

ALSTON & BIRD

The Atlantic Building
950 F Street, NW
Washington, DC 20004-1404
202-239-3300 | Fax: 202-239-3333

September 4, 2018

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 2019**

Pursuant to section IV of the Formula Rate Implementation Protocols (“Protocols”) set forth in Attachment H-19B of the PJM Open Access Transmission Tariff (“PJM OATT”),¹ 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 2019 (“2019 PTRR”) to PJM for posting.

The 2019 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 2019 PTRR to the transmission service formula rates section of its internet site, located at:

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

A copy of the 2019 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 time, date and location of an open meeting among Interested Parties.

¹ PJM Interconnection, L.L.C., FERC Electric Tariff, Sixth Revised Volume No. 1.

For the 12 months ended 12/31/2019

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	\$2,178,888 (A)	\$1,573,733 (B)	\$3,752,620
2 PJM Project No.			
3 b0490 & b0491	\$2,178,888 (C)		\$2,178,888
4 b0492 & b0560		\$1,573,733 (D)	\$1,573,733
5			
6 Total (Sum lines 3 to 5)	<u>\$2,178,888</u>	<u>\$1,573,733</u>	<u>\$3,752,620</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 12/31/2019

PATH West Virginia Transmission Company, LLC

Line No.	(1)	(2)	(3)
			Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 86)	12 months	\$ 806,046
REVENUE CREDITS			
		<u>Total</u>	<u>Allocator</u>
2	Total Revenue Credits Attachment 1, line 12	0	TP 1.00000
3	True-up Adjustment with Interest Protocols	1,372,842	DA 1.00000
4a	Accelerated True-up Adjustment with Interest	0	DA 1.00000
4b	Interest on Gains or Recoveries in Account 254 Company Records	0	DA 1.00000
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b)		\$ 2,178,888

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

Line No.	(1) RATE BASE:	PATH West Virginia Transmission Company, LLC			(5) Transmission (Col 3 times Col 4)	
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator		
	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					
18	Production	(line 6- line 13)	-			-
19	Transmission	(line 7- line 14)	-			-
20	Distribution	(line 8- line 15)	-			-
21	General & Intangible	(line 9- line 16)	-			-
22	Common	(line 10- line 17)	-			-
23	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP=	1.0000	-
	ADJUSTMENTS TO RATE BASE (Note A)					
24	Account No. 281 (enter negative)	(Attachment 4)	-	NA	0.00000	-
25	Account No. 282 (enter negative)	(Attachment 4)	-	NP	1.00000	-
26	Account No. 283 (enter negative)	(Attachment 4)	1,277,479	NP	1.00000	1,277,479
27	Account No. 190	(Attachment 4)	3,358,107	NP	1.00000	3,358,107
28	Account No. 255 (enter negative)	(Attachment 4)	-	NP	1.00000	-
29	CWIP	(Attachment 4)	-	DA	1.00000	-
30	Unamortized Regulatory Asset	(Attachment 4)	-	DA	1.00000	-
31	Unamortized Abandoned Plant	(Attachment 4)	-	DA	1.00000	-
32	TOTAL ADJUSTMENTS (sum lines 27-34)		4,635,586			4,635,586
33	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000	-
	WORKING CAPITAL (Note C)					
34	CWC	calculated	54,795			54,795
35	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000	-
36	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP	1.00000	-
37	TOTAL WORKING CAPITAL (sum lines 38-40)		54,795			54,795
38	RATE BASE (sum lines 25, 35, 36, & 41)		4,690,381			4,690,381

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

(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 Expense) Line 56	-	DA 1.00000	-
47	A&G 323.197.b	424,665	W/S 1.00000	424,665
48	Less EPRI & Reg. Comm. Exp. & Other Ad. (Note D & Attach 4)	-	DA 1.00000	-
49	Plus Transmission Related Reg. Comm. Exp. (Note D & Attach 4)	-	TE 1.00000	-
50	PBOP Expense adjustment (Attachment 4)	13,695		13,695
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)	438,360		438,360
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	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	26.13%		
76	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	22.39%		
77	where WCLTD=(line 118) and R=(line 121)			
78	and FIT, SIT & p are as given in footnote F.			
79	$1 / (1 - T) = (T \text{ from line 75})$	1.3537		
80	Amortized Investment Tax Credit (266.8f) (enter negative)	0		
81	Income Tax Calculation = line 76 * line 85	67,267	NA	67,267
82	ITC adjustment (line 79 * line 80)	0	NP 1.00000	-
83	Total Income Taxes (line 81 plus line 82)	67,267		67,267
84	RETURN			
85	[Rate Base (line 42) * Rate of Return (line 121)]	300,419	NA	300,419
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)	806,046		806,046

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

PATH West Virginia 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)					0
96	Less transmission expenses included in OATT Ancillary Services (Note G)					0
97	Included transmission expenses (line 95 less line 96)					0
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			
107	Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries]		0		0 =	W&S Allocator (\$ / Allocation) = 1.00000 = WS
108	COMMON PLANT ALLOCATOR (CE) (Note I)					
109			\$		% Electric (line 110 / line 113)	W&S Allocator (line 107) = CE
110	Electric	200.3.c	0		1.00000	1.00000 = 1.00000
111	Gas	201.3.d	0			
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**PATH West Virginia Transmission Company, LLC**

For the 12 months ended 12/31/2019

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= | 6.49% | (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.

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

PATH Allegheny Transmission Company, LLC

Line No.	(1)	(2)	(3)
			Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 86)	12 months	\$ 222,174
REVENUE CREDITS			
		<u>Total</u>	<u>Allocator</u>
2	Total Revenue Credits Attachment 1, line 12	0	TP 1.00000 -
3	True-up Adjustment with Interest Protocols	1,351,559	DA 1.00000 \$ 1,351,559
4a	Accelerated True-up Adjustment with Interest	0	DA 1.00000 -
4b	Interest on Gains or Recoveries in Account 254 Company Records	0	DA 1.00000 -
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b)		<u>\$ 1,573,733</u>

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

Line No.	(1) RATE BASE:	PATH Allegheny Transmission Company, LLC				(5) Transmission (Col 3 times Col 4)
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission	
	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)	-	NP	1.00000	-
30	Account No. 190	(Attachment 4)	953,796	NP	1.00000	953,796
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)		953,796			953,796
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000	-
	WORKING CAPITAL (Note C)					
38	CWC	calculated	18,466			18,466
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)		18,466			18,466
42	RATE BASE (sum lines 25, 35, 36, & 41)		972,261			972,261

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

	(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	59,523	TE	59,523
45	Less Account 565	321.96.b	-	TE	-
46	Less Account 566	Line 56	59,523	DA	59,523
47	A&G	323.197.b	88,202	W/S	88,202
48	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 4)	-	DA	-
49	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 4)	-	TE	-
50	PBOP Expense adjustment	(Attachment 4)	-		-
51	Common	(Attachment 4)	-	CE	-
52	Transmission Lease Payments	200.4.c	-	DA	-
53	Account 566				
54	Amortization of Regulatory Asset	Attachment 4	-	DA	-
55	Miscellaneous Transmission Expense	Attachment 4	59,523	DA	59,523
56	Total Account 566		59,523		59,523
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45,46, 48)		147,725		147,725
58	DEPRECIATION EXPENSE				
59	Transmission	336.7.b & c	-	TP	-
60	General and Intangible	336.1.d&e + 336.10.b.c.d&e	-	W/S	-
61	Common	336.11.b & c	-	CE	-
62	Amortization of Abandoned Plant	(Attachment 4)	-	DA	-
63	TOTAL DEPRECIATION (Sum lines 59-62)		-		-
64	TAXES OTHER THAN INCOME TAXES (Note E)				
65	LABOR RELATED				
66	Payroll	263i	-	W/S	-
67	Highway and vehicle	263i	-	W/S	-
68	PLANT RELATED				
69	Property	263i	-	GP	-
70	Gross Receipts	263i	-	NA	-
71	Other	263i	-	GP	-
72	Payments in lieu of taxes		-	GP	-
73	TOTAL OTHER TAXES (sum lines 66-72)		-		-
74	INCOME TAXES	(Note F)			
75	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		23.60%		
76	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		19.55%		
77	where WCLTD=(line 118) and R= (line 121)				
78	and FIT, SIT & p are as given in footnote F.				
79	$1 / (1 - T) = (T \text{ from line 75})$		1.3088		
80	Amortized Investment Tax Credit	(266.8f) (enter negative)	0		
81	Income Tax Calculation = line 76 * line 85		12,176	NA	12,176
82	ITC adjustment (line 79 * line 80)		0	NP	-
83	Total Income Taxes	(line 81 plus line 82)	12,176		12,176
84	RETURN				
85	[Rate Base (line 42) * Rate of Return (line 121)]		62,273	NA	62,273
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)		222,174		222,174

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2019

**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)					59,523
96	Less transmission expenses included in OATT Ancillary Services (Note G)					0
97	Included transmission expenses (line 95 less line 96)					59,523
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			W&S Allocator
106	Other	354.24,25,26.b	0	1.00	0	(\$ / Allocation)
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)
111	Gas	201.3.d	0		1.00000 x	1.00000 =
112	Water	201.3.e	0			CE
113	Total (sum lines 110 - 112)		0			1.00000
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 12/31/2019

PATH Allegheny Transmission Company, LLC

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, 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= | 3.29% | (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.

**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 *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.

**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 2 has been removed and intentionally left blank.

Attachment 2 has been removed and intentionally left blank.

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)	<hr/> -
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	<hr/> -
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	2018	-
3	January	company records	2019	-
4	February	company records	2019	-
5	March	company records	2019	-
6	April	company records	2019	-
7	May	company records	2019	-
8	June	company records	2019	-
9	July	company records	2019	-
10	August	company records	2019	-
11	September	company records	2019	-
12	October	company records	2019	-
13	November	company records	2019	-
14	December	p207.58.g	2019	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2018	-
18	January	company records	2019	-
19	February	company records	2019	-
20	March	company records	2019	-
21	April	company records	2019	-
22	May	company records	2019	-
23	June	company records	2019	-
24	July	company records	2019	-
25	August	company records	2019	-
26	September	company records	2019	-
27	October	company records	2019	-
28	November	company records	2019	-
29	December	p207.75.g	2019	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5.b	2018	-
33	December	p205.5.g	2019	-
34	Intangible Plant In Service	(sum lines 32 & 33) /2		-
35	Calculation of General Plant In Service	Source		
36	December	p206.99.b	2018	-
37	December	p207.99.g	2019	-
38	General Plant In Service	(sum lines 36 & 37) /2		-
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2018	-
41	January	company records	2019	-
42	February	company records	2019	-
43	March	company records	2019	-
44	April	company records	2019	-
45	May	company records	2019	-
46	March	Attachment 6	2019	-
47	April	company records	2019	-
48	August	company records	2019	-
49	September	company records	2019	-
50	October	company records	2019	-
51	November	company records	2019	-
52	December	p205.46.g	2019	-
53	Production Plant In Service	(sum lines 40-52) /13		-

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

54	Calculation of Common Plant In Service	Source	Year	Balance
55	December (Electric Portion)	p356	2018	-
56	December (Electric Portion)	p356	2019	-
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	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
60	December	Prior year p219.25	2018	-	
61	January	company records	2019	-	
62	February	company records	2019	-	
63	March	company records	2019	-	
64	April	company records	2019	-	
65	May	company records	2019	-	
66	June	company records	2019	-	
67	July	company records	2019	-	
68	August	company records	2019	-	
69	September	company records	2019	-	
70	October	company records	2019	-	
71	November	company records	2019	-	
72	December	p219.25	2019	-	
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-	
74	Calculation of Distribution Accumulated Depreciation	Source			
75	December	Prior year p219.26	2018	-	
76	January	company records	2019	-	
77	February	company records	2019	-	
78	March	company records	2019	-	
79	April	company records	2019	-	
80	May	company records	2019	-	
81	June	company records	2019	-	
82	July	company records	2019	-	
83	August	company records	2019	-	
84	September	company records	2019	-	
85	October	company records	2019	-	
86	November	company records	2019	-	
87	December	p219.26	2019	-	
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-	
89	Calculation of Intangible Accumulated Depreciation	Source			
90	December	Prior year p200.21.c	2018	-	
91	December	p200.21c	2019	-	
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-	
93	Calculation of General Accumulated Depreciation	Source			
94	December	Prior year p219.28	2018	-	
95	December	p219.28	2019	-	
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-	

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

	Source	Year	Balance
97	Calculation of Production Accumulated Depreciation		
98	Prior year p219	2018	-
99	company records	2019	-
100	company records	2019	-
101	company records	2019	-
102	company records	2019	-
103	company records	2019	-
104	company records	2019	-
105	company records	2019	-
106	company records	2019	-
107	company records	2019	-
108	company records	2019	-
109	company records	2019	-
110	p219.20 thru 219.24	2019	-
111	Production Accumulated Depreciation (sum lines 98-110) /13		
112	Calculation of Common Accumulated Depreciation		
113	Source		
113	December (Electric Portion)	p356	2018
114	December (Electric Portion)	p356	2019
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	1,290,872	1,277,479		
120	Account No. 190	234.8.c	3,398,564	3,358,107		
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	Monthly Balance					
124	December	0				-
125	January		-		-	-
126	February		-		-	-
127	March		-		-	-
128	April		-		-	-
129	May		-		-	-
130	June		-		-	-
131	July		-		-	-
132	August		-		-	-
133	September		-		-	-
134	October		-		-	-
135	November		-		-	-
136	December		-		-	-
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.						
138	Prepayments (Account 165)	111.57.c	-	-		

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

	Source	2018	2019	2019	Amos Substation Upgrade	Amos to Welton Spring Line	Welton Spring Substation and SVC	Welton Spring to Interconnection with PATH Allegheny	Total
139	Calculation of Transmission CWIP								
140	December	216.b		\$ -	-	-	-	-	-
141	January	company records		-	-	-	-	-	-
142	February	company records		-	-	-	-	-	-
143	March	company records		-	-	-	-	-	-
144	April	company records		-	-	-	-	-	-
145	May	company records		-	-	-	-	-	-
146	June	company records		-	-	-	-	-	-
147	July	company records		-	-	-	-	-	-
148	August	company records		-	-	-	-	-	-
149	September	company records		-	-	-	-	-	-
150	October	company records		-	-	-	-	-	-
151	November	company records		-	-	-	-	-	-
152	December	216.b		-	-	-	-	-	-
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 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 6.490%				6.49%

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 Instructions: 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 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	- Enter \$ - Or Enter \$ - - -	General Description of the Facilities None
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 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				
171	Year	Debt	Preferred Stock	Common Stock	
172	January	2019	0	-	0
173	February	2019	-	-	-
174	March	2019	-	-	-
175	April	2019	-	-	-
176	May	2019	-	-	-
177	June	2019	-	-	-
178	July	2019	-	-	-
179	August	2019	-	-	-
180	September	2019	-	-	-
181	October	2019	-	-	-
182	November	2019	-	-	-
183	December	2019	-	-	-
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		-
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		103,840
196	PATH WV PBOP Expense for current year		\$10,570
197	PATH WV PBOP Expense in Account 926 for current year		-\$3,125
198	PBOP Adjustment for Appendix A, Line 50		\$13,695
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)	\$13,695

**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	2018	-
3	January	company records	2019	-
4	February	company records	2019	-
5	March	company records	2019	-
6	April	company records	2019	-
7	May	company records	2019	-
8	June	company records	2019	-
9	July	company records	2019	-
10	August	company records	2019	-
11	September	company records	2019	-
12	October	company records	2019	-
13	November	company records	2019	-
14	December	p207.58.g	2019	-
15	Transmission Plant In Service	(sum lines 2-14) /13		-
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2018	-
18	January	company records	2019	-
19	February	company records	2019	-
20	March	company records	2019	-
21	April	company records	2019	-
22	May	company records	2019	-
23	June	company records	2019	-
24	July	company records	2019	-
25	August	company records	2019	-
26	September	company records	2019	-
27	October	company records	2019	-
28	November	company records	2019	-
29	December	p207.75.g	2019	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5b	2018	-
33	December	p205.5.g	2019	-
34	Intangible Plant In Service	(sum lines 32 & 33) /2		-
35	Calculation of General Plant In Service	Source		
36	December	p206.99.b	2018	-
37	December	p207.99.g	2019	-
38	General Plant In Service	(sum lines 36 & 37) /2		-
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2018	-
41	January	company records	2019	-
42	February	company records	2019	-
43	March	company records	2019	-
44	April	company records	2019	-
45	May	company records	2019	-
46	March	Attachment 6	2019	-
47	April	company records	2019	-
48	August	company records	2019	-
49	September	company records	2019	-
50	October	company records	2019	-
51	November	company records	2019	-
52	December	p205.46.g	2019	-
53	Production Plant In Service	(sum lines 40-52) /13		-

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

54	Calculation of Common Plant In Service	Source	Year	Balance
55	December (Electric Portion)	p356	2018	-
56	December (Electric Portion)	p356	2019	-
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	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
60	December	Prior year p219.25	2018	-	
61	January	company records	2019	-	
62	February	company records	2019	-	
63	March	company records	2019	-	
64	April	company records	2019	-	
65	May	company records	2019	-	
66	June	company records	2019	-	
67	July	company records	2019	-	
68	August	company records	2019	-	
69	September	company records	2019	-	
70	October	company records	2019	-	
71	November	company records	2019	-	
72	December	p219.25	2019	-	
73	Transmission Accumulated Depreciation	(sum lines 60-72) /13		-	
74	Calculation of Distribution Accumulated Depreciation	Source	Year	Balance	
75	December	Prior year p219.26	2018	-	
76	January	company records	2019	-	
77	February	company records	2019	-	
78	March	company records	2019	-	
79	April	company records	2019	-	
80	May	company records	2019	-	
81	June	company records	2019	-	
82	July	company records	2019	-	
83	August	company records	2019	-	
84	September	company records	2019	-	
85	October	company records	2019	-	
86	November	company records	2019	-	
87	December	p219.26	2019	-	
88	Distribution Accumulated Depreciation	(sum lines 75-87) /13		-	
89	Calculation of Intangible Accumulated Depreciation	Source	Year	Balance	
90	December	Prior year p200.21.c	2018	-	
91	December	p200.21c	2019	-	
92	Accumulated Intangible Depreciation	(sum lines 90 & 91) /2		-	
93	Calculation of General Accumulated Depreciation	Source	Year	Balance	
94	December	Prior year p219.28	2018	-	
95	December	p219.28	2019	-	
96	Accumulated General Depreciation	(sum lines 94 & 95) /2		-	

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

	Source	Year	Balance
97	Calculation of Production Accumulated Depreciation		
98	Prior year p219	2018	-
99	January	2019	-
100	February	2019	-
101	March	2019	-
102	April	2019	-
103	May	2019	-
104	June	2019	-
105	July	2019	-
106	August	2019	-
107	September	2019	-
108	October	2019	-
109	November	2019	-
110	December	2019	-
111	Production Accumulated Depreciation (sum lines 98-110) /13		
112	Calculation of Common Accumulated Depreciation		
113	December (Electric Portion)	2018	-
114	December (Electric Portion)	2019	-
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	-	-	-	-	
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	1,341,425	566,166	953,796	-	
121	Account No. 255 (enter negative)	267.8.h	-	-	-	-	
122	Unamortized Abandoned Plant Per FERC Order						
123	Monthly Balance	Source	Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions) Ending Balance	
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
Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.					Appendix A Line 62	Appendix A Line 34	
138	Prepayments (Account 165)	111.57.c	-	-	-	-	

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

				Kempton to Interconnection with PATH West Virginia	Welton Spring Substation and SVC	Total
139	Calculation of Transmission CWIP	Source		Kempton Substation		
140	December	216.b	2018 \$ -			
141	January	company records	2019 -			
142	February	company records	2019 -			
143	March	company records	2019 -			
144	April	company records	2019 -			
145	May	company records	2019 -			
146	June	company records	2019 -			
147	July	company records	2019 -			
148	August	company records	2019 -			
149	September	company records	2019 -			
150	October	company records	2019 -			
151	November	company records	2019 -			
152	December	216.b	2019 -			
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				EPRI Dues	Common Expenses	Details
155	EPRI Dues & Common Expenses	p352-353	Common Expenses 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	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
Income Tax Rates							
158	SIT=State Income Tax Rate or Composite	MD 8.250%	WV 6.500%	VA 6.000%			3.286%

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.
165	Months Remaining in Amortization Period	-	Uncapitalized costs as of date the rates become effective
166	Monthly Amortization (line 164 - line 168) / 167	-	As approved by FERC
167	Months in Year to be Amortized	-	
168	Ending Balance of Regulatory Asset p111.72.c	-	Number of months rates are in effect during the calendar year
169	Average Balance of Regulatory Asset (line 164 + line 168)/2	-	

**Attachment 4 - Cost Support
Ba**

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						
172	January	2019	0	-	0	
173	February	2019	-	-	-	
174	March	2019	-	-	-	
175	April	2019	-	-	-	
176	May	2019	-	-	-	
177	June	2019	-	-	-	
178	July	2019	-	-	-	
179	August	2019	-	-	-	
180	September	2019	-	-	-	
181	October	2019	-	-	-	
182	November	2019	-	-	-	
183	December	2019	-	-	-	
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	Amortization Expense on Regulatory Asset		Total
186	Miscellaneous Transmission Expense		59,523
187	Total Account 566	Footnote Data: Schedule Page 320 b. 97	59,523

PBOPs

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

Details

188	Calculation of PBOP Expenses	
189	PATH - Allegheny - Allegheny Employees	
190	Total PBOP expenses	\$22,856,433
191	Amount relating to retired personnel	\$8,786,372
192	Amount allocated on FTEs	\$14,070,061
193	Number of FTEs	4,475
194	Cost per FTE	\$3,144
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.	

(7)

Totals
-
2,178,888

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

1
2
3
4
5
6
7

New Plant Carrying Charge

Formula Line	Item	
5	NET REVENUE REQUIREMENT	1,573,733
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
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

"Yes" if a project under PJM OATT Schedule 12, otherwise "No"

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.

		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
Schedule 12 FCR for This Project	(Yes or No)	Yes	Yes	Yes	Yes	Yes	
		0.0%	0.0%	0.0%	0.0%	0.0%	
Investment Revenue Requirement		-	-	-	-	-	1,573,732.64

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 2017 Available June 1, 2018 \$10,785,973	-	2017 Revenue Requirement Forecast by Sept 1, 2016 \$9,524,155	=	True-up Adjustment - Over (Under) Recovery (\$1,261,818)
--	---	---	---	--

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
--	-------------------------------------	-------------------------------	--------	---------------------	--------------	-------------------------

0.3420%

An over or under collection will be recovered prorata over 2017, held for 2018 and returned prorata over 2019

<u>Calculation of Interest</u>					<u>Monthly</u>	
January	Year 2017	(105,152)	0.3420%	12	4,315	109,467
February	Year 2017	(105,152)	0.3420%	11	3,956	109,107
March	Year 2017	(105,152)	0.3420%	10	3,596	108,748
April	Year 2017	(105,152)	0.3420%	9	3,237	108,388
May	Year 2017	(105,152)	0.3420%	8	2,877	108,028
June	Year 2017	(105,152)	0.3420%	7	2,517	107,669
July	Year 2017	(105,152)	0.3420%	6	2,158	107,309
August	Year 2017	(105,152)	0.3420%	5	1,798	106,950
September	Year 2017	(105,152)	0.3420%	4	1,438	106,590
October	Year 2017	(105,152)	0.3420%	3	1,079	106,230
November	Year 2017	(105,152)	0.3420%	2	719	105,871
December	Year 2017	(105,152)	0.3420%	1	360	105,511
					28,050	1,289,868
					<u>Annual</u>	
January through December	Year 2018	1,289,868	0.3420%	12	52,936	1,342,804
					<u>Monthly</u>	
January	Year 2019	(1,342,804)	0.3420%		4,592	1,232,993
February	Year 2019	(1,232,993)	0.3420%		4,217	1,122,807
March	Year 2019	(1,122,807)	0.3420%		3,840	1,012,243
April	Year 2019	(1,012,243)	0.3420%		3,462	901,302
May	Year 2019	(901,302)	0.3420%		3,082	789,981
June	Year 2019	(789,981)	0.3420%		2,702	678,279
July	Year 2019	(678,279)	0.3420%		2,320	566,195
August	Year 2019	(566,195)	0.3420%		1,936	453,728
September	Year 2019	(453,728)	0.3420%		1,552	340,876
October	Year 2019	(340,876)	0.3420%		1,166	227,639
November	Year 2019	(227,639)	0.3420%		779	114,014
December	Year 2019	(114,014)	0.3420%		390	0
					30,037	
True-Up Adjustment with Interest*						1,372,842
Less Over (Under) Recovery						(1,261,818)
Total Interest						111,024

*This amount plus Account 190 correction relating to a federal NOL carryforward (see Workpaper 1) corresponds to PATH-WV Attachment A, Line 3

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

Reconciliation Revenue Requirement For Year 2017 Available June 1, 2018 \$10,430,003	-	2017 Revenue Requirement Forecast by Sept 1, 2016 \$9,187,747	=	True-up Adjustment - Over (Under) Recovery (\$1,242,256)
--	---	---	---	--

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
		0.3420%				
An over or under collection will be recovered prorata over 2017, held for 2018 and returned prorata over 2019						
Calculation of Interest			Monthly			
January	Year 2017	(103,521)	0.3420%	12	4,249	107,770
February	Year 2017	(103,521)	0.3420%	11	3,894	107,416
March	Year 2017	(103,521)	0.3420%	10	3,540	107,062
April	Year 2017	(103,521)	0.3420%	9	3,186	106,708
May	Year 2017	(103,521)	0.3420%	8	2,832	106,354
June	Year 2017	(103,521)	0.3420%	7	2,478	106,000
July	Year 2017	(103,521)	0.3420%	6	2,124	105,646
August	Year 2017	(103,521)	0.3420%	5	1,770	105,292
September	Year 2017	(103,521)	0.3420%	4	1,416	104,938
October	Year 2017	(103,521)	0.3420%	3	1,062	104,583
November	Year 2017	(103,521)	0.3420%	2	708	104,229
December	Year 2017	(103,521)	0.3420%	1	354	103,875
					27,615	1,269,871
			Annual			
January through December	Year 2018	1,269,871	0.3420%	12	52,116	1,321,987
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months			Monthly			
January	Year 2019	(1,321,987)	0.3420%		4,521	(112,630)
February	Year 2019	(1,213,878)	0.3420%		4,151	(112,630)
March	Year 2019	(1,105,400)	0.3420%		3,780	(112,630)
April	Year 2019	(996,550)	0.3420%		3,408	(112,630)
May	Year 2019	(887,329)	0.3420%		3,035	(112,630)
June	Year 2019	(777,733)	0.3420%		2,660	(112,630)
July	Year 2019	(667,763)	0.3420%		2,284	(112,630)
August	Year 2019	(557,417)	0.3420%		1,906	(112,630)
September	Year 2019	(446,694)	0.3420%		1,528	(112,630)
October	Year 2019	(335,592)	0.3420%		1,148	(112,630)
November	Year 2019	(224,109)	0.3420%		766	(112,630)
December	Year 2019	(112,246)	0.3420%		384	(112,630)
					29,572	(0)
True-Up Adjustment with Interest					\$	1,351,559
Less Over (Under) Recovery					\$	(1,242,256)
Total Interest					\$	109,303

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)

SUMMARY							
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)
				Monthly		
January	Year 2014	142,937	0.5700%		(815)	(12,357)
February	Year 2014	131,395	0.5700%		(749)	(119,786)
March	Year 2014	119,786	0.5700%		(683)	(108,112)
April	Year 2014	108,112	0.5700%		(616)	(96,371)
May	Year 2014	96,371	0.5700%		(549)	(84,563)
June	Year 2014	84,563	0.5700%		(482)	(72,687)
July	Year 2014	72,687	0.5700%		(414)	(60,744)
August	Year 2014	60,744	0.5700%		(346)	(48,733)
September	Year 2014	48,733	0.5700%		(278)	(36,653)
October	Year 2014	36,653	0.5700%		(209)	(24,505)
November	Year 2014	24,505	0.5700%		(140)	(12,287)
December	Year 2014	12,287	0.5700%		(70)	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)
					(11,310)	(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)	(326,658)
February	Year 2014	326,658	0.5700%		(1,862)	(297,798)
March	Year 2014	297,798	0.5700%		(1,697)	(268,774)
April	Year 2014	268,774	0.5700%		(1,532)	(239,585)
May	Year 2014	239,585	0.5700%		(1,366)	(210,229)
June	Year 2014	210,229	0.5700%		(1,198)	(180,706)
July	Year 2014	180,706	0.5700%		(1,030)	(151,015)
August	Year 2014	151,015	0.5700%		(861)	(121,154)
September	Year 2014	121,154	0.5700%		(691)	(91,123)
October	Year 2014	91,123	0.5700%		(519)	(60,921)
November	Year 2014	60,921	0.5700%		(347)	(30,547)
December	Year 2014	30,547	0.5700%		(174)	0
					(13,303)	0
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)
					(3,705)	(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)	(101,851)
February	Year 2014	101,851	0.5700%		(581)	(92,853)
March	Year 2014	92,853	0.5700%		(529)	(83,803)
April	Year 2014	83,803	0.5700%		(478)	(74,702)
May	Year 2014	74,702	0.5700%		(426)	(65,549)
June	Year 2014	65,549	0.5700%		(374)	(56,344)
July	Year 2014	56,344	0.5700%		(321)	(47,086)
August	Year 2014	47,086	0.5700%		(268)	(37,776)
September	Year 2014	37,776	0.5700%		(215)	(28,412)
October	Year 2014	28,412	0.5700%		(162)	(18,995)
November	Year 2014	18,995	0.5700%		(108)	(9,525)
December	Year 2014	9,525	0.5700%		(54)	0
					(4,148)	0
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

TRANSMISSION PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
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		Accrual Rate (Annual) Percent	Annual Depreciation Expense
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		Accrual Rate (Annual) Percent	Annual Depreciation Expense
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

TRANSMISSION PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
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		Accrual Rate (Annual) Percent	Annual Depreciation Expense
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		Accrual Rate (Annual) Percent	Annual Depreciation Expense
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.