696.48	(18,469.99)	521,458.22	411,884.87	82,266.54	(16,818.78)	477,541.75
20	533,192.72	146,682.34	(24,218.20)	653,965.59	3,274,393.86	833,268.12	(142,164.86)	3,692,496.93	446,042.73	94,696.48	(18,469.99)	521,458.22	411,884.87	82,266.54	(16,818.78)	477,541.75

For Plant In Service
 *Pre-Commercial EOP is equal to the amount of one-yr-comme
 Revenue is equal to the "Recovery" Treatment times FCR
 *Reconciliation Amount is created in the reconciliation in Abs

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 11 "Yes" if a project under PJM OATT Schedule 12,
 otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in the
 amount of the investment on line 25. Otherwise "No"
 13 Input the allowed ROE
 14 From line 3 above if "No" on line 12 and From line 7 above
 if "Yes" on line 12
 15 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%,
 then line 3, and if line 12 is "Yes" then line 7
 16 Forecast - End of prior year
 forecast of CWP or Cap. Add.
 reconciliation - Average of 15 month prior year net plant
 balances plus prior year 15-mo CWP balances.
 17 Annual Depreciation Ex from Attachments 1

PJM Upgrade ID: 16245				PJM Upgrade ID: 16294				PJM Upgrade ID: 16241				PJM Upgrade ID: 16263											
Doubt Replace Transformer #4				Cable SS - Install Autotransformer				Armstrong				Farmers Valley Capacitor											
Yes				Yes				Yes				Yes											
No				No				No				No											
11.70%				11.70%				11.70%				11.70%											
10.000%				10.000%				10.000%				10.000%											
10.000%				10.000%				10.000%				10.000%											
4,948,099				6,238,617				14,449,933				1,989,941											
149,676				149,676				333,338				10,891											
Return		Depreciation		Reconciliation		Revenue		Return		Depreciation		Reconciliation		Revenue		Return		Depreciation		Reconciliation		Revenue	
464,617.88	148,570.34	22,846.91	591,741.74	623,677.84	149,320.00	27,008.90	746,188.85	1,445,027.65	333,338.12	81,622.54	1,715,745.23	188,959.28	19,699.68	3,446.01	222,945.97	188,959.28	19,699.68	3,446.01	222,945.97				

18 See Calculations for each item below
 19 See Calculations for each item below
 20 See Calculations for each item below

For Plant in Service
 "Pre-Commercial Exp" is equal to the amount of pre-commercial
 investment in equal to the "Retail" investment times FCRS 1
 "Reconciliation Amount" is created in the reconciliation in AIs

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	PJM Upgrade ID: 30564				PJM Upgrade ID: 31903				PJM Upgrade ID: 31243				PJM Upgrade ID: 30574, 31023, 31023.3					
	Honey Run Capacitor				Duchs SS				Puter SS				Oauge Whitby					
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				Yes				Yes				Yes					
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				No				No				No					
13	Input the allowed ROE				11.70%				11.70%				11.70%					
14	From line 9 above if "No" on line 12 and From line 7 above if "Yes" on line 12				10.0003%				10.0003%				10.0003%					
15	If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 3, and if line 13 is "Yes" then line 7				10.0003%				10.0003%				10.0003%					
16	Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add.				765,359				1,546,879				21,985,349					
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.				17,476				164,225				34,385					
18	Annual Depreciation Exp from Attachment 5																	
19	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Pre-Commercial	Reconciliation	Revenue	Return	Depreciation	Pre-Commercial	Reconciliation	Revenue
20	78,585.84	(7,452.20)	(3,258.97)	98,874.67	481,277.39	(54,220.36)	(19,582.12)	547,896.64	384,498	(4,385)	0	(7,864)	211,912.00	2,188,682	(27,472)	0	(65,820)	2,673,531.54
21	78,585.84	(7,452.20)	(3,258.97)	98,874.67	481,277.39	(54,220.36)	(19,582.12)	547,896.64	384,498	(4,385)	0	(7,864)	211,912.00	2,188,682	(27,472)	0	(65,820)	2,673,531.54

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

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 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"
 13 Input the allowed ROE
 14 From line 3 above "No" on line 12 and From line 7 above if "Yes" on line 12, then line 4. If line 13 equals 11.7%, then line 5, and if line 12 is "Yes" then line 7
 15 Forecast - End of prior year net plant cost current year forecast of CWP or Cap Ex. Assets
 16 reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
 17 Annual Depreciation Ex less Investment 5

PJM Upgrade ID: h1800, h1804				PJM Upgrade ID: h1890				PJM Upgrade ID: h2433.1, h2433.2, h2433.3				PJM Upgrade ID: h1153			
Westbrook ES				Huntstown				Watts Run ES				Cromagh			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.0000%				10.0000%				10.0000%				10.0000%			
10.0000%				10.0000%				10.0000%				10.0000%			
58,817,181				48,728,153				52,480,967				25,105,211			
2,374,019				623,868				1,445,709				645,052			
Return		Depreciation		Return		Depreciation		Return		Depreciation		Return		Depreciation	
Reconciliation amount				Reconciliation amount				Reconciliation amount				Reconciliation amount			
5,881,865	1,274,019	(243,238)	6,111,646.37	4,072,921	623,868	(172,716)	4,524,073	5,948,227	1,445,709	(188,065)	6,325,944.71	2,133,067	645,052	(111,726)	3,681,095.33
5,881,865	1,274,019	(243,238)	6,111,646.37	4,072,921	623,868	(172,716)	4,524,073	5,948,227	1,445,709	(188,065)	6,325,944.71	2,133,067	645,052	(111,726)	3,681,095.33

18 For Plant in Service
 19 *Pre-Commercial Exp* is equal to the amount of cost-income
 20 Revenue is equal to the "Recovery" Investment times FCR; 1
 Reconciliation Amount is created in the reconciliation in Abs

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 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"
 13 Input the allowed ROE
 14 From line 3 above "No" on line 12 and From line 7 above if "Yes" on line 12
 15 If line 13 equals 12.2%, then line 4. If line 13 equals 11.7%, then line 5, and if line 12 is "Yes" then line 7
 16 Forecast - End of prior year net plant cost current year forecast of CWP or Cap Assets.
 17 reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
 18 Annual Depreciation Ex less Allowance 5
 19
 20 See Calculations for each item below

	PJM Upgrade ID: 61987				PJM Upgrade ID: 61999, 61789				PJM Upgrade ID: 61945				PJM Upgrade ID: 61610				
	Bairdslee SS				Four Mile Jct				Johnston SS (2nd shift)				Yougham				
	Yes	No	11.70%	10.000%	Yes	No	11.70%	10.000%	Yes	No	11.70%	10.000%	Yes	No	11.70%	10.000%	
13																	
14																	
15																	
16																	
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For Plant in Service
 Pre-Commercial EIP is equal to the amount of cost-income
 Revenue is equal to the "Recovery" Investment times FCR
 Reconciliation Amount is created in the reconciliation in Abs

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10 "Yes" if a project under PJM OATT Schedule 12,
 11 otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in the
 amount of the investment on line 20. Otherwise "No"
 13 Input the allowed ROE
 14 From line 9 above if "No" on line 12 and From line 7 above
 if "Yes" on line 12
 15 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%
 then line 3, and if line 13 is "Yes" then line 7
 16 Forecast = End of prior year net plant plus current year
 forecast of CWP or Cap Add.
 17 reconciliation = Average of 15 month prior year net plant
 balances plus prior year 15-mo CWP balances.
 Annual Depreciation Ex from Attachment 5

18 See Calculations for each item below
 19 See Calculations for each item below
 20 See Calculations for each item below

PJM Upgrade ID: 01990				PJM Upgrade ID: 01991				PJM Upgrade ID: 01995				PJM Upgrade ID: 01939			
Overhead Capacitor				Altoona SVC				Laser				Grand Point & Outford			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.0003%				10.0003%				10.0003%				10.0003%			
10.0003%				10.0003%				10.0003%				10.0003%			
596,305				33,851,509				1,115,948				1,683,943			
13,814				761,425				25,345				37,270			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
59,834	13,814	(7,559)	71,091.42	3,360,238	761,425	(142,360)	3,979,883.16	111,598	25,345	(4,261)	132,302.25	94,899	37,270	(7,356)	124,944.65
59,834	13,814	(7,559)	71,091.42	3,360,238	761,425	(142,360)	3,979,883.16	111,598	25,345	(4,261)	132,302.25	94,899	37,270	(7,356)	124,944.65

For Plant in Service
 *The "Commercial End" is equal to the amount of pre-commercial
 Revenue is equal to the "Netant" Investment (less FCR).
 *Reconciliation Amount is created in the reconciliation in Alt5

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	PJM Upgrade ID: 01984				PJM Upgrade ID: 01972				PJM Upgrade ID: 01988				PJM Upgrade ID: 01990, 02002				PJM Upgrade ID: 02042			
	Mathawan				Carbon Center				Shawville				Northwood				Ethan HI Sub			
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"																			
13	input the allowed ROE																			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7																			
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.																			
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																			
	Annual Depreciation Exp from Attachment 5																			
	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
18	710.03	158.818	(8.814)	858,086.83	52.883	11,958	(2,243)	62,887.34	215,379	47,011	(8,051)	252,755.61	0	0	0	0.00	141,630	32,208	(5,804)	169,031.55
19	710.03	158.818	(8.814)	858,086.83	52.883	11,958	(2,243)	62,887.34	215,379	47,011	(8,051)	252,755.61	0	0	0	0.00	141,630	32,208	(5,804)	169,031.55
20	See Calculations for each item below																			

For Plant In Service
 Pre-Commercial Exp is equal to the amount of pre-commercial
 Revenue is equal to the "Return" *Investment" times FCR. 1
 Reconciliation Amount is created in the reconciliation in AIs

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	PJM Upgrade ID: 61779				PJM Upgrade ID: 62748				PJM Upgrade ID: 66556				PJM Upgrade ID: 61021.1				PJM Upgrade ID: 61941											
	Buffalo Road				Pleasantville Capaxitor				Cover ES Capaxitor				852 Junction Substation				Hardsome Lake - Homer City											
	Yes				No				Yes				No				Yes				No							
11	*Yes* if a project under PJM OATT Schedule 12, otherwise "No"																											
12	*Yes* if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"																											
13	input the allowed ROE																											
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																											
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7																											
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.																											
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																											
	407,561				0				856,474					10,164,245					11,852,465					276,457				
	9,216				0				11,327					134,243						276,457								
18	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
19	40.737	9.216	(4.351)	45,021.53	0	0	0	0.00	85.650	11.327	(3.488)	93,483.55	1,016.451	134.243	(21.182)	1,117,511.65	1,185.277	276.567	(54.280)	1,407,054.71	1,982.077	276.567	(54.280)	1,407,054.71				
20	See Calculations for each item below																											

For Plant In Service
 Pre-Commercial Est is equal to the amount of pre-commercial
 Revenue is equal to the "Return" *Precommercial* times FCR 1
 Reconciliation Amount is created in the reconciliation in AIs

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10 "Yes" if a project under PJM OATT Schedule 12,
 11 otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in the
 13 amount of the investment on line 20. Otherwise "No"
 14 Input the allowed ROE
 15 From line 3, divide # "No" on line 12 and From line 7 above
 16 # "Yes" on line 13
 17 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,
 18 then line 3, and if line 12 is "Yes" then line 7
 19 Forecast = End of prior year net debt plus current year
 20 forecast of CHWP or Cap Add.
 Reconciliation = Average of 15 month prior year net plant
 balances plus prior year 15-mo CHWP balances.
 Annual Depreciation See Item Attachment 5

PJM Upgrade ID: 16243				PJM Upgrade ID: 16140				PJM Upgrade ID: 16235				PJM Upgrade ID: 16266			
West Union				Rider Sub West Midwest				Monocacy SS				Baltimore SS Capacitor			
Yes				Yes				Yes				Yes			
No	11.70%	10.0003%	10.0003%	No	11.70%	10.0003%	10.0003%	No	11.70%	10.0003%	10.0003%	No	11.70%	10.0003%	10.0003%
833,261	16,717	0.526	88,017.12	1,616,164	446,819	630,720	1,530,272.88	3,651,704	804,196	(148,086)	4,330,241.02	86,490	12,710	12.71%	61,916.07
833,261	16,717	0.526	88,017.12	1,616,164	446,819	630,720	1,530,272.88	3,651,704	804,196	(148,086)	4,330,241.02	86,490	12,710	12.71%	61,916.07

18 See Calculations for each item below
 19 See Calculations for each item below
 20 See Calculations for each item below

For Plant in Service
 *The "Commercial End" is equal to the amount of pre-commercial
 Revenues is equal to the "Relevant Investment" (less FCR).
 "Reconciliation Amount" is created in the reconciliation in A5.

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	PJM Upgrade ID: 61882 & 61888				PJM Upgrade ID: 62555				PJM Upgrade ID: 61943				PJM Upgrade ID: 62376				PJM Upgrade ID: 62364 & 62364.1			
	Wainburg ES				Johnston Sub Capacitor				Clothary Ring Bus				Cromeright Capacitor				Squab Hollow ES			
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"																			
13	input the allowed ROE																			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7																			
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.																			
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																			
	401,647				2,288,857				7,315,587				0				17,383,400			
	401,647				20,746				163,128				0				462,254			
18	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
19	2,350,188	401,647	482,870	2,888,264.97	159,889	28,746	6,444	183,161.13	731,576	163,128	(28,331)	892,371.52	0	0	0	0.00	1,758,188	482,254	54,882	2,295,419.19
20	2,350,188	401,647	482,870	2,888,264.97	159,889	28,746	6,444	183,161.13	731,576	163,128	(28,331)	892,371.52	0	0	0	0.00	1,758,188	482,254	54,882	2,295,419.19

For Plant In Service
 Pre-Commercial Est is equal to the amount of pre-commercial
 Revenue is equal to the "Return" *Investment" times FCR.1
 Reconciliation Amount is created in the reconciliation in AIs

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11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 25. Otherwise "No"
13 Input the allowed ROE
14 From line 3 above "No" on line 12 and From line 7 above if "Yes" on line 12, then line 4. If line 13 equals 11.7%, then line 5, and if line 12 is "Yes" then line 7
15 If line 13 equals 11.2%, then line 4. If line 13 equals 11.7%, then line 5, and if line 12 is "Yes" then line 7
16 Forecast - End of prior year net plant that current year forecast of CWP or Cap Ex. Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
17 Annual Depreciation Ex less Allowance 5

	PJM Upgrade ID: b2542 & b2532.1				PJM Upgrade ID: b2556				PJM Upgrade ID: b2546				PJM Upgrade ID: b2545				PJM Upgrade ID: b2541				PJM Upgrade ID: b2547, b2547.1, b2547.2																																																																																																			
	Squibb Hollow BYC				Blightstone Capacitor				Mycosaver				Richwood Hill				Erie South				Juffs Sub																																																																																																			
11	Yes				Yes				Yes				Yes				Yes				Yes																																																																																																			
12	No				No				No				No				No				No																																																																																																			
13	11.70%				11.70%				11.70%				11.70%				11.70%				11.70%																																																																																																			
14	10.0003%				10.0003%				10.0003%				10.0003%				10.0003%				10.0003%																																																																																																			
15	10.0003%				10.0003%				10.0003%				10.0003%				10.0003%				10.0003%																																																																																																			
16	29,208,889				1,648,813				886,317				72,237,126				44,373,368				46,626,139																																																																																																			
17	923,123				46,983				10,669				1,654,098				1,373,413				854,235																																																																																																			
18	<table border="1"> <thead> <tr> <th colspan="4">Reconciliation</th> </tr> <tr> <th>Return</th> <th>Depreciation</th> <th>amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>2,500,942</td> <td>502,123</td> <td>(150,113)</td> <td>3,150,952.42</td> </tr> <tr> <td>2,500,942</td> <td>502,123</td> <td>(150,113)</td> <td>3,150,952.42</td> </tr> </tbody> </table>				Reconciliation				Return	Depreciation	amount	Revenue	2,500,942	502,123	(150,113)	3,150,952.42	2,500,942	502,123	(150,113)	3,150,952.42	<table border="1"> <thead> <tr> <th colspan="4">Reconciliation</th> </tr> <tr> <th>Return</th> <th>Depreciation</th> <th>amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>164,886</td> <td>44,983</td> <td>(7,537)</td> <td>201,331.33</td> </tr> <tr> <td>164,886</td> <td>44,983</td> <td>(7,537)</td> <td>201,331.33</td> </tr> </tbody> </table>				Reconciliation				Return	Depreciation	amount	Revenue	164,886	44,983	(7,537)	201,331.33	164,886	44,983	(7,537)	201,331.33	<table border="1"> <thead> <tr> <th colspan="4">Reconciliation</th> </tr> <tr> <th>Return</th> <th>Depreciation</th> <th>amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>88,834</td> <td>19,669</td> <td>(8,221)</td> <td>117,521.81</td> </tr> <tr> <td>88,834</td> <td>19,669</td> <td>(8,221)</td> <td>117,521.81</td> </tr> </tbody> </table>				Reconciliation				Return	Depreciation	amount	Revenue	88,834	19,669	(8,221)	117,521.81	88,834	19,669	(8,221)	117,521.81	<table border="1"> <thead> <tr> <th colspan="4">Reconciliation</th> </tr> <tr> <th>Return</th> <th>Depreciation</th> <th>amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>7,223,900</td> <td>1,841,098</td> <td>(727,272)</td> <td>8,303,325.41</td> </tr> <tr> <td>7,223,900</td> <td>1,841,098</td> <td>(727,272)</td> <td>8,303,325.41</td> </tr> </tbody> </table>				Reconciliation				Return	Depreciation	amount	Revenue	7,223,900	1,841,098	(727,272)	8,303,325.41	7,223,900	1,841,098	(727,272)	8,303,325.41	<table border="1"> <thead> <tr> <th colspan="4">Reconciliation</th> </tr> <tr> <th>Return</th> <th>Depreciation</th> <th>amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>4,437,515</td> <td>1,373,413</td> <td>(358,825)</td> <td>6,166,307.87</td> </tr> <tr> <td>4,437,515</td> <td>1,373,413</td> <td>(358,825)</td> <td>6,166,307.87</td> </tr> </tbody> </table>				Reconciliation				Return	Depreciation	amount	Revenue	4,437,515	1,373,413	(358,825)	6,166,307.87	4,437,515	1,373,413	(358,825)	6,166,307.87	<table border="1"> <thead> <tr> <th colspan="4">Reconciliation</th> </tr> <tr> <th>Return</th> <th>Depreciation</th> <th>amount</th> <th>Revenue</th> </tr> </thead> <tbody> <tr> <td>4,682,735</td> <td>854,575</td> <td>(1,167,750)</td> <td>4,369,560.46</td> </tr> <tr> <td>4,682,735</td> <td>854,575</td> <td>(1,167,750)</td> <td>4,369,560.46</td> </tr> </tbody> </table>				Reconciliation				Return	Depreciation	amount	Revenue	4,682,735	854,575	(1,167,750)	4,369,560.46	4,682,735	854,575	(1,167,750)	4,369,560.46
Reconciliation																																																																																																																								
Return	Depreciation	amount	Revenue																																																																																																																					
2,500,942	502,123	(150,113)	3,150,952.42																																																																																																																					
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19	See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below																																																																																																							
20	See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below				See Calculations for each item below																																																																																																							

For Plant in Service
 Pre-Commercial Exp is equal to the amount of cost-income
 Revenue is equal to the "Recovery" Investment minus FCR 1
 Reconciliation Amount is created in the reconciliation in AIs

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	PJM Upgrade ID: 62475				PJM Upgrade ID: 61991				PJM Upgrade ID: 62291				PJM Upgrade ID: 62884				PJM Upgrade ID: 61041				PJM Upgrade ID: 62587								
	Oak Mount				Farmers Valley Substation				Damascus Substation				Warren Substation				Joffre Substation #1041				Piercedbrook Substation								
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																												
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 25. Otherwise "No"																												
13	Input the allowed ROE																												
14	From line 3 above 9.70% on line 12 and From line 7 above 11.70%																												
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 3, and if line 12 is "Yes" then line 7																												
16	Forecast - End of prior year net plant plus current year forecast of CWP on Cap Assets																												
17	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.																												
18	Amount/Location for line Attachment 2																												
19	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Total	Incentive Charge	Revenue Credit	\$6,434,522.04	
20	18,687,733	2,123,289	1,692,438	13,885,877.53	18,835,817	817,724	191,568	4,813,618.84	121,815	15,217	59,027	187,888.75	2,276,190	271,742	369,829	3,190,981.66	0	0	0	6,533	6,532.73	536,366	0	0	536,366.50	220,217,586.77	226,620,117.83	226,620,117.83	As A Line 148

For Plant in Service
 The Commercial End is equal to the amount of one common
 Revenue is equal to the "Return" ("Treatment") times FCID.
 "Reconciliation Amount" is created in the reconciliation in AIs

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2017

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z'	Weighted Outstanding Rates	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (N) * (j)	
Long Term Debt (12/31/2017											
First Mortgages Bonds:											
(1)	3.85%, Senior Unsecured Notes	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	\$ 546,627,492	12	\$ 546,627,492.00	88.00%	3.95%	3.48%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,847	\$ 74,565,066	12	\$ 74,565,066.00	12.004%	3.85%	0.46%
Total			\$ 625,000,000		\$ 621,192,558		\$ 621,192,558	100.000%		3.94%	**

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

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

YEAR ENDED 12/31/2017

	(aa)	(bb)	(cc)	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Rescoured Debt	(gg) Less Related ADIT (Attachment 1)	(hh) Net Proceeds	(ii) Net Proceeds Ratio	(jj) Coupon Rate	(kk) Annual Interest	(ll) Effective Cost Rate (Yield to Maturity at Issuance, 1 = 0)
(1)	3.85%, Senior Unsecured No	12/11/2014	6/2/2025	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000	69,353	-	xxx	\$ 74,437,847	99.2502	0.0376	\$ 2,820,000	3.85%
TOTALS			\$ 625,000,000	(418,000)	\$ 4,896,924	-	xxx	\$ 619,685,076			\$ 23,995,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation.
Effective Cost Rate of Individual Debentures (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.).

Trans-Allegheny Interstate Line Company

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

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

Total Loan Amount	\$ 900,000,000
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Internal Rate of Return ¹	4.886348%
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Based on following Financial Formula²:

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

Origination Fees	7,780,954
Origination Fees	15,125
Addition Origination Fees	
Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

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

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.398%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	Amortization of origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734,955.02		9,265,045	-	-
01/31/2008	Q1			10,000,000	9,265,045		31,013.00		(31,013)	46,132	46,132
02/24/2008	Q1			10,000,000	9,280,164		69,578.45		(69,578)	4,853	4,853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)	2,409	2,409
02/29/2008	Q1			10,000,000	9,217,710		2,960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25,543,000		10,000,000	9,123,160	155,047.57			(155,048)	22,684	(132,363)
03/31/2008	Q1			10,000,000	8,990,797		17,011.00		(17,011)	8,230	8,230
04/30/2008	Q2			10,000,000	8,982,016		197,269.56		(197,270)	35,289	35,289
05/19/2008	Q2			10,000,000	8,820,035		109,824.88		(109,825)	21,931	21,931
6/23/2008	Q2	20,509,000		10,000,000	8,732,141	97,477.43			(97,477)	40,038	(57,439)
06/26/2008	Q2			10,000,000	8,674,702		43,098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8,635,005		13,267.50		(13,268)	4,516	4,516
08/8/2008	Q3			10,000,000	8,626,253		1,577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8,668,760		62,776.98		(62,777)	5,667	5,667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3			65,000,000	55,773,258		530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15,125.00		(15,125)	36,485	36,485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65,000,000	55,813,609		1,957.50		(1,958)	36,487	36,487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)	21,903	21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199.31			(20,243,199)	29,196	(214,004)
9/25/2008	Q3			45,000,000	35,614,192		7,525.25		(7,525)	46,580	46,580
9/29/2008	Q3			45,000,000	35,653,247		98,058.08		(98,058)	18,645	18,645
9/30/2008	Q3	24,995,000		45,000,000	35,573,834		18,136.90	235,520.83	(253,658)	4,650	4,650
10/2/2008	Q4		20,000,000	65,000,000	35,324,826			78,506.96	19,921,493	9,235	9,235
10/17/2008	Q4			65,000,000	55,255,554		2,030.03		(2,030)	108,439	108,439
10/29/2008	Q4			65,000,000	55,361,963		266.90		(267)	86,901	86,901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)	152,404	152,404
11/21/2008	Q4			65,000,000	55,504,952		730.00		(730)	14,511	14,511

Trans-Allegheny Interstate Line Company

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

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Total Issuance Expense	7,796,079

Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

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

(1)	12/15/2008	Q4		25,000,000	90,000,000	55,518,734	718,999.31			24,281,001	174,431	(544,569)
	1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-	618,333.53		(618,334)	230,297	230,297
	2/17/2009	Q1		30,000,000	120,000,000	79,586,128	-	-		30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50			39,066,013	388,964	(545,023)
	3/25/2009	Q1		-	160,000,000	149,479,202	-	1,100,000.00		(1,100,000)	175,942	175,942
	4/8/2009	Q2		-	160,000,000	148,555,144	-	549,166.67		(549,167)	272,085	272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062	-	-		50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11			38,594,961	834,057	(570,982)
	6/30/2009	Q2		-	250,000,000	238,425,899	-	-		-	436,686	436,686
	7/31/2009	Q3		-	250,000,000	238,862,586	-	453,194.44		(453,194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,198	-	-		30,000,000	93,882	93,882
	9/4/2009	Q3		50,000,000	330,000,000	269,473,071	-	-		50,000,000	1,129,444	1,129,444
	9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826.11			(1,596,826)	503,245	(1,093,581)
	10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06			44,792,084	794,450	586,534
	10/16/2009	Q4		-	375,000,000	365,095,468	-	321,250.00		(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512	-	-		30,000,000	956,176	956,176
	12/4/2009	Q4		50,000,000	455,000,000	396,255,688	-	-		50,000,000	1,504,831	1,504,831
	12/16/2009	Q4		-	455,000,000	447,760,519	1,374,479.16			(1,374,479)	702,843	(671,636)
	1/4/2010	Q1	73,715,000	-	455,000,000	447,088,883	-	-		(138,490)	1,111,675	1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11			29,107,669	58,568	(833,764)
	1/15/2010	Q1		-	485,000,000	477,228,304	-	18,489.58		(440,625)	624,167	183,542
	1/25/2010	Q1		(485,000,000)	-	477,411,847	423,000.00			(485,441,490)	624,407	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)	4,533,000.00			448,467,000	-	-
	1/25/2010	Q1		45,000,000	495,000,000	439,061,764	5,852,578.67			39,147,421	-	-
	1/27/2010	Q1		-	495,000,000	477,203,866	6,979.59			(6,980)	124,763	124,763
	2/3/2010	Q1		-	495,000,000	477,326,969	58,000.00			(58,000)	436,922	436,922
	2/3/2010	Q1		-	495,000,000	477,705,891	5,500.00			(5,500)	-	-
	2/5/2010	Q1		-	495,000,000	477,700,391	82,116.73	2,934.74		(85,051)	124,892	124,892
	2/12/2010	Q1		20,000,000	515,000,000	477,740,231	-	-		20,000,000	437,300	437,300
	2/24/2010	Q1		-	515,000,000	498,177,531	23,770.00			(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743	90,000.00			29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564	195,720.20			(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759	17,821.04			19,982,179	623,885	623,885
	4/1/2010	Q2		-	565,000,000	550,654,823	-	255,416.67		(255,417)	432,008	432,008
	4/5/2010	Q2		-	565,000,000	550,831,415	123,660.90			(123,661)	288,060	288,060
	4/7/2010	Q2		-	565,000,000	550,995,814	201,250.00			(201,250)	144,054	144,054
	4/8/2010	Q2		-	565,000,000	550,938,618	224,587.75			(224,588)	72,015	72,015
	4/12/2010	Q2		30,000,000	595,000,000	550,786,045	-	-		30,000,000	288,036	288,036
	4/14/2010	Q2		-	595,000,000	581,074,082	194,134.74			(194,135)	151,918	151,918
	4/21/2010	Q2		-	595,000,000	581,031,865	18,977.41			(18,977)	531,848	531,848
	4/26/2010	Q2	(65,000,000)	530,000,000	581,544,735	369,573.75	-	-		(65,369,574)	380,177	10,603
	4/26/2010	Q2	65,000,000	595,000,000	516,555,339	55,920.56	-	-		64,944,079	-	(55,921)
	4/28/2010	Q2		595,000,000	595,000,000	581,499,418	2,300.79			(2,301)	152,029	152,029
	4/30/2010	Q2		595,000,000	595,000,000	581,649,147	2,156.70			(2,157)	152,068	152,068
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058	-	-		30,000,000	532,550	532,550
	5/12/2010	Q2		(80,000,000)	545,000,000	612,331,608	-	-		(80,000,000)	400,304	400,304
	5/12/2010	Q2		80,000,000	625,000,000	532,731,912	160,694.44			79,839,306	-	(160,694)
	5/12/2010	Q2		-	625,000,000	612,571,218	81,275.00			(81,275)	-	(81,275)
	5/12/2010	Q2		-	625,000,000	612,489,943	170,100.00			(170,100)	-	(170,100)
	5/20/2010	Q2		-	625,000,000	612,319,843	182,500.00			(182,500)	640,599	640,599
	5/26/2010	Q2		20,000,000	645,000,000	612,777,942	-	-		20,000,000	480,746	480,746
	6/14/2010	Q2		-	645,000,000	633,258,687	150,071.58			(150,072)	1,574,581	1,574,581
	7/1/2010	Q3		-	645,000,000	634,683,197	-	-		(230,764)	1,411,820	1,411,820
	7/2/2010	Q3		-	645,000,000	635,864,253	1,168.50			(1,169)	83,116	83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200	-	-		35,000,000	415,741	415,741
	7/15/2010	Q3		-	680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,797,632)
	7/26/2010	Q3	(65,000,000)	615,000,000	663,564,309	-	-			(65,000,000)	954,726	954,726
	7/26/2010	Q3	(20,000,000)	595,000,000	599,519,036	-	-			(20,000,000)	-	-
	7/26/2010	Q3	115,000,000	710,000,000	579,519,036	-	-			115,000,000	-	-
	7/26/2010	Q3		-	710,000,000	694,519,036	115,798.33			(115,798)	-	(115,798)
	7/26/2010	Q2		-	710,000,000	694,403,237	544,837.22			(544,837)	-	(544,837)
	8/9/2010	Q3	(35,000,000)	675,000,000	693,858,400	107,415.00				(35,107,415)	1,270,829	1,163,414
	8/9/2010	Q3	35,000,000	710,000,000	660,021,814	-	-			35,000,000	-	-
	8/12/2010	Q3	(30,000,000)	680,000,000	695,021,814	271,680.83				(30,271,681)	272,581	900
	8/12/2010	Q3	(80,000,000)	600,000,000	665,022,714	699,608.89				(80,699,609)	-	(699,609)
	8/12/2010	Q3	110,000,000	710,000,000	584,323,106	-	-			110,000,000	-	-
	8/30/2010	Q3		-	710,000,000	694,323,106	407,816.09			(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735	-	-		30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408	-	-		-	1,805,872	1,805,872
	10/1/2010	Q4		-	740,000,000	728,084,280	-	-		(162,778)	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478	-	-		30,000,000	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33			(116,028,023)	1,787,940	759,916
	10/26/2010	Q4		115,000,000	770,000,000	644,824,133	-	-		115,000,000	-	-
	11/5/2010	Q4		-	800,000,000	759,824,133	-	-		30,000,000	993,774	993,774
	11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11			(35,305,721)	413,562	107,841
	11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50			(30,171,938)	-	(171,938)
	11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33			(30,086,853)	-	(86,853)
	11/9/2010	Q4		95,000,000	800,000,000	695,666,958	-	-		95,		

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Revolving Credit Commitment Fee	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.0050
		0.0037

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

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78		(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156			115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56		(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393			140,000,000	-	-
2/16/2011	Q1		820,000,000	807,684,393		3,098.63	(3,099)	211,164	211,164
4/1/2011	Q2	-	820,000,000	807,892,458			(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00		(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184			115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00		(115,941,620)	1,401,603	459,983
5/9/2011	Q2	140,000,000	575,000,000	709,639,166	1,081,920.00		(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00		(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17		(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69		(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289			50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657	(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513			20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000		(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00	(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000		(9,000,000)	7,874,647	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000		(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000		(9,000,000)	10,604,752	1,604,752
1/15/2014	Q1		450,000,000	444,584,404	9,000,000		(9,000,000)	10,821,705	1,821,705
7/15/2014	Q3		450,000,000	446,406,108	9,000,000		(9,000,000)	10,686,780	1,686,780
1/15/2015	Q1	(450,000,000)	-	448,092,888	9,000,000		(459,000,000)	10,907,105	1,907,105

Commitment fees for 4th quarter 2008

ATTACHMENT 3
Accounting of Transfers Between
CWIP and Plant In Service

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2017 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
502 Junction to Territorial Line					
13418659	478437863	35500	Line Construction 1	659.13	May 1, 2017
	478437863	35500	Line Construction 1	(30.59)	June 1, 2017
	478437863	35022, 35400, 35610, 35500	Line Construction 1	<u>(291,182.63)</u>	August 1, 2017
			Total	(290,554.09)	
13412255	478229242	35500	Line Construction 2	3,618.97	January 1, 2017
	478229242	35500	Line Construction 2	2,870.99	February 1, 2017
	478229242	35500	Line Construction 2	1,856.42	March 1, 2017
	478229242	35500	Line Construction 2	1,511.60	April 1, 2017
	478229242	35500	Line Construction 2	1,202.62	May 1, 2017
	478229242	35500	Line Construction 2	166,274.37	June 1, 2017
	478229242	35500	Line Construction 2	7,858.28	July 1, 2017
	478229242	35022, 35400, 35610, 35500	Line Construction 2	<u>(260,342.55)</u>	August 1, 2017
	478229242	35022, 35400, 35610, 35500	Line Construction 2	454,134.66	September 1, 2017
	478229242	35022, 35400, 35610, 35500	Line Construction 2	4,107.67	October 1, 2017
	478229242	35022, 35400, 35610, 35500	Line Construction 2	5,497.36	November 1, 2017
	478229242	35022, 35400, 35610, 35500	Line Construction 2	<u>7,257.66</u>	December 1, 2017
			Total	395,848.05	
14083631	686847146	35620	TREP TrAIL Engineering	65,833.66	June 1, 2017
	686847146	35620	TREP TrAIL Engineering	<u>(65,833.62)</u>	July 1, 2017
			Total	0.04	
13420168	478541516	35400	Appalachian TrAIL - Loudoun Line	30,352.72	March 1, 2017
	478541516	35400	Appalachian TrAIL - Loudoun Line	<u>7,688.24</u>	April 1, 2017
			Total	38,040.96	
D-01458.1429C	4410319	35011	Property Purchase	(130,701.14)	December 1, 2017
D-01458.1403C	4401479	35500	Const 500kv line 502J-MTS (WV)	1,357.49	February 1, 2017
D-01458.3411C	4405648	35610	TrAIL - VA TL 500 kv	1,642.51	February 1, 2017
14692817	759166158	35610	TrAIL - VA TL 500 kv	388.39	January 1, 2017
	759166158	35610	TrAIL - VA TL 500 kv	407.64	February 1, 2017
	759166158	35610	TrAIL - VA TL 500 kv	<u>11.80</u>	December 1, 2017
			Total	807.83	
14732069	770275175	35610	502 Jct - Mt Storm 500kV	2.70	December 1, 2017
14732988	770346587	35610	Mt Storm-Mdwbrk 500kV	2.70	December 1, 2017
14692838	759166143	35610	Mt Storm-Meadowbrook 500kv WV	157.08	February 1, 2017
	759166143	35610	Mt Storm-Meadowbrook 500kv WV	<u>108.74</u>	March 1, 2017
			Total	265.82	
13416100	478316423	35022, 35400, 35610, 35500	Line Construction 16	6,269.90	August 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	9,232.42	October 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	3,721.25	November 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	<u>1,915.21</u>	December 1, 2017
			Total	21,138.78	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2017 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
14620046	740069164	35610	502 Jct. Mt Storm 500kv	615.03	January 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	512.71	February 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	89.38	March 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	308.63	July 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	(51.20)	August 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	<u>35.07</u>	December 1, 2017
			Total	1,509.62	
14908310	801737170	35610	536 502 Junction Mt Storm 500kv	3,936.22	January 1, 2017
14936079	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(43,323.67)	January 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(104,441.06)	February 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(36,290.55)	March 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	36,925.25	April 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	18.62	May 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	18,532.78	November 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	<u>44,135.63</u>	December 1, 2017
			Total	(84,443.00)	
15280841	850588822	35610	Meadow Brook - Mt. Storm	213,037.27	May 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(3,062.61)	June 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	9,454.47	July 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	29,486.26	August 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(705.69)	September 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(3,070.47)	October 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(9,394.95)	November 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	<u>(25,159.40)</u>	December 1, 2017
			Total	210,584.88	
15302452	853274105	35610	502 Junction - Mt. Storm 500k	(26.82)	June 1, 2017
	853274105	35610	502 Junction - Mt. Storm 500k	<u>26.82</u>	July 1, 2017
			Total	0.00	
13418878	478439181	35022, 35400, 35610, 35500	Line Construction 13	7.13	August 1, 2017
13418900	478439187	35022, 35400, 35610, 35500	Line Construction 14	156.08	August 1, 2017
14991086	811995625	35300	FE South Trans HQ-Inst MPLS Router	352,999.63	August 1, 2017
	811995625	35300	FE South Trans HQ-Inst MPLS Router	(10.00)	September 1, 2017
	811995625	35300	FE South Trans HQ-Inst MPLS Router	<u>197.35</u>	December 1, 2017
			Total	353,186.98	
D-01458.1301C	4401291	35300	TRAIL PID for time MTS	(29,325.18)	September 1, 2017
Various	Various	35620	Vegetation Management	543,964.31	August 1, 2017
			Total 502 Junction to Territorial Line	<u>1,037,428.69</u>	
Other Projects					
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	(9.21)	January 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	162.45	May 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	184,625.15	June 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	3,126.07	September 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	156.16	October 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	3.84	November 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	<u>8.94</u>	December 1, 2017
			Total	188,073.40	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2017 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
14265429	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	2,951.44	January 1, 2017
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	278.00	June 1, 2017
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	92.67	August 1, 2017
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	<u>4,006.56</u>	September 1, 2017
				Total	7,328.67
14097794	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	2,082.10	February 1, 2017
	775778834	35011	Land Purchase-Pierce Brook Substati	1,539.30	June 1, 2017
	775778834	35011	Land Purchase-Pierce Brook Substati	(925.84)	July 1, 2017
	775778834	35011	Land Purchase-Pierce Brook Substati	<u>223,654.11</u>	September 1, 2017
				Total	224,267.57
13123150	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(5,465.53)	June 1, 2017
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	166.10	August 1, 2017
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	<u>(166.10)</u>	September 1, 2017
			Total	(5,465.53)	
14754065	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	(2,041.63)	June 1, 2017
	495300103	35300	Kammer SS:T2 Xfmr Trans Maint	<u>622.94</u>	July 1, 2017
			Total	(1,418.69)	
14560598	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,875.95	January 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	11,399.46	February 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,780.64	March 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	17,477.52	April 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	6,201.90	May 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,491.66	June 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	458.84	July 1, 2017
13526185	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	504.52	August 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,891.42	September 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,477.31	October 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	308.96	November 1, 2017
13302963	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	<u>1,517.70</u>	December 1, 2017
			Total	46,385.88	
14203470	540946841	35300	Monocacy SS - Inst. SVC Facilities	51.37	February 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	35.59	March 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	1,873.07	June 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	3,591.45	July 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(1,587.58)	August 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	793.51	September 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(41.99)	October 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	<u>476.67</u>	December 1, 2017
			Total	5,192.09	
	503025824	35300	Moshannon 230 kV - Construct 4 brea	92.67	May 1, 2017
	503025824	35300	Moshannon 230 kV - Construct 4 brea	<u>93,984.25</u>	October 1, 2017
			Total	94,076.92	
13609744	544530217	35300	Oak Mound Terminal Addition	39,671.16	January 1, 2017
	544530217	35300	Oak Mound Terminal Addition	73,327.06	February 1, 2017
	544530217	35300	Oak Mound Terminal Addition	21,998.10	March 1, 2017
	544530217	35300	Oak Mound Terminal Addition	14,428.32	April 1, 2017
	544530217	35300	Oak Mound Terminal Addition	2,385.06	May 1, 2017
	544530217	35300	Oak Mound Terminal Addition	(4,871.39)	June 1, 2017
	544530217	35300	Oak Mound Terminal Addition	(1,740.90)	July 1, 2017
	544530217	35300	Oak Mound Terminal Addition	(99.78)	August 1, 2017
	544530217	35300	Oak Mound Terminal Addition	(9,665.37)	September 1, 2017
	544530217	35300	Oak Mound Terminal Addition	1,279.64	October 1, 2017
	544530217	35300	Oak Mound Terminal Addition	<u>9,868.39</u>	December 1, 2017
		Total	146,580.29		
14258663	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	1,491.30	January 1, 2017
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	2,641.07	February 1, 2017
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	526.02	March 1, 2017
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	(13,245.79)	June 1, 2017
	513124964	35220, 35300	TrAIL -Rider SS Ring Bus	1,280.38	August 1, 2017
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	<u>(1,280.38)</u>	September 1, 2017
			Total	(8,587.40)	
710349743	35500, 35610	138-kV Loop to Rider Sub	12,982,471.49	January 1, 2017	
710349743	35500, 35610	138-kV Loop to Rider Sub	8,129,750.70	February 1, 2017	
710349743	35500, 35610	138-kV Loop to Rider Sub	726,919.01	March 1, 2017	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2017 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service	
TrAIL Projects						
13722767	710349743	35500, 35610	138-kV Loop to Rider Sub	(5,322,163.66)	April 1, 2017	
	710349743	35500, 35610	138-kV Loop to Rider Sub	<u>90.30</u>	May 1, 2017	
			Total	16,517,067.84		
14516970	509201475	35500	Rider 138kV Line ext	(14,265,296.86)	January 1, 2017	
	509201475	35500	Rider 138kV Line ext	(9,008,906.03)	February 1, 2017	
	509201475	35500	Rider 138kV Line ext	(836,792.12)	March 1, 2017	
	509201475	35500	Rider 138kV Line ext	(37,740.60)	April 1, 2017	
	509201475	35500	Rider 138kV Line ext	599.27	May 1, 2017	
	509201475	35500	Rider 138kV Line ext	(40.74)	June 1, 2017	
	509201475	35500	Rider 138kV Line ext	61.12	July 1, 2017	
	509201475	35500	Rider 138kV Line ext	130.58	August 1, 2017	
	509201475	35500	Rider 138kV Line ext	(342.33)	September 1, 2017	
	509201475	35500	Rider 138kV Line ext	1,256.70	October 1, 2017	
13469732	509201475	35500	Rider 138kV Line ext	(2,065.29)	November 1, 2017	
	509201475	35500	Rider 138kV Line ext	<u>3,364,583.51</u>	December 1, 2017	
			Total	(20,784,552.79)		
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	157.06	June 1, 2017	
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	1,165.10	January 1, 2017	
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	756.53	March 1, 2017	
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	191.06	April 1, 2017	
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	10,000.00	October 1, 2017	
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	<u>20.88</u>	December 1, 2017	
			Total	12,133.57		
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	32.66	January 1, 2017	
13722842	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	(8,102.40)	January 1, 2017	
	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	<u>1,439.46</u>	March 1, 2017	
13721318			Total	(6,662.94)		
	536767657	35610	Glenn Falls Lamberton Loop 138kv	(1,740,182.60)	November 1, 2017	
13956791	745092783	35011	Joffre SS Land Purchase	657.69	January 1, 2017	
	745092783	35011	Joffre SS Land Purchase	743.44	February 1, 2017	
	745092783	35011	Joffre SS Land Purchase	482.85	March 1, 2017	
	745092783	35011	Joffre SS Land Purchase	846.57	April 1, 2017	
	745092783	35011	Joffre SS Land Purchase	36,376.64	May 1, 2017	
14057705	745092783	35011	Joffre SS Land Purchase	4,205.35	June 1, 2017	
	745092783	35011	Joffre SS Land Purchase	2,796.33	July 1, 2017	
	745092783	35011	Joffre SS Land Purchase	<u>4,535.05</u>	August 1, 2017	
			Total	50,643.92		
14082160	540699748	35300	Erie South: Install +250/-100 MVAR	(13,354.58)	January 1, 2017	
14651143	540699748	35300	Erie South: Install +250/-100 MVAR	23,962.57	February 1, 2017	
	540699748	35300	Erie South: Install +250/-100 MVAR	15,510.78	March 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	6,721.46	April 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	13,734.72	May 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	128,061.65	June 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	14,624.79	July 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	4,981.62	August 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	884.27	September 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	5,429.75	October 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	5,305.86	November 1, 2017	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	<u>(1,744.54)</u>	December 1, 2017	
				Total	204,118.35	
	13547208	523690351	35300	Pierce Brook Sub: Install 345/230 kV	156,412.46	January 1, 2017
		523690351	35300	Pierce Brook Sub: Install 345/230 kV	88,568.04	February 1, 2017
		523690351	35300	Pierce Brook Sub: Install 345/230 kV	319,577.63	March 1, 2017
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(28,662.86)	April 1, 2017	
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(60,857.59)	May 1, 2017	
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	397,145.53	June 1, 2017	
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	56,996.78	July 1, 2017	
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	7,357.73	August 1, 2017	
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	16,895.12	September 1, 2017	
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	284,540.72	October 1, 2017	
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	58,397.25	November 1, 2017	
523690351		35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	<u>29,524.67</u>	December 1, 2017	
				Total	1,325,895.48	
		765959807	35300	Mainsburg Substation	58,309.37	January 1, 2017
		765959807	35300	Mainsburg Substation	63,464.54	February 1, 2017
	765959807	35300	Mainsburg Substation	(838.29)	March 1, 2017	
	765959807	35300	Mainsburg Substation	11,194.23	April 1, 2017	
	765959807	35300	Mainsburg Substation	183.35	May 1, 2017	
	765959807	35300	Mainsburg Substation	248.12	June 1, 2017	
	765959807	35300	Mainsburg Substation	127.92	July 1, 2017	
	765959807	35300	Mainsburg Substation	(29.30)	August 1, 2017	
	765959807	35300	Mainsburg Substation	<u>7,359.86</u>	December 1, 2017	
			Total	140,019.80		

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TrAIL Projects					
14716425	542480347	35300	Conemaugh Sub	473.54	February 1, 2017
	542480347	35300	Conemaugh Sub	<u>327.85</u>	March 1, 2017
			Total	801.39	
	544496386	35022	Oak Mound - Waldo Run #1	10,345.80	January 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	1,122.86	February 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	8,295.30	March 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	8,839.52	April 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	8,525.04	May 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	165,872.32	June 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	22,007.20	July 1, 2017
13123835	544496386	35022	Oak Mound - Waldo Run #1	21,504.25	August 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	914.39	September 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	23,477.00	October 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	5,769.48	November 1, 2017
14258354	544496386	35022	Oak Mound - Waldo Run #1	<u>(27,296.64)</u>	December 1, 2017
			Total	249,376.52	
	678978199	35300	Waldo Run Sub	116.32	January 1, 2017
	678978199	35300	Waldo Run Sub	4,582.14	February 1, 2017
	678978199	35300	Waldo Run Sub	3,402.04	March 1, 2017
	678978199	35300	Waldo Run Sub	369.26	April 1, 2017
	678978199	35300	Waldo Run Sub	0.16	May 1, 2017
	678978199	35300	Waldo Run Sub	292.86	September 1, 2017
	678978199	35300	Waldo Run Sub	2,886.58	October 1, 2017
	678978199	35300	Waldo Run Sub	3,203.18	November 1, 2017
	678978199	35300	Waldo Run Sub	<u>4,233.25</u>	December 1, 2017
			Total	19,085.79	
14435971	689555528	35500, 35610	Oak Mound - Waldo Run #1	236,269.26	January 1, 2017
	689555528	35500, 35610	Oak Mound - Waldo Run #1	28.63	February 1, 2017
	689555528	35500, 35610	Oak Mound - Waldo Run #1	19.82	March 1, 2017
	689555528	35500, 35610	Oak Mound - Waldo Run #1	41,276,252.90	August 1, 2017
	689555528	35500, 35610	Oak Mound - Waldo Run #1	<u>12,184,748.21</u>	September 1, 2017
			Total	53,697,318.82	
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	(139,661.78)	January 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	227,715.93	February 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	214,248.72	March 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	124,924.37	April 1, 2017
14464107	6895555910	35500, 35610	Oak Mound - Waldo Run #1	322,565.25	May 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	379,676.56	June 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	118,159.86	July 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	(19,397,600.76)	August 1, 2017
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(5,809,858.21)	September 1, 2017
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	44,868.43	October 1, 2017
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(38,469.30)	November 1, 2017
14464108	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	<u>4,849.10</u>	December 1, 2017
			Total	(23,948,581.83)	
	544395083	35610	Oak Mound - Waldo Run 138 kv	65,720.72	January 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	272,364.24	February 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	127,229.35	March 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	220,706.46	April 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	176,588.87	May 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	183,288.52	June 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	26,871.23	July 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	(28,100,236.67)	August 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	(561,637.27)	September 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	<u>5,088,057.46</u>	December 1, 2017
			Total	(22,501,047.09)	
14080138	711507286	35300	Joffre Substation - Construct 138kv	393,433.46	January 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	(172,125.16)	February 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	107,701.12	March 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	154,954.72	April 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	123,511.59	May 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	(268,885.55)	June 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	(22,847.76)	July 1, 2017
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	(13,671.95)	August 1, 2017
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	20,983.45	September 1, 2017
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	20,201.46	October 1, 2017
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	1,131.94	November 1, 2017

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Work Order ID	Work Order Number	FERC Account Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
14528199	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv Total	1,369.77 345,757.09	December 1, 2017
	545657671	35300	Const New Richwood Hill SS	1,714,462.30	January 1, 2017
	545657671	35300	Const New Richwood Hill SS	(191,748.16)	February 1, 2017
	545657671	35300	Const New Richwood Hill SS	(53,860.15)	March 1, 2017
	545657671	35300	Const New Richwood Hill SS	(845,755.37)	April 1, 2017
	545657671	35300	Const New Richwood Hill SS	(39,113.74)	May 1, 2017
	545657671	35300	Const New Richwood Hill SS	3,381.90	June 1, 2017
	545657671	35300	Const New Richwood Hill SS	(10,352.32)	July 1, 2017
	545657671	35300	Const New Richwood Hill SS	19,004.93	August 1, 2017
	545657671	35300	Const New Richwood Hill SS	79,228.92	September 1, 2017
	545657671	35300	Const New Richwood Hill SS	48,201.31	October 1, 2017
	545657671	35300	Const New Richwood Hill SS	39,627.45	November 1, 2017
14276743	545657671	35300	Const New Richwood Hill SS Total	(118,549.43) 644,527.64	December 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	(146,060.05)	January 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	85,618.66	February 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	26,954.63	March 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	4,059.27	April 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	199.86	May 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	7,291.78	June 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	1,393.07	July 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv Total	4,807.93 (15,734.85)	December 1, 2017
15165673	833593997	35300	Joffre SS: Construct 138kv Switch	19,605.06	January 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	18,285.91	February 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	19,092.58	March 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	29,460.91	April 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	30,465.25	May 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	(1,152.68)	June 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	984.05	July 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	3,322.52	August 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	(32.03)	September 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch Total	2,884.89 122,916.46	December 1, 2017
15144925	511281243	35022	ROW - 230kV Line Conemaugh to Sewar	951.80	February 1, 2017
	850716728	35300	Erie South - Relay Replc-Four Mile	4.99	August 1, 2017
	477989703	35500, 35610	Osage-Whiteley(MP) - 5.8-mi new 138	20,000.00	April 1, 2017
	478369456	35300	Osage - Transmission	1,337.24	May 1, 2017
	501407786	35300	Trail - Belmont SS: 500/138Kv Spare	(10,284.73)	May 1, 2017
	501407786	35300	Trail - Belmont SS: 500/138Kv Spare Total	(302,301.26) (312,585.99)	August 1, 2017
13123478	713634480	35500, 35610	MPDC Mon Power Delivery	4,868.49	March 1, 2017
13256183	696302028	35300	Warren: Install 4 breaker 230Kv	24,035,092.45	June 1, 2017
13395937	696302028	35300	Warren: Install 4 breaker 230Kv	70,316.81	July 1, 2017
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(59,294.14)	August 1, 2017
13416143	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	98,281.81	September 1, 2017
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(109,474.79)	October 1, 2017
13584606	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	42.31	November 1, 2017
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv Total	(1,709.46) 24,033,254.99	December 1, 2017
14471297	751292370	35300	Damascus SS-Inst 230Kv Capacitor	1,041,642.54	May 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	105,559.79	June 1, 2017
14490072	751292370	35300	Damascus SS-Inst 230Kv Capacitor	31,202.53	July 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	(2,615.94)	August 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	510.19	September 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	290.38	October 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	(16.67)	November 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor Total	69,713.32 1,246,286.14	December 1, 2017
14667784	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	1,518,028.97	April 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	168,418.88	May 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	50,394.45	June 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	412,816.34	July 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(173,867.46)	August 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(2,409.02)	September 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	51,375.08	October 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(27,238.72)	November 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun Total	209,778.58 2,207,297.10	December 1, 2017

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Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
14674548	799878243	35300	Construct SVC portion of Joffre SS	20,544,554.86	May 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	(197,236.02)	June 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	10,158,377.50	July 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	1,903.36	August 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	285.94	September 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	<u>212.42</u>	December 1, 2017
			Total	30,508,098.06	
	827341817	35300	502 Junction-Inst DWDM Node	490,756.61	November 1, 2017
	827341817	35300	502 Junction-Inst DWDM Node	<u>14,232.97</u>	December 1, 2017
			Total	504,989.58	
14901158	819169327	35300	Meadow Brook -Inst DWDM Node	261,498.86	December 1, 2017
	819169432	35300	502 Junction-Inst MPLS Router	144,185.72	December 1, 2017
	823826588	35300	Joffe-Inst Microwave Tower at Joff	130,091.15	May 1, 2017
	823826588	35300	Joffe-Inst Microwave Tower at Joff	<u>923.24</u>	December 1, 2017
			Total	131,014.39	
14991389	824654603	35300	Kammer- T200 Xfmr repair	38,317.43	December 1, 2017
	827587905	35300	Meadow Brook SS: Replace Bushings	256,157.18	January 1, 2017
15045085	827587905	35300	Meadow Brook SS: Replace Bushings	2,277.32	June 1, 2017
	827587905	35300	Meadow Brook SS: Replace Bushings	73.09	July 1, 2017
15045170	827587905	35300	Meadow Brook SS: Replace Bushings	<u>29.79</u>	December 1, 2017
			Total	258,537.38	
15082975	830093982	35210	Meadow Brook SS: Storage Building	9,785.76	July 1, 2017
	834027523	35210	TREP - Waldo Run-Repairs along main	1,740,182.60	October 1, 2017
15085575	834027523	35210	TREP - Waldo Run-Repairs along main	1,578,668.76	November 1, 2017
	834027523	35210	TREP - Waldo Run-Repairs along main	<u>247,960.62</u>	December 1, 2017
			Total	3,566,811.98	
	844707107	35300	Richwood Hill 138KV Line CCVT	4,316.73	June 1, 2017
	844707107	35300	Richwood Hill 138KV Line CCVT	<u>58.95</u>	December 1, 2017
			Total	4,375.68	
15129557	847075149	35300	Meadow Brook SS: Replace Minitor	4,249.22	July 1, 2017
	847075149	35300	Meadow Brook SS: Replace Minitor	<u>59.32</u>	December 1, 2017
			Total	4,308.54	
15150073	857642589	35300	Black Oak MD- Trail EHV	382,103.99	December 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	187,659.29	July 1, 2017
15223087	860526747	35300	Joffre Sub-Inst fence within substation	(44,041.57)	August 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	(1,520.01)	September 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	(31.79)	October 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	(45.56)	November 1, 2017
15251957	860526747	35300	Joffre Sub-Inst fence within substation	<u>19,002.71</u>	December 1, 2017
			Total	161,023.07	
	3369924630	35011	Real Estate for Pierce Brook Shunt	41,680.07	November 1, 2017
15330859	3369924630	35011	Real Estate for Pierce Brook Shunt	<u>199.76</u>	December 1, 2017
			Total	41,879.83	
15351980	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	14,619.67	December 1, 2017
			Total Other Projects	<u>68,264,570.29</u>	
			Total Additions	<u>69,301,998.98</u>	