

September 1, 2023

To: Parties to FERC Docket No. ER08-386-000**Re: Potomac-Appalachian Transmission Highline, LLC
PJM Open Access Transmission Tariff, Attachment H-19
Projected Transmission Revenue Requirement for Rate Year 2024**

Pursuant to Section IV of the Formula Rate Implementation Protocols (“Protocols”) set forth in Attachment H-19B of the PJM Interconnection, L.L.C. (“PJM”) Open Access Transmission Tariff (“OATT”), Potomac-Appalachian Transmission Highline, LLC (“PATH”), on behalf of its operating companies PATH West Virginia Transmission Company, LLC and PATH Allegheny Transmission Company, LLC, is submitting a Projected Transmission Revenue Requirement for Rate Year 2024 (“2024 PTRR”) to PJM for posting.

The 2024 PTRR was developed pursuant to the PATH formula rate as set forth in Attachment H-19 of the PJM OATT. PATH has asked PJM to post a copy of the 2024 PTRR to the transmission service formula rates section of its internet site, located at:

<http://www.pjm.com/markets-and-operations/billing-settlements-and-credit/formula-rates.aspx>

A copy of the 2024 PTRR is attached. Pursuant to Section IV.C of the Protocols, within two business days of this submission to PJM, PATH will provide notice on PJM’s website of the date, time, and location of an open meeting among the Interested Parties.

For the 12 months ended 12/31/2024

SUMMARY

	PATH West Virginia Transmission Company, LLC (PATH-WV) (1)	PATH Allegheny Transmission Company, LLC (PATH- Allegheny) (2)	Potomac-Appalachian Transmission Highline, LLC (3) = (1) + (2)
1 NET REVENUE REQUIREMENT	\$2,757,998 (A)	\$2,109,852 (B)	\$4,867,849
2 PJM Project No.			
3 b0490 & b0491	\$2,757,998 (C)		\$2,757,998
4 b0492 & b0560		\$2,109,852 (D)	\$2,109,852
5			
6 Total (Sum lines 3 to 5)	<u>\$2,757,998</u>	<u>\$2,109,852</u>	<u>\$4,867,849</u>

Sources:

- (A) Rate Formula Template, page 2, line 5, col. (3)
- (B) Rate Formula Template, page 7, line 5, col. (3)
- (C) Rate Formula Template - Attachment 5, page 30 col., (7)
- (D) Rate Formula Template - Attachment 5, page 31 col., (6)

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH West Virginia Transmission Company, LLC

Line No.	(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT (line 86)	12 months	\$ 3,020,866
REVENUE CREDITS			
	<u>Total</u>	<u>Allocator</u>	
2	Total Revenue Credits Attachment 1, line 12	TP 1.00000	\$ -
3	True-up Adjustment with Interest Protocols	DA 1.00000	\$ (262,869)
4a	Accelerated True-up Adjustment with Interest	DA 1.00000	\$ -
4b	Interest on Gains or Recoveries in Account Company Records	DA 1.00000	\$ -
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b)		<u>\$ 2,757,998</u>

Formula Rate - Non-Levelized
 Attachment A
 Rate Formula Template
 Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH West Virginia Transmission Company, LLC

Line No.	(1)	(2)	(3)	(4)	(5)
		Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)
	RATE BASE:				
	GROSS PLANT IN SERVICE				
6	Production	(Attachment 4)	-	NA	0.00000
7	Transmission	(Attachment 4)	-	TP	1.00000
8	Distribution	(Attachment 4)	-	NA	0.00000
9	General & Intangible	(Attachment 4)	-	W/S	1.00000
10	Common	(Attachment 4)	-	CE	1.00000
11	TOTAL GROSS PLANT (sum lines 6-10)	(GP=1 if plant =0)	-	GP=	1.00000
	ACCUMULATED DEPRECIATION				
13	Production	(Attachment 4)	-	NA	0.00000
14	Transmission	(Attachment 4)	-	TP	1.00000
15	Distribution	(Attachment 4)	-	NA	0.00000
16	General & Intangible	(Attachment 4)	-	W/S	1.00000
17	Common	(Attachment 4)	-	CE	1.00000
18	TOTAL ACCUM. DEPRECIATION (sum lines 13-17)		-		-
	NET PLANT IN SERVICE				
20	Production	(line 6- line 13)	-		-
21	Transmission	(line 7- line 14)	-		-
22	Distribution	(line 8- line 15)	-		-
23	General & Intangible	(line 9- line 16)	-		-
24	Common	(line 10- line 17)	-		-
25	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP=	1.0000
	ADJUSTMENTS TO RATE BASE (Note A)				
27	Account No. 281 (enter negative)	(Attachment 4)	-	NA	0.00000
28	Account No. 282 (enter negative)	(Attachment 4)	-	NP	1.00000
29	Account No. 283 (enter negative)	(Attachment 4)	1,217,160	NP	1.00000
30	Account No. 190	(Attachment 4)	1,908,595	NP	1.00000
31	Account No. 255 (enter negative)	(Attachment 4)	-	NP	1.00000
32	CWIP	(Attachment 4)	-	DA	1.00000
33	Unamortized Regulatory Asset	(Attachment 4)	-	DA	1.00000
34	Unamortized Abandoned Plant	(Attachment 4)	-	DA	1.00000
35	TOTAL ADJUSTMENTS (sum lines 27-34)		3,125,754		3,125,754
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000
	WORKING CAPITAL (Note C)				
38	CWC	calculated	59,721		59,721
39	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000
40	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP	1.00000
41	TOTAL WORKING CAPITAL (sum lines 38-40)		59,721		59,721
42	RATE BASE (sum lines 25, 35, 36, & 41)		3,185,475		3,185,475

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

	(1)	(2)	(3)	(4)	(5)
		Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)
43	O&M				
44	Transmission	321.112.b	-	TE 1.00000	-
45	Less Account 565	321.96.b	-	TE 1.00000	-
46	Less Account 566 (Misc Trans Expens	Line 56	-	DA 1.00000	-
47	A&G	323.197.b	476,672	W/S 1.00000	476,672
48	Less EPRI & Reg. Comm. Exp. & Other	(Note D & Attach 4)	-	DA 1.00000	-
49	Plus Transmission Related Reg. Comm	(Note D & Attach 4)	-	TE 1.00000	-
50	PBOP Expense adjustment	(Attachment 4)	1,095		1,095
51	Common	(Attachment 4)	-	CE 1.00000	-
52	Transmission Lease Payments	200.4.c	-	DA 1.00000	-
53	Account 566				
54	Amortization of Regulatory Asset	Attachment 4	-	DA 1.00000	-
55	Miscellaneous Transmission Expense	Attachment 4	-	DA 1.00000	-
56	Total Account 566		-		-
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48)		477,767		477,767
58	DEPRECIATION EXPENSE				
59	Transmission	336.7.b & c	-	TP 1.00000	-
60	General and Intangible	336.1.d&e + 336.10.b&c	-	W/S 1.00000	-
61	Common	336.11.b&c	-	CE 1.00000	-
62	Amortization of Abandoned Plant	(Attachment 4)	-	DA 1.00000	-
63	TOTAL DEPRECIATION (Sum lines 59-62)		-		-
64	TAXES OTHER THAN INCOME TAXES (Note E)				
65	LABOR RELATED				
66	Payroll	263i	-	W/S 1.00000	-
67	Highway and vehicle	263i	-	W/S 1.00000	-
68	PLANT RELATED				
69	Property	263i	-	GP 1.00000	-
70	Gross Receipts	263i	-	NA 0.00000	-
71	Other	263i	-	GP 1.00000	-
72	Payments in lieu of taxes		-	GP 1.00000	-
73	TOTAL OTHER TAXES (sum lines 66-72)		-		-
74	INCOME TAXES (Note F)				
75	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		26.14%		
76	$CIT=(T/1-T) * (1-(WCLTD/R))$		22.40%		
77	where WCLTD=(line 118) and R= (line 121)				
78	and FIT, SIT & p are as given in footnote F.				
79	$1 / (1 - T) = (T \text{ from line } 75)$		1.3538		
80	Amortized Investment Tax Credit (266.8f) (enter negative)		0		
81	Income Tax Calculation = line 76 * line 85		45,703	NA	45,703
82	ITC adjustment (line 79 * line 80)		0	NP 1.00000	-
82a	(Excess)/Deficient Deferred Income Taxes (Attachment 4.1, Line 3, Col. N) (Note L)		1,693,995		
82b	(Excess)/Deficient Deferred Income Tax Adjustment (line 79 * line 82a)		2,293,366	DA 1.00000	2,293,366
83	Total Income Taxes (sum lines 81, 82, 82b)		2,339,070		2,339,070
84	RETURN				
85	[Rate Base (line 42) * Rate of Return (line 121)]		204,030	NA	204,030
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)		3,020,866		3,020,866

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

PATH West Virginia Transmission Company, LLC

For the 12 months ended 12/31/2024

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

- Note
Letter
- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F 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 is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 4, line 79).
Inputs Required:
- | | | |
|-------|--------|---|
| FIT = | 21.00% | |
| SIT = | 6.50% | (State Income Tax Rate or Composite SIT from Attachment 4) |
| p = | 0.00% | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = (18 days * 10.40% + 347 days * 8.11%) / 365 days = 8.22%.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.
- L Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

PATH Allegheny Transmission Company, LLC

For the 12 months ended 12/31/2024

Line No.	(1)	(2)	(3)
		12 months	Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 86)		\$ 211,686
REVENUE CREDITS			
2	Total Revenue Credits	Total	
3	True-up Adjustment with Interest	0	TP 1.00000 -
4a	Accelerated True-up Adjustment with Interest	1,898,165	DA 1.00000 1,898,165
4b	Interest on Gains or Recoveries in Account 254	0	DA 1.00000 -
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b)	0	DA 1.00000 -
			\$ 2,109,852

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

Line No.	(1)	PATH Allegheny Transmission Company, LLC			(5) Transmission (Col 3 times Col 4)
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	
	RATE BASE:				
	GROSS PLANT IN SERVICE				
6	Production	(Attachment 4)	-	NA 0.00000	-
7	Transmission	(Attachment 4)	-	TP 1.00000	-
8	Distribution	(Attachment 4)	-	NA 0.00000	-
9	General & Intangible	(Attachment 4)	-	W/S 1.00000	-
10	Common	(Attachment 4)	-	CE 1.00000	-
11	TOTAL GROSS PLANT (sum lines 6-10)	(GP=1 if plant =0)	-	GP= 1.00000	-
	ACCUMULATED DEPRECIATION				
12	Production	(Attachment 4)	-	NA 0.00000	-
13	Transmission	(Attachment 4)	-	TP 1.00000	-
14	Distribution	(Attachment 4)	-	NA 0.00000	-
15	General & Intangible	(Attachment 4)	-	W/S 1.00000	-
16	Common	(Attachment 4)	-	CE 1.00000	-
17	TOTAL ACCUM. DEPRECIATION (sum lines 13-17)		-		-
	NET PLANT IN SERVICE				
19	Production	(line 6- line 13)	-		-
20	Transmission	(line 7- line 14)	-		-
21	Distribution	(line 8- line 15)	-		-
22	General & Intangible	(line 9- line 16)	-		-
23	Common	(line 10- line 17)	-		-
24	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP= 1.0000	-
	ADJUSTMENTS TO RATE BASE (Note A)				
26	Account No. 281 (enter negative)	(Attachment 4)	-	NA 0.00000	-
27	Account No. 282 (enter negative)	(Attachment 4)	-	NP 1.00000	-
28	Account No. 283 (enter negative)	(Attachment 4)	-	NP 1.00000	-
29	Account No. 190	(Attachment 4)	145,306	NP 1.00000	145,306
30	Account No. 255 (enter negative)	(Attachment 4)	-	NP 1.00000	-
31	CWIP	(Attachment 4)	-	DA 1.00000	-
32	Unamortized Regulatory Asset	(Attachment 4)	-	DA 1.00000	-
33	Unamortized Abandoned Plant	(Attachment 4)	-	DA 1.00000	-
34	TOTAL ADJUSTMENTS (sum lines 27-34)		145,306		145,306
35	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP 1.00000	-
	WORKING CAPITAL (Note C)				
37	CWC	calculated	24,780		24,780
38	Materials & Supplies (Note B)	(Attachment 4)	-	TE 1.00000	-
39	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP 1.00000	-
40	TOTAL WORKING CAPITAL (sum lines 38-40)		24,780		24,780
41	RATE BASE (sum lines 25, 35, 36, & 41)		170,086		170,086

Formula Rate - Non-Levelized		Attachment A Rate Formula Template Utilizing FERC Form 1 Data				For the 12 months ended 12/31/2024
(1)	(2)	(3)	(4)	(5)		
		PATH Allegheny Transmission Company, LLC				
	Form No. 1 Page, Line, Col.	Company Total	Allocator		Transmission (Col 3 times Col 4)	
43	O&M					
44	Transmission	321.112.b				
45	Less Account 565	321.96.b	38,312	TE	1.00000	
46	Less Account 566	Line 56	-	TE	1.00000	
47	A&G	323.197.b	38,312	DA	1.00000	
48	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 4)	159,929	W/S	1.00000	
49	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 4)	-	DA	1.00000	
50	PBOP Expense adjustment	(Attachment 4)	-	DA	1.00000	
51	Common	(Attachment 4)	-	CE	1.00000	
52	Transmission Lease Payments	200.4.c	-	DA	1.00000	
53	Account 566					
54	Amortization of Regulatory Asset	Attachment 4	-	DA	1.00000	
55	Miscellaneous Transmission Expense	Attachment 4	38,312	DA	1.00000	
56	Total Account 566		38,312			
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45,46, 48)		198,241			
58	DEPRECIATION EXPENSE					
59	Transmission	336.7.b & c	-	TP	1.00000	
60	General and Intangible	336.1.d&e + 336.10.b.c.d&e	-	W/S	1.00000	
61	Common	336.11.b & c	-	CE	1.00000	
62	Amortization of Abandoned Plant	(Attachment 4)	-	DA	1.00000	
63	TOTAL DEPRECIATION (Sum lines 59-62)		-			
64	TAXES OTHER THAN INCOME TAXES (Note E)					
65	LABOR RELATED					
66	Payroll	263i	-	W/S	1.00000	
67	Highway and vehicle	263i	-	W/S	1.00000	
68	PLANT RELATED					
69	Property	263i	600	GP	1.00000	
70	Gross Receipts	263i	-	NA	0.00000	
71	Other	263i	-	GP	1.00000	
72	Payments in lieu of taxes		-	GP	1.00000	
73	TOTAL OTHER TAXES (sum lines 66-72)		600			
74	INCOME TAXES	(Note F)				
75	$T=1 - \{(1 - \text{SIT}) * (1 - \text{FIT}) / (1 - \text{SIT} * \text{FIT} * p)\} =$		22.05%			
76	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$		17.91%			
77	where WCLTD=(line 118) and R=(line 121)					
78	and FIT, SIT & p are as given in footnote F.					
79	$1 / (1 - T) = (T \text{ from line 75})$		1.2829			
80	Amortized Investment Tax Credit	(266.8f) (enter negative)	0			
81	Income Tax Calculation = line 76 * line 85		1,951	NA		
82	ITC adjustment (line 79 * line 80)		0	NP	1.00000	
82a	(Excess)/Deficient Deferred Income Taxes (Attachment 4.1, Line 40, Col. H) (Note L)		0			
82b	(Excess)/Deficient Deferred Income Tax Adjustment (line 79 * line 82a)		0	DA	1.00000	
83	Total Income Taxes	(sum lines 81, 82, 82b)	1,951			
84	RETURN					
85	[Rate Base (line 42) * Rate of Return (line 121)]		10,894	NA		
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)		211,686			

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH Allegheny Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTES

87	TRANSMISSION PLANT INCLUDED IN ISO RATES							
88	Total transmission plant (line 7, column 3)						0	
89	Less transmission plant excluded from ISO rates (Note H)						0	
90	Less transmission plant included in OATT Ancillary Services (Note H)						0	
91	Transmission plant included in ISO rates (line 88 less lines 89 & 90)						0	
92	Percentage of transmission plant included in ISO Rates (line 91 divided by line 88) [If line 88 equal zero, enter 1]				TP=		1.0000	
93	TRANSMISSION EXPENSES							
94								
95	Total transmission expenses (line 44, column 3)						38,312	
96	Less transmission expenses included in OATT Ancillary Services (Note G)						0	
97	Included transmission expenses (line 95 less line 96)						38,312	
98	Percentage of transmission expenses after adjustment (line 97 divided by line 95) [If line 95 equal zero, enter 1]						1.00000	
99	Percentage of transmission plant included in ISO Rates (line 92)				TP		1.00000	
100	Percentage of transmission expenses included in ISO Rates (line 98 times line 99)				TE=		1.00000	
101	WAGES & SALARY ALLOCATOR (W&S)							
102		Form 1 Reference	\$	TP	Allocation			
103	Production	354.20.b	0					
104	Transmission	354.21.b	0	1.00	0			
105	Distribution	354.23.b	0					
106	Other	354.24.25,26.b	0	1.00	0			
107	Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries]		0		0 =		1.00000	= WS
108	COMMON PLANT ALLOCATOR (CE) (Note I)							
109			\$		% Electric	W&S Allocator		
110	Electric	200.3.c	0		(line 110 / line 113)	(line 107)		CE
111	Gas	201.3.d	0		1.00000 x	1.00000	=	1.00000
112	Water	201.3.e	0					
113	Total (sum lines 110 - 112)		0					
114	RETURN (R)						\$	
115								
116								
117			\$	%	Cost	Weighted		
118	Long Term Debt (Note K)	(Attachment 4)	0	50%	4.70%	0.0235	=WCLTD	
119	Preferred Stock	(Attachment 4)	0	0%	0.00%	0.0000		
120	Common Stock (Note J)	(Attachment 4)	0	50%	8.11%	0.0406		
121	Total (sum lines 118-120)		0			0.0641	=R	

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH Allegheny Transmission Company, LLC

General Note: References to pages in this formula rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education, siting and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F 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 is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by $(1/1-T)$ (page 9, line 79).
- | | | | |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 21.00% | |
| | SIT = | 1.33% | (State Income Tax Rate or Composite SIT from Attachment 4) |
| | p = | 0.00% | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = $(18 \text{ days} * 10.4\% + 347 \text{ days} * 8.11\%) / 365 \text{ days} = 8.22\%$.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.
- L Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes, for schedule M items not directly taken to the P&L. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.

**Attachment 1 - Revenue Credit Workpaper
PATH West Virginia Transmission Company, LLC**

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 6		-
2 Other Electric Revenues	See	-
3 Schedule 1A		-
4 PTP Serv revs for which the load is not included in the divisor received by TO		-
5 PJM Transitional Revenue Neutrality (Note 1)		-
6 PJM Transitional Market Expansion (Note 1)		-
7 Professional Services (Note 3)		-
8 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
9 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10 Gross Revenue Credits	Sum lines 2-9 + line 1	-
11 Less line 20	less line 18	-
12 Total Revenue Credits	line 10 + line 11	-
13 Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here		-
14 Income Taxes associated with revenues in line 15		-
15 One half margin (line 13 - line 14)/2		-
16 All expenses (other than income taxes) associated with revenues in line 13 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.		-
17 Line 15 plus line 16		-
18 Line 13 less line 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 page 2, line 2 of Rate Formula Template.	
Note 2	If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
Note 3	Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with <i>Pacific Gas and Electric Company</i> , 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).	
Note 4	If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	

**Attachment 1 - Revenue Credit Workpaper
PATH West Virginia Transmission Company, LLC**

Note 5 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards

Note 6 All Account 454 and 456 Revenues must be itemized below

Account 454	Include	\$
Joint pole attachments - telephone	Include	-
Joint pole attachments - cable	Include	-
Underground rentals	Include	-
Transmission tower wireless rentals	Include	-
Other rentals	Include	-
Corporate headquarters sublease	Include	-
Misc non-transmission rentals	Include	-
Customer commitment services	Include	-
xxxx		
xxxx		
Total		-
Account 456	Include	-
Other electric revenues	Include	-
Transmission Revenue - Firm	Include	-
Transmission Revenue - Non-Firm	Include	-
xxxx		-
Total		-
Total Account 454 and 456 included		-
Payments by PJM of the revenue requirement calculated on Rate Formula Template	Exclude	-
Total Account 454 and 456 included and excluded		-

**Attachment 1 - Revenue Credit Workpaper
PATH Allegheny Transmission Company, LLC**

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 6		-
2 Other Electric Revenues	See Note 5	-
3 Schedule 1A		-
4 PTP Serv revs for which the load is not included in the divisor received by TO		-
5 PJM Transitional Revenue Neutrality (Note 1)		-
6 PJM Transitional Market Expansion (Note 1)		-
7 Professional Services (Note 3)		-
8 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
9 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10 Gross Revenue Credits	Sum lines 2-9 + line 1	-
11 Less line 20	less line 18	-
12 Total Revenue Credits	line 10 + line 11	-
13 Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here		-
14 Income Taxes associated with revenues in line 15		-
15 One half margin (line 13 - line 14)/2		-
16 All expenses (other than income taxes) associated with revenues in line 13 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.		-
17 Line 15 plus line 16		-
18 Line 13 less line 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 page 7, line 2 of Rate Formula Template.

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

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

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

Note 5 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards

**Attachment 1 - Revenue Credit Workpaper
PATH Allegheny Transmission Company, LLC**

Note 6	All Account 454 and 456 Revenues must be itemized below		
	Account 454	Include	\$
	Joint pole attachments - telephone	Include	-
	Joint pole attachments - cable	Include	-
	Underground rentals	Include	-
	Transmission tower wireless rentals	Include	-
	Other rentals	Include	-
	Corporate headquarters sublease	Include	-
	Misc non-transmission rentals	Include	-
	Customer commitment services	Include	-
	xxxx		
	xxxx		
	Total		-
	Account 456	Include	-
	Other electric revenues	Include	-
	Transmission Revenue - Firm	Include	-
	Transmission Revenue - Non-Firm	Include	-
	xxxx		-
	Total		-
	Total Account 454 and 456 included		-
	Payments by PJM of the revenue requirement calculated on Rate Formula Template	Exclude	-
	Total Account 454 and 456 included and excluded		-

Attachment 3 - Calculation of Carrying Charges
PATH West Virginia Transmission Company, LLC

1 Calculation of Composite Depreciation Rate

2	Transmission Plant @ Beginning of Period	(Attachment 4)	-
3	Transmission Plant @ End of Period	(Attachment 4)	-
4	Sum	(sum lines 2 & 3)	<u>-</u>
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	<u>-</u>
7	Composite Depreciation Rate	(line 6/ line 5)	0.00%
8	Depreciable Life for Composite Depreciation Rate	(1/line 7)	-
9	Round line 8 to nearest whole year		-

Attachment 3 - Calculation of Carrying Charges
PATH Allegheny Transmission Company, LLC

1 Calculation of Composite Depreciation Rate

2	Transmission Plant @ Beginning of Period	(Attachment 4)	-
3	Transmission Plant @ End of Period	(Attachment 4)	-
4	Sum	(sum lines 2 & 3)	-
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	-
7	Composite Depreciation Rate	(line 6/ line 5)	0.00%
8	Depreciable Life for Composite Depreciation Rate	(1/line 7)	-
9	Round line 8 to nearest whole year		-

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
Line #	Description	Source	Year	Balance
1	Calculation of Transmission Plant In Service	Source		
2	December	p206.58.b	2023	-
3	January	company records	2024	-
4	February	company records	2024	-
5	March	company records	2024	-
6	April	company records	2024	-
7	May	company records	2024	-
8	June	company records	2024	-
9	July	company records	2024	-
10	August	company records	2024	-
11	September	company records	2024	-
12	October	company records	2024	-
13	November	company records	2024	-
14	December	p207.58.g	2024	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2023	-
18	January	company records	2024	-
19	February	company records	2024	-
20	March	company records	2024	-
21	April	company records	2024	-
22	May	company records	2024	-
23	June	company records	2024	-
24	July	company records	2024	-
25	August	company records	2024	-
26	September	company records	2024	-
27	October	company records	2024	-
28	November	company records	2024	-
29	December	p207.75.g	2024	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5.b	2023	-
33	December	p205.5.g	2024	-
34	Intangible Plant In Service	(sum lines 32 & 33) /2		-
35	Calculation of General Plant In Service	Source		
36	December	p206.99.b	2023	-
37	December	p207.99.g	2024	-
38	General Plant In Service	(sum lines 36 & 37) /2		-
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2023	-
41	January	company records	2024	-
42	February	company records	2024	-
43	March	company records	2024	-
44	April	company records	2024	-
45	May	company records	2024	-
46	March	Attachment 6	2024	-
47	April	company records	2024	-
48	August	company records	2024	-
49	September	company records	2024	-
50	October	company records	2024	-
51	November	company records	2024	-
52	December	p205.46.g	2024	-
53	Production Plant In Service	(sum lines 40-52) /13		-

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

54	<u>Calculation of Common Plant In Service</u>	Source	Year	Balance
55	December (Electric Portion)	p356	2023	-
56	December (Electric Portion)	p356	2024	-
57	Common Plant In Service	(sum lines 55 & 56) /2		-
58	Total Plant In Service	(sum lines 15, 30, 34, 38, 53, & 57)		-

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details
59	<u>Calculation of Transmission Accumulated Depreciation</u>	Source	Year	Balance
60	December	Prior year p219.25	2023	-
61	January	company records	2024	-
62	February	company records	2024	-
63	March	company records	2024	-
64	April	company records	2024	-
65	May	company records	2024	-
66	June	company records	2024	-
67	July	company records	2024	-
68	August	company records	2024	-
69	September	company records	2024	-
70	October	company records	2024	-
71	November	company records	2024	-
72	December	p219.25	2024	-
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-
74	<u>Calculation of Distribution Accumulated Depreciation</u>	Source		
75	December	Prior year p219.26	2023	-
76	January	company records	2024	-
77	February	company records	2024	-
78	March	company records	2024	-
79	April	company records	2024	-
80	May	company records	2024	-
81	June	company records	2024	-
82	July	company records	2024	-
83	August	company records	2024	-
84	September	company records	2024	-
85	October	company records	2024	-
86	November	company records	2024	-
87	December	p219.26	2024	-
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-
89	<u>Calculation of Intangible Accumulated Depreciation</u>	Source		
90	December	Prior year p200.21.c	2023	-
91	December	p200.21c	2024	-
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-
93	<u>Calculation of General Accumulated Depreciation</u>	Source		
94	December	Prior year p219.28	2023	-
95	December	p219.28	2024	-
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-

**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

97	<u>Calculation of Production Accumulated Depreciation</u>	Source	Year	Balance
98	December	Prior year p219	2023	-
99	January	company records	2024	-
100	February	company records	2024	-
101	March	company records	2024	-
102	April	company records	2024	-
103	May	company records	2024	-
104	June	company records	2024	-
105	July	company records	2024	-
106	August	company records	2024	-
107	September	company records	2024	-
108	October	company records	2024	-
109	November	company records	2024	-
110	December	p219.20 thru 219.24	2024	-
111	Production Accumulated Depreciation	(sum lines 98-110) /13		-
112	<u>Calculation of Common Accumulated Depreciation</u>	Source		
113	December (Electric Portion)	p356	2023	-
114	December (Electric Portion)	p356	2024	-
115	Common Plant Accumulated Depreciation (Electric Only)	(sum lines 113 & 114) /2		-
116	Total Accumulated Depreciation	(sum lines 73, 88, 92, 96, 111, & 115)		-

ADJUSTMENTS TO RATE BASE (Note A)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details		
		Beginning of Year	End of Year	Average Balance			
117	Account No. 281 (enter negative)	273.8.k	-	-	0		
118	Account No. 282 (enter negative)	275.2.k	-	-	0		
119	Account No. 283 (enter negative)	277.9.k	2,064,157	370,162	1,217,160		
120	Account No. 190	234.8.c	1,872,627	1,944,563	1,908,595		
121	Account No. 255 (enter negative)	267.8.h	-	-	0		
122	Unamortized Abandoned Plant	Per FERC Order					
			Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance
123	<u>Monthly Balance</u>	Source					
124	December	p111.71.d (and Notes)	0	-			-
125	January	company records		-			-
126	February	company records		-			-
127	March	company records		-			-
128	April	company records		-			-
129	May	company records		-			-
130	June	company records		-			-
131	July	company records		-			-
132	August	company records		-			-
133	September	company records		-			-
134	October	company records		-			-
135	November	company records		-			-
136	December	p111.71.c (and Notes) Detail on p230b		-			-
137	Ending Balance is a 13-Month Average	(sum lines 124-136) /13			\$0.00	-	\$0.00
					Appendix A Line 62		Appendix A Line 34

Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.

156	Directly Assigned A&G Regulatory Commission Exp Account 928	p323.189.b	-	-	-
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**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

Safety Related Advertising, Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Safety, Education, Siting & Outreach Related	Other	Details
157	Directly Assigned A&G General Advertising Exp Account 930.1	p323.191.b	-	-	-	None

Multi-state Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
158	Income Tax Rates SIT=State Income Tax Rate or Composite		WV 6.500%				6.50%

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
159	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	-	General Description of the Facilities
	Instructions:	Enter \$	None
1	Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.	-	
2	If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Example	Or 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			

Materials & Supplies

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	Average
160	Assigned to O&M	p227.6	-	-	-
161	Stores Expense Undistributed	p227.16	-	-	-
162	Undistributed Stores Exp		-	-	-
163	Transmission Materials & Supplies	p227.8	-	-	-

Regulatory Asset

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
164	Beginning Balance of Regulatory Asset	p111.72.d (and notes)	-	Reference FERC Form 1 page 232 for details. Uncapitalized costs as of date the rates become effective As approved by FERC
165	Months Remaining in Amortization Period		12	
166	Monthly Amortization	(line 164 - line 168) / 167	-	Number of months rates are in effect during the calendar year
167	Months in Year to be amortized		-	
168	Ending Balance of Regulatory Asset	p111.72.c	-	

169	Average Balance of Regulatory Asset	(line 164 + line 168)/2	-
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**Attachment 4 - Cost Support
PATH West Virginia Transmission Company, LLC**

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

170	Monthly Balances for Capital Structure	Year	Debt	Preferred Stock	Common Stock
171		2024	0	-	0
172	January	2024	-	-	-
173	February	2024	-	-	-
174	March	2024	-	-	-
175	April	2024	-	-	-
176	May	2024	-	-	-
177	June	2024	-	-	-
178	July	2024	-	-	-
179	August	2024	-	-	-
180	September	2024	-	-	-
181	October	2024	-	-	-
182	November	2024	-	-	-
183	December	2024	-	-	-
184	Average		0	-	0

Note: the amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding; the equity is less Account 216.1, Preferred Stock, and Account 219; and the capital structure is fixed at 50/50 until the first two lines are placed in service

Detail of Account 566 Miscellaneous Transmission Expenses
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

		Total
185	Amortization Expense on Regulatory Asset	-
186	Miscellaneous Transmission Expense	-
187	Total Account 566	-

Footnote Data: Schedule Page 320 b. 97

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

188	Calculation of PBOP Expenses	
189	PATH-WV - AEP Employees	
190	Total PBOP expenses	\$117,254,159
191	Amount relating to retired personnel	\$0
192	Amount allocated on Labor	\$117,254,159
193	Labor dollars	1,151,954,661
194	Cost per labor dollar	\$0.102
195	PATH WV labor (labor not capitalized) current year	11,120
196	PATH WV PBOP Expense for current year	\$1,132
197	PATH WV PBOP Expense in Account 926 for current year	36
198	PBOP Adjustment for Appendix A, Line 50	\$1,095
199	Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding.	
199	PATH-WV - Allegheny Employees	
200	Total PBOP expenses	\$22,856,433
201	Amount relating to retired personnel	\$8,786,372
202	Amount allocated on FTEs	\$14,070,061
203	Number of FTEs	4,474
204	Cost per FTE	\$3,145
205	PATH WV FTEs (labor not capitalized) current year	-
206	PATH WV PBOP Expense for current year	\$0
207	PATH WV PBOP Expense in Account 926 for current year	\$0
208	PBOP Adjustment for Appendix A, Line 50	\$0
209	Lines 200-204 cannot change absent approval or acceptance by FERC in a separate proceeding.	
210	PBOP Expense adjustment (sum lines 198 & 208)	\$1,095

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
Line #	Description	Source	Year	Balance
1	Calculation of Transmission Plant In Service	Source		
2	December	p206.58.b	2023	-
3	January	company records	2024	-
4	February	company records	2024	-
5	March	company records	2024	-
6	April	company records	2024	-
7	May	company records	2024	-
8	June	company records	2024	-
9	July	company records	2024	-
10	August	company records	2024	-
11	September	company records	2024	-
12	October	company records	2024	-
13	November	company records	2024	-
14	December	p207.58.g	2024	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2023	-
18	January	company records	2024	-
19	February	company records	2024	-
20	March	company records	2024	-
21	April	company records	2024	-
22	May	company records	2024	-
23	June	company records	2024	-
24	July	company records	2024	-
25	August	company records	2024	-
26	September	company records	2024	-
27	October	company records	2024	-
28	November	company records	2024	-
29	December	p207.75.g	2024	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5b	2023	-
33	December	p205.5.g	2024	-
34	Intangible Plant In Service	(sum lines 32 & 33) /2		-
35	Calculation of General Plant In Service	Source		
36	December	p206.99.b	2023	-
37	December	p207.99.g	2024	-
38	General Plant In Service	(sum lines 36 & 37) /2		-
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2023	-
41	January	company records	2024	-
42	February	company records	2024	-
43	March	company records	2024	-
44	April	company records	2024	-
45	May	company records	2024	-
46	March	Attachment 6	2024	-
47	April	company records	2024	-
48	August	company records	2024	-
49	September	company records	2024	-
50	October	company records	2024	-
51	November	company records	2024	-
52	December	p205.46.g	2024	-
53	Production Plant In Service	(sum lines 40-52) /13		-

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

54	<u>Calculation of Common Plant In Service</u>	Source	Year	Balance
55	December (Electric Portion)	p356	2023	-
56	December (Electric Portion)	p356	2024	-
57	Common Plant In Service	(sum lines 55 & 56) /2		-
58	Total Plant In Service	(sum lines 15, 30, 34, 38, 53, & 57)		-

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details
59	<u>Calculation of Transmission Accumulated Depreciation</u>	Source	Year	Balance
60	December	Prior year p219.25	2023	-
61	January	company records	2024	-
62	February	company records	2024	-
63	March	company records	2024	-
64	April	company records	2024	-
65	May	company records	2024	-
66	June	company records	2024	-
67	July	company records	2024	-
68	August	company records	2024	-
69	September	company records	2024	-
70	October	company records	2024	-
71	November	company records	2024	-
72	December	p219.25	2024	-
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-
74	<u>Calculation of Distribution Accumulated Depreciation</u>	Source		
75	December	Prior year p219.26	2023	-
76	January	company records	2024	-
77	February	company records	2024	-
78	March	company records	2024	-
79	April	company records	2024	-
80	May	company records	2024	-
81	June	company records	2024	-
82	July	company records	2024	-
83	August	company records	2024	-
84	September	company records	2024	-
85	October	company records	2024	-
86	November	company records	2024	-
87	December	p219.26	2024	-
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-
89	<u>Calculation of Intangible Accumulated Depreciation</u>	Source		
90	December	Prior year p200.21.c	2023	-
91	December	p200.21c	2024	-
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-
93	<u>Calculation of General Accumulated Depreciation</u>	Source		
94	December	Prior year p219.28	2023	-
95	December	p219.28	2024	-
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

97	<u>Calculation of Production Accumulated Depreciation</u>	Source	Year	Balance
98	December	Prior year p219	2023	-
99	January	company records	2024	-
100	February	company records	2024	-
101	March	company records	2024	-
102	April	company records	2024	-
103	May	company records	2024	-
104	June	company records	2024	-
105	July	company records	2024	-
106	August	company records	2024	-
107	September	company records	2024	-
108	October	company records	2024	-
109	November	company records	2024	-
110	December	p219.20 thru 219.24	2024	-
111	Production Accumulated Depreciation	(sum lines 98-110) /13		-
112	<u>Calculation of Common Accumulated Depreciation</u>	Source		
113	December (Electric Portion)	p356	2023	-
114	December (Electric Portion)	p356	2024	-
115	Common Plant Accumulated Depreciation (Electric Only)	(sum lines 113 & 114) /2		-
116	Total Accumulated Depreciation	(sum lines 73, 88, 92, 96, 111, & 115)		-

ADJUSTMENTS TO RATE BASE (Note A)

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details		
		Beginning of Year	End of Year	Average Balance	EOY FAS 109 EDIT	EOY FAS 109 Other
117	Account No. 281 (enter negative)	273.8.k	-	-	-	-
118	Account No. 282 (enter negative)	275.2.k	-	-	-	-
119	Account No. 283 (enter negative)	277.9.k	-	-	-	-
120	Account No. 190	234.8.c	500,772	145,306	-	-
121	Account No. 255 (enter negative)	267.8.h	-	-	-	-
<p>FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to PATH-A 4.1 total. Other FAS109 does not include EDIT.</p>						
122	Unamortized Abandoned Plant	Per FERC Order				
	Source	Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance
123	<u>Monthly Balance</u>					
124	December	p111.71.d (and Notes)	0	-	-	-
125	January	company records		-	-	-
126	February	company records		-	-	-
127	March	company records		-	-	-
128	April	company records		-	-	-
129	May	company records		-	-	-
130	June	company records		-	-	-
131	July	company records		-	-	-
132	August	company records		-	-	-
133	September	company records		-	-	-
134	October	company records		-	-	-
135	November	company records		-	-	-
136	December	p111.71.c (and Notes) Detail on p230b		-	-	-
137	Ending Balance is a 13-Month Average	(sum lines 124-136) /13		-	-	-
				Appendix A Line 62		Appendix A Line 34
Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.						
138	Prepayments (Account 165)	111.57.c	-	0		

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

				Kempton Substation	Kempton to Interconnection with PATH West Virginia	Welton Spring Substation and SVC	Total
139	Calculation of Transmission CWIP	Source					
140	December	216.b	2023	\$	-		
141	January	company records	2024		-		
142	February	company records	2024		-		
143	March	company records	2024		-		
144	April	company records	2024		-		
145	May	company records	2024		-		
146	June	company records	2024		-		
147	July	company records	2024		-		
148	August	company records	2024		-		
149	September	company records	2024		-		
150	October	company records	2024		-		
151	November	company records	2024		-		
152	December	216.b	2024		-		
153	Transmission CWIP	(sum lines 140-152) /13			-		

LAND HELD FOR FUTURE USE

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	Average	Details
154	LAND HELD FOR FUTURE USE	p214	Total	-	-	-	
			Non-transmission Related	-	-	-	
			Transmission Related	-	-	-	

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details		
Allocated General & Common Expenses				EPRI Dues	Common Expenses	
155	EPRI Dues & Common Expenses	p352-353	p356	-	-	

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
156	Directly Assigned A&G						
	Regulatory Commission Exp Account 928		p323.189.b	-	-	-	

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

Safety Related Advertising, Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Safety, Education, Siting & Outreach Related	Other	Details
157	General Advertising Exp Account 930.1	p323.191.b	-	-	-	None

Multi-state Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
Income Tax Rates							
158	SIT=State Income Tax Rate or Composite	MD 8.250%	WV 6.500%	VA 6.000%			1.335%

Excluded Plant Cost Support

Attachment 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			
159	Excluded Transmission Facilities	-	General Description of the Facilities
Instructions:		Enter \$	None
1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.		-	
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:		Or	
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

Materials & Supplies

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	Average
160	Assigned to O&M	p227.6	-	-	-
161	Stores Expense Undistributed	p227.16	-	-	-
162	Undistributed Stores Exp		-	-	-
163	Transmission Materials & Supplies	p227.8	-	-	-

Regulatory Asset

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
164	Beginning Balance of Regulatory Asset	p111.72.d (and notes)	-
165	Months Remaining in Amortization Period		-
166	Monthly Amortization	(line 164 - line 168) / 167	-
167	Months in Year to be Amortized		-
168	Ending Balance of Regulatory Asset	p111.72.c	-
169	Average Balance of Regulatory Asset	(line 164 + line 168)/2	-

Reference FERC Form 1 page 232 for details.
Uncapitalized costs as of date the rates become effective
As approved by FERC
Number of months rates are in effect during the calendar year

**Attachment 4 - Cost Support
PATH Allegheny Transmission Company, LLC**

Capital Structure

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

170	Monthly Balances for Capital Structure				
171		Year	Debt	Preferred Stock	Common Stock
172	January	2024	0	-	0
173	February	2024	-	-	-
174	March	2024	-	-	-
175	April	2024	-	-	-
176	May	2024	-	-	-
177	June	2024	-	-	-
178	July	2024	-	-	-
179	August	2024	-	-	-
180	September	2024	-	-	-
181	October	2024	-	-	-
182	November	2024	-	-	-
183	December	2024	-	-	-
184	Average		0	-	0

Note: the amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding; the equity is less Account 216.1, Preferred Stock, and Account 219; and the capital structure is fixed at 50/50 until the first two lines are placed in service

Detail of Account 566 Miscellaneous Transmission Expenses

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

185			Total
185	Amortization Expense on Regulatory Asset		-
186	Miscellaneous Transmission Expense		38,312
187	Total Account 566	Footnote Data: Schedule Page 320 b. 97	38,312

PBOPs

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

Details

188	Calculation of PBOP Expenses	
189	<u>PATH - Allegheny - Allegheny Employees</u>	
190	Total PBOP expenses	\$0
191	Amount relating to retired personnel	\$0
192	Amount allocated on FTEs	\$0
193	Number of FTEs	4,475
194	Cost per FTE	\$0
195	PATH Allegheny FTEs (labor not capitalized) current year	-
196	PATH Allegheny PBOP Expense for current year	\$0
197	PATH Allegheny PBOP Expense in Account 926 for current year	\$0
198	PBOP Adjustment for Appendix A, Line 50	-
199	Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding.	

Attachment 4.1 - Excess & Deficient ADIT Detail
 PATH WEST VIRGINIA TRANSMISSION COMPANY
 Debit/(Credit)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
																		1/1/20
Line No.	Account (NOTE A)	Description of Account	Protected Unprotected	Tax Rate Change Act	Excess Balance at Remeasurement (NOTE C)	Amortization Methodology (NOTE D)	Amortization Period	Excess ADIT Regulatory Offset	Excess ADIT in Utility Deferrals	Balance Sheet Account Reclassifications	182.3	254	410411 Excess Amortization	410411 Deferred Tax Expense/(Benefit)	Excess ADIT Regulatory Offset	Excess ADIT in Utility Deferrals	Sum of Cols (B)-(O)	Reference
Deferred Tax Account (NOTE B)																		
1a	1904001	ADIT - FAS 109 Excess	N/A	TCJA 2017				(460,302)					460,302					
1b	2821001	ADIT - Utility Procehry	Protected	TCJA 2017														
1c	2821001	ADIT - Utility Procehry	Unprotected	TCJA 2017			1 Year											
1d	2824001	ADIT - Utility Procehry FAS 109 Excess	Protected	TCJA 2017														
1e	2824001	ADIT - Utility Procehry FAS 109 Excess	Unprotected	TCJA 2017														
1f	2831001	ADIT - Other Utility Deferrals	Unprotected	TCJA 2017			1 Year		1,693,995				(1,693,995)					
1g	2834001	ADIT - Other FAS 109 Excess	Unprotected	TCJA 2017									1,693,995					
1h																		
Regulatory Deferral Accounts																		
2a	182.3	Regulatory Asset																
2b	254	Regulatory Liability																
2c								2,144,297					(2,144,297)					
3	Total For Accounting Entries (Sum of Lines 1a through 2...)																	
													1,693,995					

NOTE A: In order to ensure ratebase neutrality, AEP utilizes the fourth digit of its seven digit FERC Tax subaccount numbers to identify balances associated with utility operations vs. regulatory reporting requirements. A "1" in the fourth digit of a FERC tax account refers to the utility operations balances or activity. Accounts with the "1" designation will be included in the determination of ratebase to be recovered in the formula rate. A "4" in the fourth position of the account number indicates accounts used to track regulatory accounting requirements. The excess ADIT amounts recorded in accounts with the "4" designation will be contra to the "1" balance, which will ensure that in the formula rate the excess or deficiency amounts will be part of ratebase, but at the total FERC account level the tax liability or asset will be recorded at the current Federal FIT rate. The amounts recorded in the "4" accounts will be offset on a net basis in the regulatory asset or liability subaccount established for this purpose.

NOTE B: The amount of the FIT gross up recorded on regulatory assets and liabilities will be reported on the first line of ADIT accounts provided for each specific change in tax rates.

NOTE C: The amounts of the remeasurement shown here are as of the effective date of the change in tax rates and will remain static on this workpaper.

NOTE D: The one year amortization period was requested in Order 864 combined compliance filing made by PATH WEST VIRGINIA and PATH ALLEGHANY on June 1, 2020.

NOTE E: In the event of future tax rate changes, additional lines will be inserted as required to reflect any new ADIT or regulatory deferral accounts that may be necessary to track that tax rate change.

NOTE F: The amount of excess amortization entries shown in lines 1a through 1h are shown as a debit or credit to the ADIT account from which it is being amortized. The total in line 3 is the offset recorded to the 410411 account and will tie to the total company amount of excess or deficient ADIT amortization shown on line 82a of the PATH WV cost of service.

Attachment 4.1 - Excess & Deficient ADIT Detail
 PATH Allegheny Transmission Company, LLC

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/22 (Attachment 4.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
Non-property (Note A):												
1		Account 190										
1a									-	Unprotected	Asset (182.3)	410.1
1b									-	Unprotected	Liability (182.3)	410.1
1c									-	Unprotected	Liability (182.3)	410.1
2		Account 282										
2a									-			
3		Account 283										
3a									-	Unprotected	Asset (182.3)	410.1
3b									-	Unprotected	Asset (182.3)	410.1
4		Non-property gross up for Taxes							-			
5		Total Non-Property							-			
Property (Note A):												
6		Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	N/A	N/A
7		Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Unprotected	N/A	N/A
8		Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	N/A	N/A
9		Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Unprotected	N/A	N/A
10		Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	N/A	N/A
11		Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Unprotected	N/A	N/A
12		Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	N/A	N/A
13		Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Unprotected	N/A	N/A
14		Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	N/A	N/A
15		Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	N/A	N/A
16		Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	N/A	N/A
17		Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	N/A	N/A
18		Property Gross up for Taxes				ARAM	ARAM		-	Protected, Unprotected	N/A	N/A
19		Total Property (Total of lines 6 thru 18)							-			

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/XX (Attachment 4.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
20		Non-property (Note A):										
20a		Account 190	-	-	-	-	-	-	-			
21		Account 282										
21a												
22		Account 283										
22a			-	-	-	-	-	-	-			
23		Non-property gross up for Taxes	-	-	-	-	-	-	-			
24		Total Non-Property	-	-	-			-	-			
		Property (Note A):										
25		Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	N/A	N/A
26		Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Unprotected	N/A	N/A
27		Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	N/A	N/A
28		Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Unprotected	N/A	N/A
29		Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	N/A	N/A
30		Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Unprotected	N/A	N/A
31		Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	N/A	N/A
32		Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Unprotected	N/A	N/A
33		Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	N/A	N/A
34		Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	N/A	N/A
35		Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	N/A	N/A
36		Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	N/A	N/A
37		Property Gross up for Taxes				ARAM	ARAM		-	Protected, Unprotected	N/A	N/A
38		Total Property (Total of lines 25 thru 37)	-	-	-			-	-			

39	Deferral of Amortized Excess/Deficient ADITs (Note H)	-			
40	Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 1,2,3 6 thru 17, 20 thru 22, 25 thru 36, line 39) (Note I)	-	Protected, Unprotected	Asset	410.1
41	Total 2022 FAS109 (Total of lines 5, 19, 24, 38) (Note J)	-			
42	Total 2022 FAS109 (Attachment 4) (Note J)	-			

Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. PATH-AYE will modify Attachment 4.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing different and APB11 deferred tax balance (the historical ADIT based on the time difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- E PATH will amortize all excess/deficient amounts in the years noted above.
- F The amortization will occur through FERC income statement Accounts 410.1. and 411.1
- G Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- H Reflects the net amount of amortization from prior period(s) that was booked for GAAP, but deferred for FERC purposes because a mechanism did not exist to pass back/collect excess/deficient ADITs to/from customers. The deferred gross-up for taxes is calculated in Attachment A, line 82b. The net amortized deferral amount, including the gross-up for taxes, is in Account 254, as reflected on FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC Form No. 1, page 232.
- I The amortization gross-up for taxes occurs on Attachment A, line 82b
- J Included to demonstrate rate base neutrality. Ties back to FERC Form No. 1 page 232 (Account 182.3) plus page 278 (Account 254).

Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. PATH-AYE will modify Attachment 4.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Reflects the end of 2017 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

**Attachment 5 - Transmission Enhancement Charge Worksheet
PATH West Virginia Transmission Company, LLC**

1
2
3
4
5
6
7

New Plant Carrying Charge

Formula Line	Item	
5	NET REVENUE REQUIREMENT	2,757,998
21	NET TRANSMISSION PLANT IN SERVICE	-
32	CWIP	-
34	Unamortized Abandoned Plant	-
Carrying charge (line 3/sum of lines 4, 5 and 6)		-

(1) (2) (3) (4) (5) (6) (7)

8
9

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

10
11
12
13

		PJM Upgrade ID: b0490 & b0491						
Details		Amos Substation Upgrade - CWIP	Amos to Midpoint Line - CWIP	Midpoint Substation and SVC - CWIP	Midpoint to Interconnection with PATH Allegheny - CWIP	Transmission Plant In Service	Unamortized Abandoned Plant	Totals
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	(Yes or No)	Yes	Yes	Yes		Yes	Yes	
Schedule 12 FCR for This Project		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Forecast – Forecast of average 13 month current year net transmission plant plus 13-mo CWIP balances. Reconciliation – Average of 13 month prior year net transmission plant balances plus prior year 13-mo CWIP balances.								
Investment		0	-	-	-	-	-	-
Revenue Requirement		-	-	-	-	-	-	2,757,998

**Attachment 5 - Transmission Enhancement Charge Worksheet
PATH Allegheny Transmission Company, LLC**

1 New Plant Carrying Charge

Formula Line	Item	
5	NET REVENUE REQUIREMENT	2,109,852
21	NET TRANSMISSION PLANT IN SERVICE	-
32	CWIP	-
34	Unamortized Abandoned Plant	-
	Carrying charge (line 3/sum of lines 4, 5 and 6)	-

(1) (2) (3) (4) (5) (6)

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

PJM Upgrade ID: b0492 & b0560						
Details	Kempton Substation - CWIP	Kempton to Interconnection with PATH West Virginia - CWIP	Welton Spring Substation and SVC - CWIP	Transmission Plant In Service	Unamortized Abandoned Plant	Totals
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Yes	Yes	Yes	Yes	
Schedule 12 (Yes or No)	0.0%	0.0%	0.0%	0.0%	0.0%	
FCR for This Project						
Forecast – Forecast of average 13 month current year net transmission plant plus 13-mo CWIP balances. Reconciliation – Average of 13 month prior year net transmission plant balances plus prior year 13-mo CWIP balances.						
Investment	-	-	-	-	-	-
Revenue Requirement	-	-	-	-	-	2,109,852

10

11

12

13

Attachment 6 has been removed and intentionally left blank.

Attachment 6 has been removed and intentionally left blank.

Potomac-Appalachian Transmission Highline, LLC
CALCULATION OF COST OF DEBT AFTER CONSTRUCTION PHASE
YEAR ENDED 12/31/2014

Attachment 7
PATH West Virginia Transmission Company, LLC

(HYPOTHETICAL EXAMPLE)

	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on Reacquired Debt	Net Amount Outstanding	Effective Cost Rate ¹	Annualized Cost
Debt:							
<u>First Mortgage Bonds:</u>							
	\$ 300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A
<u>Other Long Term Debt:</u>							
6.600% Series Medium Term Notes Due 2021	\$ 200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A
					-		
Total Debt	<u>\$ 500,000,000</u>	<u>\$ 4,700,000</u>	<u>\$ (2,320,000)</u>	<u>\$ -</u>	<u>\$ 492,980,000</u>	<u>#N/A</u>	<u>#N/A</u>
Check with FERC Form 1 B/S pgs 110-113	\$ 185,750,000	\$ (1,131,082)	\$ (1,595,909)	\$ 17,075,452			

Development of Effective Cost Rates:		Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss on Reacquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
<u>First Mortgage Bonds</u>												
7.090% Series Due	2041	1/1/2014	6/30/2044	\$ 300,000,000	\$ (2,400,000)	\$ 3,000,000	-	\$ 294,600,000	98.2000	0.07090	#N/A	\$ 21,270,000
<u>Other Long Term Debt:</u>												
6.600% Series Medium Term Notes Due 2021		01/01/2014	06/30/2024	200,000,000		2,000,000		\$ 198,000,000	99.0000	0.06600	#N/A	13,200,000
				<u>\$ 500,000,000</u>	<u>(2,400,000)</u>	<u>\$ 5,000,000</u>	<u>-</u>	<u>\$ 492,600,000</u>				<u>\$ 34,470,000</u>

¹ The Effective Cost Rate is the Debt Cost shown on Page 5, Line 118 of Rate Formula Template.

Potomac-Appalachian Transmission Highline, LLC
CALCULATION OF COST OF DEBT AFTER CONSTRUCTION PHASE
YEAR ENDED 12/31/2014

Attachment 7
PATH Allegheny Transmission Company, LLC
(HYPOTHETICAL EXAMPLE)

	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on Reacquired Debt	Net Amount Outstanding	Effective Cost Rate ¹	Annualized Cost
Debt:							
<u>First Mortgage Bonds:</u>	\$ 300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A
<u>Other Long Term Debt:</u>							
6.600% Series Medium Term Notes Due 2021	\$ 200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A
					-		
Total Debt	<u>\$ 500,000,000</u>	<u>\$ 4,700,000</u>	<u>\$ (2,320,000)</u>	<u>\$ -</u>	<u>\$ 492,980,000</u>	<u>#N/A</u>	<u>#N/A</u>
Check with FERC Form 1 B/S pgs 110-113	\$ 185,750,000	\$ (1,131,082)	\$ (1,595,909)	\$ 17,075,452			

Development of Effective Cost Rates:		Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss on Reacquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
<u>First Mortgage Bonds</u>												
7.090% Series Due	2041	1/1/2014	6/30/2044	\$ 300,000,000	\$ (2,400,000)	\$ 3,000,000	-	\$ 294,600,000	98.2000	0.07090	#N/A	\$ 21,270,000
<u>Other Long Term Debt:</u>												
6.600% Series Medium Term Notes Due 2021		01/01/2014	06/30/2024	200,000,000		2,000,000		\$ 198,000,000	99.0000	0.06600	#N/A	13,200,000
				<u>\$ 500,000,000</u>	<u>(2,400,000)</u>	<u>\$ 5,000,000</u>	<u>-</u>	<u>\$ 492,600,000</u>				<u>\$ 34,470,000</u>

¹ The Effective Cost Rate is the Debt Cost shown on Page 10, Line 118 of Rate Formula Template.

**Attachment 8
Potomac-Appalachian Transmission Highline, LLC
Interest Rates and Interest Calculations
PATH West Virginia Transmission Company, LLC**

Reconciliation Revenue Requirement For Year 2022 Available June 1, 2023 \$438,027	-	2022 Revenue Requirement Forecast by Sept 1, 2021 \$674,567	=	True-up Adjustment - Over (Under) Recovery \$236,540
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Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.4295%				
An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024						
Calculation of Interest						
				Monthly		
January Year 2022	19,712	0.4295%	12	(1,016)		(20,728)
February Year 2022	19,712	0.4295%	11	(931)		(20,643)
March Year 2022	19,712	0.4295%	10	(847)		(20,558)
April Year 2022	19,712	0.4295%	9	(762)		(20,474)
May Year 2022	19,712	0.4295%	8	(677)		(20,389)
June Year 2022	19,712	0.4295%	7	(593)		(20,304)
July Year 2022	19,712	0.4295%	6	(508)		(20,220)
August Year 2022	19,712	0.4295%	5	(423)		(20,135)
September Year 2022	19,712	0.4295%	4	(339)		(20,050)
October Year 2022	19,712	0.4295%	3	(254)		(19,966)
November Year 2022	19,712	0.4295%	2	(169)		(19,881)
December Year 2022	19,712	0.4295%	1	(85)		(19,796)
				<u>(6,604)</u>		(243,143)
January through December Year 2023	(243,143)	0.4295%	12	Annual (12,532)		(255,675)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
				Monthly		
January Year 2024	255,675	0.4295%		(1,098)	21,906	(234,867)
February Year 2024	234,867	0.4295%		(1,009)	21,906	(213,970)
March Year 2024	213,970	0.4295%		(919)	21,906	(192,983)
April Year 2024	192,983	0.4295%		(829)	21,906	(171,907)
May Year 2024	171,907	0.4295%		(738)	21,906	(150,739)
June Year 2024	150,739	0.4295%		(647)	21,906	(129,481)
July Year 2024	129,481	0.4295%		(556)	21,906	(108,131)
August Year 2024	108,131	0.4295%		(464)	21,906	(86,690)
September Year 2024	86,690	0.4295%		(372)	21,906	(65,157)
October Year 2024	65,157	0.4295%		(280)	21,906	(43,531)
November Year 2024	43,531	0.4295%		(187)	21,906	(21,812)
December Year 2024	21,812	0.4295%		(94)	21,906	(0)
				<u>(94)</u>		
				(7,194)		
True-Up Adjustment with Interest					\$ (262,869)	
Less Over (Under) Recovery					\$ 236,540	
Total Interest					\$ (26,329)	

**Attachment 8
Potomac-Appalachian Transmission Highline, LLC
Example of Interest Rates and Interest Calculations
PATH Allegheny Transmission Company, LLC**

Reconciliation Revenue Requirement For Year 2022 Available June 1, 2023 \$1,837,994	-	2022 Revenue Requirement Forecast by Sept 1, 2021 \$129,950	=	True-up Adjustment - Over (Under) Recovery (\$1,708,044)
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Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.4295%				
An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024						

<u>Calculation of Interest</u>					Monthly	
January	Year 2022	(142,337)	0.4295%	12	7,336	149,673
February	Year 2022	(142,337)	0.4295%	11	6,725	149,062
March	Year 2022	(142,337)	0.4295%	10	6,113	148,450
April	Year 2022	(142,337)	0.4295%	9	5,502	147,839
May	Year 2022	(142,337)	0.4295%	8	4,891	147,228
June	Year 2022	(142,337)	0.4295%	7	4,279	146,616
July	Year 2022	(142,337)	0.4295%	6	3,668	146,005
August	Year 2022	(142,337)	0.4295%	5	3,057	145,394
September	Year 2022	(142,337)	0.4295%	4	2,445	144,782
October	Year 2022	(142,337)	0.4295%	3	1,834	144,171
November	Year 2022	(142,337)	0.4295%	2	1,223	143,560
December	Year 2022	(142,337)	0.4295%	1	611	142,948
					47,684	1,755,728
Annual						
January through December	Year 2023	1,755,728	0.4295%	12	90,490	1,846,218

<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					Monthly	
January	Year 2024	(1,846,218)	0.4295%		7,930	1,695,967
February	Year 2024	(1,695,967)	0.4295%		7,284	1,545,071
March	Year 2024	(1,545,071)	0.4295%		6,636	1,393,527
April	Year 2024	(1,393,527)	0.4295%		5,985	1,241,332
May	Year 2024	(1,241,332)	0.4295%		5,332	1,088,483
June	Year 2024	(1,088,483)	0.4295%		4,675	934,977
July	Year 2024	(934,977)	0.4295%		4,016	780,813
August	Year 2024	(780,813)	0.4295%		3,354	625,986
September	Year 2024	(625,986)	0.4295%		2,689	470,494
October	Year 2024	(470,494)	0.4295%		2,021	314,334
November	Year 2024	(314,334)	0.4295%		1,350	157,504
December	Year 2024	(157,504)	0.4295%		676	0
					51,947	

True-Up Adjustment with Interest	\$	1,898,165
Less Over (Under) Recovery	\$	(1,708,044)
Total Interest	\$	190,121

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

To be Prepared on 8/15/2013 (hypothetical date)

YEAR	Estimated Effective cost of debt used in forecast/true up	Final Effective cost of debt for the construction loan:	Hypothetical Revenue Requirement			Hypothetical Monthly Interest Rate applicable over the ATRR period	Total Amount of Construction Loan Related True-Up included in rates effective Jan 2014 (Refund)/Owed
			Based on Estimated Effective cost of debt	Based on Actual Effective cost of debt	Over (Under) Recovery		
2008	7.18%	7.00%	\$ 2,500,000.00	\$ 2,400,000.00	\$ 100,000.00	0.550%	\$ (148,288.33)
2009	6.8%	7.00%	\$5,000,000.00	\$5,150,000.00	\$ (150,000.00)	0.560%	\$ 209,670.43
2010	7.2%	7.00%	\$8,300,000.00	\$8,200,000.00	\$ 100,000.00	0.540%	\$ (131,109.09)
2011	7.3%	7.00%	\$12,300,000.00	\$12,000,000.00	\$ 300,000.00	0.580%	\$ (368,656.73)
2012*	7.1%	6.83%	\$18,000,000.00	\$17,900,000.00	\$ 100,000.00	0.570%	\$ (114,946.28)
2013**	6.50%	6.50%	\$25,000,000.00	\$25,000,000.00	\$ -		
2014**	6.50%	6.50%					\$ (553,329.99)

* Assumes that the construction loan is retired on Sept 1, 2012
 ** Assumes permanent debt structure is put in place on Sept 1, 2012 with effective rate of 6.5%
 Note: True-Up period is 2008 - 2012, with the true-up amount included in 2014 forecasted ATRR. Final effective cost of debt for 2012 is computed as follows: ((7%*243days)+(6.5%*122days))/365days

Calculation of Applicable Interest Expense for each ATRR period

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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Calculation of Interest for 2008 True-Up Period

An over or under collection will be recovered prorata over 2008, held for 2009, 2010, 2011, 2012, 2013 and returned prorata over 2014				Monthly		
January	Year 2008	-	0.5500%	12.00	-	-
February	Year 2008	-	0.5500%	11.00	-	-
March	Year 2008	10,000	0.5500%	10.00	(550)	(10,550)
April	Year 2008	10,000	0.5500%	9.00	(495)	(10,495)
May	Year 2008	10,000	0.5500%	8.00	(440)	(10,440)
June	Year 2008	10,000	0.5500%	7.00	(385)	(10,385)
July	Year 2008	10,000	0.5500%	6.00	(330)	(10,330)
August	Year 2008	10,000	0.5500%	5.00	(275)	(10,275)
September	Year 2008	10,000	0.5500%	4.00	(220)	(10,220)
October	Year 2008	10,000	0.5500%	3.00	(165)	(10,165)
November	Year 2008	10,000	0.5500%	2.00	(110)	(10,110)
December	Year 2008	10,000	0.5500%	1.00	(55)	(10,055)
					(3,025)	(103,025)
				Annual		
January through December	Year 2009	(103,025)	0.5600%	12.00	(6,923)	(109,948)
January through December	Year 2010	(109,948)	0.5400%	12.00	(7,125)	(117,073)
January through December	Year 2011	(117,073)	0.5800%	12.00	(8,148)	(125,221)
January through December	Year 2012	(125,221)	0.5700%	12.00	(8,565)	(133,786)
January through December	Year 2013	(133,786)	0.5700%	12.00	(9,151)	(142,937)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly		
January	Year 2014	142,937	0.5700%	(815)	(12,357)	(131,395)
February	Year 2014	131,395	0.5700%	(749)	(12,357)	(119,786)
March	Year 2014	119,786	0.5700%	(683)	(12,357)	(108,112)
April	Year 2014	108,112	0.5700%	(616)	(12,357)	(96,371)
May	Year 2014	96,371	0.5700%	(549)	(12,357)	(84,563)
June	Year 2014	84,563	0.5700%	(482)	(12,357)	(72,687)
July	Year 2014	72,687	0.5700%	(414)	(12,357)	(60,744)
August	Year 2014	60,744	0.5700%	(346)	(12,357)	(48,733)
September	Year 2014	48,733	0.5700%	(278)	(12,357)	(36,653)
October	Year 2014	36,653	0.5700%	(209)	(12,357)	(24,505)
November	Year 2014	24,505	0.5700%	(140)	(12,357)	(12,287)
December	Year 2014	12,287	0.5700%	(70)	(12,357)	0
				(5,351)		
Total Amount of True-Up Adjustment for 2008 ATRR					\$ (148,288)	
Less Over (Under) Recovery					\$ 100,000	
Total Interest					\$ (48,288)	

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

Calculation of Interest for 2009 True-Up Period						
An over or under collection will be recovered prorata over 2009, held for 2010, 2011, 2012, 2013 and returned prorata over 2014						
					Monthly	
January	Year 2009	(12,500)	0.5600%	12.00	840	13,340
February	Year 2009	(12,500)	0.5600%	11.00	770	13,270
March	Year 2009	(12,500)	0.5600%	10.00	700	13,200
April	Year 2009	(12,500)	0.5600%	9.00	630	13,130
May	Year 2009	(12,500)	0.5600%	8.00	560	13,060
June	Year 2009	(12,500)	0.5600%	7.00	490	12,990
July	Year 2009	(12,500)	0.5600%	6.00	420	12,920
August	Year 2009	(12,500)	0.5600%	5.00	350	12,850
September	Year 2009	(12,500)	0.5600%	4.00	280	12,780
October	Year 2009	(12,500)	0.5600%	3.00	210	12,710
November	Year 2009	(12,500)	0.5600%	2.00	140	12,640
December	Year 2009	(12,500)	0.5600%	1.00	70	12,570
					5,460	155,460
					Annual	
January through December	Year 2010	155,460	0.5400%	12.00	10,074	165,534
January through December	Year 2011	165,534	0.5800%	12.00	11,521	177,055
January through December	Year 2012	177,055	0.5700%	12.00	12,111	189,166
January through December	Year 2013	189,166	0.5700%	12.00	12,939	202,104
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
					Monthly	
January	Year 2014	(202,104)	0.5700%		1,152	185,784
February	Year 2014	(185,784)	0.5700%		1,059	169,370
March	Year 2014	(169,370)	0.5700%		965	152,863
April	Year 2014	(152,863)	0.5700%		871	136,262
May	Year 2014	(136,262)	0.5700%		777	119,566
June	Year 2014	(119,566)	0.5700%		682	102,775
July	Year 2014	(102,775)	0.5700%		586	85,888
August	Year 2014	(85,888)	0.5700%		490	68,905
September	Year 2014	(68,905)	0.5700%		393	51,826
October	Year 2014	(51,826)	0.5700%		295	34,649
November	Year 2014	(34,649)	0.5700%		197	17,374
December	Year 2014	(17,374)	0.5700%		99	(0)
					7,566	
Total Amount of True-Up Adjustment for 2009 ATRR					\$	209,670
Less Over (Under) Recovery					\$	(150,000)
Total Interest					\$	59,670

Calculation of Interest for 2010 True-Up Period						
An over or under collection will be recovered prorata over 2010, held for 2011, 2012, 2013 and returned prorata over 2014						
					Monthly	
January	Year 2010	8,333	0.5400%	12.00	(540)	(8,873)
February	Year 2010	8,333	0.5400%	11.00	(495)	(8,828)
March	Year 2010	8,333	0.5400%	10.00	(450)	(8,783)
April	Year 2010	8,333	0.5400%	9.00	(405)	(8,738)
May	Year 2010	8,333	0.5400%	8.00	(360)	(8,693)
June	Year 2010	8,333	0.5400%	7.00	(315)	(8,648)
July	Year 2010	8,333	0.5400%	6.00	(270)	(8,603)
August	Year 2010	8,333	0.5400%	5.00	(225)	(8,558)
September	Year 2010	8,333	0.5400%	4.00	(180)	(8,513)
October	Year 2010	8,333	0.5400%	3.00	(135)	(8,468)
November	Year 2010	8,333	0.5400%	2.00	(90)	(8,423)
December	Year 2010	8,333	0.5400%	1.00	(45)	(8,378)
					(3,510)	(103,510)
					Annual	
January through December	Year 2011	(103,510)	0.5800%	12.00	(7,204)	(110,714)
January through December	Year 2012	(110,714)	0.5700%	12.00	(7,573)	(118,287)
January through December	Year 2013	(118,287)	0.5700%	12.00	(8,091)	(126,378)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
					Monthly	
January	Year 2014	126,378	0.5700%		(720)	(116,173)
February	Year 2014	116,173	0.5700%		(662)	(105,909)
March	Year 2014	105,909	0.5700%		(604)	(95,587)
April	Year 2014	95,587	0.5700%		(545)	(85,206)
May	Year 2014	85,206	0.5700%		(486)	(74,766)
June	Year 2014	74,766	0.5700%		(426)	(64,266)
July	Year 2014	64,266	0.5700%		(366)	(53,707)
August	Year 2014	53,707	0.5700%		(306)	(43,087)
September	Year 2014	43,087	0.5700%		(246)	(32,407)
October	Year 2014	32,407	0.5700%		(185)	(21,666)
November	Year 2014	21,666	0.5700%		(123)	(10,864)
December	Year 2014	10,864	0.5700%		(62)	0
					(4,731)	
Total Amount of True-Up Adjustment for 2010 ATRR					\$	(131,109)
Less Over (Under) Recovery					\$	100,000
Total Interest					\$	(31,109)

Potomac-Appalachian Transmission Highline, LLC
Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

Calculation of Interest for 2011 True-Up Period							
An over or under collection will be recovered prorata over 2011, held for 2012, 2013 and returned prorata over 2014							
							Monthly
January	Year 2011	25,000	0.5800%	12.00	(1,740)		(26,740)
February	Year 2011	25,000	0.5800%	11.00	(1,595)		(26,595)
March	Year 2011	25,000	0.5800%	10.00	(1,450)		(26,450)
April	Year 2011	25,000	0.5800%	9.00	(1,305)		(26,305)
May	Year 2011	25,000	0.5800%	8.00	(1,160)		(26,160)
June	Year 2011	25,000	0.5800%	7.00	(1,015)		(26,015)
July	Year 2011	25,000	0.5800%	6.00	(870)		(25,870)
August	Year 2011	25,000	0.5800%	5.00	(725)		(25,725)
September	Year 2011	25,000	0.5800%	4.00	(580)		(25,580)
October	Year 2011	25,000	0.5800%	3.00	(435)		(25,435)
November	Year 2011	25,000	0.5800%	2.00	(290)		(25,290)
December	Year 2011	25,000	0.5800%	1.00	(145)		(25,145)
					<u>(11,310)</u>		(311,310)
							Annual
January through December	Year 2012	(311,310)	0.5700%	12.00	(21,294)		(332,604)
January through December	Year 2013	(332,604)	0.5700%	12.00	(22,750)		(355,354)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months							
							Monthly
January	Year 2014	355,354	0.5700%		(2,026)	(30,721)	(326,658)
February	Year 2014	326,658	0.5700%		(1,862)	(30,721)	(297,798)
March	Year 2014	297,798	0.5700%		(1,697)	(30,721)	(268,774)
April	Year 2014	268,774	0.5700%		(1,532)	(30,721)	(239,585)
May	Year 2014	239,585	0.5700%		(1,366)	(30,721)	(210,229)
June	Year 2014	210,229	0.5700%		(1,198)	(30,721)	(180,706)
July	Year 2014	180,706	0.5700%		(1,030)	(30,721)	(151,015)
August	Year 2014	151,015	0.5700%		(861)	(30,721)	(121,154)
September	Year 2014	121,154	0.5700%		(691)	(30,721)	(91,123)
October	Year 2014	91,123	0.5700%		(519)	(30,721)	(60,921)
November	Year 2014	60,921	0.5700%		(347)	(30,721)	(30,547)
December	Year 2014	30,547	0.5700%		(174)	(30,721)	0
					<u>(13,303)</u>		
Total Amount of True-Up Adjustment for 2011 ATRR						\$	(368,657)
Less Over (Under) Recovery						\$	300,000
Total Interest						\$	(68,657)

Calculation of Interest for 2012 True-Up Period							
An over or under collection will be recovered prorata over 2012, held for 2013 and returned prorata over 2014							
							Monthly
January	Year 2012	8,333	0.5700%	12.00	(570)		(8,903)
February	Year 2012	8,333	0.5700%	11.00	(523)		(8,856)
March	Year 2012	8,333	0.5700%	10.00	(475)		(8,808)
April	Year 2012	8,333	0.5700%	9.00	(428)		(8,761)
May	Year 2012	8,333	0.5700%	8.00	(380)		(8,713)
June	Year 2012	8,333	0.5700%	7.00	(333)		(8,666)
July	Year 2012	8,333	0.5700%	6.00	(285)		(8,618)
August	Year 2012	8,333	0.5700%	5.00	(238)		(8,571)
September	Year 2012	8,333	0.5700%	4.00	(190)		(8,523)
October	Year 2012	8,333	0.5700%	3.00	(143)		(8,476)
November	Year 2012	8,333	0.5700%	2.00	(95)		(8,428)
December	Year 2012	8,333	0.5700%	1.00	(48)		(8,381)
					<u>(3,705)</u>		(103,705)
							Annual
January through December	Year 2013	(103,705)	0.5700%	12.00	(7,093)		(110,798)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months							
							Monthly
January	Year 2014	110,798	0.5700%		(632)	(9,579)	(101,851)
February	Year 2014	101,851	0.5700%		(581)	(9,579)	(92,853)
March	Year 2014	92,853	0.5700%		(529)	(9,579)	(83,803)
April	Year 2014	83,803	0.5700%		(478)	(9,579)	(74,702)
May	Year 2014	74,702	0.5700%		(426)	(9,579)	(65,549)
June	Year 2014	65,549	0.5700%		(374)	(9,579)	(56,344)
July	Year 2014	56,344	0.5700%		(321)	(9,579)	(47,086)
August	Year 2014	47,086	0.5700%		(268)	(9,579)	(37,776)
September	Year 2014	37,776	0.5700%		(215)	(9,579)	(28,412)
October	Year 2014	28,412	0.5700%		(162)	(9,579)	(18,995)
November	Year 2014	18,995	0.5700%		(108)	(9,579)	(9,525)
December	Year 2014	9,525	0.5700%		(54)	(9,579)	0
					<u>(4,148)</u>		
Total Amount of True-Up Adjustment for 2012 ATRR						\$	(114,946)
Less Over (Under) Recovery						\$	100,000
Total Interest						\$	(14,946)

Potomac-Appalachian Transmission Highline, LLC
Attachment 10 - Depreciation Accrual Rates

Applicable to PATH West Virginia Transmission Company, LLC

		Accrual Rate (Annual) Percent	Annual Depreciation Expense
TRANSMISSION PLANT			
350.2	Land & Land Rights - Easements	1.43	-
352	Structures & Improvements	1.82	-
353	Station Equipment	2.43	-
	Other	4.09	-
	SVC Dynamic Control Equipment		-
354	Towers & Fixtures	1.26	-
355	Poles & Fixtures	3.11	-
356	Overhead Conductors & Devices	1.13	-
Total Transmission Plant Depreciation			-
Total Transmission Depreciation Expense (must tie to p336.7.b & c)			-
GENERAL PLANT			
390	Structures & Improvements	2.00	-
391	Office Furniture & Equipment	5.00	-
	Information Systems	10.00	-
	Data Handling	10.00	-
392	Transportation Equipment		-
	Other	5.33	-
	Autos	11.43	-
	Light Trucks	6.96	-
	Medium Trucks	6.96	-
	Trailers	4.44	-
	ATV	5.33	-
393	Stores Equipment	5.00	-
394	Tools, Shop & Garage Equipment	5.00	-
395	Laboratory Equipment	5.00	-
396	Power Operated Equipment	4.17	-
397	Communication Equipment	6.67	-
398	Miscellaneous Equipment	6.67	-
Total General Plant			-
Total General Plant Depreciation Expense (must tie to p336.10.b & c)			-
INTANGIBLE PLANT			
303	Miscellaneous Intangible Plant	20.00	-
Total Intangible Plant			-
Total Intangible Plant Amortization (must tie to p336.1 d & e)			-

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

Potomac-Appalachian Transmission Highline, LLC
Attachment 10 - Depreciation Accrual Rates

Applicable to PATH Allegheny Transmission Company, LLC

		Accrual Rate (Annual) Percent	Annual Depreciation Expense
TRANSMISSION PLANT			
350.2	Land & Land Rights - Easements	1.43	-
352	Structures & Improvements	1.82	-
353	Station Equipment		
	Other	2.43	-
	SVC Dynamic Control Equipment	4.09	-
354	Towers & Fixtures	1.26	-
355	Poles & Fixtures	3.11	-
356	Overhead Conductors & Devices	1.13	-
Total Transmission Plant Depreciation			-
Total Transmission Depreciation Expense (must tie to p336.7.b & c)			-
GENERAL PLANT			
390	Structures & Improvements	2.00	-
391	Office Furniture & Equipment	5.00	-
	Information Systems	10.00	-
	Data Handling	10.00	-
392	Transportation Equipment		
	Other	5.33	-
	Autos	11.43	-
	Light Trucks	6.96	-
	Medium Trucks	6.96	-
	Trailers	4.44	-
	ATV	5.33	-
393	Stores Equipment	5.00	-
394	Tools, Shop & Garage Equipment	5.00	-
395	Laboratory Equipment	5.00	-
396	Power Operated Equipment	4.17	-
397	Communication Equipment	6.67	-
398	Miscellaneous Equipment	6.67	-
Total General Plant			-
Total General Plant Depreciation Expense (must tie to p336.10.b.c.d&e)			-
INTANGIBLE PLANT			
303	Miscellaneous Intangible Plant	20.00	-
Total Intangible Plant			-
Total Intangible Plant Amortization (must tie to p336.1 d & e)			-

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