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May 15, 2019

By eFiling

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

Re: Trans-Allegheny Interstate Line Company
Electronic Informational Filing of 2019 Formula Rate Annual Update
Docket No. ER07-562-000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2019 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update"). The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2018 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2019 Rate Year to become effective on June 1, 2019 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

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

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

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

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

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

The Annual Update attached hereto and submitted to PJM Interconnection, L.L.C. for posting on its Internet website via link to the Transmission Services page includes a recalculation of TrAILCo's annual transmission revenue requirements. The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2019). In addition, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which the current rate is based.

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

Respectfully submitted,

/s/ Mike Naeve

Mike Naeve

Attorney for

Trans-Allegheny Interstate Line Company

Enclosures
cc: All Parties

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

ATTACHMENT 1
Reconciliation of 2018
Annual Transmission Revenue Requirements

ATTACHMENT H-18A

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

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3	Less A&G Wages Expense		p354.27.b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
Plant Allocation Factors				
6	Electric Plant In Service	(Note B)	Attachment 5	2,147,372,902
7	Total Plant In Service		(Line 6)	2,147,372,902
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	258,925,382
9	Total Accumulated Depreciation		(Line 8)	258,925,382
10	Net Plant		(Line 7 - Line 9)	1,888,447,520
11	Transmission Gross Plant		(Line 15 + Line 21)	2,147,372,902
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,888,447,520
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant				
15	Transmission Plant In Service	(Note B)	Attachment 5	2,057,464,125
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	2,057,464,125
18	General & Intangible		Attachment 5	89,908,777
19	Total General & Intangible		(Line 18)	89,908,777
20	Wage & Salary Allocator		(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant		(Line 19 * Line 20)	89,908,777
22	Transmission Related Plant		(Line 17 + Line 21)	2,147,372,902
Accumulated Depreciation				
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	235,662,997
24	Accumulated General Depreciation		Attachment 5	9,906,603
25	Accumulated Intangible Amortization		Attachment 5	13,355,783
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	23,262,386
27	Wage & Salary Allocator		(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation		(Line 26 * Line 27)	23,262,386
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	258,925,382
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,888,447,520

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-407,586,644
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-407,586,644
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	141,910
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Prepayments				
36	Transmission Related Prepayments	(Note A)	Attachment 5	119,364
Materials and Supplies				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
Cash Working Capital				
42	Operation & Maintenance Expense		(Line 74)	10,166,293
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	1,270,787
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-406,054,585
46	Rate Base		(Line 30 + Line 45)	1,482,392,936

O&M

Transmission O&M				
47	Transmission O&M		p321.112.b	9,404,658
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,202,319
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	8,202,339
A&G Expenses				
53	Total A&G		p323.197.b	761,635
54	Less Property Insurance Account 924		p323.185.b	32,952
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	728,683
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	728,683
Directly Assigned A&G				
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	32,952
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	32,952
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	32,952
Account 566 Miscellaneous Transmission Expense				
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,202,319
73	Total Account 566		Sum (Lines 70 to 72)	1,202,319
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	10,166,293

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	43,796,533
76	General Depreciation	Attachment 5	1,949,254
77	Intangible Amortization (Note A)	Attachment 5	1,798,331
78	Total	(Line 76 + Line 77)	3,747,586
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	3,747,586
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	47,544,118

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	13,279,545
83	Total Taxes Other than Income	(Line 82)	13,279,545

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	936,927,666
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	936,927,666
Capitalization				
90	Long Term Debt (Note N)			624,743,835
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,743,835
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	936,927,666
97	Total Capitalization		(Sum Lines 94 to 96)	1,561,671,501
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.0048%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.9952%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0702
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0860
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	127,420,955

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.62%
111	p	(percent of federal income tax deductible for state purp: Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	27.02%
113	T/(1-T)		37.03%
114	Income Tax Component =	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R)) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	38,530,557
115	Total Income Taxes	(Line 114)	38,530,557

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,888,447,520
117	Total Adjustment to Rate Base	(Line 45)	-406,054,585
118	Rate Base	(Line 46)	1,482,392,936
119	Total Transmission O&M	(Line 74)	10,166,293
120	Total Transmission Depreciation & Amortization	(Line 81)	47,544,118
121	Taxes Other than Income	(Line 83)	13,279,545
122	Investment Return	(Line 108)	127,420,955
123	Income Taxes	(Line 115)	38,530,557

124 Gross Revenue Requirement (Sum Lines 119 to 123) 236,941,468

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	2,147,372,902
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,147,372,902
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	236,941,468
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	236,941,468

Revenue Credits			
131	Revenue Credits	Attachment 3	1,435,459

132 Net Revenue Requirement (Line 130 - Line 131) 235,506,009

Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	235,506,009
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,821,943,038
135	FCR	(Line 133 / Line 134)	12.9261%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	10.5223%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	10.5223%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.4138%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	69,554,497
140	Increased Return and Taxes	Attachment 4	178,138,366
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	247,692,863
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,821,943,038
143	FCR with Incentive ROE	(Line 141 / Line 142)	13.5950%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.1911%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.1911%

146	Net Revenue Requirement	(Line 132)	235,506,009.26
147	Reconciliation amount	Attachment 6	0.00
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	6,392,138.61
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00

150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 241,898,147.87

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

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

Notes

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

Example:

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

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

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

Line	Trans-Allegheny Interstate Company							
	B1	B2	B3	C	D	E	F	G
	<i>Beg of Year Total</i>	<i>End of Year Total</i>	<i>End of Year for Est. Average for Final Total</i>	<i>Retail Related</i>	<i>Only Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Total ADIT</i>
1 ADIT-282 From Account Total Below	559,422,845	568,563,524	563,993,184		563,993,184	-	-	563,993,184
2 ADIT-283 From Account Total Below	99,335,630	92,932,803	96,134,217		94,925,110	-	-	94,925,110
3 ADIT-190 From Account Total Below	(246,128,398)	(259,063,205)	(252,595,801)		(251,331,650)	-	-	(251,331,650)
4 Subtotal					407,586,644	-	-	407,586,644
5 Wages & Salary Allocator							100.00000%	
6 Gross Plant Allocator						100.00000%		
7 ADIT					407,586,644	-	-	407,586,644

Enter Negative

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

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

A	B1	B2	B3	C	D	E	F	G	
Trans-Allegheny Interstate Company									
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accelerated Tax Dep-FED-Norm	-	(3)	(2)			(2)			Additional tax depreciation over book
AMT Carryforward	982,089	815,017	898,553			898,553			Paid AMT tax which generates a credit
Charitable Contribution - VA RTA	-	135	68				68		Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	280	1,761	1,020				1,020		Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution Carryforward	13,455	-	6,728				6,728		Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	341,077	1,330,290	835,684			835,684			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,593	1,892,585	1,892,584			1,892,584			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,594	21,594	21,594				21,594		Taxable CIAC
CIAC-PA-Norm	60,344	103,436	81,890			81,890			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	71,176	71,176			71,176			Taxable CIAC
CIAC-VA-Norm	(48,080)	(36,945)	(42,512)			(42,512)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,557	20,558	20,557			20,557			Taxable CIAC
CIAC-WV-Norm	22,367	100,900	61,833			61,833			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,678	157,677	157,678			157,678			Taxable CIAC
Deferral Amortization of Excess Def Income Taxes	-	2,049,003	1,024,502			1,024,502			Resulting from deferral of refund of excess ADIT due to customers
FASB 109 Gross-UP	(3,457,109)	(7,531,112)	(5,494,111)			(5,494,111)			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	146,951,695	157,650,152	152,300,923			152,300,923			Result of bonus depreciation
Merger Costs: D&O Insurance	1,333	1,003	1,168		1,168				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs: Licenses	61,482	46,271	53,876		53,876				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA	3,563,101	2,847,069	3,205,085			3,205,085			Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	17,735,335	17,926,330	17,830,833			17,830,833			Result of bonus depreciation
Pension OPEB - Other Def Cr. or Dr.	2,187,156	1,456,511	1,821,833			1,821,833			Pension related temporary difference associated with Service Company allocations
Purch Acct-LTD FMV	1,231,306	1,186,908	1,208,107		1,209,107				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger
State Income Tax Deductible	443,800	1,557,234	1,000,517			1,000,517			(Offset is PA - LT Regulatory Asset Amort below in 283)
Tax Interest Capitalized-Fed-Norm	29,507,775	28,837,213	29,172,494				29,172,494		Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,415,858	32,573,737	32,494,797			32,494,797			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	418,062	408,742	413,402			413,402			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	308,401	311,239	309,820			309,820			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	693,023	683,025	688,024			688,024			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,016,849	1,031,080	1,023,964			1,023,964			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	499,957	488,748	494,353			494,353			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	331,688	334,330	333,009			333,009			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,671,993	2,616,645	2,644,319			2,644,319			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,554,466	2,579,782	2,567,124			2,567,124			Actual amount of tax interest capitalized
Subtotal	242,671,286	251,532,093	247,101,690	-	1,264,151	245,637,539	-	-	
Less FASB 109 included above	(3,457,109)	(7,531,112)	(5,494,111)	-	-	(5,494,111)	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	246,128,398	259,063,205	252,595,801	-	1,264,151	251,331,650	-	-	

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C					E	F	G	JUSTIFICATION
				Trans-Allegheny Interstate Company								
ADIT- 282	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related				
	p274.9.b	p275.9.k										
A&G Expenses Capitalized	7,837,378	9,478,039	8,657,709			8,657,709					Basis difference relating to A&G expense	
Accelerated Tax Depreciation	520,665,679	524,573,764	522,619,732			522,619,732					Additional tax depreciation over book	
Additional State Depreciation MD	2,433,745	2,863,698	2,648,721			2,648,721					Temporary difference for additional state depreciation allowed for MD tax return	
Additional State Depreciation PA	7,539,621	8,191,045	7,865,333			7,865,333					Temporary difference for additional state depreciation allowed for PA tax return	
Additional State Depreciation VA	3,602,727	3,989,249	3,795,988			3,795,988					Temporary difference for additional state depreciation allowed for VA tax return	
Additional State Depreciation WV	46,594,821	47,593,246	47,239,034			47,239,034					Temporary difference for additional state depreciation allowed for WV tax return	
AFUDC Debt	4,248,659	4,207,355	4,228,007			4,228,007					Portion of AFUDC Debt that relates to property and booked to account 282	
AFUDC Equity Flow Through	3	-	2			2					Portion of AFUDC Equity that relates to property and booked to account 282	
Capitalized Vertical Tree Trimming	109,560	113,822	111,691			111,691					Temporary difference that is capitalized for book purposes but deductible for tax purposes	
Cost of Removal	(2,537,660)	(2,478,894)	(2,508,277)			(2,508,277)					Temporary difference arising for removal of plant/property	
FASB 109 Gross-Up	(176,952,100)	(178,308,361)	(177,630,230)			(177,630,230)					Reclass of the tax portion (gross-up) for property items included in account 282	
Other Basis Differences	(34,044,286)	(32,649,822)	(33,447,054)			(33,447,054)					Other property related temporary differences	
Sale of Property - Book Gain or (Loss)	(123,056)	(167,759)	(145,407)			(145,407)						
T&D Repairs	2,930,713	3,246,731	3,088,722			3,088,722					Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43	
Vegetation Management - Transmission	(135,059)	(186,970)	(161,015)			(161,015)					Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules	
Subtotal	382,470,745	390,255,164	386,362,954			386,362,954						
Less FASB 109 included above	(176,952,100)	(178,308,361)	(177,630,230)			(177,630,230)						
Less FASB 106 included above	-	-	-			-						
Total	559,422,845	568,563,524	563,993,184			563,993,184						

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance	End of Year Balance	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
	p276.19.b	p277.19.k							
Charitable Contribution State & Local RTA	260	2,853	1,557			1,557			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Reversal-CWIP	848,550	1,892,583	1,370,566			1,370,566			Taxable CIAC
CIAC-MD-Norm	(68,524)	(78,133)	(73,328)			(73,328)			Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	11,542	21,814	16,678			16,678			Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	75,880	121,734	98,807			98,807			Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	5,256	14,553	9,904			9,904			Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	53,850	135,495	94,673			94,673			Taxable CIAC
Deferred Charge-EB	20,304	20,739	20,521			20,521			Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	9,066,511	17,820,512	13,443,511			13,443,511			Reclass of the tax portion (gross-up) for property items included in account 283
PAA - LT Regulatory Asset Amort	1,231,305	1,186,908	1,209,107		1,209,107				Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PJM Receivable	42,616,309	34,784,038	38,700,173			38,700,173			Comparison of actual to forecast revenues - non-property related
SC01 Timing Allocation	382,269	319,254	350,761			350,761			Timing differences related to service company allocations
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	32,111,359	32,198,345	32,154,852			32,154,852			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	305,994	307,012	306,503			306,503			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,013,950	1,021,294	1,017,622			1,017,622			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	328,125	329,176	328,650			328,650			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,528,807	2,541,838	2,535,322			2,535,322			Actual amount of tax interest capitalized
Valuation Allowance NOL WV	17,735,335	17,926,331	17,830,833			17,830,833			Valuation allowances recorded against state NOL carryforwards not expected to be realized
Vegetation Management	135,059	186,970	161,015			161,015			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	108,402,141	110,753,315	109,577,728		1,209,107	108,368,621			
Less FASB 109 included above	9,066,511	17,820,512	13,443,511			13,443,511			
Less FASB 106 included above									
Total	99,335,630	92,932,803	96,134,217		1,209,107	94,925,110			

Instructions for Account 283:

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

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

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plant Related		Gross Plant Allocator			
1.1	2017 State Property WV	p263.27(i)	4,609,024	100.0000%	\$ 4,609,024
1.2	2018 State Property WV	p263.28(i)	5,488,280	100.0000%	5,488,280
1.3	2017 State Property PA (PURTA)	p263.17(i)	33,000	100.0000%	33,000
1.4	2018 Local Property WV	p263.36(i)	18,575	100.0000%	18,575
1.5	2018 Local Property VA	p263.39(i)	1,586,744	100.0000%	1,586,744
1.6	2018 Local Property PA	p263.1.2(i)	4,211	100.0000%	4,211
1.7	2017 Local Property MD	p263.1.5(i)	1,487,452	100.0000%	1,487,452
1.8					
1.9					
2.0					
2.1					
2.2					
2.3	State Sales/Use Tax PA	p263.15(i)	170	100.0000%	170
4	Total Plant Related		<u>13,227,455</u>	<u>100.0000%</u>	<u>13,227,455</u>
Labor Related		Wages & Salary Allocator			
5	Accrued Federal FICA		0		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
8	Federal - Other		52,090		
9	Total Labor Related		<u>52,090</u>	<u>100.0000%</u>	<u>52,090</u>
Other Included		Gross Plant Allocator			
10			0		0
11			0		0
12			0		0
13	Total Other Included		<u>0</u>	<u>100.0000%</u>	<u>0</u>
14	Total Included (Lines 4 + 9 + 13)		<u>13,279,545</u>		<u><u>13,279,545</u></u> Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
15	Federal Income Tax	p263.2(i)	35,728,079		
16	Corporate Net Income Tax MD	p263.8(i)	165,731		
17	Corporate Net Income Tax PA	p263.14(i)	1,752,242		
18	Corporate Net Income Tax VA	p263.21(i)	146,602		
19	Corporate Net Income Tax WV	p263.25(i)	4,758,895		
20	Subtotal, Excluded		<u>42,551,548</u>		
21	Total, Included and Excluded (Line 14 + Line 20)		<u>55,831,093</u>		
22	Total Other Taxes from p114.14.c		<u>13,279,545</u>		
23	Difference (Line 21 - Line 22)		<u>42,551,548</u>		

Criteria for Allocation:

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

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

Amount FERC Form No.1
page, line & Col

Account 454 - Rent from Electric Property

1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	

Account 456 - Other Electric Revenues (Note 1)

3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	1,435,459	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	1,435,459	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	1,435,459	Input to Appendix A, Line 131

Revenue Adjustment to determine Revenue Credit

14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-
14b	Costs associated with revenues in line 14a	-
14c	Net Revenues (14a - 14b)	-
14d	50% Share of Net Revenues (14c / 2)	-
14e	Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-
14f	Net Revenue Credit (14d + 14e)	-
14g	Line 14a less line 14f	-
15	Amount offset in line 4 above	-
16	Total Account 454 and 456	1,435,459

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

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

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

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

Attachment 4 - Calculation with Incentive ROE

	Return and Taxes at High End of the range of Reasonableness			
A	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	178,138,366	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source Reference	
1	Rate Base	Appendix A, Line 46	1,482,392,936
2	Preferred Dividends	enter positive Appendix A, Line 84	0
	Common Stock		
3	Proprietary Capital	Appendix A, Line 85	936,927,666
4	Less Accumulated Other Comprehensive Income Account 219	Appendix A, Line 86	0
5	Less Preferred Stock	Appendix A, Line 87	0
6	Less Account 216.1	Appendix A, Line 88	0
7	Common Stock	Appendix A, Line 89	936,927,666
	Capitalization		
8	Long Term Debt	Appendix A, Line 90	624,743,835
9	Less Unamortized Loss on Reacquired Debt	Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt	Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss	Appendix A, Line 93	0
12	Total Long Term Debt	Appendix A, Line 94	624,743,835
13	Preferred Stock	Appendix A, Line 95	0
14	Common Stock	Appendix A, Line 96	936,927,666
15	Total Capitalization	Appendix A, Line 97	1,561,671,501
16	Debt %	Total Long Term Debt Appendix A, Line 98	40.0048%
17	Preferred %	Preferred Stock Appendix A, Line 99	0.0000%
18	Common %	Common Stock Appendix A, Line 100	59.9952%
19	Debt Cost	Total Long Term Debt Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 16 * 19)	0.0158
23	Weighted Cost of Preferred	Preferred Stock (Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock (Line 18 * 21)	0.0762
25	Rate of Return on Rate Base (ROR)	(Sum Lines 22 to 24)	0.0920
26	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 25)	136,314,598

Composite Income Taxes

Income Tax Rates			
27	FIT=Federal Income Tax Rate	Appendix A, Line 109	21.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110	7.62%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111	0.00%
30	T	Appendix A, Line 112	27.02%
31	T/(1-T)	Appendix A, Line 113	37.03%
32	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	41,823,767
33	Total Income Taxes	(Line 32)	41,823,767

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet		Attachment A Line B, Descriptions, Notes, Form 1 Page B3 and Instructions		13 Month Balance for Reconciliation		EOY Balance for Estimate												
Calculation of Transmission Plant in Service		Source		Total	Total	Black Cat	Wyle Ridge	B2 Junction - Terrestrial Line	Patuxent	Osgood/Whaley	Measdownbrook Transformer	North Stearns/oh	Bedington Transformer	Measdownbrook Capacitor	Kenner	Double #2 Trans	Double #3 Trans	Double #4 Trans
December	c206.58.b	company records	For 2017	2,048,762,166		47,198,352	17,653,081	1,077,646,185	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,572,702	5,149,271	4,686,053	5,700,307
January		company records	For 2018	2,049,448,620		47,231,349	17,653,081	1,077,811,207	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,580,362	5,149,271	4,686,053	5,700,307
February		company records	For 2018	2,050,021,690		47,246,265	17,653,081	1,077,817,866	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,591,609	5,149,271	4,686,053	5,691,357
March		company records	For 2018	2,050,368,592		47,443,360	17,653,081	1,078,146,835	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,567,784	5,149,271	4,686,053	5,691,357
April		company records	For 2018	2,050,203,344		47,491,189	17,653,081	1,077,837,792	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,588,247	5,149,271	4,686,053	5,691,357
May		company records	For 2018	2,050,341,438		47,520,460	17,653,081	1,077,799,888	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,645	5,149,271	4,686,053	5,691,357
June		company records	For 2018	2,050,382,885		47,522,678	17,653,081	1,077,976,133	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,645	5,149,271	4,686,053	5,691,357
July		company records	For 2018	2,051,867,776		47,522,678	17,653,081	1,078,013,534	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,645	5,149,271	4,686,053	5,691,357
August		company records	For 2018	2,051,536,790		47,522,678	17,653,081	1,078,105,319	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,645	5,149,271	4,686,053	5,691,357
September		company records	For 2018	2,052,025,865		47,522,678	17,653,081	1,078,173,866	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
October		company records	For 2018	2,051,751,629		47,522,678	17,653,081	1,078,173,866	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
November		company records	For 2018	2,052,287,358		47,522,678	17,653,081	1,078,166,826	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
December	p207.58.a		For 2018	2,054,895,610	2,054,895,610	48,975,783	17,653,081	1,077,652,743	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,053	5,691,357
15	Transmission Plant in Service			2,057,464,125	2,064,865,510	47,483,134	17,653,081	1,077,876,964	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,493,279	39,586,605	5,149,271	4,686,053	5,690,422

Totals																	
Cabinet SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Granddrew Capacitor	502 Jct Substation	Cosmaugh Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,623,574	2,066,954	832,202	4,993,604	61,319,947	657,191	10,780,107	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,318,377	657,191	10,791,881	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,321,444	657,191	10,792,219	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,363,310	657,191	10,792,244	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,321	832,202	5,037,644	61,694,515	657,191	10,793,546	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,080	832,202	5,037,644	61,684,984	657,191	10,793,546	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,080	832,202	5,037,644	61,688,788	657,191	10,797,221	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,080	832,202	5,037,644	61,688,516	657,191	10,796,834	27,412,363	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,080	832,202	5,037,644	61,697,129	657,191	10,796,834	27,412,363	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,786	832,202	5,037,644	61,698,137	657,191	10,284,483	27,412,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,699,256	657,191	13,863,398	27,412,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,709,885	657,191	14,046,826	27,412,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,593	15,623,574	2,067,143	832,202	5,034,256	61,543,656	657,191	11,239,637	27,539,303	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837

																				Total						
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeapertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebrook SS	Total
7,527,658	56,430,354	9,875,061	891,283	1,525,229	692,272	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,039,738	2,268,540	38,297,866	24,416,851	1,135,027	936,604	108,659,987	47,495,352	46,533,012	39,291,847	74,201,465	1,246,287	24,033,255	-	2,048,762,166
7,527,658	56,080,339	9,875,061	891,283	1,525,229	692,272	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,041,760	2,268,540	38,297,866	24,401,163	1,135,027	936,604	108,959,566	47,488,853	46,543,461	39,307,504	74,205,174	1,250,428	24,031,305	-	2,048,448,620
7,527,658	56,032,099	9,875,061	891,283	1,572,717	692,272	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,055,597	2,268,540	38,297,866	24,406,215	1,135,027	936,604	109,146,687	47,484,077	46,550,422	39,310,412	74,208,733	1,251,872	24,032,499	-	2,049,501,650
7,527,658	56,583,508	9,875,061	891,283	1,572,717	692,272	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,096,477	2,268,540	38,297,866	24,406,215	1,135,027	936,604	109,120,226	47,509,896	46,553,376	39,316,498	74,275,504	1,251,872	24,035,828	-	2,050,368,550
7,527,658	56,610,662	9,875,061	891,283	1,572,717	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,097,082	2,268,540	38,182,440	24,406,597	1,135,027	936,604	109,300,568	47,515,181	46,553,162	39,325,591	74,296,100	1,251,886	24,036,426	-	2,050,290,344
7,527,658	56,728,591	9,875,061	891,283	1,572,717	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,095,298	2,268,540	38,182,440	24,406,597	1,135,027	936,604	109,482,551	47,510,673	46,554,373	39,329,242	74,309,613	1,251,886	24,037,457	-	2,050,341,438
7,527,658	56,790,314	9,875,061	891,283	1,572,717	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,048,663	2,268,540	38,182,440	24,406,597	1,135,027	936,604	109,560,806	47,510,665	46,559,483	39,329,780	74,333,610	1,250,605	24,038,861	-	2,050,983,895
7,527,658	56,832,139	9,875,061	891,283	1,572,717	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,048,178	2,268,540	38,182,440	24,406,597	1,135,027	936,604	109,727,376	47,510,590	46,559,917	39,330,426	74,352,265	1,250,969	24,005,909	-	2,051,445,375
7,527,658	56,896,183	9,875,061	891,283	1,545,412	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,049,289	2,268,540	38,182,440	24,406,615	1,135,027	936,604	109,112,503	47,512,650	46,560,112	39,333,228	74,341,189	1,250,869	23,979,750	-	2,051,538,700
7,527,658	56,876,544	9,875,061	891,283	1,545,412	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,049,258	2,268,540	38,182,440	24,406,615	1,135,027	936,604	109,421,864	47,513,975	46,558,530	39,331,133	74,342,425	1,250,969	23,977,670	-	2,052,025,865
7,527,658	56,879,461	9,875,061	891,283	1,545,412	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,049,258	2,268,540	38,181,684	24,406,615	1,135,027	936,641	109,727,407	47,511,759	46,560,417	39,329,041	74,359,095	1,250,969	23,982,994	-	2,051,751,629
7,527,658	56,898,354	9,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,049,258	2,268,540	38,181,684	24,406,615	1,135,027	936,641	109,684,041	47,520,313	46,561,040	39,325,142	74,360,037	1,250,969	23,982,994	-	2,052,287,356
7,527,658	56,998,736	9,875,169	891,283	1,490,386	692,272	18,700,194	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,057,809	2,268,540	38,181,684	24,406,615	1,135,027	936,641	109,702,735	47,527,235	46,559,498	39,329,186	74,371,634	1,250,969	23,983,302	-	2,052,835,612
7,527,658	56,798,307	9,875,077	891,283	1,546,444	692,272	18,700,038	31,318,256	1,754,277	7,730,920	1,368,881	885,549	17,050,984	2,268,540	38,217,761	24,406,916	1,135,027	936,613	109,346,644	47,508,658	46,554,362	39,339,807	74,313,603	1,250,142	24,012,189	-	2,051,464,125

1,808,581,717

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
				Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service					
December	Source		For 2017	-	-
	p206.75.b		For 2018	-	-
January	company records		For 2018	-	-
February	company records		For 2018	-	-
March	company records		For 2018	-	-
April	company records		For 2018	-	-
May	company records		For 2018	-	-
June	company records		For 2018	-	-
July	company records		For 2018	-	-
August	company records		For 2018	-	-
September	company records		For 2018	-	-
October	company records		For 2018	-	-
November	company records		For 2018	-	-
December	p207.75.d		For 2018	-	-
Distribution Plant In Service					
Calculation of Intangible Plant In Service					
December	Source		For 2017	21,131,490	-
	p204.5.b		For 2018	32,453,306	32,453,306
December	p205.5.g		For 2018	-	-
18	Intangible Plant In Service			28,795,878	32,453,306
				Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of General Plant In Service					
December	Source		For 2017	61,596,454	-
	p206.89.b		For 2018	64,630,345	64,630,345
December	p207.89.g		For 2018	-	-
18	General Plant In Service			63,113,490	64,630,345
				Link to Appendix A, line 18	Link to Appendix A, line 18
Calculation of Production Plant In Service					
December	Source		For 2017	-	-
	p204.46b		For 2018	-	-
January	company records		For 2018	-	-
February	company records		For 2018	-	-
March	company records		For 2018	-	-
April	company records		For 2018	-	-
May	company records		For 2018	-	-
June	company records		For 2018	-	-
July	company records		For 2018	-	-
August	company records		For 2018	-	-
September	company records		For 2018	-	-
October	company records		For 2018	-	-
November	company records		For 2018	-	-
December	p205.46.d		For 2018	-	-
Production Plant In Service					
Total Plant In Service					
6		Sum of averages above		2,147,372,902	2,161,955,160
				Link to Appendix A, line 6	Link to Appendix A, line 6

Details																
13 Month Balance For Reconciliation																
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jet Substation	Conemaugh-Seward	Luzon	Grandpoint & Guilford	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
1,173,971	77,918	62,263	807,002	5,502,751	58,065	627,076	2,552,223	83,498	152,437	1,071,529	2,556,827	2,445,636	40,594	3,255,059	352,193	31,276
1,201,362	79,558	67,719	410,287	4,628,994	60,916	637,394	2,145,378	89,811	136,542	1,034,577	2,720,279	251,469	41,591	3,342,057	370,843	32,044
1,220,064	81,199	69,176	418,972	4,715,237	61,167	649,771	2,199,333	87,723	138,648	1,057,626	2,783,791	257,362	42,967	3,418,045	378,492	32,812
1,256,805	82,840	70,532	419,218	4,821,480	62,318	658,149	2,252,888	89,835	141,754	1,080,673	2,847,183	263,108	43,584	3,496,033	388,142	33,580
1,284,617	84,481	72,088	427,903	4,927,724	63,469	668,527	2,306,444	91,947	144,860	1,103,721	2,910,885	268,029	44,588	3,573,022	397,702	34,348
1,312,228	86,122	73,545	436,588	5,033,967	64,620	678,904	2,359,999	94,059	147,968	1,126,789	2,974,087	274,763	45,577	3,650,010	406,441	35,115
1,339,940	87,763	75,001	445,273	5,140,210	65,771	689,282	2,413,554	96,171	151,072	1,149,817	3,037,539	280,576	46,570	3,728,988	414,091	35,863
1,367,651	89,404	76,457	453,958	5,246,454	66,922	699,660	2,467,110	98,283	154,178	1,172,865	3,100,991	286,401	47,570	3,803,986	422,741	36,611
1,395,363	91,045	77,914	462,643	5,352,697	68,074	710,037	2,520,528	100,395	157,284	1,196,913	3,164,443	292,223	48,568	3,880,974	431,391	37,419
1,423,074	92,686	79,370	471,328	5,458,940	69,225	720,415	2,575,941	102,507	160,389	1,219,961	3,227,885	298,046	49,565	3,957,962	440,043	38,167
1,450,786	94,328	80,826	480,013	5,565,183	70,376	730,793	2,631,187	104,619	163,495	1,242,009	3,291,347	303,870	50,559	4,034,950	448,690	38,955
1,478,497	95,969	82,283	488,698	5,671,427	71,527	741,170	2,686,332	106,732	166,601	1,265,057	3,354,799	309,693	51,556	4,111,939	457,340	39,703
1,506,209	97,608	83,739	497,383	5,777,670	72,678	751,548	2,737,477	108,844	169,707	1,288,105	3,418,252	315,517	52,553	4,188,927	465,989	40,451
1,339,940	87,763	75,001	447,220	5,140,210	65,771	689,282	2,414,100	96,171	151,072	1,149,817	3,037,539	280,576	46,570	3,726,988	414,091	35,863

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Baronville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grever Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nywaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebrook SS	Total
427,213	4,034,667	500,375	58,042	125,153	27,356	1,116,287	2,100,357	105,464	415,353	70,024	29,075	902,267	114,806	1,781,773	905,372	90,866	40,287	2,782,201	879,041	2,201,052	1,271,056	2,001,365	2,011,365	15,217	273,742	214,422,348
440,886	4,232,851	602,768	59,602	131,807	29,588	1,158,475	2,188,201	109,142	403,902	72,419	30,017	943,487	118,729	1,848,704	940,347	92,862	41,926	2,963,702	983,105	2,316,690	1,344,389	2,186,866	17,402	319,805	-	218,241,217
403,859	4,368,867	618,661	61,161	134,663	29,809	1,198,663	2,283,074	112,819	442,662	74,415	30,969	984,442	122,841	1,916,815	976,312	94,888	43,565	3,105,268	1,087,160	2,400,360	1,413,337	2,340,020	19,662	307,868	-	221,765,422
487,033	4,480,094	634,653	62,721	137,330	31,020	1,238,852	2,339,918	116,497	466,151	77,210	31,901	1,026,439	128,658	1,992,836	1,018,281	98,825	45,204	3,268,701	1,191,210	2,546,038	1,483,093	2,494,403	21,782	399,934	-	225,552,954
480,206	4,604,028	650,446	64,281	140,887	32,232	1,277,048	2,416,761	120,174	489,761	79,868	32,844	1,096,482	136,478	2,049,757	1,046,261	98,811	46,843	3,488,331	1,295,561	2,693,748	1,552,462	2,646,797	23,973	442,004	-	229,216,176
493,380	4,728,724	666,339	65,840	142,884	33,443	1,317,229	2,493,605	123,852	498,330	82,001	33,786	1,107,516	134,304	2,116,576	1,080,222	98,797	48,482	3,640,253	1,393,312	2,774,395	1,611,842	2,803,220	26,164	484,075	-	232,254,072
506,553	4,869,021	682,232	67,400	146,681	34,605	1,387,419	2,670,440	127,529	498,650	84,307	34,728	1,148,672	138,311	2,183,395	1,115,192	92,793	50,121	3,812,448	1,503,363	2,889,094	1,691,226	2,957,874	28,261	538,149	-	235,776,715
519,706	4,977,472	698,125	68,960	148,288	35,869	1,467,008	2,847,242	131,207	515,549	86,192	35,870	1,189,616	142,229	2,262,215	1,150,162	94,790	51,790	3,964,917	1,607,415	3,003,779	1,790,608	3,115,933	30,564	568,195	-	239,303,609
532,000	5,107,864	714,017	70,520	148,288	37,076	1,437,797	2,924,136	134,884	524,149	89,188	36,812	1,230,679	146,147	2,317,034	1,189,132	96,796	53,309	4,109,621	1,711,488	3,118,470	1,830,293	3,268,658	32,767	610,189	-	242,188,569
546,073	5,226,327	729,610	72,079	151,265	38,289	1,477,986	3,000,979	138,952	537,848	91,084	37,955	1,271,795	150,084	2,380,863	1,220,103	98,742	55,038	4,261,430	1,815,294	3,263,170	1,899,391	3,425,144	34,970	659,159	-	245,656,633
559,247	5,350,872	745,803	73,639	153,275	39,501	1,518,175	3,077,823	142,239	551,348	93,079	38,487	1,312,654	153,382	2,460,872	1,250,073	100,279	56,678	4,393,888	1,919,584	3,347,865	1,969,145	3,576,845	37,173	694,133	-	249,483,379
572,403	5,475,407	761,696	75,109	155,291	40,712	1,568,364	3,164,466	146,017	564,467	95,375	39,438	1,353,347	157,609	2,547,460	1,296,043	102,715	58,317	4,586,220	2,023,660	3,462,693	2,098,545	3,730,161	39,397	738,110	-	253,051,072
585,593	5,599,960	777,589	76,759	158,244	41,924	1,608,554	3,251,510	149,094	578,547	96,770	40,381	1,395,044	161,877	2,634,308	1,326,014	104,201	59,868	4,768,734	2,127,724	3,572,260	2,107,630	3,884,887	41,580	778,088	-	256,283,723
506,553	4,851,753	682,232	67,400	136,116	34,655	1,357,419	2,570,449	127,529	496,950	84,397	34,728	1,148,645	138,311	2,183,271	1,115,193	92,793	50,121	3,502,593	1,503,371	2,889,111	1,691,418	2,957,817	28,279	526,035	42,753	235,662,997

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
Calculation of Distribution Accumulated Depreciation					
December	Source	For 2017	-		
January	Prior year FERC Form 1 p219.26.b	company records	-		
February	company records	For 2018	-		
March	company records	For 2018	-		
April	company records	For 2018	-		
May	company records	For 2018	-		
June	company records	For 2018	-		
July	company records	For 2018	-		
August	company records	For 2018	-		
September	company records	For 2018	-		
October	company records	For 2018	-		
November	company records	For 2018	-		
December	p219.26.b	For 2018	-		
Distribution Accumulated Depreciation					
Calculation of Intangible Accumulated Depreciation					
December	Source	For 2017	12,460,765		14,750,804
December	Prior year FERC Form 1 p200.21.b	For 2018	14,250,901		14,250,801
25	p200.21.b	For 2018	13,355,783		
Accumulated Intangible Depreciation				Link to Appendix A, line 25	Link to Appendix A, line 25
Calculation of General Accumulated Depreciation					
December	Source	For 2017	9,930,498		
December	Prior year FERC Form 1 p219.28b	For 2018	9,882,707		9,882,707
24	p219.28.b	For 2018	9,882,707		
Accumulated General Depreciation				Link to Appendix A, line 24	Link to Appendix A, line 24
Calculation of Production Accumulated Depreciation					
December	Source	For 2017	-		
January	Prior year FERC Form 1 p219.20.b-24.b	company records	-		
February	company records	For 2018	-		
March	company records	For 2018	-		
April	company records	For 2018	-		
May	company records	For 2018	-		
June	company records	For 2018	-		
July	company records	For 2018	-		
August	company records	For 2018	-		
September	company records	For 2018	-		
October	company records	For 2018	-		
November	company records	For 2018	-		
December	p219.20.b thru 219.24.b	For 2018	-		
Production Accumulated Depreciation					
Total Accumulated Depreciation					
8	Sum of averages above		258,925,382		280,417,301
				Link to Appendix A, line 8	Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Begin of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
Materials and Supplies							
40	Transmission Materials & Supplies		p227.8	-	-	-	
37	Undistributed Stores Expense		p227.16	-	-	-	
Allocated General Expenses							
51	Plus Property Under Capital Leases	0	p200.4 c	-	-	-	

Transmission / Non-transmission Cost Support

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

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Begin of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors							
6	Electric Plant in Service	(Note B)	Attachment 5	2,131,490,070	-	-	
Plant in Service							
15	Transmission Plant in Service	(Note B)	Attachment 5	2,048,702,168	-	-	
Accumulated Depreciation							
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	214,022,365	-	-	

Pre-Commercial Costs Capitalized

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

EPRI Dues Cost Support

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

Regulatory Expense Related to Transmission Cost Support

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

Safety Related Advertising Cost Support

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

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
110	Income Tax Rates SIT-State Income Tax Rate or Composite (Note H)	MO 8.25% Composite 7.626%	WV 6.5% Composite is calculated based on sales, payroll and property for each jurisdiction	PA 9.99%	VA 6.0%		

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excludes Transmission Facilities	Description of the Facilities
126	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities Step-Up Facilities (Note L)		General Description of the Facilities
Instructions: 1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Example A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444		Enter \$ Or Enter \$	

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
36	Prepayments Prepaid Insurance	237,647	1,080	119,364	100%	119,364	
Total Prepayments		237,647	1,080	119,364	100%	119,364	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses																		
70	Amortization Expense on Pre-Commercial Cost	\$ -																			
71	Pre-Commercial Expense	1,202,319																			
72	Miscellaneous Transmission Expenses																				
Total Account 566 Miscellaneous Transmission Expenses p.321.97.b		\$ 1,202,319																			
			<table border="1"> <thead> <tr> <th>Cost Element Name</th> <th>Total</th> </tr> </thead> <tbody> <tr><td>Labor & Overhead (1)</td><td>-</td></tr> <tr><td>Miscellaneous (2)</td><td>-</td></tr> <tr><td>Outside Services Legal (3)</td><td>-</td></tr> <tr><td>Outside Services Other (4)</td><td>-</td></tr> <tr><td>Outside Services Rates (5)</td><td>-</td></tr> <tr><td>Advertising (6)</td><td>-</td></tr> <tr><td>Travel, Lodging and Meals (7)</td><td>-</td></tr> <tr><td>Total</td><td>-</td></tr> </tbody> </table>	Cost Element Name	Total	Labor & Overhead (1)	-	Miscellaneous (2)	-	Outside Services Legal (3)	-	Outside Services Other (4)	-	Outside Services Rates (5)	-	Advertising (6)	-	Travel, Lodging and Meals (7)	-	Total	-
Cost Element Name	Total																				
Labor & Overhead (1)	-																				
Miscellaneous (2)	-																				
Outside Services Legal (3)	-																				
Outside Services Other (4)	-																				
Outside Services Rates (5)	-																				
Advertising (6)	-																				
Travel, Lodging and Meals (7)	-																				
Total	-																				
Net Revenue Requirement																					
145	Facility Credits under Section 30.9 of the PJM OATT																				

- (1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.
- (2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and P.M application fee.
- (3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability.
- (4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services.
- (5) Outside services rates includes the salary of a site consultant regarding rate design.
- (6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project.
- (7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.

Annual Depreciation Expense														
Cabot SS	Grandview Capacitor	Potter	Osage Whitey	Armetrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luzor	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
152	281		14,882	205	1,255				124,532	2,688	3,450			
149,366	13,533	34,383	110,514	329,706	18,436	17,476	104,220	1,274,919		249,100	21,896	37,270		761,425
			95,590							8,428			35,708	
			348,825							385,009			42,712	
149,518	13,814	34,383	570,821	332,538	19,691	17,476	104,220	1,274,919	124,532	645,255	25,345	37,270	276,577	761,425

Blairstown	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
						84,630	6,328		2,078		153,903				18,986
69,881	11,958	923,856	103,796	9,216	158,081	1,296,406	184,386	18,717	30,620	14,538	328,364	922,123	44,130	146,608	28,746
						85,158									
						30,034									
69,881	11,958	923,856	103,796	9,216	158,081	1,491,227	190,714	18,717	32,698	14,538	482,267.03	922,123	44,130	163,194	28,746

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagerstown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebrook SS	Total
	113,760														2,591,238
	95,992							118,919	12,132	248,484	616,630		37,889		2,877,101
															-
11,307	116,218	47,011	802,535	419,641	23,836	19,669	63,079	1,130,164	1,384,076	584,390	1,237,462	26,362	466,457	131,976	18,305,034
															-
															-
	(1,634)						853,489								7,407,812
															4,064,588
															-
	208,935							656,604							391,548
								491,421							6,590,265
															1,568,946
															-
															-
11,307	492,476	47,011	802,535	419,641	23,836	19,669	2,063,993	1,248,684	1,376,208	832,874	1,853,321	26,362	504,346	131,976	43,796,533

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	88,076
391	Office Furniture & Equipment	20	SQ	0	5.00	100,559
	Information Systems	10	SQ	0	10.00	333,076
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	1,889
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	625,388
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,949,254
Total General Plant Depreciation Expense (must tie to p336.10.b & c)						1,949,254
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,798,331
Total Intangible Plant						1,798,331
Total Intangible Plant Amortization (must tie to p336.11.d & e)						1,798,331

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

PBOP Expenses

1	Total PBOP expenses	22,806,433
2	Amount related to retired personnel	8,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TRAILCO FTEs (labor not capitalized) current year	9,000
7	TRAILCO PBOP Expense for base year	-
8	TRAILCO PBOP Expense in Account 926 for current year	0
57	PBOP Adjustment for Appendix A, Line 57	-
Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding		

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

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

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

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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Pre-Commercial Costs			CWIP		
Step 1 For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
Total	-	-	-	-		
Step 3 For Reconciliation:	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	For Reconciliation Step 2 CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	-	-	-
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	-	-	-
502 Junction - Territorial Line (CWIP)	-	-	-	142,845	-	136,129,170
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	142,845	-	136,129,170
Total Additions to Plant in Service (sum of the above for each project)				Refer to Attachment 5 - Cost Support Plant in Service Worksheet		136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1				Refer to Attachment 5 - Cost Support Plant in Service Worksheet		
Difference (must be zero)						

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

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

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

Trans-Allegheny Interstate Line Company
Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action

Exec Summary
 1 April Year 2 TO populates the formula with Year 1 data
 2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.
 3 April Year 2 TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)
 4 May Year 2 Post results of Step 3 on PJM web site
 5 June Year 2 Results of Step 3 go into effect

6 April Year 3 TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.
 7 April Year 3 Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).
 8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)
 9 May Year 3 Post results of Step 8 on PJM web site
 10 June Year 3 Results of Step 8 go into effect

Reconciliation Details

1 April Year 2 TO populates the formula with Year 1 data
 Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)
 2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) #216.3.43	Actual	-	-	-	-	-	-	-	-
Jan 2018	Actual	63,709	10,449	(6,399)	299,980	4,142	(1,950)	7,660	(37,956)
Feb	Actual	3,559	6,962	(4,876)	87,121	1,194	11,247	6,629	-
Mar	Actual	6,771	2,954	25,819	73,539	-	3,328	(23,826)	528,780
Apr	Budget	-	35,000	-	237,047	-	-	-	944,653
May	Budget	-	-	-	357,090	-	-	-	95,945
Jun	Budget	-	-	-	357,090	-	-	-	1,707,012
Jul	Budget	-	-	-	30,391	-	-	-	1,958,492
Aug	Budget	-	-	-	-	-	-	-	677,647
Sep	Budget	-	-	-	-	-	-	-	353,671
Oct	Budget	-	-	-	-	-	-	-	335,750
Nov	Budget	-	-	-	-	-	-	-	186,565
Dec	Budget	-	-	-	-	-	-	-	33,915
Total		74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102

Month End Balances									
Other Projects PIS (Monthly additions)	Richwood Hill	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)	CWP	
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) #216.3.43	-	-	-	-	-	-	-	-	-
Jan 2018	63,709	10,449	(6,399)	299,980	4,142	(1,950)	7,660	(37,956)	-
Feb	3,559	6,962	(4,876)	87,121	1,194	11,247	6,629	-	-
Mar	6,771	2,954	25,819	73,539	-	3,328	(23,826)	528,780	-
Apr	-	35,000	-	237,047	-	-	-	944,653	-
May	-	-	-	357,090	-	-	-	95,945	-
Jun	-	-	-	357,090	-	-	-	1,707,012	-
Jul	-	-	-	30,391	-	-	-	1,958,492	-
Aug	-	-	-	-	-	-	-	677,647	-
Sep	-	-	-	-	-	-	-	353,671	-
Oct	-	-	-	-	-	-	-	335,750	-
Nov	-	-	-	-	-	-	-	186,565	-
Dec	-	-	-	-	-	-	-	33,915	-
Total	74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102	-

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Meadowbrook SS	502 Jct Substation	Black Oak	Doubs Replace Transformer #4	Pierocbrook Substation	Doubs SS	Bartonville	0
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) #216.3.43	Actual	-	-	-	-	-	-	-	-
Jan 2018	Actual	4,430	11,773	34,996	-	-	44,040	0	-
Feb	Actual	2,963	328	14,856	-	-	-	-	-
Mar	Actual	3,104	11	197,155	(8,950)	-	-	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	8,649,666	-	-	-	-
Jun	Budget	-	-	-	48,792	-	-	-	-
Jul	Budget	-	-	-	3,793	-	-	-	-
Aug	Budget	-	-	-	3,793	-	-	-	-
Sep	Budget	-	-	234,412	-	3,793	-	-	-
Oct	Budget	-	-	839,883	-	-	-	-	-
Nov	Budget	-	-	12,341	-	-	-	-	-
Dec	Budget	-	-	48,625	-	-	-	-	-
Total		10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	-

Month End Balances									
Other Projects PIS (Monthly additions)	Meadowbrook SS	502 Jct Substation	Black Oak	Doubs Replace Transformer #4	Pierocbrook Substation	Doubs SS	Bartonville	0	0
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) #216.3.43	-	-	-	-	-	-	-	-	-
Jan 2018	4,430	11,773	34,996	-	-	44,040	0	-	-
Feb	2,963	328	14,856	-	-	44,040	0	-	-
Mar	3,104	11	197,155	(8,950)	-	44,040	0	-	-
Apr	-	-	-	-	-	44,040	0	-	-
May	-	-	-	8,649,666	-	44,040	0	-	-
Jun	-	-	-	48,792	-	44,040	0	-	-
Jul	-	-	-	3,793	-	44,040	0	-	-
Aug	-	-	-	3,793	-	44,040	0	-	-
Sep	-	-	234,412	-	3,793	44,040	0	-	-
Oct	-	-	839,883	-	-	44,040	0	-	-
Nov	-	-	12,341	-	-	44,040	0	-	-
Dec	-	-	48,625	-	-	44,040	0	-	-
Total	10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	-	-

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS		Rider		Monocacy	
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) #216.3.43	Actual	-	-	-	-	-	-	-	-
Jan 2018	Actual	-	5	249,985	-	2,022	-	0	-
Feb	Actual	47,488	-	(147,640)	-	13,837	-	-	-
Mar	Actual	-	-	51,209	-	880	-	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	-	-	-	-	-
Jun	Budget	-	-	-	-	-	-	-	-
Jul	Budget	-	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		47,488	5	153,554	-	16,739	-	0	-

Month End Balances									
Other Projects PIS (Monthly additions)	Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS	0	0	Rider	0	Monocacy	0
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) #216.3.43	-	-	-	-	-	-	-	-	-
Jan 2018	-	5	249,985	-	-	2,022	-	0	-
Feb	47,488	-	102,345	-	-	15,859	-	0	-
Mar	47,488	-	153,554	-	-	16,739	-	0	-
Apr	-	-	153,554	-	-	16,739	-	0	-
May	-	-	153,554	-	-	16,739	-	0	-
Jun	-	-	153,554	-	-	16,739	-	0	-
Jul	-	-	153,554	-	-	16,739	-	0	-
Aug	-	-	153,554	-	-	16,739	-	0	-
Sep	-	-	153,554	-	-	16,739	-	0	-
Oct	-	-	153,554	-	-	16,739	-	0	-
Nov	-	-	153,554	-	-	16,739	-	0	-
Dec	-	-	153,554	-	-	16,739	-	0	-
Total	522,368	63	1,867,866	-	-	165,272	-	0	-

Result of Formula for Reconciliation

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shandandah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osgae Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 241,898,147.87	227,118.12	799,545.12	630,960.86	512,028.31	558,211.98	4,234,550	698,071	815,222	859,986	211,045	5,110,133	2,498,406	124,472,155	2,854,251	1,835,498	227,966	97,151	586,880
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairstville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
7,210,675	51,615	1,509,172	76,044	141,435	208,816	4,257,002	390,504	3,288,992	1,234,667	66,972	5,160,772	580,306	896,859	6,950,862	1,136,964	105,408	83,734	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nynewer	Shawille	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
136,660	2,165,761	4,594,178	181,096	2,870,456	100,832	924,371	2,307,101	3,947,040	215,300	112,948	271,160	13,200,773	6,089,477	5,970,776	4,794,333	9,361,559		
Damascus SS	Warren Substation	Joffre Substation S1041	Piercebroke Substation															
155,446	2,975,619	-	779,384															

8 April Year 3

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

The Reconciliation in Step 8	The forecast in Prior Year	=	8,117,704	<Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.
241,898,148	233,780,444			

Interest on Amount of Refunds or Surcharges

Month	Yr	0.4300%	1/12 of Step 9	Interest 35.19s for March Current Yr	Months	Interest	Surcharge (Refund) Owed
Jun	Year 1	676,475	0.4300%	11.5	33,452	709,927	
Jul	Year 1	676,475	0.4300%	10.5	30,543	707,018	
Aug	Year 1	676,475	0.4300%	9.5	27,634	704,109	
Sep	Year 1	676,475	0.4300%	8.5	24,725	701,200	
Oct	Year 1	676,475	0.4300%	7.5	21,816	698,292	
Nov	Year 1	676,475	0.4300%	6.5	18,907	695,383	
Dec	Year 1	676,475	0.4300%	5.5	15,999	692,474	
Jan	Year 2	676,475	0.4300%	4.5	13,090	689,565	
Feb	Year 2	676,475	0.4300%	3.5	10,181	686,656	
Mar	Year 2	676,475	0.4300%	2.5	7,272	683,747	
Apr	Year 2	676,475	0.4300%	1.5	4,363	680,839	
May	Year 2	676,475	0.4300%	0.5	1,454	677,930	
Total		8,117,704				8,327,140	
Jun	Year 2	8,327,140	0.4300%	713,476	7,649,471		
Jul	Year 2	7,649,471	0.4300%	713,476	6,968,887		
Aug	Year 2	6,968,887	0.4300%	713,476	6,288,303		
Sep	Year 2	6,288,303	0.4300%	713,476	5,607,719		
Oct	Year 2	5,607,719	0.4300%	713,476	4,927,135		
Nov	Year 2	4,927,135	0.4300%	713,476	4,246,551		
Dec	Year 2	4,246,551	0.4300%	713,476	3,565,967		
Jan	Year 3	3,565,967	0.4300%	713,476	2,885,383		
Feb	Year 3	2,885,383	0.4300%	713,476	2,204,799		
Mar	Year 3	2,204,799	0.4300%	713,476	1,524,215		
Apr	Year 3	1,524,215	0.4300%	713,476	843,631		
May	Year 3	843,631	0.4300%	713,476	163,047		
Total with interest				8,561,715	(0)		

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

Reconciliation Amount by Project																		
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shandandah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osgae Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 8,561,715	8,271	27,788	17,479	18,845	19,275	136,992	20,970	25,614	28,033	6,798	100,669	65,826	3,725,311	89,741	61,101	9,878	3,247	20,442
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairstville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
267,778	1,732	49,916	2,528	4,737	7,010	142,741	13,090	120,503	99,114	2,248	172,964	19,458	31,967	265,821	39,454	3,549	4,782	
Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nynewer	Shawille	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
4,646	110,487	145,841	5,548	125,742	5,556	4,088	31,289	70,087	109,641	6,573	3,844	9,249	411,048	603,463	168,592	182,117	310,040	
Damascus SS	Warren Substation	Joffre SS	Piercebroke SS															
17,522	343,501	-	257,365															

9 May Year 3

Post results of Step 8 on PJM web site
 \$ 8,561,715

10 June Year 3

Results of Step 8 go into effect
 \$ 8,561,715

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

Revenue Requirement By Project

Fixed Charge Rate (FCR) If not a CIAC			
Formula Line			
A	137	FCR without Depreciation and Pre-Commercial Costs	10.5223%
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial	11.1911%
C		Line B less Line A	0.6689%
FCR if a CIAC			
D	138	FCR without Depreciation, Return, nor Income Taxes	1.4138%

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

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		PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4				PJM Upgrade ID: b0216				PJM Upgrade ID: b0216						
Details		592 Junction - Territorial Line (CWIP + Plant In Service)				Wylie Ridge Transformer (Plant In Service)				Black Oak (SVC) Dynamic Reactive Device (Plant In Service)						
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes		Yes		Yes								
11	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No		No		No								
12	Input the allowed ROE	Allowed ROE		12.70%		11.70%		12.70%								
13	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	FCR without Incentive ROE		10.5223%		10.5223%		10.5223%								
14	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	FCR for This Project		11.1911%		10.5223%		11.1911%								
15	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.	Investment		922,383,278		18,259,766		33,245,871								
16	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.			21,246,683		577,067		1,389,539								
17	Annual Depreciation Exp from Attachment 5															
18		Invest Yr		Return	Depreciation	Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
19	See Calculations for each item below	2011		97,055,512.62	21,246,682.74	0.00	0.00	118,202,295.36	1,921,238.95	577,067.28	0.00	2,498,406.23	3,498,215.00	1,389,538.96	0.00	4,887,753.96
20	See Calculations for each item below	2011		103,255,271.85	21,246,682.74	0.00	0.00	124,472,154.59	1,921,238.95	577,067.28	0.00	2,498,406.23	3,720,594.38	1,389,538.96	0.00	5,110,153.34

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

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

PJM Upgrade ID: b0495					PJM Upgrade ID: b0343					PJM Upgrade ID: b0344					PJM Upgrade ID: b0345				
Kammer Transformers (Plant in Service)					Doubs Replace Transformer #2					Doubs Replace Transformer #3					Doubs Replace Transformer #4				
Yes					Yes					Yes					Yes				
No					No					No					No				
11.70%					11.70%					11.70%					11.70%				
10.5223%					10.5223%					10.5223%					10.5223%				
10.5223%					10.5223%					10.5223%					10.5223%				
32,343,092					4,403,253					4,077,028					4,574,978				
831,327					94,890					83,033					149,570				
Reconciliation					Reconciliation					Reconciliation					Reconciliation				
Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue	
3,403,222.29	831,327.35	0.00	4,234,549.64		463,321.50	94,890.48	0.00	558,211.98		428,996.22	83,033.09	0.00	512,029.31		481,360.82	149,570.04	0.00	630,930.86	
3,403,222.29	831,327.35	0.00	4,234,549.64		463,321.50	94,890.48	0.00	558,211.98		428,996.22	83,033.09	0.00	512,029.31		481,360.82	149,570.04	0.00	630,930.86	

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

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

PJM Upgrade ID: b1803					PJM Upgrade ID: b1243					PJM Upgrade ID: b0674, b1023, b1023.3					PJM Upgrade ID: b1804						
Doubs SS					Potter SS					Osage Whiteley					Meadowbrook SS						
Yes					Yes					Yes					Yes						
No	11.70%				No	11.70%				No	11.70%				No	11.70%					
	10.5223%					10.5223%					10.5223%					10.5223%					
	10.5223%					10.5223%					10.5223%					10.5223%					
4,587,036					1,831,687					21,700,956					56,411,446						
104,220					34,383					570,821					1,274,919						
Return	Depreciation	Reconciliation	Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation	Amount	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation	amount	Revenue	Return	Depreciation	Reconciliation	Amount	Revenue
482,659.54	104,220.36	0.00	586,879.90	192,735	34,383	0	0	227,118.12	0	2,283,430	570,821	0	0	2,854,251.03	0	5,935,755.68	1,274,919.24	0.00	7,210,674.92		
482,659.54	104,220.36	0.00	586,879.90	192,735	34,383	0	0	227,118.12	0	2,283,430	570,821	0	0	2,854,251.03	0	5,935,755.68	1,274,919.24	0.00	7,210,674.92		

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

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

PJM Upgrade ID: b1990				PJM Upgrade ID: b0674 & b1023.1				PJM Upgrade ID: b1153				PJM Upgrade ID: b1965			
Grandview Capacitor				502 Jct Substation				Conemaugh-Seward				Luxor			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	10.5223%				10.5223%				10.5223%				10.5223%		
	10.5223%				10.5223%				10.5223%				10.5223%		
	591,410				10,540,356				25,125,204				1,103,275		
	13,814				124,532				645,255				25,345		
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
62,230.63	13,813.88	0.00	76,044.51	1,110,135.21	124,532.16	0.00	1,234,667.37	2,643,737.81	645,254.61	0.00	3,288,992.42	116,089.40	25,345.20	0.00	141,434.60
62,230.63	13,813.88	0.00	76,044.51	1,110,135.21	124,532.16	0.00	1,234,667.37	2,643,737.81	645,254.61	0.00	3,288,992.42	116,089.40	25,345.20	0.00	141,434.60

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

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

	PJM Upgrade ID: b1839				PJM Upgrade ID: b1941				PJM Upgrade ID: b1801				PJM Upgrade ID: b1967			
	Grandpoint & Guilford				Handsome Lake-Homer City				Altoona				Blairsville			
11	Yes				Yes				Yes				Yes			
13	No	11.70%			No	11.70%			No	11.70%			No	11.70%		
14		10.5223%				10.5223%				10.5223%				10.5223%		
15		10.5223%				10.5223%				10.5223%				10.5223%		
16		1,630,308				11,714,177				33,220,796				3,047,095		
17		37,270				276,577				761,425				69,881		
18																
19	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
20	171,545.15	37,270.44	0.00	208,815.59	1,232,595.46	276,576.66	0.00	1,509,172.12	3,495,576.58	761,424.95	0.00	4,257,001.54	320,623.13	69,881.04	0.00	390,504.17
	171,545.15	37,270.44	0.00	208,815.59	1,232,595.46	276,576.66	0.00	1,509,172.12	3,495,576.58	761,424.95	0.00	4,257,001.54	320,623.13	69,881.04	0.00	390,504.17

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

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10 "Yes" if a project under PJM OATT Schedule 12,
 11 otherwise "No"
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 16 Forecast - End of prior year net plant plus current year
 forecast of CWIP or Cap Adds.
 reconciliation - Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b1672					PJM Upgrade ID: b1800					PJM Upgrade ID: b1945					PJM Upgrade ID: b1770					PJM Upgrade ID: b1964				
Carbon Center					Hunterstown					Johnstown					Buffalo Road					Moshannon				
Yes					Yes					Yes					Yes					Yes				
No					No					No					No					No				
11.70%					11.70%					11.70%					11.70%					11.70%				
10.5223%					10.5223%					10.5223%					10.5223%					10.5223%				
10.5223%					10.5223%					10.5223%					10.5223%					10.5223%				
522,835					40,266,224					4,528,593					402,953					7,021,105				
11,958					923,858					103,796					9,216					158,081				
Reconciliation					Reconciliation					Reconciliation					Reconciliation					Reconciliation				
Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue		Return	Depreciation	Amount	Revenue	
55,014.05	11,957.52	0.00	66,971.57		4,236,914.40	923,857.68	0.00	5,160,772.08		476,510.08	103,796.40	0.00	580,306.48		42,399.75	9,215.64	0.00	51,615.39		738,778.51	158,080.80	0.00	896,859.31	
55,014.05	11,957.52	0.00	66,971.57		4,236,914.40	923,857.68	0.00	5,160,772.08		476,510.08	103,796.40	0.00	580,306.48		42,399.75	9,215.64	0.00	51,615.39		738,778.51	158,080.80	0.00	896,859.31	

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

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

	PJM Upgrade ID: b2433.1, b2433.2, b2433.3				PJM Upgrade ID: b1609, b1769				PJM Upgrade ID: b2343				PJM Upgrade ID: b2342				PJM Upgrade ID: b1610				PJM Upgrade ID: b1840			
	Waldo Run				Four Mile Junction				West Union SS				Shuman Hill/Mobley				Yesgertown				Rider Sub			
	Yes				Yes				Yes				Yes				Yes				Yes			
	No				No				No				No				No				No			
	11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
	10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
	10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
	\$1,896,554				8,992,846				823,883				1,410,328				1,072,243				15,902,338			
	1,491,227				190,714				18,717				32,698				23,836				492,476			
	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
	5,459,635.11	1,491,227.27	0.00	6,950,862.38	946,250.08	190,713.85	0.00	1,136,963.93	86,691.02	18,716.88	0.00	105,407.90	148,358.29	32,697.58	0.00	181,056.87	112,824.18	23,835.50	0.00	136,659.78	1,673,284.45	492,476.17	0.00	2,165,760.62
	5,459,635.11	1,491,227.27	0.00	6,950,862.38	946,250.08	190,713.85	0.00	1,136,963.93	86,691.02	18,716.88	0.00	105,407.90	148,358.29	32,697.58	0.00	181,056.87	112,824.18	23,835.50	0.00	136,659.78	1,673,284.45	492,476.17	0.00	2,165,760.62

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

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

PJM Upgrade ID: b2235				PJM Upgrade ID: b2260				PJM Upgrade ID: b1802				PJM Upgrade ID: b0555				PJM Upgrade ID: b0556				PJM Upgrade ID: b1943			
Monocacy SS				Bartonville SS Capacitor				Mainsburg SS				Johnstown Sub Capacitor				Grover SS				Claysburg Ring Bus			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%			
36,034,511				657,617				23,291,724				1,284,484				850,821				7,233,970			
802,535				14,538				419,641				28,746				11,307				163,194			
Return		Depreciation		Amount		Revenue		Return		Depreciation		Amount		Revenue		Return		Depreciation		Amount		Revenue	
3,791,642.80	802,534.92	0.00	4,594,177.72	69,196.15	14,537.76	0.00	83,733.91	2,450,814.35	419,641.33	0.00	2,870,455.68	135,156.70	28,746.48	0.00	163,903.18	89,525.51	11,306.52	0.00	100,832.03	761,176.72	163,194.12	0.00	924,370.84
3,791,642.80	802,534.92	0.00	4,594,177.72	69,196.15	14,537.76	0.00	83,733.91	2,450,814.35	419,641.33	0.00	2,870,455.68	135,156.70	28,746.48	0.00	163,903.18	89,525.51	11,306.52	0.00	100,832.03	761,176.72	163,194.12	0.00	924,370.84

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

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

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 16 Forecast = End of prior year net plant plus current year
 forecast of CWIP or Cap Addis.
 reconciliation = Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 17 Annual Depreciation Exp from Attachment 5

	PJM Upgrade ID: b2475				PJM Upgrade ID: b2547.1				PJM Upgrade ID: b2441				PJM Upgrade ID: b1991				PJM Upgrade ID: b2545				PJM Upgrade ID: b2261			
	Oak Mound				Joffre SS				Erie South				Farmers Valley Substation				Richwood Hill				Damascus SS			
	Yes				Yes				Yes				Yes				Yes				Yes			
	No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
		10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%		
		10.5223%				10.5223%				10.5223%				10.5223%				10.5223%				10.5223%		
	105,844,050				46,005,285				43,665,251				37,648,389				71,355,787				1,226,764			
	2,063,593				1,248,684				1,376,208				832,874				1,853,321				26,362			
	Return	Depreciation	Reconciliati on Amount	Revenue	Return	Depreciation	Reconciliati on Amount	Revenue	Return	Depreciation	Reconciliati on Amount	Revenue	Return	Depreciation	Reconciliati on Amount	Revenue	Return	Depreciation	Reconciliati on Amount	Revenue	Return	Depreciation	Reconciliati on Amount	Revenue
18	11,137,179.96	2,063,592.90	0.00	13,200,772.86	4,840,793.04	1,248,683.79	0.00	6,089,476.83	4,584,568.63	1,376,207.77	0.00	5,970,776.40	3,961,459.20	832,874.26	0.00	4,794,333.46	7,508,237.22	1,853,321.43	0.00	9,361,558.65	129,083.18	26,362.42	0.00	155,445.60
19	11,137,179.96	2,063,592.90	0.00	13,200,772.86	4,840,793.04	1,248,683.79	0.00	6,089,476.83	4,584,568.63	1,376,207.77	0.00	5,970,776.40	3,961,459.20	832,874.26	0.00	4,794,333.46	7,508,237.22	1,853,321.43	0.00	9,361,558.65	129,083.18	26,362.42	0.00	155,445.60
20	11,137,179.96	2,063,592.90	0.00	13,200,772.86	4,840,793.04	1,248,683.79	0.00	6,089,476.83	4,584,568.63	1,376,207.77	0.00	5,970,776.40	3,961,459.20	832,874.26	0.00	4,794,333.46	7,508,237.22	1,853,321.43	0.00	9,361,558.65	129,083.18	26,362.42	0.00	155,445.60

For Plant in Service
 *Pre-Commercial Exp is equal to the amount of pre-comm
 Revenue is equal to the "Return" ("Investment" times FCR)
 *Reconciliation Amount is created in the reconciliation in 7

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 the amount of the investment on line 29. Otherwise "No"
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 16 Forecast – End of prior year net plant plus current year
 forecast of CWIP or Cap Adds.
 reconciliation – Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b2494				PJM Upgrade ID: s1041				PJM Upgrade ID: b2587							
Warren Substation				Joffre Substation S1041				Piercebrook Substation							
Yes				Yes				Yes							
No	11.70%			No	11.70%			No	11.70%						
	10.5223%				10.5223%				10.5223%						
	10.5223%				10.5223%				10.5223%						
	23,486,154				0				6,152,745						
	504,346				0				131,976						
		Reconciliation				Reconciliation				Reconciliation					
	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Total	Incentive Charged	Revenue Credit
	2,471,272.83	504,346.88	0.00	2,975,618.71	0.00	0.00	0.00	0.00	647,407.46	131,976.28	0.00	779,383.74	235,506,009.26		
	2,471,272.83	504,346.88	0.00	2,975,618.71	0.00	0.00	0.00	0.00	647,407.46	131,976.28	0.00	779,383.74	241,856,147.87	241,858,147.87	235,506,009.26

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

\$6,392,138.61
 Ax A Line 148

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

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2015

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* 2'	Weighted Outstanding Rate	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (j) * (i)
Long Term Debt (12/31/2018										
First Mortgages Bonds:										
(1)	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	\$ 547,082,278	12	\$ 547,082,278.00	88.00%	3.95%	3.48%
(2)	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,847	\$ 74,623,492	12	\$ 74,623,492.00	12.003%	3.85%	0.46%
Total			\$ 625,000,000		\$ 621,705,770		\$ 621,705,770	100.000%		3.94%

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* 2 = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interest (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2552%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

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

YEAR ENDED 12/31/2015

	(aa)	(bb)	(cc)	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Rescued Debt	(gg) Less-Related ADIT (Attachment 1)	(hh) Net Proceeds	(ii) Net Proceeds Ratio	(jj) Coupon Rate	(kk) Annual Interest	(ll) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1)	3.85%, Senior Unsecured No	12/11/2014	6/2/2025	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	98.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000	(59,353)	-	-	\$ 74,437,847	99.2502	0.0376	\$ 2,820,000	3.85%
TOTALS			\$ 625,000,000	(418,000)	\$ 4,896,924	-	xxx	\$ 619,685,076			\$ 23,995,000	

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

Trans-Allegheny Interstate Line Company

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

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

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

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

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

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

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

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate											
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.388%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

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

Trans-Allegheny Interstate Line Company

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

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

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

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

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

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

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

Trans-Allegheny Interstate Line Company

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

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

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

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

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

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

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

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

Commitment fees for 4th quarter 2008

ATTACHMENT 2
Annual Transmission Revenue Requirements
For 2019 Rate Year

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company				
Formula Rate -- Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo	
Shaded cells are input cells				
			2019 Forecast	

Allocators

Wages & Salary Allocation Factor				
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3	Less A&G Wages Expense		p354.27.b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
Plant Allocation Factors				
6	Electric Plant In Service	(Note B)	Attachment 5	2,161,955,160
7	Total Plant In Service		(Line 6)	2,161,955,160
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	280,417,301
9	Total Accumulated Depreciation		(Line 8)	280,417,301
10	Net Plant		(Line 7 - Line 9)	1,881,537,859
11	Transmission Gross Plant		(Line 15 + Line 21)	2,161,955,160
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,881,537,859
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%

Plant Calculations

Transmission Plant				
15	Transmission Plant In Service	(Note B)	Attachment 5	2,064,865,510
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	10,253,911
17	Total Transmission Plant		(Line 15 + Line 16)	2,075,119,421
18	General & Intangible		Attachment 5	97,089,650
19	Total General & Intangible		(Line 18)	97,089,650
20	Wage & Salary Allocator		(Line 5)	100.0000%
21	Transmission Related General and Intangible Plant		(Line 19 * Line 20)	97,089,650
22	Transmission Related Plant		(Line 17 + Line 21)	2,172,209,071
Accumulated Depreciation				
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	256,283,793
24	Accumulated General Depreciation		Attachment 5	9,882,707
25	Accumulated Intangible Amortization		Attachment 5	14,250,801
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	24,133,508
27	Wage & Salary Allocator		(Line 5)	100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation		(Line 26 * Line 27)	24,133,508
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	280,417,301
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,891,791,771

Adjustment To Rate Base

Accumulated Deferred Income Taxes				
31	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-402,480,396
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-402,480,396
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	0
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
Transmission Related Pre-Commercial Costs Capitalized				
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
Prepayments				
36	Transmission Related Prepayments	(Note A)	Attachment 5	119,364
Materials and Supplies				
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
Cash Working Capital				
42	Operation & Maintenance Expense		(Line 74)	10,166,293
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	1,270,787
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-401,090,246
46	Rate Base		(Line 30 + Line 45)	1,490,701,524

O&M

Transmission O&M				
47	Transmission O&M		p321.112.b	9,404,658
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	1,202,319
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	8,202,339
A&G Expenses				
53	Total A&G		p323.197.b	761,635
54	Less Property Insurance Account 924		p323.185.b	32,952
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	728,683
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	728,683
Directly Assigned A&G				
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	32,952
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	32,952
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	32,952
Account 566 Miscellaneous Transmission Expense				
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	1,202,319
73	Total Account 566		Sum (Lines 70 to 72)	1,202,319
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	10,166,293

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	43,796,533
76	General Depreciation	Attachment 5	1,949,254
77	Intangible Amortization (Note A)	Attachment 5	1,798,331
78	Total	(Line 76 + Line 77)	3,747,586
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	3,747,586
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	47,544,118

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	13,279,545
83	Total Taxes Other than Income	(Line 82)	13,279,545

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	936,927,666
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	936,927,666
Capitalization				
90	Long Term Debt (Note N)			624,743,835
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,743,835
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	936,927,666
97	Total Capitalization		(Sum Lines 94 to 96)	1,561,671,501
98	Debt %	Total Long Term Debt (Note N)	(Line 94 /Line 97)	40.0048%
99	Preferred %	Preferred Stock (Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock (Note N)	(Line 96 /Line 97)	59.9952%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock (Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0158
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0702
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0860
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	128,135,130

Composite Income Taxes

Income Tax Rates			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.62%
111	p	(percent of federal income tax deductible for state purp: Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	27.02%
113	T/(1-T)		37.03%
114	Income Tax Component =	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =$ [Line 113 * Line 108 * (1- (Line 104 / Line 107))]	38,746,515
115	Total Income Taxes	(Line 114)	38,746,515

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,891,791,771
117	Total Adjustment to Rate Base	(Line 45)	-401,090,246
118	Rate Base	(Line 46)	1,490,701,524
119	Total Transmission O&M	(Line 74)	10,166,293
120	Total Transmission Depreciation & Amortization	(Line 81)	47,544,118
121	Taxes Other than Income	(Line 83)	13,279,545
122	Investment Return	(Line 108)	128,135,130
123	Income Taxes	(Line 115)	38,746,515

124 Gross Revenue Requirement (Sum Lines 119 to 123) 237,871,601

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	2,172,209,071
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,172,209,071
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	237,871,601
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	237,871,601

Revenue Credits			
131	Revenue Credits	Attachment 3	1,435,459

132 Net Revenue Requirement (Line 130 - Line 131) 236,436,142

Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	236,436,142
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,818,835,629
135	FCR	(Line 133 / Line 134)	12.9993%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	10.5914%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	10.5914%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	1.4162%

Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	69,554,497
140	Increased Return and Taxes	Attachment 4	179,136,804
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	248,691,301
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,818,835,629
143	FCR with Incentive ROE	(Line 141 / Line 142)	13.6731%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.2652%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.2652%

Net Revenue Requirement			
146	Net Revenue Requirement	(Line 132)	236,436,142.46
147	Reconciliation amount	Attachment 6	8,561,714.84
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	6,371,305.58
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00

150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 251,369,162.88

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

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

Notes

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

Example:

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

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

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

Line	Trans-Allegheny Interstate Company							
	B1 <i>Beg of Year Total</i>	B2 <i>End of Year Total</i>	B3 <i>End of Year Est. for Final Total</i>	C <i>Retail Related</i>	D <i>Only Transmission Related</i>	E <i>Plant Related</i>	F <i>Labor Related</i>	G <i>Total ADIT</i>
1	ADIT-282 From Account Total Below	559,422,845	568,563,524	568,563,524		568,563,524	-	568,563,524
2	ADIT-283 From Account Total Below	99,335,630	92,932,803	92,932,803		91,745,895	-	91,745,895
3	ADIT-190 From Account Total Below	(246,128,398)	(259,063,205)	(259,063,205)		(257,829,023)	-	(257,829,023)
4	Subtotal					402,480,396	-	402,480,396
5	Wages & Salary Allocator						100.00000%	
6	Gross Plant Allocator					100.00000%		
7	ADIT					402,480,396	-	402,480,396

Enter Negative

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

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

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance	End of Year Balance	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	p234.18.b	p234.18.c							
Accelerated Tax Depr-FED-Norm	-	(3)	(3)			(3)			Additional tax depreciation over book
AMT Carryforward	982,089	815,017	815,017			815,017			Paid AMT tax which generates a credit attribute carries forward five years
Charitable Contribution - VA RTA	-	135	135				135		Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution - WV RTA	280	1,761	1,761				1,761		Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Charitable Contribution Carryforward	13,455	-	-			-			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	341,077	1,330,290	1,330,290			1,330,290			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,583	1,892,585	1,892,585			1,892,585			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,594	21,594	21,594			21,594			Taxable CIAC
CIAC-PA-Norm	60,344	103,436	103,436			103,436			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	71,176	71,176			71,176			Taxable CIAC
CIAC-VA-Norm	(48,080)	(36,945)	(36,945)			(36,945)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,557	20,558	20,558			20,558			Taxable CIAC
CIAC-WV-Norm	22,357	100,900	100,900			100,900			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,678	157,677	157,677			157,677			Taxable CIAC
Deferral Amortization of Excess Def Income Taxes	-	-	2,049,003			2,049,003			Resulting from deferral of refund of excess ADIT due to customers
FASB 109 Gross-UP	(3,457,109)	(7,531,112)	(7,531,112)			(7,531,112)			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	146,951,695	157,650,152	157,650,152			157,650,152			Result of bonus depreciation
Merger Costs: D&O Insurance	1,333	1,003	1,003		1,003				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
Merger Costs: Licenses	61,482	46,271	46,271		46,271				Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement
NOL Deferred Tax Asset - LT PA	3,563,101	2,847,069	2,847,069			2,847,069			Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	17,735,335	17,926,330	17,926,330			17,926,330			Result of bonus depreciation
Pension/OPFB - Other Def Cr. or Dr.	2,187,156	1,456,511	1,456,511			1,456,511			Pension related temporary difference associated with Service Company allocations
Purch Acct-LTD FMV	1,231,306	1,186,908	1,186,908		1,186,908				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
State Income Tax Deductible	443,800	1,557,234	1,557,234			1,557,234			Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm	29,507,775	28,837,213	28,837,213			28,837,213			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,415,858	32,573,737	32,573,737			32,573,737			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	418,062	408,742	408,742			408,742			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	308,401	311,239	311,239			311,239			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	693,023	683,025	683,025			683,025			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,016,849	1,031,080	1,031,080			1,031,080			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	499,957	488,748	488,748			488,748			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	331,698	334,330	334,330			334,330			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,671,993	2,616,645	2,616,645			2,616,645			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,554,466	2,579,782	2,579,782			2,579,782			Actual amount of tax interest capitalized
Subtotal	242,671,288	251,532,093	251,532,093	-	1,234,182	250,297,911	-	-	
Less FASB 109 included above	(3,457,109)	(7,531,112)	(7,531,112)	-	-	(7,531,112)	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	246,128,398	259,063,205	259,063,205	-	1,234,182	257,829,023	-	-	

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
	End of Year Est. for								
ADIT- 282	Beg of Year Balance	End of Year Balance	Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	p274.9.b	p275.9.k							
A&G Expenses Capitalized	7,837,378	9,478,039	9,478,039			9,478,039			Basis difference relating to A&G expense
Accelerated Tax Depreciation	520,665,679	524,573,784	524,573,784			524,573,784			Additional tax depreciation over book
Additional State Depreciation MD	2,433,745	2,863,698	2,863,698			2,863,698			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	7,539,621	8,191,045	8,191,045			8,191,045			Temporary difference for additional state depreciation allowed for PA tax return
Additional State Depreciation VA	3,602,727	3,989,249	3,989,249			3,989,249			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	46,894,821	47,583,246	47,583,246			47,583,246			Temporary difference for additional state depreciation allowed for WV tax return
AFUDC Debt	4,248,659	4,207,355	4,207,355			4,207,355			Portion of AFUDC Debt that relates to property and booked to account 282
AFUDC Equity Flow Through	3	-	-			-			Portion of AFUDC Equity that relates to property and booked to account 282
Capitalized Vertical Tree Trimming	109,560	113,822	113,822			113,822			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cost of Removal	(2,537,660)	(2,478,894)	(2,478,894)			(2,478,894)			Temporary difference arising for removal of plant/property
FASB 109 Gross-Up	(176,952,100)	(178,308,361)	(178,308,361)			(178,308,361)			Reclass of the tax portion (gross-up) for property items included in account 282
Other Basis Differences	(34,044,296)	(32,849,822)	(32,849,822)			(32,849,822)			Other property related temporary differences
Sale of Property - Book Gain or (Loss)	(123,056)	(167,759)	(167,759)			(167,759)			
T&D Repairs	2,930,713	3,246,731	3,246,731			3,246,731			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Vegetation Management - Transmission	(135,059)	(186,970)	(186,970)			(186,970)			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	382,470,745	390,255,164	390,255,164	-	-	390,255,164	-	-	
Less FASB 109 included above	(176,952,100)	(178,308,361)	(178,308,361)	-	-	(178,308,361)	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	559,422,845	568,563,524	568,563,524	-	-	568,563,524	-	-	

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year	End of Year	End of Year Est. for	Retail	Gas, Prod	Only	Plant	Labor	
	Balance	Balance	Final Total	Related	Or Other Related	Transmission Related	Related	Related	
	p276.19.b	p277.19.k							
Charitable Contribution State & Local RTA	260	2,853	2,853			2,853			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm-Reversal-CWIP	848,550	1,892,583	1,892,583			1,892,583			Taxable CIAC
CIAC-MD-Norm	(68,524)	(78,133)	(78,133)			(78,133)			Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	11,542	21,814	21,814			21,814			Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	75,880	121,734	121,734			121,734			Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	5,256	14,553	14,553			14,553			Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	53,850	135,495	135,495			135,495			Taxable CIAC
Deferred Charge-EIB	20,304	20,739	20,739			20,739			Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	9,066,511	17,820,512	17,820,512			17,820,512			Reclass of the tax portion (gross-up) for property items included in account 283
PAA - LT Regulatory Asset Amort	1,231,305	1,186,908	1,186,908		1,186,908				Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PJM Receivable	42,616,309	34,784,038	34,784,038			34,784,038			Comparison of actual to forecast revenues - non-property related
SC01 Timing Allocation	382,269	319,254	319,254			319,254			Timing differences related to service company allocations
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	32,111,359	32,198,345	32,198,345			32,198,345			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	305,994	307,012	307,012			307,012			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,013,950	1,021,294	1,021,294			1,021,294			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	328,125	329,176	329,176			329,176			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,528,807	2,541,838	2,541,838			2,541,838			Actual amount of tax interest capitalized
Valuation Allowance NOL WV	17,735,335	17,926,331	17,926,331			17,926,331			Valuation allowances recorded against state NOL carryforwards not expected to be realized
Vegetation Management	135,059	186,970	186,970			186,970			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	108,402,141	110,753,315	110,753,315		1,186,908	109,566,407	-	-	
Less FASB 109 included above	9,066,511	17,820,512	17,820,512	-	-	17,820,512	-	-	
Less FASB 106 included above									
Total	99,335,630	92,932,803	92,932,803	-	1,186,908	91,745,895	-	-	

Instructions for Account 283:

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

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

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
Plant Related		Gross Plant Allocator			
1.1	2017 State Property WV	p263.27(i)	4,609,024	100.0000%	\$ 4,609,024
1.2	2018 State Property WV	p263.28(i)	5,488,280	100.0000%	5,488,280
1.3	2017 State Property PA (PURTA)	p263.17(i)	33,000	100.0000%	33,000
1.4	2018 Local Property WV	p263.36(i)	18,575	100.0000%	18,575
1.5	2018 Local Property VA	p263.39(i)	1,586,744	100.0000%	1,586,744
1.6	2018 Local Property PA	p263.1.2(i)	4,211	100.0000%	4,211
1.7	2017 Local Property MD	p263.1.5(i)	1,487,452	100.0000%	1,487,452
1.8					
1.9					
2.0					
2.1					
2.2					
2.3	State Sales/Use Tax PA	p263.15(i)	170	100.0000%	170
4	Total Plant Related		13,227,455	100.0000%	13,227,455
Labor Related		Wages & Salary Allocator			
5	Accrued Federal FICA		0		
6	Accrued Federal Unemployment		0		
7	State Unemployment		0		
	Federal - Other		52,090		
8	Total Labor Related		52,090	100.0000%	52,090
Other Included		Gross Plant Allocator			
9			0		0
10			0		0
11			0		0
12	Total Other Included		0	100.0000%	0
13	Total Included (Lines 4 + 8 + 12)		13,279,545		<u>13,279,545</u> Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
14	Federal Income Tax	p263.2(i)	35,728,079		
15	Corporate Net Income Tax MD	p263.8(i)	165,731		
16	Corporate Net Income Tax PA	p263.14(i)	1,752,242		
17	Corporate Net Income Tax VA	p263.21(i)	146,602		
18	Corporate Net Income Tax WV	p263.25(i)	4,758,895		
19	Subtotal, Excluded		42,551,548		
20	Total, Included and Excluded (Line 13 + Line 19)		55,831,093		
21	Total Other Taxes from p114.14.c		<u>13,279,545</u>		
22	Difference (Line 20 - Line 21)		42,551,548		

Criteria for Allocation:

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

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

Amount FERC Form No.1
page, line & Col

Account 454 - Rent from Electric Property

1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	

Account 456 - Other Electric Revenues (Note 1)

3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	1,435,459	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	1,435,459	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	1,435,459	Input to Appendix A, Line 131

Revenue Adjustment to determine Revenue Credit

14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-
14b	Costs associated with revenues in line 14a	-
14c	Net Revenues (14a - 14b)	-
14d	50% Share of Net Revenues (14c / 2)	-
14e	Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-
14f	Net Revenue Credit (14d + 14e)	-
14g	Line 14a less line 14f	-
15	Amount offset in line 4 above	-
16	Total Account 454 and 456	1,435,459

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

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

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

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

Attachment 4 - Calculation with Incentive ROE

A	Return and Taxes at High End of the range of Reasonableness			
	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	179,136,804	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source Reference	
1	Rate Base	Appendix A, Line 46	1,490,701,524
2	Preferred Dividends	enter positive Appendix A, Line 84	0
	Common Stock		
3	Proprietary Capital	Appendix A, Line 85	936,927,666
4	Less Accumulated Other Comprehensive Income Account 219	Appendix A, Line 86	0
5	Less Preferred Stock	Appendix A, Line 87	0
6	Less Account 216.1	Appendix A, Line 88	0
7	Common Stock	Appendix A, Line 89	936,927,666
	Capitalization		
8	Long Term Debt	Appendix A, Line 90	624,743,835
9	Less Unamortized Loss on Reacquired Debt	Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt	Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss	Appendix A, Line 93	0
12	Total Long Term Debt	Appendix A, Line 94	624,743,835
13	Preferred Stock	Appendix A, Line 95	0
14	Common Stock	Appendix A, Line 96	936,927,666
15	Total Capitalization	Appendix A, Line 97	1,561,671,501
16	Debt %	Total Long Term Debt Appendix A, Line 98	40.0048%
17	Preferred %	Preferred Stock Appendix A, Line 99	0.0000%
18	Common %	Common Stock Appendix A, Line 100	59.9952%
19	Debt Cost	Total Long Term Debt Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 16 * 19)	0.0158
23	Weighted Cost of Preferred	Preferred Stock (Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock (Line 18 * 21)	0.0762
25	Rate of Return on Rate Base (ROR)	(Sum Lines 22 to 24)	0.0920
26	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 25)	137,078,621

Composite Income Taxes

		Income Tax Rates	
27	FIT=Federal Income Tax Rate	Appendix A, Line 109	21.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110	7.62%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111	0.00%
30	T	Appendix A, Line 112	27.02%
31	T/(1-T)	Appendix A, Line 113	37.03%
32	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	42,058,183
33	Total Income Taxes	(Line 32)	42,058,183

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Attachment A Line It, Descriptions, Notes, Form 1 Page It's and Instructions																		
Plant In Service Worksheet		13 Month Balance for Reconciliation		EDY Balance for Estimate														
Calculation of Transmission Plant In Service		Source	Total	Black Oak	Wya Ridge	52 Junction - Terribil Line	Peter St	QuayWhaley	Madisonbrook	North Shenandoah	Birdington	Madisonbrook Capacitor	Kenner	Double #2 Trans	Double #3 Trans	Double #4 Trans		
December	0206.58 D	For 2017	2,048,762,166	47,196,362	17,663,081	1,077,848,186	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,572,702	5,149,271	4,686,063	5,700,307		
January	company records	For 2018	2,048,448,600	47,211,349	17,663,081	1,077,811,227	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,362	5,149,271	4,686,063	5,700,307		
February	company records	For 2018	2,048,501,690	47,246,205	17,663,081	1,077,817,896	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,591,609	5,149,271	4,686,063	5,700,307		
March	company records	For 2018	2,050,368,550	47,643,360	17,663,081	1,078,468,608	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,597,784	5,149,271	4,686,063	5,691,357		
April	company records	For 2018	2,050,293,344	47,491,189	17,663,081	1,077,837,720	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,588,247	5,149,271	4,686,063	5,691,357		
May	company records	For 2018	2,050,341,438	47,520,460	17,663,081	1,077,798,898	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,645	5,149,271	4,686,063	5,691,357		
June	company records	For 2018	2,050,982,895	47,522,878	17,663,081	1,077,878,133	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,645	5,149,271	4,686,063	5,691,357		
July	company records	For 2018	2,061,887,776	47,522,878	17,663,081	1,078,010,526	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,645	5,149,271	4,686,063	5,691,357		
August	company records	For 2018	2,061,536,790	47,522,878	17,663,081	1,078,150,319	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,590,645	5,149,271	4,686,063	5,691,357		
September	company records	For 2018	2,062,025,885	47,522,878	17,663,081	1,078,173,888	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,063	5,691,357		
October	company records	For 2018	2,061,751,629	47,522,878	17,663,081	1,078,178,695	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,063	5,691,357		
November	company records	For 2018	2,065,287,358	47,522,878	17,663,081	1,078,195,526	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,063	5,691,357		
December	0207.58 D	For 2018	2,064,865,510	48,015,793	17,663,081	1,077,653,743	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,486,620	39,590,645	5,149,271	4,686,063	5,691,357		
15	Transmission Plant In Service		<u>2,067,464,129</u>			<u>47,483,134</u>	<u>17,653,081</u>	<u>1,077,876,964</u>	<u>2,022,554</u>	<u>24,555,348</u>	<u>8,206,718</u>	<u>1,923,902</u>	<u>7,723,538</u>	<u>6,493,279</u>	<u>39,586,605</u>	<u>5,149,271</u>	<u>4,686,063</u>	<u>5,693,422</u>

13 Month Plant Balance For reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Colemanigh Sew arid	Luxor	Grandglobe & Gulford	Holdsoma Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,623,574	2,066,954	832,202	4,993,804	61,310,947	657,191	10,790,107	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,316,377	657,191	10,791,881	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,318,340	657,191	10,792,209	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,321,444	657,191	10,792,219	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,959	832,202	5,037,644	61,363,310	657,191	10,792,244	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,321	832,202	5,037,644	61,684,516	657,191	10,793,546	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,080	832,202	5,037,644	61,684,684	657,191	10,793,546	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,067,080	832,202	5,037,644	61,688,516	657,191	10,793,834	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,080	832,202	5,037,644	61,688,516	657,191	10,795,834	27,712,963	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,080	832,202	5,037,644	61,697,120	657,191	10,795,834	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,786	832,202	5,037,644	61,698,137	657,191	10,798,483	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,699,256	657,191	10,866,336	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,470	15,623,574	2,067,321	832,202	5,037,644	61,700,895	657,191	10,866,826	27,740,628	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,593	15,623,574	2,067,143	832,202	5,034,256	61,551,656	657,191	11,239,637	27,559,303	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

		Link to Appendix A, line 15		Link to Appendix A, line 15	
Calculation of Distribution Plant In Service					
December	Source				
	0206.75.b	For 2017	-		
January	company records	For 2018	-		
February	company records	For 2018	-		
March	company records	For 2018	-		
April	company records	For 2018	-		
May	company records	For 2018	-		
June	company records	For 2018	-		
July	company records	For 2018	-		
August	company records	For 2018	-		
September	company records	For 2018	-		
October	company records	For 2018	-		
November	company records	For 2018	-		
December	0207.75.a	For 2018	-		
Distribution Plant In Service					
Calculation of Intertie Plant In Service					
December	Source				
	0204.5.b	For 2017	21,131,450		
December	0205.5.a	For 2018	30,459,305		30,459,305
Intertie Plant In Service			26,795,378		32,459,305
Calculation of General Plant In Service					
December	Source				
	0206.99.b	For 2017	61,596,454		
December	0207.95.a	For 2018	54,630,345		64,630,345
General Plant In Service			63,113,400		64,630,345
Calculation of Production Plant In Service					
December	Source				
	0204.46b	For 2017	-		
January	company records	For 2018	-		
February	company records	For 2018	-		
March	company records	For 2018	-		
April	company records	For 2018	-		
May	company records	For 2018	-		
June	company records	For 2018	-		
July	company records	For 2018	-		
August	company records	For 2018	-		
September	company records	For 2018	-		
October	company records	For 2018	-		
November	company records	For 2018	-		
December	0205.46.a	For 2018	-		
Production Plant In Service					
Total Plant In Service			2,147,072,902		2,161,955,100
					Link to Appendix A, line 6

Details																	
13 Month Balance For Reconciliation																	
Cabot SS	Armstrong	Farmers Valley Capacity	Harvey Run Capacity	Doubs SS	Meadowbrook SS	Grandview Capacity	502 Jct Substation	Cotenough- Seward	Lucox	Grandpoint & Gulford	Handsome Lake - Home City	Albions	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
883,024	1,173,671	77,918	66,263	457,602	4,502,761	58,865	627,016	2,002,223	83,498	132,437	1,011,529	2,656,627	245,636	40,594	3,268,069	362,193	31,276
886,914	1,281,982	79,558	67,710	410,287	4,608,994	60,018	637,396	2,146,778	85,811	136,542	1,084,977	2,720,279	251,469	41,995	3,362,050	370,843	32,944
907,974	1,229,094	81,139	69,178	418,972	4,715,237	61,167	647,771	2,190,233	87,723	138,648	1,097,626	2,783,731	257,262	42,987	3,416,046	379,492	32,812
920,464	1,268,606	82,946	70,626	419,218	4,821,480	62,318	658,146	2,232,280	89,030	141,754	1,080,876	2,847,163	263,196	43,984	3,468,033	388,142	33,960
932,664	1,284,617	84,481	72,088	427,963	4,937,724	63,469	668,527	2,266,464	91,947	144,860	1,103,721	2,910,635	268,528	44,980	3,519,022	396,792	34,948
945,364	1,312,228	86,122	73,546	436,588	5,053,967	64,620	678,904	2,300,969	94,039	147,966	1,128,769	2,934,067	274,763	46,077	3,569,070	405,441	35,115
957,814	1,339,840	87,763	75,001	445,273	5,180,210	65,771	689,262	2,413,664	96,171	151,072	1,168,817	3,037,038	280,276	46,973	3,726,966	414,001	35,883
970,274	1,367,651	89,404	76,457	453,958	5,246,454	66,922	699,560	2,467,110	98,283	154,178	1,172,866	3,100,901	285,400	47,970	3,803,986	422,741	36,651
981,666	1,395,863	91,045	77,914	462,643	5,302,697	68,074	710,027	2,520,608	100,395	157,284	1,169,913	3,164,463	292,223	48,966	3,889,974	431,261	37,419
993,905	1,423,074	92,686	79,370	471,328	5,458,940	69,225	720,415	2,576,041	102,507	160,389	1,218,961	3,227,895	298,046	49,963	3,967,962	440,040	38,187
994,464	1,450,798	94,326	80,828	480,013	5,595,183	70,376	730,793	2,629,187	104,619	163,495	1,262,009	3,291,347	303,870	50,959	4,054,050	448,600	38,955
998,884	1,478,497	95,967	82,283	488,698	5,671,427	71,527	741,170	2,683,332	106,732	166,601	1,265,057	3,354,799	309,693	51,956	4,111,939	457,340	39,723
997,944	1,506,229	97,608	83,739	497,383	5,773,670	72,678	751,548	2,737,477	108,944	169,707	1,268,106	3,418,252	315,511	52,952	4,169,927	465,989	40,491
941,956	1,239,840	87,763	75,001	447,220	5,140,210	65,771	689,262	2,414,100	96,171	151,072	1,149,817	3,037,539	280,576	46,973	3,726,956	414,001	35,883

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
				Link to Appendix A, line	
	Calculation of Distribution Accumulated Depreciation	Source		Link to Appendix A, line 23	
	December	Prior year FERC Form 1 p219.26.b	For 2017	-	-
	January	company records	For 2018	-	-
	February	company records	For 2018	-	-
	March	company records	For 2018	-	-
	April	company records	For 2018	-	-
	May	company records	For 2018	-	-
	June	company records	For 2018	-	-
	July	company records	For 2018	-	-
	August	company records	For 2018	-	-
	September	company records	For 2018	-	-
	October	company records	For 2018	-	-
	November	company records	For 2018	-	-
	December	p219.26.b	For 2018	-	-
	Distribution Accumulated Depreciation				
	Calculation of Intangible Accumulated Depreciation	Source			
	December	Prior year FERC Form 1 p200.21.b	For 2017	12,460,785	-
	December	p200.21.b	For 2018	14,250,891	14,250,891
25	Accumulated Intangible Depreciation			13,355,793	14,250,891
	Accumulated Intangible Depreciation				
	Calculation of General Accumulated Depreciation	Source		Link to Appendix A, line 25	
	December	Prior year FERC Form 1 p219.26b	For 2017	9,930,498	-
	December	p219.26.b	For 2018	9,882,707	9,882,707
24	Accumulated General Depreciation			9,906,603	9,882,707
	Accumulated General Depreciation				
	Calculation of Production Accumulated Depreciation	Source		Link to Appendix A, line 24	
	December	Prior year FERC Form 1 p219.20.b-24.b	For 2017	-	-
	January	company records	For 2018	-	-
	February	company records	For 2018	-	-
	March	company records	For 2018	-	-
	April	company records	For 2018	-	-
	May	company records	For 2018	-	-
	June	company records	For 2018	-	-
	July	company records	For 2018	-	-
	August	company records	For 2018	-	-
	September	company records	For 2018	-	-
	October	company records	For 2018	-	-
	November	company records	For 2018	-	-
	December	p219.20.b thru 219.24.b	For 2018	-	-
	Production Accumulated Depreciation				
8	Total Accumulated Depreciation	Sum of averages above		258,925,382	280,417,901
	Total Accumulated Depreciation				
					Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company
Attachment 5 - Cost Support

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

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

CWIP & Expensed Lease Worksheet				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Req of year	CWIP in Form 1 Amount	Expensed Leases in Form 1 Amount	
6	Plant Allocation Factors						
	Electric Plant in Service	(Note B)	Attachment 5	2,131,490,070			
15	Plant In Service	(Note B)	Attachment 5	2,048,762,166			
23	Transmission Plant In Service	(Note B)	Attachment 5				
	Accumulated Depreciation						
	Transmission Accumulated Depreciation	(Note B)	Attachment 5	214,622,265			

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

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

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

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

Trans-Allegheny Interstate Line Company
Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details	
Income Tax Rates		MD 8.25%	WV 6.5%	PA 9.9%	VA 6.0%			
110	ST-State Income Tax Rate or Composite (Note H)	Composite Composite is calculated based on sales, payroll and property for each jurisdiction						
		7.625%						

Education and Out Reach Cost Support

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

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities (Note L)			General Description of the Facilities
126	Excluded Transmission Facilities Step-Up Facilities		
Instructions: 1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Example A. Total investment in substation 1,000,000 B. Identifiable investment in Transmission (provide workpapers) 500,000 C. Identifiable investment in Distribution (provide workpapers) 400,000 D. Amount to be excluded (A x (C / (B + C))) 444,444		Enter \$ Or Enter \$	
Add more lines if necessary			

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
35 Prepayments				Enter \$		Amount	
	Prepayments Prepaid Insurance	237,647	1,080	119,364	100%	119,364	
	Prepaid Penalties if not included in Prepayments		0	0	100%	0	
	Total Prepayments	237,647	1,080	119,364		119,364	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses
70	Amortization Expense on Pre-Commercial Cost	\$ -	
71	Pre-Commercial Expense	\$ -	
72	Miscellaneous Transmission Expense	1,202,319	
	Total Account 566 Miscellaneous Transmission Expenses p.321,97.b	\$ 1,202,319	
			Cost Element Name Total
			Labor & Overhead (1) -
			Maintenance (2) -
			Outside Services Legal (3) -
			Outside Services Other (4) -
			Outside Services Rates (5) -
			Advertising (6) -
			Travel, Lodging and Meals (7) -
			Total -
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.
			(2) Miscellaneous amount includes rental of vehicles for department facilities for open houses, Post-EX fees for various meetings from Legal, Procurement, Transmission & Finance, fees for various conference calls and P&M application fee.
			(3) Outside legal services includes the cost for research and preparation of the filing to determine in-service rate availability.
			(4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services.
			(5) Outside services rates includes the advice of a rate consultant regarding rate design.
			(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project.
			(7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.
Net Revenue Requirement			
149	Facility Credits under Section 30.5 of the PJM OATT	-	

Trans-Allegheny Interstate Line Company
 Attachment 5 - Cost Support

Depreciation Rates

	Life	Curve	Survivor		Accrual														
			Percent	Percent	Net Salvage	Rate (Annual)	Black Oak	Wyle Ridge	92 Junction - Tereval Line	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Double Replacement Transformer #2	Double Replacement Transformer #3	Double Replacement Transformer #4		
TRANSMISSION PLANT																			
350.2	70	-	R4	0	1.43														
352	50	-	R3	(10)	2.20		16,761		2,474,480		1,368,312								
	35	-			2.86														
353																			
	50	-	R2	(5)	2.10		1,372,778	577,067	823,978	169,777	40,402	162,194	145,082	831,327	94,890	83,033		149,570	
	Note 1	-	80 R2 - 35-yr truncation		2.96														
	15	-	S3	0	6.67														
354	65	-	R4	(25)	1.92				7,291,946										
355	55	-	RZ.5	(20)	2.18				2,988,999										
356																			
	55	-	RZ.5	(40)	2.80				5,312,683										
	70	-	R4	0	1.43				1,977,635										
357	55	-	S3	(5)	1.91														
358	45	-	R3	(5)	2.33														
	35	-			2.86														
Total Transmission Plant Depreciation																			
Total Transmission Depreciation Expense (must tie to p336.7.1)								43,796,633											
Note 1: Depreciation rate is based on an 80 R2 survivor curve with a 35-year truncation.																			
							1,389,539	577,067	21,246,883	169,777	40,402	162,194	145,082	831,327	94,890	83,033		149,570	

Annual Depreciation Expense													
Cabot SS	Grandview Capacitor	Potter	Osage Whately	Armstrong	Farmers Valley	Harvey Run	Double SS	Meadowbrook SS	902 Jct Substation	Coneaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City
	152	281	14,882	326 2,506	1,255				124,532	2,668	3,450		
	149,366	13,533	34,383	110,514	329,706	18,436	17,476	104,220	1,274,919	248,150	21,896	37,270	
				96,590						8,428			35,728
				348,830						385,009			198,157
													42,712
149,518	13,814	34,383	670,821	332,638	19,681	17,476	104,220	1,274,919	124,632	645,255	25,346	37,270	276,677

Albion	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moharvon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobby	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
							84,630	6,328		2,078		153,903				18,586
761,425	69,881	11,958	923,858	103,796	9,216	158,081	1,296,406	184,386	18,717	30,620	14,538	328,364	922,123	44,130	144,608	28,746
							85,158									
							30,024									
761,425	69,881	11,958	923,858	103,796	9,216	158,081	1,491,227	190,714	18,717	32,698	14,538	482,267	922,123	44,130	143,104	28,746

Grewer Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood HB	Damascus SS	Warren Substation	Piercebroke SS	Total
	113,765														2,591,238
	96,992							118,519	12,132	248,454	615,820		37,889		2,877,101
															-
11,307	116,218	47,011	802,535	419,641	23,836	19,669	63,079	1,130,164	1,364,076	584,330	1,237,482	26,362	488,457	131,976	18,305,034
															-
															-
															-
	(1,034)							853,489							7,407,812
															-
															4,064,588
															-
	238,335							853,834							391,548
								491,421							6,590,265
															1,568,946
															-
															-
11,307	492,476	47,011	802,535	419,641	23,836	19,669	2,063,593	1,248,684	1,376,208	832,874	1,863,321	26,362	504,346	131,976	43,796,533

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	868,376
391	Office Furniture & Equipment	20	SQ	0	5.00	100,000
	Information Systems	10	SQ	0	10.00	363,076
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	1,805
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	625,398
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						1,949,254
Total General Plant Depreciation Expense (must tie to p338, 10.8 & c)						1,949,254
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	1,798,331
Total Intangible Plant						1,798,331
Total Intangible Plant Amortization (must tie to p336, 1.0 & e)						1,798,331

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

PBOP Expenses

1	Total PBOP expenses	22,866,433
2	Amount relating to retired personnel	9,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TRAILCO FTEs (labor not capitalized) current year	0,000
7	TRAILCO PBOP Expense for base year	-
8	TRAILCO PBOP Expense in Account 526 for current year	0
87	PBOP Adjustment for Appendix A, Line 57	-
Lines 1-8 cannot change absent approval or acceptance by FERC in a separate proceeding.		

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

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

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

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

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

Column A	Column B	Column C	Column D	Column E	Column F	Column G
	Pre-Commercial Costs			CWIP		
Step 1 For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year	Average of 13 Monthly Balances		
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-		
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-		
502 Junction - Territorial Line (CWIP)	-	-	-	-		
Total	-	-	-	-		
Step 3 For Reconciliation:	Pre-Commercial Costs			For Reconciliation Step 2		
	Expensed (Actual)	Deferred	Amount of Deferred Amortized in Year	CWIP	AFUDC In CWIP	AFUDC (if CWIP was not in Rate Base)
Prexy - 502 Junction 138 kV (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	-	-	-
Prexy - 502 Junction 500 kV (CWIP)	-	-	-	-	-	-
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	-	-	-
502 Junction - Territorial Line (CWIP)	-	-	-	142,845	-	136,129,170
1	-	-	-	-	-	-
2	-	-	-	-	-	-
3	-	-	-	-	-	-
4	-	-	-	-	-	-
...	-	-	-	-	-	-
Total	-	-	-	142,845	-	136,129,170
Total Additions to Plant in Service (sum of the above for each project)						136,129,170
Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1						136,129,170
Difference (must be zero)						

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

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

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

Trans-Allegheny Interstate Line Company
Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action
Exec Summary			
1	April	Year 2	TO populate the formula with Year 1 data
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.
3	April	Year 2	TO add Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect
6	April	Year 3	TO estimate all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.
7	April	Year 3	Reconciliation - TO calculate Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).
8	April	Year 3	Reconciliation - TO add the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)
9	May	Year 3	Post results of Step 8 on PJM web site
10	June	Year 3	Results of Step 8 go into effect

Reconciliation Details			
1	April	Year 2	TO populate the formula with Year 1 data Rev Req based on Year 1 data
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)
		(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) [2/16/3-4/3]	Actual	-	-	-	-	-	-	-	-
Jan 2018	Actual	63,709	10,449	(6,399)	299,580	4,142	(1,950)	7,660	(37,956)
Feb	Actual	3,559	6,962	(4,876)	87,121	1,443	1,194	11,247	6,829
Mar	Actual	6,771	2,954	25,819	73,539	-	-	3,328	(23,826)
Apr	Budget	-	35,000	-	337,047	-	-	-	944,653
May	Budget	-	-	-	357,090	-	-	-	95,945
Jun	Budget	-	-	-	357,090	-	-	-	1,707,012
Jul	Budget	-	-	-	30,391	-	-	-	1,958,492
Aug	Budget	-	-	-	-	-	-	-	677,847
Sep	Budget	-	-	-	-	-	-	-	353,871
Oct	Budget	-	-	-	-	-	-	-	335,750
Nov	Budget	-	-	-	-	-	-	-	186,565
Dec	Budget	-	-	-	-	-	-	-	33,915
Total		74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102

Month End Balances									
Other Projects PIS (Monthly additions)	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)	CWIP
	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) [2/16/3-4/3]	-	-	-	-	-	-	-	-	-
Jan 2018	63,709	10,449	(6,399)	299,580	4,142	(1,950)	7,660	(37,956)	-
Feb	67,268	17,410	(11,275)	386,701	5,586	(756)	18,907	(31,327)	-
Mar	74,039	20,364	14,544	460,239	5,586	2,573	(4,919)	-497,452	-
Apr	74,039	55,364	14,544	697,286	5,586	2,573	(4,919)	1,442,106	-
May	74,039	55,364	14,544	1,054,376	5,586	2,573	(4,919)	1,538,050	-
Jun	74,039	55,364	14,544	1,411,466	5,586	2,573	(4,919)	3,245,062	-
Jul	74,039	55,364	14,544	1,411,857	5,586	2,573	(4,919)	5,203,554	-
Aug	74,039	55,364	14,544	1,411,857	5,586	2,573	(4,919)	5,881,201	-
Sep	74,039	55,364	14,544	1,411,857	5,586	2,573	(4,919)	6,234,872	-
Oct	74,039	55,364	14,544	1,411,857	5,586	2,573	(4,919)	6,570,622	-
Nov	74,039	55,364	14,544	1,411,857	5,586	2,573	(4,919)	6,757,187	-
Dec	74,039	55,364	14,544	1,411,857	5,586	2,573	(4,919)	6,791,102	-
Total	871,370	546,500	127,767	12,960,791	65,583	23,020	(22,618)	44,091,925	-
(Appendix A, Line 16)	67,028	42,038	9,828	996,984	5,045	1,771	(1,740)	3,391,687	-

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Meadowbrook SS	502 Jct Substation	Black Oak	Doubs Replace Transformer #4	Piercebroke Substation	Doubs SS	Barbottle	0
		(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) [2/16/3-4/3]	Actual	-	-	-	-	-	-	-	-
Jan 2018	Actual	4,430	11,773	34,996	-	-	44,040	0	-
Feb	Actual	2,963	328	14,856	-	-	-	-	-
Mar	Actual	3,104	11	197,155	(8,950)	-	-	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	-	8,649,666	-	-	-
Jun	Budget	-	-	-	-	48,792	-	-	-
Jul	Budget	-	-	-	-	3,793	-	-	-
Aug	Budget	-	-	-	-	3,793	-	-	-
Sep	Budget	-	-	-	-	3,793	-	-	-
Oct	Budget	-	-	234,412	-	-	-	-	-
Nov	Budget	-	-	839,883	-	-	-	-	-
Dec	Budget	-	-	12,341	-	-	-	-	-
Dec	Budget	-	-	48,625	-	-	-	-	-
Total		10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	-

Month End Balances									
Other Projects PIS (Monthly additions)	Meadowbrook SS	502 Jct Substation	Black Oak	Doubs Replace Transformer #4	Piercebroke Substation	Doubs SS	Barbottle	0	0
	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) [2/16/3-4/3]	-	-	-	-	-	-	-	-	-
Jan 2018	4,430	11,773	34,996	-	-	-	44,040	0	-
Feb	7,393	12,101	49,853	-	-	-	44,040	0	-
Mar	10,498	12,112	247,007	(8,950)	-	-	44,040	0	-
Apr	10,498	12,112	247,007	(8,950)	-	-	44,040	0	-
May	10,498	12,112	247,007	(8,950)	8,649,666	-	44,040	0	-
Jun	10,498	12,112	247,007	(8,950)	8,698,458	-	44,040	0	-
Jul	10,498	12,112	247,007	(8,950)	8,702,251	-	44,040	0	-
Aug	10,498	12,112	247,007	(8,950)	8,706,044	-	44,040	0	-
Sep	10,498	12,112	247,007	(8,950)	8,709,837	-	44,040	0	-
Oct	10,498	12,112	1,321,302	(8,950)	8,709,837	-	44,040	0	-
Nov	10,498	12,112	1,333,643	(8,950)	8,709,837	-	44,040	0	-
Dec	10,498	12,112	1,382,268	(8,950)	8,709,837	-	44,040	0	-
Total	116,799	144,995	6,085,527	(89,505)	69,595,767	528,481	3	-	-

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS		Rider		Monocacy	
		(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) [2/16/3-4/3]	Actual	-	-	-	-	-	-	-	-
Jan 2018	Actual	-	5	249,985	-	2,022	-	0	-
Feb	Actual	47,488	-	(147,640)	-	13,837	-	-	-
Mar	Actual	-	-	51,209	-	880	-	-	-
Apr	Budget	-	-	-	-	-	-	-	-
May	Budget	-	-	-	-	-	-	-	-
Jun	Budget	-	-	-	-	-	-	-	-
Jul	Budget	-	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		47,488	5	153,554	-	16,739	-	0	-

Month End Balances									
Other Projects PIS (Monthly additions)	Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS	0	0	Rider	0	Monocacy	0
	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) [2/16/3-4/3]	-	-	-	-	-	-	-	-	-
Jan 2018	-	5	249,985	-	-	2,022	-	0	-
Feb	47,488	5	102,345	-	-	15,859	-	0	-
Mar	47,488	5	153,554	-	-	16,739	-	0	-
Apr	47,488	5	153,554	-	-	16,739	-	0	-
May	47,488	5	153,554	-	-	16,739	-	0	-
Jun	47,488	5	153,554	-	-	16,739	-	0	-
Jul	47,488	5	153,554	-	-	16,739	-	0	-
Aug	47,488	5	153,554	-	-	16,739	-	0	-
Sep	47,488	5	153,554	-	-	16,739	-	0	-
Oct	47,488	5	153,554	-	-	16,739	-	0	-
Nov	47,488	5	153,554	-	-	16,739	-	0	-
Dec	47,488	5	153,554	-	-	16,739	-	0	-
Total	522,368	63	1,887,866	-	-	185,272	-	0	-

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Mansburg (in service)	Piercebrook SS (in service)	Moshannon (in service)	Farmers Valley SS (in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) p216.6.43		-	-	-	-	-	-	-	-
Jan 2019	Actual	-	(276)	-	1,769	-	-	-	-
Feb	Actual	101,802	(100)	-	354	-	-	-	-
Mar	Actual	39,422	1,339	-	3,212	-	-	-	-
Apr	Actual	(3,136)	2,244	(120,404)	(882)	-	-	-	-
May	Budget	11,117,627	-	-	-	-	-	-	-
Jun	Budget	84,306	-	-	-	-	-	-	-
Jul	Budget	43,909	-	-	-	-	-	-	-
Aug	Budget	14,636	-	-	-	-	-	-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-	-	-	-
Nov	Budget	-	-	-	-	-	-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		11,398,565	3,207	(120,404)	4,454	-	-	-	-

New Transmission Plant Additions for Year 3 (13 month average balance)

Other Projects PIS (Monthly additions)	Month End Balances							
	Mansburg (in service)	Piercebrook SS	Moshannon	Farmers Valley SS (in service)	(in service)	(in service)	(in service)	(in service)
-	-	-	-	-	-	-	-	-
101,802	141,223	963	-	2,123	-	-	-	-
138,087	3,207	(120,404)	4,454	-	-	-	-	-
11,255,714	3,207	(120,404)	4,454	-	-	-	-	-
11,340,020	3,207	(120,404)	4,454	-	-	-	-	-
11,383,929	3,207	(120,404)	4,454	-	-	-	-	-
11,398,565	3,207	(120,404)	4,454	-	-	-	-	-
11,398,565	3,207	(120,404)	4,454	-	-	-	-	-
11,398,565	3,207	(120,404)	4,454	-	-	-	-	-
11,398,565	3,207	(120,404)	4,454	-	-	-	-	-
91,353,603	29,174	(1,083,637)	49,309	-	-	-	-	-
7,027,200.21	2,244.18	(83,356.71)	3,793.01	-	-	-	-	-

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Sherandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whaley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$ 2,489,509	5,171,841.76	210,025.88	855,713.01	810,921.64	693,362.89	4,213,305	556,242	510,449	626,038	805,203	5,139,678	228,310	96,749	585,096	226,563	2,839,019	7,197,954	123,986,836
502 Junction Substation	Waldo Run	Conemaugh	Blairville	Four Mile Junction	Johnstown	Yeagerstown	Grandview Capacitor	Altoona SVC	Lucor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$ 1,549,247.14	6,929,411.51	3,294,848.78	388,909.51	1,133,089.47	577,939.73	136,139	75,722	4,239,640	140,855	207,969	884,512	66,700	270,142	13,461,325	179,509	51,406	-	100,821
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Millrod)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mansburg SS	Johnstown Sub Capacitor	Claysburg Ring Bus	Joffe Sub	Squab Hollow SS	Squab Hollow SVC	Shinglebown Capacitor	Nywarner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation
\$ 9,319,182.81	1,502,621.80	104,986.15	2,151,605.20	5,928,705.39	4,572,784.74	83,419	3,608,576	163,269	920,728	6,057,493	2,293,565	3,918,077	214,088	112,522	1,827,760	4,775,517	155,301	2,962,085
Total Revenue Requirement																	Piercebrook Substation	Joffe Substation S1041
\$ 242,807,448.04																	1,204,162	-

8 April Year 3

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

The Reconciliation in Step 8
241,898,148

The forecast in Prior Year
233,790,444

= 8,117,704

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

Interest on Amount of Refunds or Surcharges		0.4300%		Interest 35.19a for March Current Yr		Interest		Surcharge (Refund) Owed	
Month	Yr	1/12 of Step 9	Interest 35.19a for March Current Yr	Months	Interest				
Jun	Year 1	676,475	0.4300%	11.5	33,452	709,927			
Jul	Year 1	676,475	0.4300%	10.5	30,543	707,018			
Aug	Year 1	676,475	0.4300%	9.5	27,634	704,109			
Sep	Year 1	676,475	0.4300%	8.5	24,725	701,200			
Oct	Year 1	676,475	0.4300%	7.5	21,816	698,292			
Nov	Year 1	676,475	0.4300%	6.5	18,907	695,383			
Dec	Year 1	676,475	0.4300%	5.5	15,999	692,474			
Jan	Year 2	676,475	0.4300%	4.5	13,090	689,565			
Feb	Year 2	676,475	0.4300%	3.5	10,181	686,656			
Mar	Year 2	676,475	0.4300%	2.5	7,272	683,747			
Apr	Year 2	676,475	0.4300%	1.5	4,363	680,839			
May	Year 2	676,475	0.4300%	0.5	1,454	677,930			
Total		8,117,704				8,327,140			
		Balance	Interest	Amort	Balance				
Jun	Year 2	8,327,140	0.4300%	713,476	7,649,471				
Jul	Year 2	7,649,471	0.4300%	713,476	6,968,887				
Aug	Year 2	6,968,887	0.4300%	713,476	6,285,377				
Sep	Year 2	6,285,377	0.4300%	713,476	5,598,928				
Oct	Year 2	5,598,928	0.4300%	713,476	4,909,527				
Nov	Year 2	4,909,527	0.4300%	713,476	4,217,162				
Dec	Year 2	4,217,162	0.4300%	713,476	3,521,820				
Jan	Year 3	3,521,820	0.4300%	713,476	2,823,487				
Feb	Year 3	2,823,487	0.4300%	713,476	2,122,152				
Mar	Year 3	2,122,152	0.4300%	713,476	1,417,801				
Apr	Year 3	1,417,801	0.4300%	713,476	710,421				
May	Year 3	710,421	0.4300%	713,476	(0)				
Total with interest				8,561,715					
		The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest		8,561,715	Input to Appendix A, Line 147				
		Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)		242,807,448					
		Revenue Requirement for Year 3		251,369,163					

Reconciliation Amount by Project

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Witley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 8,561,715	8,271	27,788	17,479	18,845	19,275	136,992	20,970	25,614	28,033	6,798	100,669	65,826	3,725,311	89,741	61,101	9,878	3,247	20,442
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Albtona	Blairville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Wilds Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor	
267,778	1,732	49,916	2,528	4,737	7,010	142,741	13,090	120,503	99,114	2,248	172,964	19,458	31,967	265,621	39,454	3,549	4,782	
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Clayburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shaville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	
4,646	110,487	145,841	5,548	125,742	5,556	4,088	31,289	70,087	109,641	6,573	3,844	9,249	411,048	603,463	168,592	182,117	310,040	
Damascus SS	Warren Substation	Joffre SS	Piercesbrook SS															
17,522	343,501	-	257,365															

9 May Year 3

Post results of Step 8 on PJM web site
\$ 251,369,163

10 June Year 3

Results of Step 8 go into effect
\$ 251,369,163

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

Revenue Requirement By Project

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

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

	PJM Upgrade ID: 46328.1, 46328.2, 46347.1, 46347.2, 46347.3, 46347.4				PJM Upgrade ID: 46218, 46220, 46186				PJM Upgrade ID: 46276						
	802 Junction, Tenthred Line (CWP - Plant In Service)				WVA Ridge Transformer Plant In Service				Black Oak (VCI) Dynamic Reactive Device Plant In Service						
10	Details														
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"														
12	Schedule 12	(Yes or No)	Yes		Yes				Yes						
13	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"														
14	CIAC	(Yes or No)	No		No				No						
15	Allowed ROE		12.70%		11.70%				12.70%						
16	FCR without Incentive ROE		10.594%		10.594%				10.594%						
17	FCR for This Project		11.262%		10.594%				11.262%						
18	Investment		912,034,803		18,595,605				35,575,221						
19	Annual Depreciation Ex from Attachment 5		21,346,883		271,667				3,385,333						
20	Invest In	Return	Depreciation	Pre-Commercial Exp	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	
21	WVA Incentive ROE	2011	86,556,874.85	21,346,882.74	0.00	3,725,311.36	121,567,068.95	1,922,441.83	877,087.28	65,826.08	2,555,135.19	3,588,075.84	1,389,538.56	100,888.24	5,046,246.84
22	802 Incentive ROE	2011	102,739,926.46	21,346,882.74	0.00	3,725,311.36	127,719,947.52	1,922,441.83	977,087.28	65,826.08	2,555,135.18	3,792,302.69	1,389,538.56	100,888.24	5,273,212.61

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

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PJM Upgrade ID: 16221				PJM Upgrade ID: 16220				PJM Upgrade ID: 16222							
North Branch/Robt Transformer (Plant in Service)				Madison/Robt Transformer (Plant in Service)				Badger Transformer (Plant in Service)							
Yes				Yes				Yes							
No				No				No							
11.70%				11.70%				11.70%							
10.5914%				10.5914%				10.5914%							
10.5914%				10.5914%				10.5914%							
1.601.530				6.476.307				6.126.595							
40.402				169.177				160.194							
Return		Depreciation		Reconciliation Amount		Revenue		Return		Depreciation		Reconciliation Amount		Revenue	
169,623,92	40,401.56	6,787.74	216,829.62	685,936.00	169,777.61	28,020.68	882,742.70	648,727.35	162,194.28	25,614.27	836,535.92	648,727.35	162,194.28	25,614.27	836,535.92
169,623,92	40,401.56	6,787.74	216,829.62	685,936.00	169,777.61	28,020.68	882,742.70	648,727.35	162,194.28	25,614.27	836,535.92	648,727.35	162,194.28	25,614.27	836,535.92

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

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 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"
 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"
 13 Input the allowed ROE
 14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12. If line 13 equals 11.7%, then line 2, and if line 12 is "Yes" then line 7
 15 Forecast - Cost of prod. year net plant cost current year forecast of CWP or Cap Assets.
 16 reconciliation - average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
 17 Annual Depreciation (to be subtracted 5

	PJM Upgrade ID: 10559				PJM Upgrade ID: 10495				PJM Upgrade ID: 10343				PJM Upgrade ID: 10344			
	Woodbrook Capacitor (Plant In Service)				Kemper Transformers (Plant In Service)				Doubs Replace Transformer #2				Doubs Replace Transformer #3			
	Yes		No		Yes		No		Yes		No		Yes		No	
13	11.70%		11.70%		11.70%		11.70%		11.70%		11.70%		11.70%		11.70%	
14	10.594%		10.594%		10.594%		10.594%		10.594%		10.594%		10.594%		10.594%	
15	10.594%		10.594%		10.594%		10.594%		10.594%		10.594%		10.594%		10.594%	
16	5,176,676		31,931,445		31,931,445		4,355,915		4,355,915		4,355,500		4,355,500		50,000	
17	140,882		691,337		691,337		94,660		94,660		94,660		94,660		94,660	
18	Reconciliation		Reconciliation		Reconciliation		Reconciliation		Reconciliation		Reconciliation		Reconciliation		Reconciliation	
19	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
20	568,286.95	146,682.34	20,676.30	714,355.19	3,381,877.46	811,327.35	138,962.28	4,393,237.09	461,351.06	94,666.48	19,275.39	576,516.61	427,415.70	68,033.09	18,846.11	526,261.69
20	265,282.65	145,692.34	33,979.30	714,355.19	3,381,877.46	811,327.35	138,962.28	4,393,237.09	461,351.06	94,666.48	19,275.39	576,516.61	427,415.70	68,033.09	18,846.11	526,261.69

For Plant In Service
 *Pre-Commercial EOP is equal to the amount of one-dollar
 Revenue is equal to the "Recovery" Investment times FCR
 *Reconciliation Amount is created in the reconciliation in AAs

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

PJM Upgrade ID: 16745				PJM Upgrade ID: 16794				PJM Upgrade ID: 16741				PJM Upgrade ID: 16963			
Doubt Replace Transformer #4				Cubot 85 - Install Auto-transformer				Armstrong				Farmers Valley Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.594%				10.594%				10.594%				10.594%			
10.594%				10.594%				10.594%				10.594%			
4,638,839				6,180,747				14,117,365				1,960,713			
140,670				140,670				303,538				10,891			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
476,487.49	148,570.34	17,479.44	643,516.97	652,894.95	148,518.42	27,788.38	832,997.75	1,492,222.31	332,538.12	81,151.30	1,888,861.14	238,919.59	10,650.68	9,878.43	238,188.69
476,487.49	148,570.34	17,479.44	643,516.97	652,894.95	148,518.42	27,788.38	832,997.75	1,492,222.31	332,538.12	81,151.30	1,888,861.14	238,919.59	10,650.68	9,878.43	238,188.69

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

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

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	PJM Upgrade ID: 30564				PJM Upgrade ID: 31903				PJM Upgrade ID: 31243				PJM Upgrade ID: 30574, 31023, 31023.3					
	Honey Run Capacitor				Doubt SS				Putter SS				Orange Whiskey					
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				Yes				Yes				Yes					
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"				No				No				No					
13	Input the allowed ROE				11.70%				11.70%				11.70%					
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				10.5914%				10.5914%				10.5914%					
15	If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 3, and if line 13 is "Yes" then line 7				10.5914%				10.5914%				10.5914%					
16	Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add.				748,462				1,514,495				21,415,528					
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.				17,476				16,300				310,821					
18	Annual Depreciation Exp from Attachment 5				95,220													
19	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Pre-Commercial	Reconciliation	Revenue	Return	Depreciation	Pre-Commercial	Reconciliation	Revenue
20	79,273.42	17,476.20	3,247.12	99,995.74	481,675.80	104,220.36	20,442.20	605,138.45	182,180	34,300	0	8,271	234,834.12	2,261,168	570,821	0	89,741	2,628,790.29
21	79,273.42	17,476.20	3,247.12	99,995.74	481,675.80	104,220.36	20,442.20	605,138.45	182,180	34,300	0	8,271	234,834.12	2,261,168	570,821	0	89,741	2,628,790.29

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

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

PJM Upgrade ID: h1800, h1804				PJM Upgrade ID: h1890				PJM Upgrade ID: h2433.1, h2433.2, h2433.3				PJM Upgrade ID: h1153			
Westbrook ES				Huntstown				Watts Run ES				Cromough			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.594%				10.594%				10.594%				10.594%			
10.594%				10.594%				10.594%				10.594%			
55,903,215				38,894,265				51,345,428				25,195,530			
1,274,419				623,869				1,481,227				646,265			
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
5,933,835	1,274,419	267,778	7,465,791.44	4,216,820	623,869	172,964	5,313,644.54	4,438,184	1,481,227	265,421	7,195,832.58	2,648,594	646,265	138,583	3,415,261.53
5,933,835	1,274,419	267,778	7,465,791.44	4,216,820	623,869	172,964	5,313,644.54	4,438,184	1,481,227	265,421	7,195,832.58	2,648,594	646,265	138,583	3,415,261.53

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

For Plant in Service
 Pre-Commercial Exp is equal to the amount of cost-income
 Revenue is equal to the "Return" Investment times FCR
 Reconciliation Amount is created in the reconciliation in Abs

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 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"
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 13 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 23. Otherwise "No"
 14 Input the allowed ROE
 15 From line 3 above "No" on line 12 and From line 7 above if "Yes" on line 12.2%, then line 4. If line 13 equals 11.7%, then line 5, and if line 12 is "Yes" then line 7
 16 Forecast - End of prior year net plant cost current year forecast of CWP or Cap. Abs.
 17 Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
 18 Annual Depreciation Ex less Allowance 5
 19
 20 See Calculations for each item below

	PJM Upgrade ID: 61967				PJM Upgrade ID: 61999, 61789				PJM Upgrade ID: 61945				PJM Upgrade ID: 61610			
	Bairds ES				Four Mile Jct				Johnston ES (2nd site)				Yagelman			
	Yes	No	11.70%	10.594%	Yes	No	11.70%	10.594%	10.594%	10.594%	Yes	No	11.70%	10.594%	10.594%	
13																
14	11.70%				11.70%				11.70%				11.70%			
15	10.594%				10.594%				10.594%				10.594%			
16	10.594%				10.594%				10.594%				10.594%			
17	3,012,155				8,897,380				4,475,895				1,050,336			
	69,881				198,714				303,266				23,636			
18	Reconciliation				Reconciliation				Reconciliation				Reconciliation			
19	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
20	318,028	69,881	13,000	407,893.56	842,375	198,714	39,654	1,172,543.88	474,143	303,266	19,459	587,397.85	112,303	23,636	4,846	146,764.81
	318,028	69,881	13,000	407,893.56	842,375	198,714	39,654	1,172,543.88	474,143	303,266	19,459	587,397.85	112,303	23,636	4,846	146,764.81

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

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

PJM Upgrade ID: 01990				PJM Upgrade ID: 01991				PJM Upgrade ID: 01995				PJM Upgrade ID: 01939			
Overhead Capacitor				Altoona SVC				Laser				Grand Point & Outfall			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
10.594%				10.594%				10.594%				10.594%			
10.594%				10.594%				10.594%				10.594%			
10.594%				10.594%				10.594%				10.594%			
594,512				3,840,083				1,590,602				1,611,873			
13,814				761,425				25,245				31,279			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
61,908	13,814	2,528	78,245.10	3,478,215	761,425	142,741	4,362,881.08	115,510	25,245	4,737	145,582.37	170,688	37,270	7,610	214,978.37
67,996	13,814	2,528	79,248.10	3,475,215	761,425	142,741	4,362,881.08	115,510	25,245	4,737	145,582.37	170,688	37,270	7,610	214,978.37

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

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	PJM Upgrade ID: 01984				PJM Upgrade ID: 01972				PJM Upgrade ID: 01988				PJM Upgrade ID: 01990, 02002				PJM Upgrade ID: 02042			
	Mathawan				Carbon Center				Shawville				Northwood				Ethan HI Sub			
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"																			
13	input the allowed ROE																			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																			
15	If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7																			
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.																			
17	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																			
	158,091				516,859				2,195,723				0				1,395,143			
	158,091				11,959				47,011				0				32,638			
	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
18	726,431	158,081	31,987	516,428.00	54,742	11,959	2,248	88,947.55	223,129	47,011	8,249	270,300.95	0	0	0	0.00	146,812	32,638	5,648	180,058.00
19	726,431	158,081	31,987	516,428.00	54,742	11,959	2,248	88,947.55	223,129	47,011	8,249	270,300.95	0	0	0	0.00	146,812	32,638	5,648	180,058.00
20	See Calculations for each item below																			

For Plant In Service
 "Pre-Commercial Exp" is equal to the amount of pre-commercial
 Revenue is equal to the "Return" Treatment of lines F(2) 1
 "Reconciliation Amount" is created in the reconciliation in A(5)

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	PJM Upgrade ID: 61779				PJM Upgrade ID: 62748				PJM Upgrade ID: 66556				PJM Upgrade ID: 61021.1				PJM Upgrade ID: 61941			
	Buffalo Road				Pleasantville Capaxitor				Cover ES Capaxitor				832 Junction Substation				Hardsome Lake - Homer City			
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on the 25. Otherwise "No"			
12	No				No				No				No				No			
13	11.70%				11.70%				11.70%				11.70%				11.70%			
14	10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
15	10.5914%				10.5914%				10.5914%				10.5914%				10.5914%			
16	398,346				0				845,167				13,451,853				11,375,888			
17	9,216				0				11,007				156,453				276,277			
18	Return Depreciation Reconciliation amount Revenue				Return Depreciation Reconciliation amount Revenue				Return Depreciation Reconciliation amount Revenue				Return Depreciation Reconciliation amount Revenue				Return Depreciation Reconciliation amount Revenue			
19	42,190	9,216	1,732	51,138.32	0	0	0	0.00	88,916	11,307	4,088	104,003.22	1,424,715	134,532	99,114	1,568,361.65	1,236,945	276,277	49,916	1,563,238.17
20	42,190	9,216	1,732	51,138.32	0	0	0	0.00	88,916	11,307	4,088	104,003.22	1,424,715	134,532	99,114	1,568,361.65	1,236,945	276,277	49,916	1,563,238.17

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

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

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

PJM Upgrade ID: 16243				PJM Upgrade ID: 16140				PJM Upgrade ID: 16235				PJM Upgrade ID: 16266			
West Union				Riser Sub West Milford				Monocacy 65				Baltimore 55 Capacitor			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	10.594%				10.594%				10.594%				10.594%		
	10.594%				10.594%				10.594%				10.594%		
	10.594%				10.594%				10.594%				10.594%		
	814,524				15,864,914				35,597,376				693,348		
	18,717				492,476				693,326				14,538		
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
88,269	18,717	3,549	188,624.95	1,668,129	492,476	110,467	2,302,882.41	3,170,250	693,326	148,861	4,718,826.56	88,881	14,538	4,782	88,209.85
88,269	18,717	3,549	188,624.95	1,668,129	492,476	110,467	2,302,882.41	3,170,250	693,326	148,861	4,718,826.56	88,881	14,538	4,782	88,209.85

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

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	PJM Upgrade ID: 41882 & 41888				PJM Upgrade ID: 42555				PJM Upgrade ID: 41943				PJM Upgrade ID: 42376				PJM Upgrade ID: 42364 & 42364.1			
	Waltham ES				Johnston Sub Capacitor				Clothrup Ring Bus				Connersburg Capacitor				Essex Hub ES			
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 25. Otherwise "No"																			
13	input the allowed ROE																			
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 5, and if line 13 is "Yes" then line 7																			
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add.																			
17	Reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																			
	416,641				20,766				7,152,373				0				17,351,640			
	416,641				20,766				7,152,373				0				17,351,640			
	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
18	3,188,935	416,641	152,742	3,734,586.06	154,522	28,746	6,659	168,834.34	757,534	161,156	31,289	922,017.15	0	0	0	0.00	1,811,238	482,267	70,687	2,363,651.79
19	3,188,935	416,641	152,742	3,734,586.06	154,522	28,746	6,659	168,834.34	757,534	161,156	31,289	922,017.15	0	0	0	0.00	1,811,238	482,267	70,687	2,363,651.79
20	See Calculations for each item below																			

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

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

PJM Upgrade ID: b2542 & b2532.1	PJM Upgrade ID: b2556	PJM Upgrade ID: b2546	PJM Upgrade ID: b2545	PJM Upgrade ID: b2541	PJM Upgrade ID: b2547, b2547.1, b2547.2
Squibb Hollow BYC	Shingstone Capacitor	Myranear	Richwood Hill	Erie South	Juffs Sub
Yes	Yes	Yes	Yes	Yes	Yes
No	No	No	No	No	No
11.70%	11.70%	11.70%	11.70%	11.70%	11.70%
10.594%	10.594%	10.594%	10.594%	10.594%	10.594%
10.594%	10.594%	10.594%	10.594%	10.594%	10.594%
28,286,746	1,604,883	876,685	70,489,045	42,983,586	45,402,094
922,123	46,150	15,669	1,633,321	1,376,258	1,348,094
Reconciliation				Reconciliation	
Return	Depreciation	amount	Revenue	Return	Depreciation
2,995,954	522,123	109,841	4,527,777.49	189,958	44,150
2,995,954	522,123	109,841	4,527,777.49	189,958	44,150
				6,573	203,682.72
				52,853	19,669
				3,844	176,366.21
				7,465,691	1,633,321
				310,040	8,629,222.15
				4,552,458	1,376,258
				168,532	6,687,237.46
				4,828,810	1,348,094
				603,483	6,680,952.76
				4,828,810	1,348,094
				603,483	6,680,952.76

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

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	PJM Upgrade ID: 62475				PJM Upgrade ID: 61991				PJM Upgrade ID: 62291				PJM Upgrade ID: 62884				PJM Upgrade ID: 61041				PJM Upgrade ID: 62587							
	Oak Mount				Farmers Valley Substation				Damascus Substation				Warren Substation				Joffre Substation 91041				Piercedbrook Substation							
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																											
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 25. Otherwise "No"																											
13	Input the allowed ROE																											
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																											
15	If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%, then line 3, and if line 12 is "Yes" then line 7																											
16	Forecast - End of prior year net plant plus current year forecast of CWIP on Cap Assets																											
17	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																											
18	Annual/Quarterly Cap Ex Investment 2																											
19	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Total	Incentive Charge	Revenue Credit	\$6,371,505.58
20	11,957,732	2,663,593	411,048	13,872,373.04	13,942,643	832,874	182,117	4,657,034.32	28,338	26,382	17,522	177,822.83	2,427,740	504,346	343,921	3,305,086.23	0	0	0	0	0.00	1,072,986	131,076	257,385	1,461,438.97	244,987,857.33	244,987,857.33	As A Line 148
	11,957,732	2,663,593	411,048	13,872,373.04	13,942,643	832,874	182,117	4,657,034.32	28,338	26,382	17,522	177,822.83	2,427,740	504,346	343,921	3,305,086.23	0	0	0	0	0.00	1,072,986	131,076	257,385	1,461,438.97	251,396,402.88	251,396,402.88	

For Plant in Service
 The Commercial Exp. is equal to the amount of one common
 Revenue is equal to the "Return" ("Investment") times FCID. 1
 "Reconciliation Amount" is created in the reconciliation in A18

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2015

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z'	Weighted Outstanding Rates	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (N) * (j)	
Long Term Debt (12/31/2018											
First Mortgages Bonds:											
(1)	3.85%, Senior Unsecured Notes	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	\$ 547,082,278	12	\$ 547,082,278.00	88.00%	3.95%	3.48%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,847	\$ 74,623,492	12	\$ 74,623,492.00	12.003%	3.85%	0.46%
	Total		\$ 625,000,000		\$ 621,705,770		\$ 621,705,770	100.000%		3.94%	**

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

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

YEAR ENDED 12/31/2015

	(aa)	(bb)	(cc)	(dd) (Discount) Premium at Issuance	14	(ee) Issuance Expense	(ff) Loss/Gain on Rescquired Debt	(gg) Less Related ADIT (Attachment 1)	(hh) Net Proceeds	(ii) Net Proceeds Ratio	(jj) Coupon Rate	(kk) Annual Interest	(ll) Effective Cost Rate (Yield to Maturity at Issuance, 1 = 0)
(1)	3.85%, Senior Unsecured No	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000		69,353			\$ 74,437,847	99.2502	0.0376	\$ 2,820,000	3.85%
	TOTALS		\$ 625,000,000	(418,000)	\$ 4,896,924	-	xxx		\$ 619,685,076			\$ 23,995,000	

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

Trans-Allegheny Interstate Line Company

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

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

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

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

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

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

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

	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread											
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest Rate											
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw 1 and 4			3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2, 3 and 5			3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 10	DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 11	DONE - Roll over Draw 6 and 9			3.498%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 12	DONE - Roll over Draw 10			3.418%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 13	DONE - Roll over Draw 7 and 8			3.388%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 14	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 15	DONE			3.275%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 16	DONE - Roll over Draw 11			3.289%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17	DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 12, 14 and 15			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 13 and 17			3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 16				3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 17A and 19				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 18				3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 23	DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 25	DONE Roll over Draw 21, 22 and 23				3.174%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 26	DONE Roll over Draw 25				3.169%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 27	DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

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

Trans-Allegheny Interstate Line Company

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Origination Fees	15,125
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Total Issuance Expense	7,796,079

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

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

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

Trans-Allegheny Interstate Line Company

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

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

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

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

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

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

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

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

Commitment fees for 4th quarter 2008

ATTACHMENT 3
Accounting of Transfers Between
CWIP and Plant In Service

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2018 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
502 Junction to Territorial Line					
15062809	821498358	35610	PEVA-Loudoun-Mdw Brk #535 Repl LAPP	196,614.80	March 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	523.51	January 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	February 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	March 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	April 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	May 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	June 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	7,500.00	August 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	3,750.00	September 1, 2018
	478229242	35022, 35400, 35610, 35500, 35620	Line Construction 2	<u>11,250.00</u>	November 1, 2018
13412255			Total	41,773.51	
13416100	478316423	35022, 35400, 35610, 35620	Line Construction 16	105,053.00	August 1, 2018
13418596	478437863	35022, 35400, 35500, 35610, 35620	Line Construction 1	298.71	May 1, 2018
13419997	478541318	35500 35610	Line Construction 3	3,048.71	February 1, 2018
13420168	478541516	35500 35610	Appalachian TrAIL - Loudoun Line	3,050.00	April 1, 2018
	740069164	35610	502 Jct. Mt Storm 500kv	0.96	January 1, 2018
	740069164	35610	502 Jct. Mt Storm 500kv	867.26	March 1, 2018
	740069164	35610	502 Jct. Mt Storm 500kv	<u>(3.21)</u>	April 1, 2018
14620046			Total	865.01	
14692817	759166158	35610	TrAIL - VA TL 500 kv	0.33	January 1, 2018
	770275175	35610	502 Jct - Mt Storm 500kV	0.08	January 1, 2018
	770275175	35610	502 Jct - Mt Storm 500kV	(64,210.90)	March 1, 2018
	770275175	35610	502 Jct - Mt Storm 500kV	<u>19,876.32</u>	April 1, 2018
14732069			Total	(44,334.50)	
	770346587	35610	Mt Storm-Mdwbrk 500kV	0.08	January 1, 2018
	770346587	35610	Mt Storm-Mdwbrk 500kV	202.88	November 1, 2018
	770346587	35610	Mt Storm-Mdwbrk 500kV	<u>(8,937.35)</u>	December 1, 2018
14732988			Total	(8,734.39)	
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	3,949.09	January 1, 2018
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(78,800.61)	November 1, 2018
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	<u>(303,414.46)</u>	December 1, 2018
14936079			Total	(378,265.98)	
14940439	806721858	35610	502 Junction-MT Storm 500kv	90,143.86	November 1, 2018
	811995625	35300	FE South Trans HQ-Inst MPLS Router	3.11	January 1, 2018
	811995625	35300	FE South Trans HQ-Inst MPLS Router	<u>(353,190.09)</u>	April 1, 2018
14991086			Total	(353,186.98)	
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	153,334.81	March 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	(8,660.41)	April 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	68,862.56	May 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	9,299.51	June 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	24,857.39	July 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	11,461.79	August 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	19,835.42	September 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	(70.39)	October 1, 2018
	818278878	35610	PEWV-Mdw Brk-Mt Storm #529-Repl LAPP	<u>2.25</u>	November 1, 2018
15036221			Total	278,922.93	

Trans-Allegheny Interstate Line Company
 Detail Transfers from CWIP to Plant in Service
 2018 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service	
TrAIL Projects						
15036222	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	38,687.59	May 1, 2018	
	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	4,810.18	June 1, 2018	
	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	2,784.72	July 1, 2018	
	818278879	35610	502 jct-Mt Storm #536-Repl LAPP ins	<u>76.33</u>	August 1, 2018	
				Total	46,358.82	
15036223	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	57,583.87	March 1, 2018	
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	17,809.26	April 1, 2018	
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	(15,270.07)	May 1, 2018	
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	9,873.66	June 1, 2018	
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	3,866.95	July 1, 2018	
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	71.51	September 1, 2018	
	818278880	35610	Meadow Brk-Mt Storm #529-Repl LAPP	<u>0.62</u>	October 1, 2018	
			Total	73,935.80		
15036224	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	(180,295.85)	May 1, 2018	
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	145,442.01	June 1, 2018	
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	4,268.71	July 1, 2018	
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	33.98	August 1, 2018	
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	71.67	September 1, 2018	
	818278744	35610	502 jct-Mt Storm #536-Repl LAPP ins	<u>(21.99)</u>	October 1, 2018	
				Total	(30,501.47)	
15062809	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	10,298.27	April 1, 2018	
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	13,823.57	May 1, 2018	
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	1,708.34	June 1, 2018	
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	(10,731.49)	July 1, 2018	
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	139.20	August 1, 2018	
	821498358	35610	PEVA-Loudoun Mdw Brk #535 Repl LAPP	<u>77.56</u>	October 1, 2018	
			Total	15,315.45		
15062810	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	179,956.06	March 1, 2018	
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	3,854.85	April 1, 2018	
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	32,429.70	May 1, 2018	
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	3,999.95	June 1, 2018	
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	10,534.63	July 1, 2018	
	821498359	35610	PEVA-Mdw Brk-Mt Storm #529-Repl LAPP	<u>12,702.07</u>	August 1, 2018	
				Total	243,477.26	
15280841	850588822	35610	Meadow Brook - Mt. Storm	(42,266.93)	January 1, 2018	
	850588822	35610	Meadow Brook - Mt. Storm	<u>0.02</u>	February 1, 2018	
			Total	(42,266.91)		
15556076	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	(9,619.22)	September 1, 2018	
15706652	3405708956	35610	529 Line Meadowbrook-Mt. Storm 500k	1,054.78	March 1, 2018	
	3405708956	35610	529 Line Meadowbrook-Mt. Storm 500k	(5,528.09)	April 1, 2018	
	3405708956	35610	529 Line Meadowbrook-Mt. Storm 500k	<u>121.02</u>	May 1, 2018	
			Total	(4,352.29)		
Various	Various	35620	Vegetation Management	6,821.77	January 1, 2018	
	Various	35620	Vegetation Management	14,021.64	February 1, 2018	
	Various	35620	Vegetation Management	6,869.37	March 1, 2018	
	Various	35620	Vegetation Management	12,116.71	April 1, 2018	
	Various	35620	Vegetation Management	17,389.68	May 1, 2018	
	Various	35620	Vegetation Management	32,307.02	June 1, 2018	
	Various	35620	Vegetation Management	3,566.20	July 1, 2018	
	Various	35620	Vegetation Management	6,407.57	August 1, 2018	
	Various	35620	Vegetation Management	11,228.88	September 1, 2018	
	Various	35620	Vegetation Management	69,819.85	October 1, 2018	
	Various	35620	Vegetation Management	4,639.04	November 1, 2018	
	Various	35620	Vegetation Management	<u>11,126.07</u>	December 1, 2018	
			Total	196,313.80		
	Total 502 Junction to Territorial Line				<u>423,910.25</u>	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2018 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
Other Projects					
13241102	499618586	35011, 35220, 35300	Four Mile Junction 230/115kV	108.00	November 1, 2018
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	110.87	January 1, 2018
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	15.68	February 1, 2018
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	<u>17.97</u>	August 1, 2018
13302963			Total	144.52	
	509201475	35500	Rider 138kV Line ext	327.40	January 1, 2018
	509201475	35500	Rider 138kV Line ext	<u>2,511.29</u>	December 1, 2018
13469732			Total	2,838.69	
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	15,657.58	January 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	2,907.21	February 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	6,086.29	March 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	9,093.51	April 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	3,650.20	May 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	537.89	June 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	225,106.42	July 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(221,658.09)	August 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(2,094.62)	September 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(2,091.97)	October 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	100.95	November 1, 2018
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	<u>43.95</u>	December 1, 2018
13547208			Total	37,339.32	
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	1,279.14	January 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	13,184.59	February 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	880.15	March 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	61.76	April 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	8,215.74	May 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	(16,634.39)	June 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	514.29	July 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	110.88	August 1, 2018
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	<u>9.58</u>	September 1, 2018
13721318			Total	7,621.74	
13722767	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	777.27	February 1, 2018
13722842	713632077	35210, 35220, 35300	Rider SS: Ring Bus & 138 kV Line	(630.48)	February 1, 2018
13729656	654797192	35300	Mobley SS: Add Capacitor	(27,305.32)	August 1, 2018
14057705	534342055	35210, 35300	Squab Hollow SS: TrAILCo CIAC/230-	506.99	April 1, 2018
	544395083	35610	Oak Mound - Waldo Run 138 kv	730.70	January 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	63,891.60	February 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	5,801.95	March 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	2,426.27	April 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	20,098.16	May 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	(30,644.85)	June 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	294,097.08	July 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	(1,898.82)	August 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	528,947.45	September 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	86,276.01	October 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	54,777.06	November 1, 2018
	544395083	35610, 35900	Oak Mound - Waldo Run 138 kv	<u>5,274.50</u>	December 1, 2018
14080138			Total	1,029,777.11	
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	10,448.86	January 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	6,961.50	February 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	2,953.72	March 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	(223.94)	April 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	1,221.38	May 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	5,109.89	June 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	433.98	July 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	194.87	August 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	(1,582.35)	September 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	1,887.54	October 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	622.81	November 1, 2018
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	<u>(1,632.46)</u>	December 1, 2018
14197715			Total	26,395.80	

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2018 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
TrAIL Projects					
14203423	540946829	35300	Monocacy SS - Install SVC	1,480,294.17	April 1, 2018
	540946841	35300	Monocacy SS - Inst. SVC Facilities	0.04	January 1, 2018
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(1,595,719.93)	April 1, 2018
14203470	540946841	35300	Monocacy SS - Inst. SVC Facilities	<u>(756.24)</u>	October 1, 2018
			Total	(1,596,476.13)	
	544496386	35022	Oak Mound - Waldo Run #1	7,464.21	January 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	7,400.00	February 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	11,842.69	March 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	25,500.89	April 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	14,206.81	May 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	(9,699.23)	June 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	608.92	July 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	31,920.72	August 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	2,791.27	September 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	85.13	October 1, 2018
	544496386	35022	Oak Mound - Waldo Run #1	<u>85.13</u>	December 1, 2018
14258354			Total	92,206.54	
	544530217	35300	Oak Mound Terminal Addition	0.35	January 1, 2018
	544530217	35300	Oak Mound Terminal Addition	2,234.59	February 1, 2018
	544530217	35300	Oak Mound Terminal Addition	4,152.25	March 1, 2018
	544530217	35300	Oak Mound Terminal Addition	70.87	April 1, 2018
	544530217	35300	Oak Mound Terminal Addition	<u>3,496.54</u>	October 1, 2018
14258663			Total	9,954.60	
14265429	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	0.25	January 1, 2018
	545657671	35300	Const New Richwood Hill SS	63,707.21	January 1, 2018
	545657671	35300	Const New Richwood Hill SS	3,559.33	February 1, 2018
	545657671	35300	Const New Richwood Hill SS	6,771.49	March 1, 2018
	545657671	35300	Const New Richwood Hill SS	19,466.92	April 1, 2018
	545657671	35300	Const New Richwood Hill SS	13,262.07	May 1, 2018
	545657671	35300	Const New Richwood Hill SS	23,997.37	June 1, 2018
	545657671	35300	Const New Richwood Hill SS	18,654.95	July 1, 2018
	545657671	35300	Const New Richwood Hill SS	(11,075.65)	August 1, 2018
	545657671	35300	Const New Richwood Hill SS	1,235.32	September 1, 2018
	545657671	35300	Const New Richwood Hill SS	16,670.77	October 1, 2018
	545657671	35300	Const New Richwood Hill SS	941.93	November 1, 2018
	545657671	35300	Const New Richwood Hill SS	<u>11,596.32</u>	December 1, 2018
14276743			Total	168,788.03	
	678978199	35300	Waldo Run Sub	2,689.96	January 1, 2018
	678978199	35300	Waldo Run Sub	263.44	February 1, 2018
	678978199	35300	Waldo Run Sub	20.90	April 1, 2018
	678978199	35300	Waldo Run Sub	102.72	July 1, 2018
	678978199	35300	Waldo Run Sub	<u>9.08</u>	August 1, 2018
14435971			Total	3,086.10	
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	288,694.35	January 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	13,331.34	February 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	51,741.74	March 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	152,323.60	April 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	147,677.68	May 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	118,598.73	June 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(128,238.64)	July 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	162,206.06	August 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(222,427.65)	September 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	215,685.24	October 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(98,142.51)	November 1, 2018
	689555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	<u>13,334.46</u>	December 1, 2018
14464108			Total	714,784.40	

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TrAIL Projects					
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(1,949.80)	January 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	1,194.01	February 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	3,328.33	March 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	598.29	April 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	1,031.02	May 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	1,503.82	June 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(33,051.44)	July 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(26,154.56)	August 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(1,884.72)	September 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	5,124.45	October 1, 2018
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	<u>208.08</u>	December 1, 2018
14490072			Total	(50,052.52)	
14492232	696960233	35300	Nyswaner - Install a 51.8 MVAR	36.91	October 1, 2018
	710349743	35500, 35610	138-kV Loop to Rider Sub	415.44	January 1, 2018
	710349743	35500, 35610	138-kV Loop to Rider Sub	505.59	February 1, 2018
	710349743	35500, 35610	138-kV Loop to Rider Sub	<u>542.85</u>	April 1, 2018
14516970			Total	1,463.88	
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	(6,619.65)	January 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	879.62	February 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	27.34	March 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	29.34	April 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	491.80	May 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	(37.72)	June 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	(44.90)	July 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	2,259.58	August 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	1,125.48	September 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	3,823.45	October 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	2,514.32	November 1, 2018
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	<u>6,922.07</u>	December 1, 2018
14528199			Total	11,370.73	
14567379	722336291	35300	Doubs SS: Replace Stn Svc Transform	(8,950.48)	March 1, 2018
14592565	731243898	35300	At Joffre-Inst Bkr Equip for MarkWe	(5,755.73)	February 1, 2018
14627180	739201180	35300	Shuman Hill/Mobley Add Capacitor	47,488.02	February 1, 2018
	745092783	35011	Joffre SS Land Purchase	165.25	January 1, 2018
	745092783	35011	Joffre SS Land Purchase	25,791.35	March 1, 2018
	745092783	35011	Joffre SS Land Purchase	<u>255.86</u>	April 1, 2018
14651143			Total	26,212.46	
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	4,142.10	January 1, 2018
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	1,443.45	February 1, 2018
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	114.33	April 1, 2018
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	6,619.37	June 1, 2018
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	<u>363.37</u>	July 1, 2018
14667784			Total	12,682.62	
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	9,403,242.40	May 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	299,903.33	June 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	421,428.99	July 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	107,947.03	August 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	103,388.83	September 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	(101,481.42)	October 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	20,289.72	November 1, 2018
	753545861	35300	Pierce Brook SS-Inst 345 Kv Shunt Re	<u>(1,783.64)</u>	December 1, 2018
14674519			Total	10,252,935.24	
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(15,806.71)	January 1, 2018
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	5,036.61	February 1, 2018
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	<u>382.16</u>	April 1, 2018
14674548			Total	(10,387.94)	
14716425	765959807	35300	Mainsburg Substation	7.97	January 1, 2018
14744334	774109364	35300	Doubs-Repl Arrestoers on T3 Xfmr	44,040.12	January 1, 2018
14744355	774109415	35300	Cabot-Repl Arresters on Bank #3	(200.93)	August 1, 2018
	802538931	35300	Meadow Brook SS: Replace CVT	(0.02)	January 1, 2018
	802538931	35300	Meadow Brook SS: Replace CVT	<u>(11,293.11)</u>	February 1, 2018
14918464			Total	(11,293.13)	
	827341817	35300	502 Junction-Inst DWDM Node	2,362.25	January 1, 2018
	827341817	35300	502 Junction-Inst DWDM Node	<u>(507,351.83)</u>	October 1, 2018
14991389			Total	(504,989.58)	

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TrAIL Projects					
15036221	818278878	35610	PEWV-Mdw Brk-Mt Storm#529-Repl LAPP	(807,059.84)	August 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	1,311.97	January 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	153.87	February 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	827.66	March 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	467.94	April 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	52.76	May 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	153.87	June 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	3,894.78	July 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	(271.31)	August 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	3,709.40	September 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	962.00	October 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	1,118.83	November 1, 2018
	819169327	35300	Meadow Brook -Inst DWDM Node	<u>552.50</u>	December 1, 2018
15045085			Total	12,934.27	
	819168369	35300	Meadow Brook-Inst MPLS Router	317,853.38	May 1, 2018
	819168369	35300	Meadow Brook-Inst MPLS Router	202.49	June 1, 2018
	819168369	35300	Meadow Brook-Inst MPLS Router	9.25	July 1, 2018
	819168369	35300	Meadow Brook-Inst MPLS Router	<u>1,076.67</u>	December 1, 2018
15045134			Total	319,141.79	
	819169421	35300	Meadow Brook SVC-Inst MPLS Router	42,335.19	April 1, 2018
	819169421	35300	Meadow Brook SVC-Inst MPLS Router	3,299.27	May 1, 2018
	819169421	35300	Meadow Brook SVC-Inst MPLS Router	<u>12.28</u>	June 1, 2018
15045135			Total	45,646.74	
	819169432	35300	502 Junction-Inst MPLS Router	9,411.04	January 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	328.06	February 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	10.67	March 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	24.74	April 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	1,301.53	May 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	3,675.03	July 1, 2018
	819169432	35300	502 Junction-Inst MPLS Router	<u>(1,386.22)</u>	August 1, 2018
15045170			Total	13,364.85	
15082975	823826588	35300	Joffe-Inst Microwave Tower at Joff	0.11	January 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	7,660.19	March 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	11,247.06	April 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	(23,825.75)	May 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	20,463.45	July 1, 2018
	824654603	35300	Kammer- T200 Xfmr repair	<u>2,397.80</u>	August 1, 2018
15085575			Total	17,942.75	
15144925	833593997	35300	Joffre SS: Construct 138kv Switch	50.05	January 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	249,984.91	January 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	(147,640.38)	February 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	51,209.15	March 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	26,654.47	April 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	118,028.97	May 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	61,623.03	June 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	41,924.93	July 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	24,043.45	August 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	20,361.59	September 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	2,916.39	October 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	18,803.41	November 1, 2018
	834027523	35210	TREP - Waldo Run-Repairs along main	<u>471.47</u>	December 1, 2018
15150073			Total	468,381.39	
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	1,128.50	April 1, 2018
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	<u>250.76</u>	May 1, 2018
15165673			Total	1,379.26	
15223087	844707107	35300	Richwood Hill 138KV Line CCVT	1.32	January 1, 2018
	847075149	35300	Meadow Brook SS: Replace Minitor	1.61	January 1, 2018
	847075149	35300	Meadow Brook SS: Replace Minitor	4,903.64	September 1, 2018
	847075149	35300	Meadow Brook SS: Replace Minitor	<u>45.66</u>	October 1, 2018
15251957			Total	4,950.91	
	857642589	35300	Black Oak MD- Trail EHV	34,996.42	January 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	14,856.28	February 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	197,154.70	March 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	3,204.51	April 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	801.71	May 1, 2018
	857642589	35300	Black Oak MD- Trail EHV	<u>281.74</u>	June 1, 2018
15330859			Total	251,295.36	
15351980	860526747	35300	Joffre Sub-Inst fence within substation	5.69	January 1, 2018

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TrAIL Projects					
	3369924630	35011	Real Estate for Pierce Brook Shunt	5.21	January 1, 2018
	3369924630	35011	Real Estate for Pierce Brook Shunt	361.82	May 1, 2018
	3369924630	35011	Real Estate for Pierce Brook Shunt	(241.28)	June 1, 2018
	3369924630	35011	Real Estate for Pierce Brook Shunt	706.10	October 1, 2018
	3369924630	35011	Real Estate for Pierce Brook Shunt	<u>(465.02)</u>	November 1, 2018
15417099			Total	366.83	
15435831	3372644707	35300	Black Oak SVC-Inst Physical Securit	493,085.53	December 1, 2018
	3384867816	35300	502 JCT-Int enhanced security syst	3,567,853.49	November 1, 2018
	3384867816	35300	502 JCT-Int enhanced security syst	<u>189,489.58</u>	December 1, 2018
15528779			Total	3,757,343.07	
	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	3,116.45	January 1, 2018
	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	14,102.60	February 1, 2018
	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	2,276.49	March 1, 2018
	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	<u>(938.09)</u>	April 1, 2018
15556076			Total	18,557.45	
15677526	3402355290	35300	Conemaugh RTU Replacement	36,665.25	September 1, 2018
15677573	3402357354	35300	Conemaugh- Install Security (ESS)	300,529.53	August 1, 2018
	3407928404	35300	Black Oak SVC - Replace coils	44,624.32	April 1, 2018
	3407928404	35300	Black Oak SVC - Replace coils	28,470.14	May 1, 2018
	3407928404	35300	Black Oak SVC - Replace coils	<u>1,935.78</u>	June 1, 2018
15727156			Total	75,030.24	
13729656	654797192	35300	Mobley SS: Add Capacitor	(55,025.16)	November 1, 2018
			Total Other Projects	<u>16,709,406.63</u>	
			Total Additions	<u>17,133,316.88</u>	