Twelve Months Ended 2022

AEP East Companies
Transmission Cost of Service Formula Rate
Utilizing Actual/Projected FERC Form 1 Data

Ohio Power Company

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$398,709,938
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	12,897,938	DA	1.00000	$ 12,897,938
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				$ 7,415,553
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				$ 393,227,553

MEMO: The Carrying Charge Calculations on lines 7 to 12 below are used in calculating project revenue requirements billed through PJM Schedule 12, Transmission Enhancement Charges. The total non-incentive revenue requirements for these projects shown on line 5 is included in the total on line 4.

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives)	(Worksheet J/K)	9,847,345	DA	1.00000	$ 9,847,345
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))				18.44%
8	Monthly Rate	(ln 7 / 12)				1.54%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				15.23%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)					
12	Annual Rate	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))				8.49%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)					-
14	**REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGES**					
15	Total Load Dispatch & Scheduling (Account 561)	Line 75 Below				782,582
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					165,310
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					-
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				617,272

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Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C		(4) Allocator	(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	-	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	-	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	3,056,599,913	DA		3,056,587,582
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	(3,120)	TP	1.00000	(3,120)
23	Distribution	(Worksheet A ln 14.(f))	6,237,101,670	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	(2,301,361)	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	727,464,212	W/S	0.12482	90,804,241
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(615,872)	W/S	0.12482	(76,875)
27	Intangible Plant	(Worksheet A ln 14.(j))	253,693,457	W/S	0.12482	31,666,770
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	10,271,938,898	**GP**	**0.309482**	3,178,978,598
				GTD=	**0.32897**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	-	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	-	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	908,772,354	**TP1=**	1.00000	908,772,354
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	(3,120)	**TP1=**	1.00000	(3,120)
34	Distribution	(Worksheet A ln 28.(f))	1,805,015,877	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	(1,825,747)	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	125,208,472	W/S	0.12482	15,628,893
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(339,540)	W/S	0.12482	(42,382)
38	Intangible Plant	(Worksheet A ln 28.(j))	130,567,186	W/S	0.12482	16,297,783
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	2,967,395,483			940,653,528
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	-			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	2,147,827,559			2,147,815,228
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	4,431,610,178			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	601,979,407			75,140,855
45	Intangible Plant	(ln 27 - ln 38)	123,126,271			15,368,986
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	7,304,543,416	**NP**	**0.306429**	2,238,325,070
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	-	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(1,457,861,456)	DA		(473,776,163)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(153,890,666)	DA		(31,208,802)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	94,339,233	DA		23,526,386
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	(262)	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(1,517,413,150)			(481,458,579)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	4,941,342	DA		2,523,349
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(216,358)	W/S	0.12482	(27,006)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	6,205,515			6,205,490
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	2,122,545	TP	1.00000	2,122,536
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	299,788	W/S	0.12482	37,420
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.30948	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	257,873,647	W/S	0.12482	32,188,553
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	4,623,758	GP	0.30948	1,430,969
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(255,195,650)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	15,929,603			41,984,970
67	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8.B)	-	DA	1.00000	-
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)		5,807,784,852			1,801,347,802

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Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	1,304,555,420			
70	Distribution	322.156.b	214,659,050			
71	Customer Related Expense	322 & 323.164,171,178.b	130,162,210			
72	Regional Marketing Expenses	322.131.b	15,615			
73	Transmission	321.112.b	672,318,388			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	2,321,710,683			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	782,582			
76	Less: Account 565	(Note H) 321.96.b	630,945,490			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	(9,053,807)			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	49,644,123	TP	1.00000	49,643,922
79	Administrative and General	323.197.b (Notes J and M)	84,323,305			
80	Less: Acct. 924, Property Insurance	323.185.b	2,540,023			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(15,463,318)			
82	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
83	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(5,390,620)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	8,150,436			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	625,620			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	2,734,522			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	91,126,642	W/S	0.12482	11,374,698
88	Plus: Acct. 924, Property Insurance	(ln 80)	2,540,023	GP	0.30948	786,091
89	Acct. 928 - Transmission Specific	Worksheet F ln 22.(E) (Note L)	257,695	TP	1.00000	257,694
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 39.(E) (Note L)	1,615	TP	1.00000	1,615
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 46.(E) (Note L)	473,126	DA	1.00000	473,126
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	13,963,596	W/S	0.12482	1,742,977
93	A & G Subtotal	(sum lns 87 to 92)	108,362,697			14,636,201
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	158,006,820			64,280,124
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		2,739,195	DA	1.00000	2,739,195
96	TOTAL O & M EXPENSE	(ln 94 + ln 95)	160,746,014			67,019,318
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	-	NA	0.00000	-
99	Distribution	336.8.f	164,726,559	NA	0.00000	-
100	Transmission	336.7.f	68,924,975	TP1	1.00000	68,924,975
101	General	336.10.f	15,067,556	W/S	0.12482	1,880,777
102	Intangible	336.1.f	45,469,547	W/S	0.12482	5,675,644
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+100+101+102)	294,188,637			76,481,396
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 24.(D)	6,288,385	W/S	0.12482	784,935
107	Plant Related					
108	Property	Worksheet H ln 24.(C)	342,204,214	DA		109,647,734
109	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	153,795,219	NA	0.00000	-
110	Other	Worksheet H ln 24.(E)	-	GP	0.30948	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	502,287,818			110,432,669
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		21.98%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		20.06%			
115	where WCLTD=(ln 154) and WACC = (ln 157)					
116	and FIT, SIT & p are as given in Note O.					
117	GRCF=1 / (1 - T) = (from ln 113)		1.2817			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	(44)			
119	Excess Deferred Income Tax	(Note U)	(24,856,408)	DA		(7,278,161)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	4,079,737	DA		3,320,501
121	Income Tax Calculation	(ln 114 * ln 126)	80,725,209			25,037,804
122	ITC adjustment	(ln 117 * ln 118)	(56)	GP	0.30948	(17)
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(31,858,148)			(9,328,328)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	5,228,947			4,255,845
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	54,095,953			19,965,303
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	402,408,073			124,811,252
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 128 * ln114)		-			-
130	TOTAL REVENUE REQUIREMENT (sum lns 96, 103, 111, 125, 126, 127, 128, 129)		1,413,726,495			398,709,938

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SUPPORTING CALCULATIONS

ln No.								
	TRANSMISSION PLANT INCLUDED IN PJM TARIFF							
131	Total transmission plant	(ln 21)						3,056,599,913
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)							12,330
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)							-
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						3,056,587,582
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**1.00000**

				Payroll Billed from				
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	AEP Service Corp.	Total			
137	Production	354.20.b	9,930	33,891	43,821	NA	0.00000	-
138	Transmission	354.21.b	105,299	14,134,940	14,240,239	TP	1.00000	14,240,182
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	62,104,834	10,531,608	72,636,442	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	12,636,422	14,526,101	27,162,523	NA	0.00000	-
142	Total	(sum lns 137 to 141)	74,856,485	39,226,540	114,083,025			14,240,182
143	Transmission related amount						**W/S=**	**0.12482**

144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)		$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))	119,013,309
146	Preferred Dividends	(Worksheet M, ln. 71)	-
147	Development of Common Stock:		
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))	2,972,100,893
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))	-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))	5,430,901
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))	14,204
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)	2,966,655,788

			Capital Structure Percentages		Cost	
153		$	Actual	Cap Limit	(Note S)	Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))	3,000,695,366	50.29%	50.29%	3.97%	0.0199
155	Preferred Stock (ln 149)	-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)	2,966,655,788	49.71%	49.71%	9.93%	0.0493
157	Total (Sum lns 154 to 156)	5,967,351,154			**WACC=**	**0.0693**
158	Capital Structure Equity Limit (Note Z)	55%				

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the Ohio Power Company general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneouse General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corportation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	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. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= 1.24% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes) The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
P	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = long-term interest (ln 145) /average long term debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) /preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, per the settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
T	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
U	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
V	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
W	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
X	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Y	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilites recorded to Accounts 228.1-228.4 from rate base.
Z	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet A Rate Base
Ohio Power Company

		Gross Plant In Service								
Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
					Acct. 359.1				Acct. 399.1	
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), lns 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5
1	December Prior to Rate Year	-	-	2,990,243,792	3,120	6,068,306,961	-	711,056,206	622,869	243,420,870
2	January	-	-	2,998,284,583	3,120	6,091,998,573	-	712,896,974	622,869	245,636,084
3	February	-	-	3,003,150,723	3,120	6,114,882,814	-	714,425,483	622,869	247,572,730
4	March	-	-	3,025,455,733	3,120	6,139,044,166	2,991,770	717,161,852	622,869	241,672,163
5	April	-	-	3,024,961,804	3,120	6,166,557,237	2,991,770	725,588,696	622,869	244,623,923
6	May	-	-	3,044,926,793	3,120	6,189,592,016	2,991,770	726,986,523	622,869	246,305,699
7	June	-	-	3,047,656,432	3,120	6,229,406,834	2,991,770	729,441,815	609,874	243,866,096
8	July	-	-	3,054,768,688	3,120	6,253,403,454	2,991,770	729,667,165	609,874	258,109,253
9	August	-	-	3,063,874,537	3,120	6,291,251,829	2,991,770	734,861,234	609,874	259,674,255
10	September	-	-	3,067,859,821	3,120	6,334,663,758	2,991,770	735,249,588	609,874	265,426,478
11	October	-	-	3,093,678,621	3,120	6,361,778,228	2,991,770	735,245,604	609,874	262,238,477
12	November	-	-	3,124,801,339	3,120	6,393,674,590	2,991,770	739,569,064	609,874	270,832,198
13	December of Rate Year	-	-	3,196,136,000	3,120	6,447,761,252	2,991,770	744,884,547	609,874	268,636,717
14	Average of the 13 Monthly Balances	-	-	3,056,599,913	3,120	6,237,101,670	2,301,361	727,464,212	615,872	253,693,457

		Accumulated Depreciation								
Line No	Month (a)	Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
			Company Records		Company Records		Company Records		Company Records	
	(Note A)	FF1, page 219, lns 20-24, Col. (b)	(Included in total in Column (b))	FF1, page 219, ln 25, Col. (b)	(Included in total in Column (d))	FF1, page 219, ln 26, Col. (b)	(Included in total in Column (f))	FF1, page 219, ln 28, Col. (b)	(Included in total in Column (h))	FF1, page 200, ln 21, Col. (b)
15	December Prior to Rate Year	-	-	895,366,919	3,120	1,778,399,304	-	119,587,847	332,019	119,424,313
16	January	-	-	899,375,035	3,120	1,782,354,112	-	120,219,727	334,104	123,218,060
17	February	-	-	904,231,041	3,120	1,788,195,689	-	121,388,031	336,188	127,049,323
18	March	-	-	906,125,479	3,120	1,791,653,609	-	122,312,673	338,273	122,758,845
19	April	-	-	903,078,476	3,120	1,797,044,543	598,354	123,096,792	340,357	126,478,605
20	May	-	-	905,153,721	3,120	1,797,579,551	2,193,965	123,928,809	342,442	130,237,009
21	June	-	-	908,489,638	3,120	1,802,257,792	2,991,770	124,968,688	335,338	127,662,692
22	July	-	-	912,010,417	3,120	1,809,762,639	2,991,770	126,384,559	337,398	131,235,698
23	August	-	-	913,707,115	3,120	1,812,443,704	2,991,770	127,302,068	339,459	135,046,091
24	September	-	-	914,566,957	3,120	1,818,374,804	2,991,770	128,337,878	341,519	135,044,762
25	October	-	-	917,661,101	3,120	1,822,972,804	2,991,770	128,650,821	343,579	139,041,886
26	November	-	-	917,595,796	3,120	1,830,914,683	2,991,770	129,993,381	345,639	142,985,877
27	December of Rate Year	-	-	916,678,903	3,120	1,833,253,171	2,991,770	131,538,858	347,700	137,190,258
28	Average of the 13 Monthly Balances	-	-	908,772,354	3,120	1,805,015,877	1,825,747	125,208,472	339,540	130,567,186

Line No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b)	OATT Ancillary Services (GSU) Accumulated Depreciation (c)	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumulated Depreciation (e)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year	-	-	156,944	-
30	January	-	-	-	-
31	February	-	-	-	-
32	March	-	-	-	-
33	April	-	-	-	-
34	May	-	-	-	-
35	June	-	-	-	-
36	July	-	-	-	-
37	August	-	-	-	-
38	September	-	-	-	-
39	October	-	-	-	-
40	November	-	-	-	-
41	December of Rate Year	-	-	3,350	-
42	Average of the 13 Monthly Balances	-	-	12,330	-

43	Transmission Accum Depreciation net of GSU	908,772,354

	Plant Held For Future Use	Source of Data	Balance @ December 31, 2022 (c)	Balance @ December 31, 2021 (d)	Average Balance for 2022 (e)
	(a)	(b)			
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	5,074,377	4,808,307	4,941,342
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	2,523,349	2,523,349	2,523,349

Regulatory Assets and Liabilities Approved for Recovery In Ratebase

Note: Regulatory Assets & Liabilities can only be included in ratebase pursuant to a 205 filing with the FERC.

46					-
47					-
48					-
49					-
50					-
51	Total Regulatory Deferrals Included in Ratebase		-	-	-

Unfunded Reserves Summary (Company Records)

	Description	Account			
52					
53a	Accum Prv I/D Worker's Com	2282003	90,688	77,263	83,975
53b	Accm Prv I/D - Asbestos - Curr	2282011	22,446	22,446	22,446
53c	Accm Prv I/D - Asbestos	2282012	42,982	176,892	109,937
54		Total	156,115	276,600	216,358

NOTE 1: On this worksheet, "Company Records" refers to AEP's property accounting ledger.
NOTE 2: The ratebase should not include the unamoritzed balance of hedging gains or losses.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet B Supporting ADIT and ITC Balances
Ohio Power Company

Line Number	(A) Description	(B) Source	(C) Balance @ December 31, 2022	(D) Balance @ December 31, 2021	(E) Average Balance for 2022
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	-	-	-
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)	-	-	-
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)	-	-	-
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)	1,501,144,702	1,414,578,209	1,457,861,456
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	225,960	448,610	337,285
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	1,019,661,382	947,834,633	983,748,008
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	481,257,360	466,294,966	473,776,163
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	156,097,021	151,684,311	153,890,666
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	-	-	-
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	124,239,267	121,124,461	122,681,864
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	31,857,754	30,559,850	31,208,802
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	104,271,618	84,406,848	94,339,233
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	1,049,855	396,915	723,385
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	72,818,680	67,360,245	70,089,462
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	30,403,083	16,649,689	23,526,386
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	11	512	262
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	-	-	-
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	11	512	262
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	-	-

NOTE 1 On this worksheet, "Company Records" refers to AEP's tax forecast and accounting ledger. The PTRR will use projected ending balances and reflect proration required by IRS Letter Rule Section I.I67(I)-I(h)(6)(ii). Line item detail of actual deferred tax items will be included on Worksheets B-1 and B-2.

NOTE 2 ADIT balances should exclude balances related to hedging activity.

Ohio Power Company
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2022

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2021			FUNCTIONALIZATION 12/31/2022		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1.00	ACCOUNT 281:														
2.01															
2.02		0	0			0	0	0	0						
2.03															
2.04		0	0	0	0	0									
2.05		0	0	0	0	0									
2.06		0	0	0	0	0									
3	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:														
5.01	EXCESS FIT % RATE CHANGE	0	0			0	0	0	0	-	-	-	-	-	-
5.02	BOOK VS. TAX DEPRECIATION	459,969,857	453,733,396			456,851,626	0	188,780,737	268,070,889	-	187,029,413	272,940,444	-	190,532,062	263,201,334
5.03	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	(12,188)	(48,397)			(30,293)	0	(28,613)	(1,679)	-	(15,928)	3,740	-	(41,299)	(7,099)
5.04	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	35,885	9,489			22,687	0	0	22,687	-	-	35,885	-	-	9,489
5.05	PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	(0)	(0)			0	0	(0)	0	-	(0)	-	-	(0)	-
5.06	R & D DEDUCTION - SECTION 174	359,989	359,989			359,989	0	78,466	281,523	-	78,466	281,523	-	78,466	281,523
5.07	GYPSUM WALLBOARD CONVEYOR	0	0			0	0	0	0	-	-	-	-	-	-
5.08	BK PLANT IN SERVICE-SFAS 143-ARO	448,610	225,960			337,285	0	4,956	332,329	-	6,966	441,644	-	2,946	223,014
5.09	TAX DEPRECIATION LOOKBACK	0	0			0	0	0	0	-	-	-	-	-	-
5.10	DFIT-GENERATION PLANT	0	0			0	0	0	0	-	-	-	-	-	-
5.11	GAIN/LOSS ON ACRS/MACRS PROPERTY	45,738,362	48,777,083			47,257,721	0	8,896,111	38,361,610	-	8,935,025	36,803,334	-	8,857,197	39,919,886
5.12	GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT OF PROPERTY	0	0			0	0	0	0	-	-	-	-	-	-
5.13	AOFUDC	0	0			0	0	0	0	-	-	-	-	-	-
5.14	ABFUDC	9,822,572	11,704,579			10,763,576	0	5,096,009	5,667,567	-	4,616,682	5,205,890	-	5,575,336	6,129,243
5.15	ABFUDC-C&SOE GROSS METHOD	1,614,550	1,747,959			1,681,254	0	780,015	901,239	-	752,933	861,617	-	807,097	940,862
5.16	ABFUDC-SMART HOUSE - LAND	1,591	1,591			1,591	0	0	1,591	-	-	1,591	-	-	1,591
5.17	TAXES CAPITALIZED	0	0			0	0	0	0	-	-	-	-	-	-
5.18	PENSIONS CAPITALIZED	0	0			0	0	0	0	-	-	-	-	-	-
5.19	SEC 481 PENSOPEB ADJUSTMENT	2,281	2,281			2,281	0	654	1,627	-	654	1,627	-	654	1,627
5.20	SAVINGS PLAN CAPITALIZED	0	0			0	0	0	0	-	-	-	-	-	-
5.21	PERCENT REPAIR ALLOWANCE	10,753,898	11,938,907			11,346,402	0	2,172,365	9,174,037	-	2,055,439	8,698,459	-	2,289,292	9,649,615
5.22	BOOK/TAX UNIT OF PROPERTY ADJ	128,201,424	200,664,074			164,432,749	0	41,329,775	123,102,974	-	38,612,314	89,589,110	-	44,047,236	156,616,838
5.23	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	142,137,562	142,137,562			142,137,562	0	37,971,631	104,165,930	-	37,971,631	104,165,930	-	37,971,631	104,165,930
5.24	BOOK/TAX MIXED SERVICE COST ADJ	66,963,571	85,053,631			76,008,601	0	23,183,163	52,825,439	-	20,580,600	46,382,972	-	25,785,725	59,267,906
5.25	BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	18,079,186	18,079,186			18,079,186	0	0	18,079,186	-	-	18,079,186	-	-	18,079,186
5.26	BK/TAX GAIN-SALE OF MISC PROP	0	0			0	0	0	0	-	-	-	-	-	-
5.27	BK VS. TAX GAIN/LOSS - SPORN UNIT 5	0	0			0	0	0	0	-	-	-	-	-	-
5.28	CAPITALIZED LEASES - A/C 1011 ASSETS	0	0			0	0	0	0	-	-	-	-	-	-
5.29	TX ACCEL AMORT - CAPITALIZED SOFTWARE	1,737,570	1,737,570			1,737,570	0	264,703	1,472,867	-	264,703	1,472,867	-	264,703	1,472,867
5.30	CAPITALIZED RELOCATION COSTS	16,622,188	17,437,197			17,029,692	0	293,894	16,735,798	-	278,113	16,344,075	-	309,675	17,127,522
5.31	BOOK OPERATING LEASE - LIAB	17,043,967	15,498,585			16,271,276	0	363,248	15,908,028	-	294,697	16,749,269	-	431,799	15,066,787
5.32	GAIN ON REACQUIRED DEBT	0	0			0	0	0	0	-	-	-	-	-	-
5.33	REMOVAL COSTS	92,662,050	110,746,637			101,704,344	0	35,398,916	66,305,428	-	32,258,030	60,404,021	-	38,539,801	72,206,836
5.34	REMOVAL COSTS REV-SFAS 143-ARO	0	0			0	0	0	0	-	-	-	-	-	-
5.35	FERC JMG ADJUSTMENT	0	0			0	0	0	0	-	-	-	-	-	-
5.36	282-ACCUM DEFD FEDERAL TBBS ADJ	22,451,142	22,451,142			22,451,142	0	0	22,451,142	-	-	22,451,142	-	-	22,451,142
5.37	282 EXCESS ADJUSTMENT	0	0			0	0	0	0	-	-	-	-	-	-
5.38	EXCESS ADFIT	379,944,144	358,886,281			369,415,213	0	129,195,089	240,220,124	-	132,582,193	247,361,951	-	125,807,985	233,078,296
5.39	NON-UTILITY DEFERRED FIT	455,565	455,565	(455,565)	(455,565)	0									
5.40	SFAS 109 FLOW-THRU 282.3	47,395,822	46,239,877	(47,395,822)	(46,239,877)	0									
5.41	SFAS 109 EXCESS DFIT 282.4	(379,944,144)	(358,886,281)	379,944,144	358,886,281	0									
5.42	SFAS 109 FLOW-THRU 282.6	(22,451,142)	(22,451,142)	22,451,142	22,451,142	0									
6	TOTAL ACOUNT 282	1,060,034,309	1,166,502,721	354,543,900	334,641,981	1,457,861,454	0	473,781,119	984,080,337	0	466,301,932	948,276,277	0	481,260,306	1,019,884,396
7	ACCOUNT 282 - ARO-Related Deferals	448,610	225,960	0	0	337,285	0	4,956	332,329	0	6,966	441,644	0	2,946	223,014
8	ACCOUNT 283:														
9.01	NOL - STATE C/F - DEF STATE TAX ASSET - L/T	332,680	786,592			559,636	0	0	559,636	-	-	332,680	-	-	786,592
9.02	NOL-STATE C/F-DEF TAX ASSET-L/T - WV	0	0			0	0	0	0	-	-	-	-	-	-
9.03	DEFD FUEL EXP-CUR DEFL SET UP	(1)	(0)			(1)	0	0	(1)	-	-	(1)	-	-	(0)
9.04	DEFD FUEL EXP-OH FAC-CURRENT	0	0			0	0	0	0	-	-	-	-	-	-
9.05	DEFD TAX GAIN - DIVIDEND OF PARK GARAGE	2,194,425	2,194,425			2,194,425	0	0	2,194,425	-	-	2,194,425	-	-	2,194,425
9.06	OH UNRECOV FUEL COST RESERVE	0	0			0	0	0	0	-	-	-	-	-	-
9.07	DEF-OH AUCTION EXP-INCREM	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
9.08	PROP TX-STATE 2 OLD METHOD-TX	13,175	6			6,590	0	6,655	(65)	-	13,305	(130)	-	6	(0)
9.09	PROP TAX-RKPT U2-OLD METHOD TX	0	0			0	0	0	0	-	-	-	-	-	-
9.10	DEFD TAX GAIN - SEC I REG ASSET	5,090,980	0			2,545,490	0	0	2,545,490	-	-	5,090,980	-	-	-
9.11	DEFERRED INTERCOMPANY TAX G/L	(188,967)	(196,139)			(192,553)	0	(192,553)	0	-	(188,967)	-	-	(196,139)	-
9.12	MTM BK GAIN - A/L - TAX DEFL	0	0			0	0	0	0	-	-	0	-	-	0
9.13	MARK & SPREAD-DEFL-283-A/L	0	0			0	0	0	0	-	-	-	-	-	-
9.14	ACCRUED BK PENSION EXPENSE	30,856,622	30,353,719			30,605,171	0	4,473,328	26,131,843	-	4,440,914	26,415,708	-	4,505,742	25,847,978
9.15	ACCRUED BK PENSION COSTS - SFAS 158	(24,704,407)	(23,441,164)			(24,072,785)	0	(4,401,003)	(19,671,782)	-	(4,307,380)	(20,397,027)	-	(4,494,626)	(18,946,538)
9.16	REG ASSET - DEFERRED RTO COSTS	0	0			0	0	0	0	-	-	-	-	-	-
9.17	DEFD EXPS (A/C 186)	378	333			355	0	0	355	-	-	378	-	-	333
9.18	DEFD BK CONTRACT REVENUE	0	0			0	0	0	0	-	-	0	-	-	0
9.19	CCD BILL - PREPAID PENSIONS-DFL	0	0			0	0	0	0	-	-	-	-	-	-
9.20	DEFERRED EXPENSES	0	0			0	0	0	0	-	-	-	-	-	-
9.21	RATE CASE DEFD CHARGES	0	0			0	0	0	0	-	-	-	-	-	-
9.22	BK DEFL-DEMAND SIDE MNGMT EXP	0	0			0	0	0	0	-	-	0	-	-	0
9.23	DEFD STORM DAMAGE	795,462	7,096,603			3,946,033	0	0	3,946,033	-	-	795,462	-	-	7,096,603
9.24	RATE CASE DEFD CHGS	15,499	12,141			13,820	0	0	13,820	-	-	15,499	-	-	12,141
9.25	DEFD EXPS (A/C 186)	993	1,593			1,293	0	1,293	0	-	993	-	-	1,593	-
9.26	Accrued COVID-19 Incremental Costs - non-TX	0	0			0	0	0	0	-	0	0	-	0	0
9.27	REG LIAB-UNUSED SHOPPING INCENTIVES	(63,884)	(61,784)			(62,834)	0	0	(62,834)	-	-	(63,884)	-	-	(61,784)
9.28	REG ASSET-CARRY CHGS - OHIO TCR RIDER	(0)	(0)			0	0	(0)	0	-	(0)	-	-	(0)	-
9.29	REG ASSET-OHIO STORM RECOVERY	0	0			0	0	0	0	-	-	-	-	-	-
9.30	REG ASSET-SFAS 158 - PENSIONS	24,704,407	23,441,164			24,072,785	0	4,401,003	19,671,782	-	4,307,380	20,397,027	-	4,494,626	18,946,538
9.31	REG ASSET-SFAS 158 - SERP	92,484	8,711			50,598	0	0	50,598	-	-	92,484	-	-	8,711
9.32	REG ASSET-SFAS 158 - OPEB	(7,306,603)	3,865,420			(1,720,591)	0	759,618	(2,480,209)	-	255,005	(7,561,608)	-	1,264,231	2,601,190
9.33	REG ASSET-UNDERRECOVERY ESRP COSTS-OH	2,002,936	7,004,397			4,503,666	0	0	4,503,666	-	-	2,002,936	-	-	7,004,397
9.34	REG ASSET-DIR - DRMET	2,117,510	235,950			1,176,730	0	0	1,176,730	-	-	2,117,510	-	-	235,950
9.35	REG ASSET-DEFD RECOVERABLE DISTR ASSET FOR PWO	0	0			0	0	0	0	-	-	-	-	-	-
9.36	REG ASSET-UNDER RECOVERED CAPACITY COST	0	0			0	0	0	0	-	-	0	-	-	0
9.37	REG ASSET-CAPACITY COST CARRYING CHARGES	0	0			0	0	0	0	-	-	0	-	-	0
9.38	REG ASSET-UND/REC DIST INVEST RIDER	446,462	473,945			460,203	0	0	460,203	-	-	446,462	-	-	473,945
9.39	REG ASSET-UND/REC DIST RECOUP REV PROG	3,370,799	0			1,685,400	0	0	1,685,400	-	-	3,370,799	-	-	0
9.40	REG ASSET-DIR UNRECOGNIZED EQUITY	0	0			0	0	0	0	-	-	0	-	-	0
9.41	REG ASSET-FERC Formula Rates Under Recvr	0	953,520			476,760	0	476,760	0	-	-	-	-	953,520	-
9.42	REG ASSET-UNREC AER COSTS-OH	7,436	(0)			3,718	0	0	3,718	-	-	7,436	-	-	(0)
9.43	REG ASSET-DIST DECOUPLING CARRYING CHARGES	91,694	20,583			56,139	0	0	56,139	-	-	91,694	-	-	20,583
9.44	REG ASSET-PTBAR CARRYING CHARGES (DIST DECOUP)	176,675	64,161			120,418	0	0	120,418	-	-	176,675	-	-	64,161
9.45	REG ASSET-PTBAR UNDER (DIST DECOUP)	5,103,517	4,004,020			4,553,768	0	0	4,553,768	-	-	5,103,517	-	-	4,004,020
9.46	REG ASSET-UNDER RECOVERY-OHIO BTCR	1,093,865	2,995,164			2,044,514	0	2,044,514	0	-	1,093,865	-	-	2,995,164	-
9.47	REG ASSET-UNDER RECOVERY-ACRR COSTS-OH	0	801,952			400,976	0	0	400,976	-	-	-	-	-	801,952
9.48	REG ASSET-UND/REC gSMART PHASE 2 O&M	4,051,932	5,334,570			4,693,251	0	0	4,693,251	-	-	4,051,932	-	-	5,334,570
9.49	REG ASSET-UNDER RECOVERY OVEC PPA	0	0			0	0	0	0	-	-	0	-	-	0
9.50	REG ASSET-GLOBAL SETTLE - CAPACITY COSTS	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
9.51	REG ASSET-LSE Formula Rate Defer-Dep	1,581,881	0			790,940	0	0	790,940	-	-	1,581,881	-	-	-
9.52	REG ASSET-SMART CITY RIDER-UND/REC	204,903	5,332			105,118	0	0	105,118	-	-	204,903	-	-	5,332
9.53	REG ASSET-UNDER RECOV-EXCESS TAX ETRR	52,413	52,413			52,413	0	0	52,413	-	-	52,413	-	-	52,413
9.54	BOOK LEASES CAPITALIZED FOR TAX	(765,003)	202,052			(281,475)	0	256,810	(538,285)	-	236,075	(1,001,077)	-	277,545	(75,493)
9.55	CAPITALIZED SOFTWARE COST - BOOK	23,991,549	17,914,095			20,952,822	0	3,420,252	17,532,570	-	3,883,444	20,108,104	-	2,957,059	14,957,036
9.56	LOSS ON REACQUIRED DEBT	639,351	376,863			508,107	0	66,513	441,595	-	133,026	506,326	-	(0)	376,864
9.57	REG ASSET-Bad Debt Rider Under-Recovery	0	0			0	0	0	0	-	-	-	-	-	0
9.58	SFAS 106 PST RETIREMENT EXP - NON-DEDUCT CONT	(4,658,813)	(4,658,813)			(4,658,813)	0	(569,022)	(4,089,791)	-	(569,022)	(4,089,791)	-	(569,022)	(4,089,791)
9.59	STATE TAX EXPENSE	0	0			0	0	0	0	-	-	-	-	-	-
9.60	BOOK > TAX BASIS-PRTSHP INVEST	0	0			0	0	0	0	-	-	-	-	-	-
9.61	STATE NOL CURRENT BENEFIT	0	0			0	0	0	0	-	-	-	-	-	-
9.62	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	650,288	433,525			541,906	0	71,366	470,540	-	85,640	564,648	-	57,093	376,432
9.63	GROSS RECEIPTS- TAX EXPENSE	101,132	(348,453)			(123,660)	0	0	(123,660)	-	-	101,132	-	-	(348,453)
9.64	REG ASSET - ACCRUED SFAS 112	1,293,943	1,298,681			1,296,312	0	65,036	1,231,276	-	69,096	1,224,847	-	60,976	1,237,705
9.65	283 EXCESS ADJUSTMENT	0	0			0	0	0	0	-	-	-	-	-	-
9.66	283-ACCUM DEFD FEDERAL TBBS ADJ	257,396	257,396			257,396	0	0	257,396	-	-	257,396	-	-	257,396
9.67	283-ACCUM DEFD STATE TBBS ADJ	478,511	478,511			478,511	0	0	478,511	-	-	478,511	-	-	478,511
9.68	EXCESS ADFIT	24,014,407	20,215,862			22,115,135	0	1,722,216	20,392,919	-	1,974,192	22,040,215	-	1,470,239	18,745,623
9.69	NON-UTILITY DEFERRED FIT	676,373	731,954	(676,373)	(731,954)	0	0	0	0						
9.70	SFAS 109 FLOW-THRU 283.3	12,611,524	12,166,627	(12,611,524)	(12,166,627)	0	0	0	0						
9.71	SFAS 109 EXCESS DFIT 283.4	(24,014,407)	(20,215,862)	24,014,407	20,215,862	0	0	0	0						
9.72	Accum Defd Other FIT-TBBS 283.6001	(735,907)	(735,907)	735,907	735,907	0	0	0	0						
9.73	Accum Deferred SIT-TBBS 283.6002	2,278,623	2,278,623	(2,278,623)	(2,278,623)	0	0	0	0						
9.74	ADIT FED - SFAS 133 NONAFFL 2830006	-	-	0	0	0	0	0	0						
9.75	ADIT FED - HDG-CF-INT RATE 28300015	-	-	0	0	0	0	0	0						
9.76	ADIT FED - HDG-CF-FOR EXCHG 28300016	5,192	2,360	(5,192)	(2,360)	0	0	0	0						
10		88,959,425	96,405,141	9,178,602	5,772,205	100,157,687	0	12,602,786	87,554,901	0	11,427,566	86,710,461	0	13,778,006	88,399,340
11	DEFD STATE INCOME TAXES	53,546,284	53,919,675			53,732,980	0	18,606,017	35,126,963		19,132,285	34,414,000		18,079,749	35,839,927
11.01	SFAS 109 - DEFD STATE INCOME TAXES	2,752,312	3,119,943	(2,752,312)	(3,119,943)	0									
12	TOTAL ACCOUNT 283	145,258,021	153,444,759	6,426,290	2,652,262	153,890,667	0	31,208,802	122,681,864	0	30,559,850	121,124,461	0	31,857,754	124,239,267
13	ACCOUNT 283 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
17	NOTE: POST 1970 ACCUMULATED DEFERRED														
18	INV TAX CRED. (JDITC) IN A/C 255														
18.01	TAX ALLOC-ITC-10%-46F1	512	11			262	0	0	262	-	-	512	-	-	11
18.02		0	0			0	0	0	0						
19															
20	TOTAL ACCOUNT 255	512	11	0	0	262	0	0	262	0	0	512	0	0	11

Ohio Power Company
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2022

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE	NON-UTILITY	AVERAGE ELECTRIC UTILITY	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2021			FUNCTIONALIZATION 12/31/2022		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	BALANCE AS OF 12-31-2021	BALANCE AS OF 12-31-2022	(B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01	NOL & TAX CREDIT C/F - DEF TAX ASSET	486,889	902,319			694,604	0	206,963	487,640	-	142,065	344,823	-	271,861	630,457
2.02	INT EXP CAPITALIZED FOR TAX	24,055,095	27,723,674			25,889,384	0	12,443,462	13,445,923	-	11,473,804	12,581,291	-	13,413,119	14,310,555
2.03	CIAC - BOOK RECEIPTS	23,336,485	29,571,082			26,453,784	0	3,423,155	23,030,629	-	2,591,838	20,744,647	-	4,254,471	25,316,611
2.04	CUST ADV INC FOR TAX	5,043,155	4,057,548			4,550,352	0	0	4,550,352	-	-	5,043,155	-	-	4,057,548
2.05	TAXABLE GRANTS-CAPITAL PORTION	0	0			0	0	0	0	-	-	-	-	-	-
2.06	PROVS POSS REV REFDS	525,911	987,693			756,802	0	17,195	739,607	-	(213,695)	739,607	-	248,086	739,607
2.07	PROV FOR RATE REFUND-TAX REFORM	0	0			0	0	0	0	-	-	-	-	-	-
2.08	PROV FOR RATE REFUND-EXCESS PROTECTED	0	0			0	0	0	0	-	-	-	-	-	-
2.09	LOSS ON DISP OF PROP - SFAS 143 - ARO -BK	0	0			0	0	0	0	-	-	-	-	-	-
2.10	PROV FOR REFUND-DEFERRED FAC-OH	0	0			0	0	0	0	-			-		
2.11	INSURANCE PREMIUMS ACCRUED	(387,266)	(425,395)			(406,330)	0	(60,438)	(345,893)	-	(56,673)	(330,593)	-	(64,202)	(361,193)
2.12	MARK & SPREAD - DEFL - 190 - A/L	0	0			0	0	0	0	-	-	-	-	-	-
2.13	PROV WORKER'S COMP	31,006	29,217			30,112	0	1,549	28,563	-	1,561	29,445	-	1,537	27,680
2.14	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	55,091	55,160			55,125	0	0	55,125	-	-	55,091	-	-	55,160
2.15	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	92,484	8,711			50,598	0	0	50,598	-	-	92,484	-	-	8,711
2.16	ACCRD BK SUP. SAVINGS PLAN EXP	163,451	16,747			90,099	0	0	90,099	-	-	163,451	-	-	16,747
2.17	ACCRUED BK BENEFIT COSTS	0	0			0	0	0	0	-	-	-	-	-	-
2.18	ACCRUED PSI PLAN EXP	(0)	(0)			0	0	0	(0)	-	-	(0)	-	-	(0)
2.19	STOCK BASED COMP-CAREER SHARES	(302,590)	(429,047)			(365,819)	0	0	(365,819)	-	-	(302,590)	-	-	(429,047)
2.20	BK ACCRD CUST EDUC FUND REIMB	0	0			0	0	0	0	-	-	-	-	-	-
2.21	BK PROV-LT COAL NOTE RECEIVABLE	0	0			0	0	0	0	-	-	-	-	-	-
2.22	BK PROV UNCOLL ACCTS	110,287	759			55,523	0	70	55,453	-	-	110,287	-	140	619
2.23	BK PROV UNCOLL ACCTS-LT ORMET	0	0			0	0	0	0	-	-	-	-	-	-
2.24	ACCRD COMPANYWIDE INCENTV PLAN	3,664,211	3,642,575			3,653,393	0	117,375	3,536,018	-	174,212	3,489,998	-	60,538	3,582,037
2.25	ACCRD ENVIRONMENTAL LIAB-CURRENT	0	33,491			16,745	0	0	16,745	-	-	-	-	-	33,491
2.26	ACCRUED BOOK VACATION PAY	2,714,829	2,791,310			2,753,070	0	19,187	2,733,882	-	(6,564)	2,721,394	-	44,939	2,746,371
2.27	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	25,864	23,002			24,433	0	0	24,433	-	-	25,864	-	-	23,002
2.28	BOOK LEASES DEFERRED	(14,265)	61,326			23,531	0	(35,815)	59,346	-	0	(14,265)	-	(71,630)	132,956
2.29	ACCRD PARTNERSHIP WITH OH-NONCURRENT	0	0			0	0	0	0	-	-	-	-	-	-
2.30	ACCRD PARTNERSHIP WITH OH-CURRENT	0	0			0	0	0	0	-	-	-	-	-	-
2.31	ACCRD OH GROWTH FUND-NONCURRENT	398,897	367,187			383,042	0	0	383,042	-	-	398,897	-	-	367,187
2.32	ACCRD OH GROWTH FUND-CURRENT	66,675	62,580			64,628	0	0	64,628	-	-	66,675	-	-	62,580
2.33	ACCRUED BK SEI EMP BENEFIT COSTS	0	0			0	0	0	0	-	-	-	-	-	-
2.34	ACCRUED BOOK SEVERANCE BENEFITS	0	0			0	0	0	0	-	-	-	-	-	-
2.35	BK ACCRUAL -COOK CT RENT HOLIDAY	0	0			0	0	0	0	-	-	-	-	-	-
2.36	ACCRUED INTEREST EXPENSE - STATE	0	0			0	0	0	0	-	-	-	-	-	-
2.37	ACCRUED BK SEVERANCE BENEFITS	0	0			0	0	0	0	-	-	-	-	-	0
2.38	ACCRUED INTEREST-LONG-TERM - FIN 48	0	0			0	0	0	0	-	-	-	-	-	-
2.39	CCD BILL-DFRD RETIRE BENE-DFL	(0)	(0)			0	0	(0)	0	-	(0)	-	-	(0)	-
2.40	TX DFL JT POLE ATT CSTS	5,204,480	5,451,955			5,328,217	0	1,337	5,326,880	-	-	5,204,480	-	2,674	5,449,280
2.41	BK ACC MIN RENTS-GAVIN SCRUB	0	0			0	0	0	0	-	-	-	-	-	-
2.42	DEFD BK CONTRACT REVENUE	249,384	375,074			312,229	0	(12,478)	324,707	-	(400,030)	649,415	-	375,074	(0)
2.43	FICA - NON-CUURENT	797	0			399	0	399	0	-	797	-	-	-	-
2.44	DEFD REV - SAN ANGELO SETTLEMENT	35,838	0			17,919	0	0	17,919	-	-	35,838	-	-	0
2.45	ADVANCE RENTAL INC (CUR MO)	13,152	12,917			13,035	0	13,035	0	-	13,152	-	-	12,917	-
2.46	BK AMORT-QUAL OF SRVC ENHANCE	0	0			0	0	0	0	-	-	-	-	-	-
2.47	DEFD BOOK GAIN-EPA AUCTION	0	0			0	0	0	0	-	-	-	-	-	-
2.48	ADVANCE RENTAL INC (CUR MO)	443,156	423,842			433,499	0	0	433,499	-	-	443,156	-	-	423,842
2.49	DEFD REV-BONUS LEASE SHORT-TERM	5,311	(0)			2,655	0	2,655	0	-	5,311	-	-	(0)	-
2.50	DEFD REV-BONUS LEASE LONG-TERM	0	0			0	0	0	0	-	-	-	-	-	-
2.51	REG LIAB-UNREAL MTM GAIN-DEFL	0	0			0	0	0	0	-	0	-	-	0	-
2.52	AMORT - GOODWILL PER BOOKS	0	0			0	0	0	0	-	-	0	-	-	0
2.53	CAPITALIZED SOFTWARE COSTS-TAX	2,956,247	2,700,695			2,828,471	0	3,135	2,825,336	-	453	2,955,794	-	5,816	2,694,879
2.54	INSTALL ALLOWANCES CAPD - TAX	0	0			0	0	0	0	-	-	-	-	-	-
2.55	BK CAPD SETTLEMENT CHARGES	0	0			0	0	0	0	-	-	-	-	-	-
2.56	ACCRD SFAS 106 PST RETIRE EXP	(12,124,667)	(14,158,754)			(13,141,710)	0	(3,009,107)	(10,132,603)	-	(2,814,193)	(9,310,473)	-	(3,204,022)	(10,954,732)
2.57	ACCRD OPEB COSTS - SFAS 158	(7,306,603)	3,865,420			(1,720,591)	0	759,618	(2,480,209)	-	255,005	(7,561,608)	-	1,264,231	2,601,190
2.58	ACCRD SFAS 112 PST EMPLOY BEN	1,293,943	1,298,681			1,296,312	0	65,036	1,231,276	-	69,096	1,224,847	-	60,976	1,237,705
2.59	ACCRD BOOK ARO EXPENSE - SFAS 143	396,915	1,049,855			723,385	0	9,243	714,142	-	8,957	387,958	-	9,529	1,040,326
2.60	BOOK OPERATING LEASE - ASSET	17,163,477	15,486,741			16,325,109	0	363,410	15,961,698	-	294,633	16,868,844	-	432,188	15,054,553
2.61	SFAS 106-MEDICARE SUBSIDY-NORM-(PPACA)	0	0			0	0	0	0	-	-	-	-	-	-
2.62	REMOVAL COST CAPD-BK/TX UNIT OF PROP	0	0			0	0	0	0	-	-	-	-	-	-
2.63	STATE TAX EXPENSED	0	0			0	0	0	0	-	-	-	-	-	-
2.64	GRIDSMART CAPITAL RESERVE	0	0			0	0	0	0	-	-	-	-	-	-
2.65	NOL - DEFERRED TAX ASSET RECLASS	0	(0)			0	0	0	(0)	-	-	-	-	-	(0)
2.66	ACCRUED SALES & USE TAX RESERVE	0	0			0	0	0	0	-	-	-	-	-	-
2.67	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	0	0			0	0	0	0	-	-	-	-	-	-
2.68	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48	0	0			0	0	0	0	-	-	-	-	-	-
2.69	1997-2003 IRS AUDIT SETTLEMENT	(37,158)	(37,158)			(37,158)	0	0	(37,158)	-	-	(37,158)	-	-	(37,158)
2.70	AMT CREDIT - DEFERRED	0	0			0	0	0	0	-	-	-	-	-	-
2.71	DEFD STATE INCOME TAXES	11,773,251	11,851,663			11,812,457	0	3,957,284	7,855,173	-	4,067,800	7,705,451	-	3,846,768	8,004,895
2.72	FIN 48 - DEFD STATE INCOME TAXES	0	0			0	0	0	0	-	-	-	-	-	-
2.73	REALIZED CAPITAL LOSS	(0)	(0)			0	0	(0)	0	-	(0)	-	-	(0)	-
2.74	RESTRICTED STOCK PLAN	53,560	32,394			42,977	0	0	42,977	-	-	53,560	-	-	32,394
2.75	PSI - STOCK BASED COMP	673,037	807,635			740,336	0	0	740,336	-	-	673,037	-	-	807,635
2.76	IRS AUDIT SETTLEMENT	(0)	(0)			0	0	0	(0)	-	0	(0)	-	0	(0)
2.77	IRS CAPITALIZATION ADJUSTMENT	1,962,325	1,885,042			1,923,684	0	1,012,474	911,209	-	1,051,116	911,209	-	973,833	911,209
2.78	NOL ADJUSTMENT	0	27,653,268			13,826,634				-	-	-	-	8,473,768	19,179,501
2.79	NOL CONTRA	0	(27,653,268)	0	27,653,268	0									
2.80	NON-UTILITY DEFERRED FIT	1,466,296	1,157,628	(1,466,296)	(1,157,628)	0									
2.81	SFAS 109 FLOW-THRU 190.3	751,404	804,749	(751,404)	(804,749)	0									
2.82	SFAS 109 EXCESS DFIT 190.4	111,844,494	106,702,059	(111,844,494)	(106,702,059)	0									
2.83	Accum Deferred FIT-TBBS 190.6001	5,916,862	5,913,032	(5,916,862)	(5,913,032)	0									
2.84	Accum Deferred SIT-TBBS 190.6002	(28,452)	(28,149)	28,452	28,149	0									
2.85	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006	-	-	0	0	0									
2.86	ADIT FED - PENSION OCI NAF 1900009	-	-	0	0	0									
2.87	ADIT FED - HEDGE-CF-FOR EXCHG 1900016	-	-	0	0	0									
2.88	DEFERRED SIT 1901002	1,584,192	3,745,674			2,664,933	0	0	2,664,933			1,584,192			3,745,674
3	TOTAL ACCOUNT 190	204,357,451	218,820,938	(119,950,603)	(86,896,052)	108,165,868	0	19,298,745	75,040,488	0	16,658,646	67,748,202	0	30,412,612	101,512,274
4	ACCOUNT 190 - ARO-Related Deferals	396,915	1,049,855	0	0	723,385	0	9,243	714,142	0	8,957	387,958	0	9,529	1,040,326

OHIO POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2022
Debit/(Credit)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
TOTAL COMPANY BALANCES								1/1/2022 Beginning Balances			Balance Sheet Entries		Tax Expense Entries		12/31/2022 Ending Balance		
Line No.	Utility Account (NOTE A)	Description of Account	Protected Unprotected	Tax Rate Change Act	Excess / Deficient Balance at Remeasurement	Amortization Methodology (NOTE C)	Amotization Period	Excess / Deficient ADIT Regulatory Offset	Excess / Deficient ADIT in Utility Deferrals	Balance Sheet Account Reclassifications	182.3	254	410/411 Excess / Deficient Amortization NOTE C/NOTE F	410/411 Deferred Tax Expense/ (Benefit)	Excess/ Deficient ADIT Regulatory Offset	Excess / Deficient ADIT in Utility Deferrals	Reference
															Sum of Cols (I) - (O)		-
	Deferred Tax Account (NOTE B)																
1a	190**4**001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				111,844,496				(5,142,437)			106,702,059		WS B - 2 Col B/C, ADIT item 3.12
1b	281**1**001	ADFIT - Accel Amortization Property	Protected	TCJA 2017					-							-	
1c	281**4**001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				-				-			-		
1d	282**1**001	ADFIT - Utility Property	Protected	TCJA 2017	(344,594,481)	**ARAM**	**Life of Asset**		(254,507,337)				1,737,798	-		(252,769,539)	WS B - 1 Cols M+N+O , ADIT Item 5.37
1e	282**1**001	ADFIT - Utility Property	Unprotected	TCJA 2017	(150,814,921)	**10 Years**	**1/2018 - 12/2027**		(125,436,810)				19,320,065	-		(106,116,746)	
1f	282**4**001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				254,507,337				(1,737,798)			252,769,539		WS B - 1 Col C/D, ADIT Item 5.40
1g	282**4**001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				125,436,810				(19,320,065)			106,116,746		
1h	283**1**001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(31,309,465)	**10 Years**	**1/2018 - 12/2027**		(24,014,411)				3,798,546	-		(20,215,865)	WS B - 1 Col C, ADIT Item 9.90
1i	283**4**001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				24,014,411				(3,798,546)			20,215,865		WS B - 1 Col B/C, ADIT Item 9.93
1j	**NOTE D**																
	Regulatory Deferral Accounts																
2a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
2b	254	Regulatory Liability		TCJA 2017				(515,803,055)				29,998,846			(485,804,209)		Company Records
2c	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2b)						0	(403,958,559)	-	-	-	(24,856,410)	-	-	(379,102,150)	
													NOTE E				
TRANSMISSION FUNCTION BALANCES																	
															Sum of Cols (I) - (O)		
	Deferred Tax Account (NOTE B)																
4a	190**4**001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				37,254,791				(1,431,072)			35,823,719		Company Records
4b	282**1**001	ADFIT - Utility Property	Protected	TCJA 2017	(123,296,457)	**ARAM**	**Life of Asset**		(99,435,248)				1,249,717	-		(98,185,531)	WS B - 1 Col N, ADIT 5.367
4c	282**1**001	ADFIT - Utility Property	Unprotected	TCJA 2017	(36,241,536)	**10 Years**	**1/2018 - 12/2027**		(33,146,950)				5,524,491	-		(27,622,458)	
4d	282**4**001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				99,435,248				(1,249,717)			98,185,531		Company Records
4e	282**4**001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				33,146,950				(5,524,491)			27,622,458		
4f	283**1**001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(5,504,494)	**10 Years**	**1/2018 - 12/2027**		(1,974,195)				503,955	-		(1,470,241)	WS B - 1 Col N, item 9.90
4g	283**4**001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				1,974,194				(503,955)			1,470,240		Company Records
4h	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(171,811,184)				8,709,235			(163,101,949)		Company Records
5c	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5b)						0	(134,556,393)	-	-	-	(7,278,163)	-	-	(127,278,231)	
													NOTE E				

GENERAL NOTE: ADIT Tax balances provided in the formula presented in Attachment H-14B are maintained on both a total company and transmission functional basis. Because both sets of numbers are presented in the formula, the information for excess and deficient ADIT is also presented for both total company and the transmission function on this worksheet. Account 281 only applies to the generation function, so is not presented in the transmission functional summary.

AEP EAST OPERATING COMPANIES
OHIO POWER COMPANY
ATTACHMENT H-14B
WORKSHEET B-3-A
TAX REMEASUREMENT WORKSHEET
Debit/(Credit)

TAX CUT and JOBS ACT of 2017

A	B	C	D	E	F=E/C	G	H = E +G	I	J = C - H
Line No.	Utility Account	12/31/17 Pre-remeasurement Balance	Reference	Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)	Total Excess/Deficiency by Account (NOTE 4)	Protected / Unprotected	ADIT Deferral After Remesasurement
TOTAL COMPANY									
1	190 - Utility	103,620,308	2018 FF1 P. 234 Col (b) Line 8						
2		(38,108,885)	Deferred Equity Carrying Charge - Fuel Amortization						
3		42,177	Less: Deferred State Taxes						
4	1901001	141,687,016		50,746,203	36%	(50,746,203)	-		141,687,016
5	2811001	-	2018 FF1 P. 272 Col (b) Line 8	-			-		
6	2821001	(1,220,427,286)	2018 FF1 P. 274 Col (b) Line 5	(488,451,481)	40%	(6,957,920)	(344,594,481)	Protected	(725,017,884)
							(150,814,921)	Unprotected	
7	283 - Utility	(286,460,142)	2018 FF1 P. 276 Col (b) Line 9						
8		(39,451,844)	Less: Accrued Deferred State Tax						
9	2831001	(247,008,298)		(89,013,588)	36%	57,704,123	(31,309,465)	Unprotected	(215,698,833)
10	Total	(1,325,748,568)	(Sum of Lns. 3+4+5+8)	(526,718,866)		-	(526,718,866)		(799,029,702)
TRANSMISSION FUNCTION									
11	1901001	24,487,832	Company Records	9,670,560	39%	(9,670,560)	-		24,487,832
12	2821001	(391,833,315)	Company Records	(156,979,825)	40%	(2,558,168)	(123,296,457)	Protected	(232,295,322)
							(36,241,536)	Unprotected	
13	2831001	(44,333,059)	Company Records	(17,733,221)	40%	12,228,727	(5,504,494)	Unprotected	(38,828,564)
14	Total	(411,678,542)	(Sum of Lns. 9+10+11)	(165,042,487)		(0)	(165,042,487)		(246,636,055)

GENERAL NOTE: This worksheet will summarize remeasurement adjustments in ADIT Accounts for both the total company and transmission function required by changes in either Federal or State Income Tax Rates. A new sheet will be included in the working formula for each change to tax rates that may occur while this formula rate is in effect. New pages will be designated by incrementing the suffix letter in the workpaper name (i.e. B-3-A, B-3-B, etc.)

NOTE 1: Amount of remeasurement in Column E will be based on supporting workpapers showing the remeasurement of individual ADIT items in each tax deferral account, and will indicate whether each remeasured ADIT item will be treated as protected or unprotected. The resulting totals will be shown on this worksheet for each ADIT account.

NOTE 2: Remeasurement calculation may not equal 40% of the December 31, 2017 deferral balance because of specific ADIT items that are not subject to remeasurement.

NOTE 3: As part of the remeasurement calculation, the remeasurement ADIT balances in account 1901001 were reclassed to account 2831001 to group nonproperty utility deferrals together as one timing difference.

NOTE 4 Ties to each Operating Company's Workpaper B-3, Column F, showing the intial remeasurement value determined as a result of the Tax Cut and Jobs Act of 2017.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
Ohio Power Company

Materials & Supplies

Line Number			Source	Balance @ December 31, 2022	Balance @ December 31, 2021	Average Balance for 2022
1						
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	3,227,275	1,017,815	2,122,545
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	457,491	142,085	299,788
4		Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-

Prepayment Balance Summary (Note 1)

			Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
5								
6		Totals as of December 31, 2022	8,008,663	(259,817,164)	0	4,778,442	263,047,386	267,825,827
7		Totals as of December 31, 2021	6,594,846	(250,574,136)		4,469,074	252,699,908	257,168,981
8		**Average Balance**	7,301,754	(255,195,650)	-	4,623,758	257,873,647	262,497,404

Prepayments Account 165 - Balance @ 12/31/2022

9	Acc. No.	Description	2022 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
10	1650001	Prepaid Insurance	2,025,691	-		2,025,691		2,025,691	Plant Related Insurance Policies
11	1650003	Prepaid Rents	0	-				-	
12	1650004	Prepaid Interest	0	-				-	
13	1650005	Prepaid Employee Benefits	0	-				-	
14	1650006	Other Prepayments	644,809	-		644,809		644,809	Transmission
15	1650009	Prepaid Carry Cost-Factored AR	1,539,723	1,539,723				-	AR Factoring - Retail Only
16	1650010	Prepaid Pension Benefits	167,318,563	-			167,318,563	167,318,563	Prepaid Pension Expense
17	165001222	Prepaid Use Taxes	200,000	200,000				-	Prepaid Taxes-Distribution
18	1650013	Gavin JMG ST Prepaid Exp - Aff	0	-				-	
19	1650014	FAS 158 Qual Contra Asset	(167,318,563)	(167,318,563)				-	FAS 158 Liability
20	1650016	FAS 112 ASSETS	0	-				-	
21	1650017	Prepayments - Coal	0	-				-	
22	1650019	Prepaid Pension Expense - CG&E	0	-				-	
23	1650020	Prepaid Pension Expense - DP&L	0	-				-	
24	1650021	Prepaid Insurance - EIS	2,107,942	-		2,107,942		2,107,942	Energy EIS Services
25	1650023	Prepaid Lease	412,337	412,337				-	
26	1650030	Other Prepayments-Long Term	1,078,161	1,078,161				-	Other - Distribution
27	1650035	PRW Without Med-D Benefits	95,728,823	-			95,728,823	95,728,823	Prepaid Pension Expense
28	1650036	PRW for Med-D Benefits	0	-					
29	1650037	FAS158 Contra-PRW Exc Med-D	(95,728,823)	(95,728,823)	-			-	FAS 158 Liability
30									
		Subtotal - Form 1, p 111.57.c	8,008,663	(259,817,164)	0	4,778,442	263,047,386	267,825,827	

Prepayments Account 165 - Balance @ 12/31/ 2021

31	Acc. No.	Description	2021 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
32	1650001	Prepaid Insurance	1,844,123	-		1,844,123		1,844,123	Plant Related Insurance Policies
33	1650003	Prepaid Rents	0	-				-	
34	1650004	Prepaid Interest	0	-				-	
35	1650005	Prepaid Employee Benefits	0	-				-	
36	1650006	Other Prepayments	641,236	-		641,236		641,236	Transmission
37	1650009	Prepaid Carry Cost-Factored AR	249,117	249,117				-	AR Factoring - Retail Only
38	1650010	Prepaid Pension Benefits	172,412,283	-			172,412,283	172,412,283	Prepaid Pension Expense
39	165001221	Prepaid Use Taxes	100,000	100,000				-	Prepaid Taxes-Distribution
40	1650013	Gavin JMG ST Prepaid Exp - Aff	0	-				-	
41	1650014	FAS 158 Qual Contra Asset	(172,412,283)	(172,412,283)				-	FAS 158 Liability
42	1650016	FAS 112 ASSETS	0	-				-	
43	1650017	Prepayments - Coal	0	-				-	
44	1650019	Prepaid Pension Expense - CG&E	0	-				-	
45	1650020	Prepaid Pension Expense - DP&L	0	-				-	
46	1650021	Prepaid Insurance - EIS	1,983,714	-		1,983,714		1,983,714	Energy EIS Services
47	1650023	Prepaid Lease	422,448	422,448				-	
48	1650030	Other Prepayments-Long Term	1,354,207	1,354,207				-	Other - Distribution
49	1650035	PRW Without Med-D Benefits	80,287,625	-			80,287,625	80,287,625	Prepaid Pension Expense
50	1650036	PRW for Med-D Benefits	0	-					
51	1650037	FAS158 Contra-PRW Exc Med-D	(80,287,625)	(80,287,625)	-			-	FAS 158 Liability
52									
		Subtotal - Form 1, p 111.57.d	6,594,846	(250,574,136)		4,469,074	252,699,908	257,168,981	

Note 1: Prepayment Balance will not include: (i) federal and state income tax payments made to offset additional tax liabilities resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; (ii) outstanding income tax refunds due to the company resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; or (iii) prepayments of federal or state income taxes which are attributable to income earned during periods prior to January 1 of the year depicted in the Balance Sheet (as described in USofA Account 236).

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet D Supporting IPP Credits
Ohio Power Company

Line Number	(A) Description	(B) 2022
1	Net Funds from IPP Customers 12/31/2021 (2022 FORM 1, P269)	0
2	Interest Accrual (Company Records - Note 1)	0
3	Revenue Credits to Generators (Company Records - Note 1)	
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	
6		-
7	Net Funds from IPP Customers 12/31/2022 (2022 FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	-

Note 1 On this worksheet Company Records refers to Ohio Power Company's general ledger.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet E Supporting Revenue Credits
Ohio Power Company

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	4,645,253	4,645,253	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	1,886,898	1,773,132	113,766
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	45,946,255	33,483,388	12,462,868
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	5,771,383	5,496,385	274,998
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	95,771,171	95,724,864	46,307
5a	**Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)**		-	
5b	**Account 457.2, Miscellaneous Revenues (FF1p.300.24.(b); Company Records - Note 1)**		-	
6	**Subtotal - Other Operating Revenues (Company Total equals (FF1 p. 300.26.(b))**	154,020,960	141,123,021	12,897,938
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	154,020,960	141,123,021	12,897,938

Note 1 The total company data on this worksheet comes from the indicated FF1 source, or Ohio Power Company's general ledger. The functional amounts identified as transmission revenue also come from the general ledger.

Note 2 The total of line 4 and line 5 will equal total Account 456 as listed on FF1 p.300.21-22.(b)

9	**Facility Credits under PJM OATT Section 30.9**	7,415,553

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet F Supporting Allocation of Specific O&M or A&G Expenses
Ohio Power Company

Line Number	(A) Item No.	(B) Description	(C) 2022 Expense	(D) 100% Non-Transmission	(E) 100% Transmission Specific	(F) Explanation
		Regulatory O&M Deferrals & Amortizations				
1	5660005	Misc Transmission Expense	(9,053,807)			
2						
3						
4		**Total**	(9,053,807)			
		Detail of Account 561 Per FERC Form 1				
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	0			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	333,527			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	0			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	165,310			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	283,745			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	0			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	0			
14		**Total of Account 561**	782,582			
		Account 928				
15	9280000	Regulatory Commission Exp	279	195	83	
16	9280001	Regulatory Commission Exp-Adm	246,362	111,407	134,955	
17	9280002	Regulatory Commission Exp-Case	1,980,294	1,895,478	84,816	
18	9280003	Rate Case Amort	15,991	15,991	-	
19	9280005	Reg Com Exp-FERC Trans Cases	39,587	1,745	37,841	
20	9280006	State Publ Serv CommissionFees	5,867,924	5,867,924	-	
21						
22		**Total (FERC Form 1 p.323.189.b)**	8,150,436	7,892,741	257,695	
		Account 930.1				
23	9301000	General Advertising Expenses	30,000	30,000	-	
24	9301001	Newspaper Advertising Space	626	490	135	
25	9301007	Special Adv Space & Prod Exp	393,214	393,214	-	
26	9301010	Publicity	1,374	979	395	
27	9301012	Public Opinion Surveys	196,243	196,241	3	
28	9301014	Video Communications	590	416	174	
29	9301015	Other Corporate Comm Exp	3,573	2,666	908	
30						
31						
32						
33						
34						
35						
36						
37						
38						
39		**Total (FERC Form 1 p.323.191.b)**	625,620	624,005	1,615	
		Account 930.2				
40	9302000	Misc General Expenses	1,188,616	1,021,991	166,625	
41	9302003	Corporate & Fiscal Expenses	280,557	238,734	41,822	
42	9302004	Research, Develop&Demonstr Exp	1,946	1,692	254	
43	9302006	Assoc Business Development Materials Sold	14	14	-	
44	9302007	Assoc Business Development Exp	1,263,390	998,965	264,425	
45	9302017	Selling Price Normalization Exp	-	-	-	
46		**Total (FERC Form 1 p.323.192.b)**	2,734,522	2,261,396	473,126	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet G Supporting - Development of Composite State Income Tax Rate
Ohio Power Company

West Virginia Corporate Income Tax	6.50%	
Apportionment Factor - Note 2	0.26%	
Effective State Tax Rate		0.017%
Illinois Corporation Income Tax	9.50%	
Apportionment Factor - Note 2	0.44%	
Effective State Tax Rate		0.042%
Michigan Business Income Tax	6.00%	
Apportionment Factor - Note 2	0.02%	
Effective State Tax Rate		0.001%
Kentucky Business Income Tax	5.00%	
Apportionment Factor - Note 2	0.12%	
Effective State Tax Rate		0.006%
Ohio Municipal Net Income Tax	1.99%	
Apportionment Factor - Note 2	58.97%	
Effective State Tax Rate		1.17%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor Note 1	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		1.24%

Note 1 Apportionment Factors are determined as part of the Company's annual tax return for that jurisdiction.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H Supporting Taxes Other than Income
Ohio Power Company

Line No.	(A) Account	(B) Total Company	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
		NOTE 1				
1	**Revenue Taxes**					
2	Gross Receipts Tax	8,162,163				8,162,163
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Ohio	341,382,956	341,382,956			
5	Real and Personal Property - West Virginia	821,258	821,258			
6	Real and Personal Property - Other Jurisdictions	-	-			
7	Real and Personal Property -	-	-			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)	6,169,760		6,169,760		
10	Federal Unemployment Tax	18,884		18,884		
11	State Unemployment Insurance	99,741		99,741		
12	**Production Taxes**					
13	State Severance Taxes	-				-
14	**Miscellaneous Taxes**					
15	State Business & Occupation Tax	-				-
16	State Public Service Commission Fees	-			-	
17	State Franchise Taxes	-			-	
18	State Lic/Registration Fee	-			-	
19	Misc. State and Local Tax	-			-	
20	Sales & Use	(8,228)				(8,228)
21	Federal Excise Tax	145,641,284				145,641,284
22	Gross Receipts Audit	-				-
23						
24	Total Taxes by Allocable Basis	502,287,818	342,204,214	6,288,385	-	153,795,219

(Total Company Amount Ties to FFI p.114, Ln 14,(c))
NOTE 1: The detail of each total company number and its source in the FERC Form 1 is shown on WS H-1.

Functional Property Tax Allocation

		Production	Transmsission	Distribution	General	Total
25	Functionalized Net Plant (TCOS, Lns 41 thru 46)	-	2,147,827,559	4,431,610,178	601,979,407	7,181,417,144
	OHIO JURISDICTION					
26	Percentage of Plant in OHIO JURISDICTION	0.00%	96.31%	100.00%	99.31%	
27	Net Plant in OHIO JURISDICTION (Ln 25 * Ln 26)	-	2,068,571,604	4,431,471,222	597,825,931	7,097,868,757
28	Less: Net Value of Exempted Generation Plant	-				
29	Taxable Property Basis (Ln 27 - Ln 28)	-	2,068,571,604	4,431,471,222	597,825,931	7,097,868,757
30	Relative Valuation Factor	24%	85%	85%	24%	
31	Weighted Net Plant (Ln 29 * Ln 30)	-	1,758,285,864	3,766,750,539	143,478,224	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	0.00%	31.82%	68.18%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	-	45,660,465	97,817,758	(143,478,224)	-
34	Weighted OHIO JURISDICTION Plant (Ln 31 + 33)	-	1,803,946,329	3,864,568,297	(0)	5,668,514,626
35	Functional Percentage (Ln 34/Total Ln 34)	0.00%	31.82%	68.18%		
	WEST VA JURISDICTION					
36	Net Plant in WEST VA JURISDICTION (Ln 25 - Ln 27)	-	79,255,955	138,957	4,153,476	83,548,387
37	Less: Net Value of Exempted Generation Plant	-				
38	Taxable Property Basis (Ln 36 - Ln 37)	-	79,255,955	138,957	4,153,476	83,548,387
39	Relative Valuation Factor	100%	100%	100%	100%	
40	Weighted Net Plant (Ln 38 * Ln 39)	-	79,255,955	138,957	4,153,476	
41	General Plant Allocator (Ln 40 / (Total - General Plant))	0.00%	99.82%	0.18%	-100.00%	
42	Functionalized General Plant (Ln 41 * General Plant)	-	4,146,207	7,269	(4,153,476)	-
43	Weighted WEST VA JURISDICTION Plant (Ln 40 + 42)	-	83,402,161	146,226	(0)	83,548,387
44	Functional Percentage (Ln 43/Total Ln 43)	0.00%	99.82%	0.18%		

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H-1 Form 1 Source Reference of Company Amounts on WS H
Ohio Power Company

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	**Revenue Taxes**			
2	Gross Receipts Tax	8,162,163		
			39,966	pg. 263, Ln. 68(i)
			8,122,197	pg. 263, Ln. 69(i)

	(A) Real Estate and Personal Propety Tax Detail Annual Tax Expenses by Type (Note 1)	(B) Tax Year	(C) Total Company	(D) FERC FORM 1 Tie-Back	(E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
3	**Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)**		**342,204,214**				**109,647,734**
4	Real and Personal Property - Ohio		341,382,956				108,826,476
		2018		(436)	pg. 263, Ln. 40(i)	32.64%	(142)
		2018		35,836	pg. 263, Ln. 43(i)	32.08%	11,496
		2019		24,086	pg. 263, Ln. 44(i)	32.08%	7,727
		2020		(2,522,132)	pg. 263, Ln. 45(i)	31.94%	(805,661)
		2021		78,492	pg. 263, Ln. 41(i)	31.88%	25,022
		2021		342,664,424	pg. 263, Ln. 46(i)	31.88%	109,237,115
		2022		902,866	pg. 263, Ln. 42(i)	31.82%	287,328
		2022		199,820	pg. 263, Ln. 47(i)	31.82%	63,591
							-
5	Real and Personal Property - WVA		821,258				821,258
		2020		407,580	pg. 263, Ln. 48(i)	100.00%	407,580
		2021		413,678	pg. 263, Ln. 49(i)	100.00%	413,678
							-
							-
							-
							-
							-
							-
							-
6	Real and Personal Property - Other		-				-
						100.00%	-
							-
							-
							-
							-
			-				-
7	Real and Personal Property - Other Jurisdictions						-
							-
							-

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	**Payroll Taxes**			
9	Federal Insurance Contribution (FICA)	6,169,760		
			6,169,760	pg. 263, Ln. 79(i)
10	Federal Unemployment Tax	18,884		
			18,884	pg. 263, Ln. 52(i)
11	State Unemployment Insurance	99,741		
			99,741	pg. 263, Ln. 54(i)
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	-		
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	-		
			-	
18	State Lic/Registration Fee	-		
19	Misc. State and Local Tax	-		
20	Sales & Use	(8,228)		
			(8,228)	pg. 263, Ln. 75(i)
21	Federal Excise Tax	145,641,284		
			145,641,284	pg. 263, Ln. 58(i)
22	PAGR Audit	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	502,287,818	502,287,818	

Note 1: The taxes assessed on each operating company can differ from year to year and between operating companies by both the type of taxes and the states in which they were assessed. Therefore, for each company, the types and jurisdictions of tax expense recorded on this page could differ from the same page in the same company's prior year template or from this page in other operating companies' current year templates. For each update, this sheet will be revised to ensure that the total activity recorded hereon equals the total reported in account 408.1 on P. 114, Ln 14.(c) of the Ferc Form 1.

Note 2: The transmission functional amounts for any Real Estate and Property taxes listed on pages 263 of the FERC Form 1 will be allocated using the transmission functional allocator calculated for each state in Worksheet H of the applicable year that the taxes were assesed. Real and Personal Property - Other Jurisdictions will be allocated using the Gross Plant Allocator from the applicable year.

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
Ohio Power Company

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet K Supporting Calculation of TRUE-UP PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
Ohio Power Company

I. Calculate Return and Income Taxes with 0 basis point ROE increase for Projects Qualified for Regional Billing.

A. Determine 'R' with hypothetical 0 basis point increase in ROE for Identified Projects

ROE w/o incentives (TCOS, ln 156)			9.93%
Project ROE Incentive Adder			0
ROE with additional 0 basis point incentive			9.93%
Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through156)			
	%	Cost	Weighted cost
Long Term Debt	50.29%	3.97%	1.994%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	49.71%	9.93%	4.934%
		R =	6.929%

B. Determine Return using 'R' with hypothetical 0 basis point ROE increase for Identified Projects.

Rate Base (TCOS, ln 68)	1,801,347,802
R (from A. above)	6.929%
Return (Rate Base x R)	124,811,252

C. Determine Income Taxes using Return with hypothetical 0 basis point ROE increase for Identified Projects.

Return (from B. above)	124,811,252
Effective Tax Rate (TCOS, ln 114)	20.06%
Income Tax Calculation (Return x CIT)	25,037,804
ITC Adjustment	(17)
Excess Deferred Income Tax	(9,328,328)
Tax Affect of Permanent Differences	4,255,845
Income Taxes	19,965,303

II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 0 basis point ROE increase.

A. Determine Annual Revenue Requirement less return and Income Taxes.

Annual Revenue Requirement (TCOS, ln 1)	398,709,938
Lease Payments (TCOS, Ln 95)	2,739,195
Return (TCOS, ln 126)	124,811,252
Income Taxes (TCOS, ln 125)	19,965,303
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	251,194,188

B. Determine Annual Revenue Requirement with hypothetical 0 basis point increase in ROE.

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	251,194,188
Return (from I.B. above)	124,811,252
Income Taxes (from I.C. above)	19,965,303
Annual Revenue Requirement, with 0 Basis Point ROE increase	395,970,744
Depreciation (TCOS, ln 100)	68,924,975
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	327,045,769

C. Determine FCR with hypothetical 0 basis point ROE increase.

Net Transmission Plant (TCOS, ln 42)	2,147,815,228
Annual Revenue Requirement, with 0 Basis Point ROE increase	395,970,744
FCR with 0 Basis Point increase in ROE	18.44%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	327,045,769
FCR with 0 Basis Point ROE increase, less Depreciation	15.23%
FCR less Depreciation (TCOS, ln 10)	15.23%
Incremental FCR with 0 Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2022 (TCOS, ln 21)	3,056,587,582
Annual Depreciation and Amortization Expense (TCOS, ln 100)	68,924,975
Composite Depreciation Rate	2.25%
Depreciable Life for Composite Depreciation Rate	44.35
Round to nearest whole year	44

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS

		Rev Require	W Incentives	Incentive Amounts
TRUE-UP YEAR	2022			
	As Projected in Prior Year WS J	$ 9,365,691	$ 9,365,691	$ -
	Actual after True-up	$ 9,847,345	$ 9,847,345	$ -
	True-up of ARR For 2022	481,654	481,654	-

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b504 (765 kV circuit breaker installations at Hanging Rock)**

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**686,013**	**686,013**	-
Prior Yr True-Up	**717,908**	**717,908**	-
True-Up Adjustment	**31,896**	**31,896**	**-**

Details

Investment	5,559,037	Current Year	**2022**
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	3	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	126,342

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2009	5,559,037	94,756	5,464,281	5,511,659	934,011	934,011	$ -	$ 894,796	$ 39,215	$ 894,796	$ 39,215	$ -
2010	5,464,281	126,342	5,337,939	5,401,110	948,764	948,764	$ -	$ 1,094,271	$ (145,508)	$ 1,094,271	$ (145,508)	$ -
2011	5,337,939	126,342	5,211,597	5,274,768	929,526	929,526	$ -	$ 1,210,680	$ (281,154)	$ 1,210,680	$ (281,154)	$ -
2012	5,211,597	126,342	5,085,256	5,148,426	910,288	910,288	$ -	$ 1,057,666	$ (147,378)	$ 1,057,666	$ (147,378)	$ -
2013	5,085,256	126,342	4,958,914	5,022,085	891,050	891,050	$ -	$ 1,051,933	$ (160,883)	$ 1,051,933	$ (160,883)	$ -
2014	4,958,914	126,342	4,832,572	4,895,743	871,812	871,812	$ -	$ 1,050,369	$ (178,557)	$ 1,050,369	$ (178,557)	$ -
2015	4,832,572	126,342	4,706,230	4,769,401	852,574	852,574	$ -	$ 1,028,335	$ (175,761)	$ 1,028,335	$ (175,761)	$ -
2016	4,706,230	126,342	4,579,888	4,643,059	833,336	833,336	$ -	$ 989,594	$ (156,258)	$ 989,594	$ (156,258)	$ -
2017	4,579,888	126,342	4,453,547	4,516,718	814,098	814,098	$ -	$ 996,311	$ (182,213)	$ 996,311	$ (182,213)	$ -
2018	4,453,547	126,342	4,327,205	4,390,376	794,860	794,860	$ -	$ 790,538	$ 4,322	$ 790,538	$ 4,322	$ -
2019	4,327,205	126,342	4,200,863	4,264,034	775,622	775,622	$ -	$ 766,759	$ 8,863	$ 766,759	$ 8,863	$ -
2020	4,200,863	126,342	4,074,521	4,137,692	756,384	756,384	$ -	$ 736,885	$ 19,499	$ 736,885	$ 19,499	$ -
2021	4,074,521	126,342	3,948,180	4,011,351	737,146	737,146	$ -	$ 701,370	$ 35,776	$ 701,370	$ 35,776	$ -
2022	3,948,180	126,342	3,821,838	3,885,009	717,908	717,908	$ -	$ 686,013	$ 31,896	$ 686,013	$ 31,896	$ -
2023	3,821,838	126,342	3,695,496	3,758,667	698,670	698,670	$ -		$ -		$ -	$ -
2024	3,695,496	126,342	3,569,154	3,632,325	679,432	679,432	$ -		$ -		$ -	$ -
2025	3,569,154	126,342	3,442,813	3,505,984	660,195	660,195	$ -		$ -		$ -	$ -
2026	3,442,813	126,342	3,316,471	3,379,642	640,957	640,957	$ -		$ -		$ -	$ -
2027	3,316,471	126,342	3,190,129	3,253,300	621,719	621,719	$ -		$ -		$ -	$ -
2028	3,190,129	126,342	3,063,787	3,126,958	602,481	602,481	$ -		$ -		$ -	$ -
2029	3,063,787	126,342	2,937,446	3,000,617	583,243	583,243	$ -		$ -		$ -	$ -
2030	2,937,446	126,342	2,811,104	2,874,275	564,005	564,005	$ -		$ -		$ -	$ -
2031	2,811,104	126,342	2,684,762	2,747,933	544,767	544,767	$ -		$ -		$ -	$ -
2032	2,684,762	126,342	2,558,420	2,621,591	525,529	525,529	$ -		$ -		$ -	$ -
2033	2,558,420	126,342	2,432,079	2,495,250	506,291	506,291	$ -		$ -		$ -	$ -
2034	2,432,079	126,342	2,305,737	2,368,908	487,053	487,053	$ -		$ -		$ -	$ -
2035	2,305,737	126,342	2,179,395	2,242,566	467,815	467,815	$ -		$ -		$ -	$ -
2036	2,179,395	126,342	2,053,053	2,116,224	448,577	448,577	$ -		$ -		$ -	$ -
2037	2,053,053	126,342	1,926,712	1,989,883	429,339	429,339	$ -		$ -		$ -	$ -
2038	1,926,712	126,342	1,800,370	1,863,541	410,101	410,101	$ -		$ -		$ -	$ -
2039	1,800,370	126,342	1,674,028	1,737,199	390,863	390,863	$ -		$ -		$ -	$ -
2040	1,674,028	126,342	1,547,686	1,610,857	371,625	371,625	$ -		$ -		$ -	$ -
2041	1,547,686	126,342	1,421,345	1,484,516	352,388	352,388	$ -		$ -		$ -	$ -
2042	1,421,345	126,342	1,295,003	1,358,174	333,150	333,150	$ -		$ -		$ -	$ -
2043	1,295,003	126,342	1,168,661	1,231,832	313,912	313,912	$ -		$ -		$ -	$ -
2044	1,168,661	126,342	1,042,319	1,105,490	294,674	294,674	$ -		$ -		$ -	$ -
2045	1,042,319	126,342	915,978	979,149	275,436	275,436	$ -		$ -		$ -	$ -
2046	915,978	126,342	789,636	852,807	256,198	256,198	$ -		$ -		$ -	$ -
2047	789,636	126,342	663,294	726,465	236,960	236,960	$ -		$ -		$ -	$ -
2048	663,294	126,342	536,952	600,123	217,722	217,722	$ -		$ -		$ -	$ -
2049	536,952	126,342	410,611	473,782	198,484	198,484	$ -		$ -		$ -	$ -
2050	410,611	126,342	284,269	347,440	179,246	179,246	$ -		$ -		$ -	$ -
2051	284,269	126,342	157,927	221,098	160,008	160,008	$ -		$ -		$ -	$ -
2052	157,927	126,342	31,585	94,756	140,770	140,770	$ -		$ -		$ -	$ -
2053	31,585	31,585	-	15,793	33,990	33,990	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		5,559,037			24,392,978	24,392,978	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: B1231 (Replace the existing 138/69-12 kV transformer at West Moulton Station with a 138/69 kV transformer and a 69/12 kV transformer)**

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	884,126	884,126	-
Prior Yr True-Up	926,056	926,056	-
True-Up Adjustment	41,929	41,929	-

Details			
Investment	6,529,259	Current Year	2022
Service Year (yyyy)	2012	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	148,392

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2012	6,529,259	12,366	6,516,893	6,523,076	1,005,629	1,005,629	$ -	$ 832,082	$ 173,546	$ 832,082	$ 173,546	$ -
2013	6,516,893	148,392	6,368,501	6,442,697	1,129,415	1,129,415	$ -	$ 1,210,587	$ (81,172)	$ 1,210,587	$ (81,172)	$ -
2014	6,368,501	148,392	6,220,108	6,294,304	1,106,820	1,106,820	$ -	$ 1,247,628	$ (140,808)	$ 1,247,628	$ (140,808)	$ -
2015	6,220,108	148,392	6,071,716	6,145,912	1,084,224	1,084,224	$ -	$ 1,279,512	$ (195,288)	$ 1,279,512	$ (195,288)	$ -
2016	6,071,716	148,392	5,923,324	5,997,520	1,061,629	1,061,629	$ -	$ 1,233,385	$ (171,756)	$ 1,233,385	$ (171,756)	$ -
2017	5,923,324	148,392	5,774,932	5,849,128	1,039,033	1,039,033	$ -	$ 1,245,646	$ (206,613)	$ 1,245,646	$ (206,613)	$ -
2018	5,774,932	148,392	5,626,539	5,700,735	1,016,438	1,016,438	$ -	$ 1,010,825	$ 5,613	$ 1,010,825	$ 5,613	$ -
2019	5,626,539	148,392	5,478,147	5,552,343	993,842	993,842	$ -	$ 982,301	$ 11,541	$ 982,301	$ 11,541	$ -
2020	5,478,147	148,392	5,329,755	5,403,951	971,247	971,247	$ -	$ 945,781	$ 25,466	$ 945,781	$ 25,466	$ -
2021	5,329,755	148,392	5,181,363	5,255,559	948,651	948,651	$ -	$ 901,778	$ 46,873	$ 901,778	$ 46,873	$ -
2022	5,181,363	148,392	5,032,970	5,107,166	926,056	926,056	$ -	$ 884,126	$ 41,929	$ 884,126	$ 41,929	$ -
2023	5,032,970	148,392	4,884,578	4,958,774	903,460	903,460	$ -		$ -		$ -	$ -
2024	4,884,578	148,392	4,736,186	4,810,382	880,864	880,864	$ -		$ -		$ -	$ -
2025	4,736,186	148,392	4,587,794	4,661,990	858,269	858,269	$ -		$ -		$ -	$ -
2026	4,587,794	148,392	4,439,401	4,513,597	835,673	835,673	$ -		$ -		$ -	$ -
2027	4,439,401	148,392	4,291,009	4,365,205	813,078	813,078	$ -		$ -		$ -	$ -
2028	4,291,009	148,392	4,142,617	4,216,813	790,482	790,482	$ -		$ -		$ -	$ -
2029	4,142,617	148,392	3,994,225	4,068,421	767,887	767,887	$ -		$ -		$ -	$ -
2030	3,994,225	148,392	3,845,832	3,920,028	745,291	745,291	$ -		$ -		$ -	$ -
2031	3,845,832	148,392	3,697,440	3,771,636	722,696	722,696	$ -		$ -		$ -	$ -
2032	3,697,440	148,392	3,549,048	3,623,244	700,100	700,100	$ -		$ -		$ -	$ -
2033	3,549,048	148,392	3,400,656	3,474,852	677,505	677,505	$ -		$ -		$ -	$ -
2034	3,400,656	148,392	3,252,263	3,326,459	654,909	654,909	$ -		$ -		$ -	$ -
2035	3,252,263	148,392	3,103,871	3,178,067	632,314	632,314	$ -		$ -		$ -	$ -
2036	3,103,871	148,392	2,955,479	3,029,675	609,718	609,718	$ -		$ -		$ -	$ -
2037	2,955,479	148,392	2,807,087	2,881,283	587,122	587,122	$ -		$ -		$ -	$ -
2038	2,807,087	148,392	2,658,694	2,732,891	564,527	564,527	$ -		$ -		$ -	$ -
2039	2,658,694	148,392	2,510,302	2,584,498	541,931	541,931	$ -		$ -		$ -	$ -
2040	2,510,302	148,392	2,361,910	2,436,106	519,336	519,336	$ -		$ -		$ -	$ -
2041	2,361,910	148,392	2,213,518	2,287,714	496,740	496,740	$ -		$ -		$ -	$ -
2042	2,213,518	148,392	2,065,125	2,139,322	474,145	474,145	$ -		$ -		$ -	$ -
2043	2,065,125	148,392	1,916,733	1,990,929	451,549	451,549	$ -		$ -		$ -	$ -
2044	1,916,733	148,392	1,768,341	1,842,537	428,954	428,954	$ -		$ -		$ -	$ -
2045	1,768,341	148,392	1,619,949	1,694,145	406,358	406,358	$ -		$ -		$ -	$ -
2046	1,619,949	148,392	1,471,556	1,545,753	383,763	383,763	$ -		$ -		$ -	$ -
2047	1,471,556	148,392	1,323,164	1,397,360	361,167	361,167	$ -		$ -		$ -	$ -
2048	1,323,164	148,392	1,174,772	1,248,968	338,571	338,571	$ -		$ -		$ -	$ -
2049	1,174,772	148,392	1,026,380	1,100,576	315,976	315,976	$ -		$ -		$ -	$ -
2050	1,026,380	148,392	877,987	952,184	293,380	293,380	$ -		$ -		$ -	$ -
2051	877,987	148,392	729,595	803,791	270,785	270,785	$ -		$ -		$ -	$ -
2052	729,595	148,392	581,203	655,399	248,189	248,189	$ -		$ -		$ -	$ -
2053	581,203	148,392	432,811	507,007	225,594	225,594	$ -		$ -		$ -	$ -
2054	432,811	148,392	284,418	358,615	202,998	202,998	$ -		$ -		$ -	$ -
2055	284,418	148,392	136,026	210,222	180,403	180,403	$ -		$ -		$ -	$ -
2056	136,026	136,026	-	68,013	146,383	146,383	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		6,529,259			29,313,100	29,313,100	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b0570 (Reconductor EAST LIMA-STERLING 138 KV LINE)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	169,246	169,246	-
Prior Yr True-Up	177,295	177,295	-
True-Up Adjustment	8,049	8,049	-

Details

Investment	1,232,494	Current Year	2022
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	28,011

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	1,232,494	14,006	1,218,489	1,225,491	200,610	200,610	$ -	$ 219,263	$ (18,653)	$ 219,263	$ (18,653)	$ -
2014	1,218,489	28,011	1,190,477	1,204,483	211,417	211,417	$ -	$ 203,042	$ 8,375	$ 203,042	$ 8,375	$ -
2015	1,190,477	28,011	1,162,466	1,176,472	207,151	207,151	$ -	$ 228,159	$ (21,008)	$ 228,159	$ (21,008)	$ -
2016	1,162,466	28,011	1,134,455	1,148,461	202,886	202,886	$ -	$ 81,330	$ 121,556	$ 81,330	$ 121,556	$ -
2017	1,134,455	28,011	1,106,444	1,120,449	198,621	198,621	$ -	$ 222,274	$ (23,653)	$ 222,274	$ (23,653)	$ -
2018	1,106,444	28,011	1,078,432	1,092,438	194,356	194,356	$ -	$ 147,062	$ 47,294	$ 147,062	$ 47,294	$ -
2019	1,078,432	28,011	1,050,421	1,064,427	190,090	190,090	$ -	$ 142,952	$ 47,138	$ 142,952	$ 47,138	$ -
2020	1,050,421	28,011	1,022,410	1,036,416	185,825	185,825	$ -	$ 137,674	$ 48,151	$ 137,674	$ 48,151	$ -
2021	1,022,410	28,011	994,399	1,008,404	181,560	181,560	$ -	$ 172,566	$ 8,994	$ 172,566	$ 8,994	$ -
2022	994,399	28,011	966,388	980,393	177,295	177,295	$ -	$ 169,246	$ 8,049	$ 169,246	$ 8,049	$ -
2023	966,388	28,011	938,376	952,382	173,030	173,030	$ -		$ -		$ -	$ -
2024	938,376	28,011	910,365	924,371	168,764	168,764	$ -		$ -		$ -	$ -
2025	910,365	28,011	882,354	896,359	164,499	164,499	$ -		$ -		$ -	$ -
2026	882,354	28,011	854,343	868,348	160,234	160,234	$ -		$ -		$ -	$ -
2027	854,343	28,011	826,331	840,337	155,969	155,969	$ -		$ -		$ -	$ -
2028	826,331	28,011	798,320	812,326	151,703	151,703	$ -		$ -		$ -	$ -
2029	798,320	28,011	770,309	784,315	147,438	147,438	$ -		$ -		$ -	$ -
2030	770,309	28,011	742,298	756,303	143,173	143,173	$ -		$ -		$ -	$ -
2031	742,298	28,011	714,286	728,292	138,908	138,908	$ -		$ -		$ -	$ -
2032	714,286	28,011	686,275	700,281	134,642	134,642	$ -		$ -		$ -	$ -
2033	686,275	28,011	658,264	672,270	130,377	130,377	$ -		$ -		$ -	$ -
2034	658,264	28,011	630,253	644,258	126,112	126,112	$ -		$ -		$ -	$ -
2035	630,253	28,011	602,242	616,247	121,847	121,847	$ -		$ -		$ -	$ -
2036	602,242	28,011	574,230	588,236	117,581	117,581	$ -		$ -		$ -	$ -
2037	574,230	28,011	546,219	560,225	113,316	113,316	$ -		$ -		$ -	$ -
2038	546,219	28,011	518,208	532,213	109,051	109,051	$ -		$ -		$ -	$ -
2039	518,208	28,011	490,197	504,202	104,786	104,786	$ -		$ -		$ -	$ -
2040	490,197	28,011	462,185	476,191	100,520	100,520	$ -		$ -		$ -	$ -
2041	462,185	28,011	434,174	448,180	96,255	96,255	$ -		$ -		$ -	$ -
2042	434,174	28,011	406,163	420,169	91,990	91,990	$ -		$ -		$ -	$ -
2043	406,163	28,011	378,152	392,157	87,725	87,725	$ -		$ -		$ -	$ -
2044	378,152	28,011	350,140	364,146	83,459	83,459	$ -		$ -		$ -	$ -
2045	350,140	28,011	322,129	336,135	79,194	79,194	$ -		$ -		$ -	$ -
2046	322,129	28,011	294,118	308,124	74,929	74,929	$ -		$ -		$ -	$ -
2047	294,118	28,011	266,107	280,112	70,664	70,664	$ -		$ -		$ -	$ -
2048	266,107	28,011	238,095	252,101	66,398	66,398	$ -		$ -		$ -	$ -
2049	238,095	28,011	210,084	224,090	62,133	62,133	$ -		$ -		$ -	$ -
2050	210,084	28,011	182,073	196,079	57,868	57,868	$ -		$ -		$ -	$ -
2051	182,073	28,011	154,062	168,067	53,603	53,603	$ -		$ -		$ -	$ -
2052	154,062	28,011	126,051	140,056	49,337	49,337	$ -		$ -		$ -	$ -
2053	126,051	28,011	98,039	112,045	45,072	45,072	$ -		$ -		$ -	$ -
2054	98,039	28,011	70,028	84,034	40,807	40,807	$ -		$ -		$ -	$ -
2055	70,028	28,011	42,017	56,022	36,542	36,542	$ -		$ -		$ -	$ -
2056	42,017	28,011	14,006	28,011	32,276	32,276	$ -		$ -		$ -	$ -
2057	14,006	14,006	-	7,003	15,072	15,072	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		1,232,494			5,455,086	5,455,086	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1034.1 (South Canton - West Canton 138kV line (replacing Torrey - West Canton) and Wagenhals – Wayview 138kV)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	791,287	791,287	-
Prior Yr True-Up	828,992	828,992	-
True-Up Adjustment	37,705	37,705	-

Details			
Investment	5,705,686	Current Year	2022
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	129,675

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	5,705,686	10,806	5,694,880	5,700,283	878,783	878,783	$ -	$ 528,784	$ 349,999	$ 528,784	$ 349,999	$ -
2014	5,694,880	129,675	5,565,205	5,630,042	986,956	986,956	$ -	$ 1,017,894	$ (30,938)	$ 1,017,894	$ (30,938)	$ -
2015	5,565,205	129,675	5,435,530	5,500,368	967,210	967,210	$ -	$ 953,651	$ 13,559	$ 953,651	$ 13,559	$ -
2016	5,435,530	129,675	5,305,856	5,370,693	947,465	947,465	$ -	$ 919,468	$ 27,997	$ 919,468	$ 27,997	$ -
2017	5,305,856	129,675	5,176,181	5,241,018	927,720	927,720	$ -	$ 929,340	$ (1,620)	$ 929,340	$ (1,620)	$ -
2018	5,176,181	129,675	5,046,506	5,111,344	907,974	907,974	$ -	$ 902,942	$ 5,032	$ 902,942	$ 5,032	$ -
2019	5,046,506	129,675	4,916,832	4,981,669	888,229	888,229	$ -	$ 877,873	$ 10,356	$ 877,873	$ 10,356	$ -
2020	4,916,832	129,675	4,787,157	4,851,994	868,483	868,483	$ -	$ 845,618	$ 22,865	$ 845,618	$ 22,865	$ -
2021	4,787,157	129,675	4,657,482	4,722,320	848,738	848,738	$ -	$ 806,620	$ 42,117	$ 806,620	$ 42,117	$ -
2022	4,657,482	129,675	4,527,808	4,592,645	828,992	828,992	$ -	$ 791,287	$ 37,705	$ 791,287	$ 37,705	$ -
2023	4,527,808	129,675	4,398,133	4,462,970	809,247	809,247	$ -		$ -		$ -	$ -
2024	4,398,133	129,675	4,268,458	4,333,296	789,501	789,501	$ -		$ -		$ -	$ -
2025	4,268,458	129,675	4,138,784	4,203,621	769,756	769,756	$ -		$ -		$ -	$ -
2026	4,138,784	129,675	4,009,109	4,073,946	750,011	750,011	$ -		$ -		$ -	$ -
2027	4,009,109	129,675	3,879,434	3,944,272	730,265	730,265	$ -		$ -		$ -	$ -
2028	3,879,434	129,675	3,749,760	3,814,597	710,520	710,520	$ -		$ -		$ -	$ -
2029	3,749,760	129,675	3,620,085	3,684,922	690,774	690,774	$ -		$ -		$ -	$ -
2030	3,620,085	129,675	3,490,410	3,555,248	671,029	671,029	$ -		$ -		$ -	$ -
2031	3,490,410	129,675	3,360,736	3,425,573	651,283	651,283	$ -		$ -		$ -	$ -
2032	3,360,736	129,675	3,231,061	3,295,898	631,538	631,538	$ -		$ -		$ -	$ -
2033	3,231,061	129,675	3,101,386	3,166,223	611,793	611,793	$ -		$ -		$ -	$ -
2034	3,101,386	129,675	2,971,711	3,036,549	592,047	592,047	$ -		$ -		$ -	$ -
2035	2,971,711	129,675	2,842,037	2,906,874	572,302	572,302	$ -		$ -		$ -	$ -
2036	2,842,037	129,675	2,712,362	2,777,199	552,556	552,556	$ -		$ -		$ -	$ -
2037	2,712,362	129,675	2,582,687	2,647,525	532,811	532,811	$ -		$ -		$ -	$ -
2038	2,582,687	129,675	2,453,013	2,517,850	513,065	513,065	$ -		$ -		$ -	$ -
2039	2,453,013	129,675	2,323,338	2,388,175	493,320	493,320	$ -		$ -		$ -	$ -
2040	2,323,338	129,675	2,193,663	2,258,501	473,574	473,574	$ -		$ -		$ -	$ -
2041	2,193,663	129,675	2,063,989	2,128,826	453,829	453,829	$ -		$ -		$ -	$ -
2042	2,063,989	129,675	1,934,314	1,999,151	434,084	434,084	$ -		$ -		$ -	$ -
2043	1,934,314	129,675	1,804,639	1,869,477	414,338	414,338	$ -		$ -		$ -	$ -
2044	1,804,639	129,675	1,674,965	1,739,802	394,593	394,593	$ -		$ -		$ -	$ -
2045	1,674,965	129,675	1,545,290	1,610,127	374,847	374,847	$ -		$ -		$ -	$ -
2046	1,545,290	129,675	1,415,615	1,480,453	355,102	355,102	$ -		$ -		$ -	$ -
2047	1,415,615	129,675	1,285,941	1,350,778	335,356	335,356	$ -		$ -		$ -	$ -
2048	1,285,941	129,675	1,156,266	1,221,103	315,611	315,611	$ -		$ -		$ -	$ -
2049	1,156,266	129,675	1,026,591	1,091,429	295,865	295,865	$ -		$ -		$ -	$ -
2050	1,026,591	129,675	896,917	961,754	276,120	276,120	$ -		$ -		$ -	$ -
2051	896,917	129,675	767,242	832,079	256,375	256,375	$ -		$ -		$ -	$ -
2052	767,242	129,675	637,567	702,405	236,629	236,629	$ -		$ -		$ -	$ -
2053	637,567	129,675	507,893	572,730	216,884	216,884	$ -		$ -		$ -	$ -
2054	507,893	129,675	378,218	443,055	197,138	197,138	$ -		$ -		$ -	$ -
2055	378,218	129,675	248,543	313,380	177,393	177,393	$ -		$ -		$ -	$ -
2056	248,543	129,675	118,868	183,706	157,647	157,647	$ -		$ -		$ -	$ -
2057	118,868	118,868	-	59,434	127,918	127,918	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		5,705,686			25,615,671	25,615,671	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1034.6 (138kV circuit breakers at South Canton Station)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	290,274	290,274	-
Prior Yr True-Up	304,111	304,111	-
True-Up Adjustment	13,837	13,837	-

Details			
Investment	2,088,951	Current Year	2022
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	47,476

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	2,088,951	-	2,088,951	2,088,951	318,083	318,083	$ -	$ 424,916	$ (106,833)	$ 424,916	$ (106,833)	$ -
2014	2,088,951	47,476	2,041,475	2,065,213	361,944	361,944	$ -	$ 372,954	$ (11,010)	$ 372,954	$ (11,010)	$ -
2015	2,041,475	47,476	1,993,999	2,017,737	354,715	354,715	$ -	$ 375,622	$ (20,907)	$ 375,622	$ (20,907)	$ -
2016	1,993,999	47,476	1,946,522	1,970,261	347,486	347,486	$ -	$ 363,235	$ (15,749)	$ 363,235	$ (15,749)	$ -
2017	1,946,522	47,476	1,899,046	1,922,784	340,257	340,257	$ -	$ 367,158	$ (26,901)	$ 367,158	$ (26,901)	$ -
2018	1,899,046	47,476	1,851,570	1,875,308	333,028	333,028	$ -	$ 331,181	$ 1,847	$ 331,181	$ 1,847	$ -
2019	1,851,570	47,476	1,804,094	1,827,832	325,798	325,798	$ -	$ 321,999	$ 3,799	$ 321,999	$ 3,799	$ -
2020	1,804,094	47,476	1,756,618	1,780,356	318,569	318,569	$ -	$ 310,179	$ 8,390	$ 310,179	$ 8,390	$ -
2021	1,756,618	47,476	1,709,142	1,732,880	311,340	311,340	$ -	$ 295,885	$ 15,455	$ 295,885	$ 15,455	$ -
2022	1,709,142	47,476	1,661,666	1,685,404	304,111	304,111	$ -	$ 290,274	$ 13,837	$ 290,274	$ 13,837	$ -
2023	1,661,666	47,476	1,614,189	1,637,927	296,882	296,882	$ -		$ -		$ -	$ -
2024	1,614,189	47,476	1,566,713	1,590,451	289,653	289,653	$ -		$ -		$ -	$ -
2025	1,566,713	47,476	1,519,237	1,542,975	282,424	282,424	$ -		$ -		$ -	$ -
2026	1,519,237	47,476	1,471,761	1,495,499	275,194	275,194	$ -		$ -		$ -	$ -
2027	1,471,761	47,476	1,424,285	1,448,023	267,965	267,965	$ -		$ -		$ -	$ -
2028	1,424,285	47,476	1,376,809	1,400,547	260,736	260,736	$ -		$ -		$ -	$ -
2029	1,376,809	47,476	1,329,332	1,353,070	253,507	253,507	$ -		$ -		$ -	$ -
2030	1,329,332	47,476	1,281,856	1,305,594	246,278	246,278	$ -		$ -		$ -	$ -
2031	1,281,856	47,476	1,234,380	1,258,118	239,049	239,049	$ -		$ -		$ -	$ -
2032	1,234,380	47,476	1,186,904	1,210,642	231,819	231,819	$ -		$ -		$ -	$ -
2033	1,186,904	47,476	1,139,428	1,163,166	224,590	224,590	$ -		$ -		$ -	$ -
2034	1,139,428	47,476	1,091,952	1,115,690	217,361	217,361	$ -		$ -		$ -	$ -
2035	1,091,952	47,476	1,044,475	1,068,214	210,132	210,132	$ -		$ -		$ -	$ -
2036	1,044,475	47,476	996,999	1,020,737	202,903	202,903	$ -		$ -		$ -	$ -
2037	996,999	47,476	949,523	973,261	195,674	195,674	$ -		$ -		$ -	$ -
2038	949,523	47,476	902,047	925,785	188,445	188,445	$ -		$ -		$ -	$ -
2039	902,047	47,476	854,571	878,309	181,215	181,215	$ -		$ -		$ -	$ -
2040	854,571	47,476	807,095	830,833	173,986	173,986	$ -		$ -		$ -	$ -
2041	807,095	47,476	759,619	783,357	166,757	166,757	$ -		$ -		$ -	$ -
2042	759,619	47,476	712,142	735,880	159,528	159,528	$ -		$ -		$ -	$ -
2043	712,142	47,476	664,666	688,404	152,299	152,299	$ -		$ -		$ -	$ -
2044	664,666	47,476	617,190	640,928	145,070	145,070	$ -		$ -		$ -	$ -
2045	617,190	47,476	569,714	593,452	137,841	137,841	$ -		$ -		$ -	$ -
2046	569,714	47,476	522,238	545,976	130,611	130,611	$ -		$ -		$ -	$ -
2047	522,238	47,476	474,762	498,500	123,382	123,382	$ -		$ -		$ -	$ -
2048	474,762	47,476	427,285	451,023	116,153	116,153	$ -		$ -		$ -	$ -
2049	427,285	47,476	379,809	403,547	108,924	108,924	$ -		$ -		$ -	$ -
2050	379,809	47,476	332,333	356,071	101,695	101,695	$ -		$ -		$ -	$ -
2051	332,333	47,476	284,857	308,595	94,466	94,466	$ -		$ -		$ -	$ -
2052	284,857	47,476	237,381	261,119	87,236	87,236	$ -		$ -		$ -	$ -
2053	237,381	47,476	189,905	213,643	80,007	80,007	$ -		$ -		$ -	$ -
2054	189,905	47,476	142,428	166,167	72,778	72,778	$ -		$ -		$ -	$ -
2055	142,428	47,476	94,952	118,690	65,549	65,549	$ -		$ -		$ -	$ -
2056	94,952	47,476	47,476	71,214	58,320	58,320	$ -		$ -		$ -	$ -
2057	47,476	47,476	0	23,738	51,091	51,091	$ -		$ -		$ -	$ -
2058	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		2,088,951			9,404,850	9,404,850	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1864.1 (Add two additional 345/138 kV transformers at Kammer)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	810,374	810,374	-
Prior Yr True-Up	849,423	849,423	-
True-Up Adjustment	39,050	39,050	-

Details			
Investment	5,507,426	Current Year	2022
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	125,169

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	5,507,426	62,584	5,444,842	5,476,134	896,430	896,430	$ -	$ 42,109	$ 854,321	$ 42,109	$ 854,321	$ -
2017	5,444,842	125,169	5,319,673	5,382,257	944,720	944,720	$ -	$ 41,186	$ 903,534	$ 41,186	$ 903,534	$ -
2018	5,319,673	125,169	5,194,504	5,257,089	925,661	925,661	$ -	$ (7,120)	$ 932,781	$ (7,120)	$ 932,781	$ -
2019	5,194,504	125,169	5,069,335	5,131,920	906,601	906,601	$ -	$ 25,082	$ 881,519	$ 25,082	$ 881,519	$ -
2020	5,069,335	125,169	4,944,167	5,006,751	887,542	887,542	$ -	$ 863,948	$ 23,594	$ 863,948	$ 23,594	$ -
2021	4,944,167	125,169	4,818,998	4,881,582	868,483	868,483	$ -	$ 824,945	$ 43,538	$ 824,945	$ 43,538	$ -
2022	4,818,998	125,169	4,693,829	4,756,413	849,423	849,423	$ -	$ 810,374	$ 39,050	$ 810,374	$ 39,050	$ -
2023	4,693,829	125,169	4,568,660	4,631,245	830,364	830,364	$ -	$ -	$ -	$ -	$ -	$ -
2024	4,568,660	125,169	4,443,492	4,506,076	811,305	811,305	$ -	$ -	$ -	$ -	$ -	$ -
2025	4,443,492	125,169	4,318,323	4,380,907	792,245	792,245	$ -	$ -	$ -	$ -	$ -	$ -
2026	4,318,323	125,169	4,193,154	4,255,738	773,186	773,186	$ -		$ -		$ -	$ -
2027	4,193,154	125,169	4,067,985	4,130,570	754,127	754,127	$ -		$ -		$ -	$ -
2028	4,067,985	125,169	3,942,816	4,005,401	735,067	735,067	$ -		$ -		$ -	$ -
2029	3,942,816	125,169	3,817,648	3,880,232	716,008	716,008	$ -		$ -		$ -	$ -
2030	3,817,648	125,169	3,692,479	3,755,063	696,949	696,949	$ -		$ -		$ -	$ -
2031	3,692,479	125,169	3,567,310	3,629,894	677,889	677,889	$ -		$ -		$ -	$ -
2032	3,567,310	125,169	3,442,141	3,504,726	658,830	658,830	$ -		$ -		$ -	$ -
2033	3,442,141	125,169	3,316,973	3,379,557	639,771	639,771	$ -		$ -		$ -	$ -
2034	3,316,973	125,169	3,191,804	3,254,388	620,711	620,711	$ -		$ -		$ -	$ -
2035	3,191,804	125,169	3,066,635	3,129,219	601,652	601,652	$ -		$ -		$ -	$ -
2036	3,066,635	125,169	2,941,466	3,004,051	582,593	582,593	$ -		$ -		$ -	$ -
2037	2,941,466	125,169	2,816,297	2,878,882	563,533	563,533	$ -		$ -		$ -	$ -
2038	2,816,297	125,169	2,691,129	2,753,713	544,474	544,474	$ -		$ -		$ -	$ -
2039	2,691,129	125,169	2,565,960	2,628,544	525,415	525,415	$ -		$ -		$ -	$ -
2040	2,565,960	125,169	2,440,791	2,503,376	506,355	506,355	$ -		$ -		$ -	$ -
2041	2,440,791	125,169	2,315,622	2,378,207	487,296	487,296	$ -		$ -		$ -	$ -
2042	2,315,622	125,169	2,190,454	2,253,038	468,237	468,237	$ -		$ -		$ -	$ -
2043	2,190,454	125,169	2,065,285	2,127,869	449,177	449,177	$ -		$ -		$ -	$ -
2044	2,065,285	125,169	1,940,116	2,002,700	430,118	430,118	$ -		$ -		$ -	$ -
2045	1,940,116	125,169	1,814,947	1,877,532	411,059	411,059	$ -		$ -		$ -	$ -
2046	1,814,947	125,169	1,689,778	1,752,363	391,999	391,999	$ -		$ -		$ -	$ -
2047	1,689,778	125,169	1,564,610	1,627,194	372,940	372,940	$ -		$ -		$ -	$ -
2048	1,564,610	125,169	1,439,441	1,502,025	353,881	353,881	$ -		$ -		$ -	$ -
2049	1,439,441	125,169	1,314,272	1,376,857	334,821	334,821	$ -		$ -		$ -	$ -
2050	1,314,272	125,169	1,189,103	1,251,688	315,762	315,762	$ -		$ -		$ -	$ -
2051	1,189,103	125,169	1,063,935	1,126,519	296,703	296,703	$ -		$ -		$ -	$ -
2052	1,063,935	125,169	938,766	1,001,350	277,643	277,643	$ -		$ -		$ -	$ -
2053	938,766	125,169	813,597	876,181	258,584	258,584	$ -		$ -		$ -	$ -
2054	813,597	125,169	688,428	751,013	239,525	239,525	$ -		$ -		$ -	$ -
2055	688,428	125,169	563,259	625,844	220,465	220,465	$ -		$ -		$ -	$ -
2056	563,259	125,169	438,091	500,675	201,406	201,406	$ -		$ -		$ -	$ -
2057	438,091	125,169	312,922	375,506	182,347	182,347	$ -		$ -		$ -	$ -
2058	312,922	125,169	187,753	250,338	163,287	163,287	$ -		$ -		$ -	$ -
2059	187,753	125,169	62,584	125,169	144,228	144,228	$ -		$ -		$ -	$ -
2060	62,584	125,169	(62,584)	(0)	125,169	125,169	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		5,570,011			24,433,982	24,433,982	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description:

RTEP ID: b2021 (Add 345/138 kV Transformers at Sporn, Kanawha River, and Muskingum River stations)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	554,757	554,757	-
Prior Yr True-Up	581,182	581,182	-
True-Up Adjustment	26,424	26,424	-

Details

Investment	4,008,040	Current Year	2022
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	91,092

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	4,008,040	15,182	3,992,858	4,000,449	624,326	624,326	$ -	$ 0	$ 624,326	$ 0	$ 624,326	$ -
2014	3,992,858	91,092	3,901,766	3,947,312	692,145	692,145	$ -	$ 7,389,952	$ (6,697,807)	$ 7,389,952	$ (6,697,807)	$ -
2015	3,901,766	91,092	3,810,674	3,856,220	678,275	678,275	$ -	$ 583,939	$ 94,336	$ 583,939	$ 94,336	$ -
2016	3,810,674	91,092	3,719,582	3,765,128	664,404	664,404	$ -	$ 662,503	$ 1,901	$ 662,503	$ 1,901	$ -
2017	3,719,582	91,092	3,628,491	3,674,036	650,534	650,534	$ -	$ 750,034	$ (99,500)	$ 750,034	$ (99,500)	$ -
2018	3,628,491	91,092	3,537,399	3,582,945	636,663	636,663	$ -	$ 633,061	$ 3,602	$ 633,061	$ 3,602	$ -
2019	3,537,399	91,092	3,446,307	3,491,853	622,793	622,793	$ -	$ 682,446	$ (59,653)	$ 682,446	$ (59,653)	$ -
2020	3,446,307	91,092	3,355,215	3,400,761	608,922	608,922	$ -	$ 597,311	$ 11,612	$ 597,311	$ 11,612	$ -
2021	3,355,215	91,092	3,264,123	3,309,669	595,052	595,052	$ -	$ 565,534	$ 29,518	$ 565,534	$ 29,518	$ -
2022	3,264,123	91,092	3,173,031	3,218,577	581,182	581,182	$ -	$ 554,757	$ 26,424	$ 554,757	$ 26,424	$ -
2023	3,173,031	91,092	3,081,940	3,127,486	567,311	567,311	$ -		$ -		$ -	$ -
2024	3,081,940	91,092	2,990,848	3,036,394	553,441	553,441	$ -		$ -		$ -	$ -
2025	2,990,848	91,092	2,899,756	2,945,302	539,570	539,570	$ -		$ -		$ -	$ -
2026	2,899,756	91,092	2,808,664	2,854,210	525,700	525,700	$ -		$ -		$ -	$ -
2027	2,808,664	91,092	2,717,572	2,763,118	511,829	511,829	$ -		$ -		$ -	$ -
2028	2,717,572	91,092	2,626,481	2,672,027	497,959	497,959	$ -		$ -		$ -	$ -
2029	2,626,481	91,092	2,535,389	2,580,935	484,088	484,088	$ -		$ -		$ -	$ -
2030	2,535,389	91,092	2,444,297	2,489,843	470,218	470,218	$ -		$ -		$ -	$ -
2031	2,444,297	91,092	2,353,205	2,398,751	456,347	456,347	$ -		$ -		$ -	$ -
2032	2,353,205	91,092	2,262,113	2,307,659	442,477	442,477	$ -		$ -		$ -	$ -
2033	2,262,113	91,092	2,171,022	2,216,567	428,606	428,606	$ -		$ -		$ -	$ -
2034	2,171,022	91,092	2,079,930	2,125,476	414,736	414,736	$ -		$ -		$ -	$ -
2035	2,079,930	91,092	1,988,838	2,034,384	400,865	400,865	$ -		$ -		$ -	$ -
2036	1,988,838	91,092	1,897,746	1,943,292	386,995	386,995	$ -		$ -		$ -	$ -
2037	1,897,746	91,092	1,806,654	1,852,200	373,125	373,125	$ -		$ -		$ -	$ -
2038	1,806,654	91,092	1,715,562	1,761,108	359,254	359,254	$ -		$ -		$ -	$ -
2039	1,715,562	91,092	1,624,471	1,670,017	345,384	345,384	$ -		$ -		$ -	$ -
2040	1,624,471	91,092	1,533,379	1,578,925	331,513	331,513	$ -		$ -		$ -	$ -
2041	1,533,379	91,092	1,442,287	1,487,833	317,643	317,643	$ -		$ -		$ -	$ -
2042	1,442,287	91,092	1,351,195	1,396,741	303,772	303,772	$ -		$ -		$ -	$ -
2043	1,351,195	91,092	1,260,103	1,305,649	289,902	289,902	$ -		$ -		$ -	$ -
2044	1,260,103	91,092	1,169,012	1,214,558	276,031	276,031	$ -		$ -		$ -	$ -
2045	1,169,012	91,092	1,077,920	1,123,466	262,161	262,161	$ -		$ -		$ -	$ -
2046	1,077,920	91,092	986,828	1,032,374	248,290	248,290	$ -		$ -		$ -	$ -
2047	986,828	91,092	895,736	941,282	234,420	234,420	$ -		$ -		$ -	$ -
2048	895,736	91,092	804,644	850,190	220,549	220,549	$ -		$ -		$ -	$ -
2049	804,644	91,092	713,553	759,098	206,679	206,679	$ -		$ -		$ -	$ -
2050	713,553	91,092	622,461	668,007	192,809	192,809	$ -		$ -		$ -	$ -
2051	622,461	91,092	531,369	576,915	178,938	178,938	$ -		$ -		$ -	$ -
2052	531,369	91,092	440,277	485,823	165,068	165,068	$ -		$ -		$ -	$ -
2053	440,277	91,092	349,185	394,731	151,197	151,197	$ -		$ -		$ -	$ -
2054	349,185	91,092	258,093	303,639	137,327	137,327	$ -		$ -		$ -	$ -
2055	258,093	91,092	167,002	212,548	123,456	123,456	$ -		$ -		$ -	$ -
2056	167,002	91,092	75,910	121,456	109,586	109,586	$ -		$ -		$ -	$ -
2057	75,910	75,910	-	37,955	81,689	81,689	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		4,008,040			17,943,232	17,943,232	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description:

RTEP ID: b2032 (Rebuild 138 kV Elliott Tap-Poston line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**16,088**	**16,088**	-
Prior Yr True-Up	**16,852**	**16,852**	-
True-Up Adjustment	**764**	**764**	**-**

Details

Investment	118,332	Current Year	**2022**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	1	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	2,689

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	118,332	2,465	115,867	117,100	20,296	20,296	$ -	$ 0	$ 20,296	$ 0	$ 20,296	$ -
2014	115,867	2,689	113,178	114,522	20,128	20,128	$ -	$ 25,862	$ (5,734)	$ 25,862	$ (5,734)	$ -
2015	113,178	2,689	110,488	111,833	19,718	19,718	$ -	$ 17,942	$ 1,776	$ 17,942	$ 1,776	$ -
2016	110,488	2,689	107,799	109,144	19,309	19,309	$ -	$ 22,706	$ (3,397)	$ 22,706	$ (3,397)	$ -
2017	107,799	2,689	105,110	106,454	18,899	18,899	$ -	$ 22,935	$ (4,036)	$ 22,935	$ (4,036)	$ -
2018	105,110	2,689	102,420	103,765	18,490	18,490	$ -	$ 18,387	$ 103	$ 18,387	$ 103	$ -
2019	102,420	2,689	99,731	101,076	18,080	18,080	$ -	$ 17,870	$ 210	$ 17,870	$ 210	$ -
2020	99,731	2,689	97,041	98,386	17,671	17,671	$ -	$ 17,207	$ 464	$ 17,207	$ 464	$ -
2021	97,041	2,689	94,352	95,697	17,261	17,261	$ -	$ 16,407	$ 854	$ 16,407	$ 854	$ -
2022	94,352	2,689	91,663	93,007	16,852	16,852	$ -	$ 16,088	$ 764	$ 16,088	$ 764	$ -
2023	91,663	2,689	88,973	90,318	16,442	16,442	$ -		$ -		$ -	$ -
2024	88,973	2,689	86,284	87,629	16,033	16,033	$ -		$ -		$ -	$ -
2025	86,284	2,689	83,595	84,939	15,623	15,623	$ -		$ -		$ -	$ -
2026	83,595	2,689	80,905	82,250	15,213	15,213	$ -		$ -		$ -	$ -
2027	80,905	2,689	78,216	79,561	14,804	14,804	$ -		$ -		$ -	$ -
2028	78,216	2,689	75,527	76,871	14,394	14,394	$ -		$ -		$ -	$ -
2029	75,527	2,689	72,837	74,182	13,985	13,985	$ -		$ -		$ -	$ -
2030	72,837	2,689	70,148	71,492	13,575	13,575	$ -		$ -		$ -	$ -
2031	70,148	2,689	67,458	68,803	13,166	13,166	$ -		$ -		$ -	$ -
2032	67,458	2,689	64,769	66,114	12,756	12,756	$ -		$ -		$ -	$ -
2033	64,769	2,689	62,080	63,424	12,347	12,347	$ -		$ -		$ -	$ -
2034	62,080	2,689	59,390	60,735	11,937	11,937	$ -		$ -		$ -	$ -
2035	59,390	2,689	56,701	58,046	11,528	11,528	$ -		$ -		$ -	$ -
2036	56,701	2,689	54,012	55,356	11,118	11,118	$ -		$ -		$ -	$ -
2037	54,012	2,689	51,322	52,667	10,709	10,709	$ -		$ -		$ -	$ -
2038	51,322	2,689	48,633	49,977	10,299	10,299	$ -		$ -		$ -	$ -
2039	48,633	2,689	45,943	47,288	9,890	9,890	$ -		$ -		$ -	$ -
2040	45,943	2,689	43,254	44,599	9,480	9,480	$ -		$ -		$ -	$ -
2041	43,254	2,689	40,565	41,909	9,071	9,071	$ -		$ -		$ -	$ -
2042	40,565	2,689	37,875	39,220	8,661	8,661	$ -		$ -		$ -	$ -
2043	37,875	2,689	35,186	36,531	8,252	8,252	$ -		$ -		$ -	$ -
2044	35,186	2,689	32,497	33,841	7,842	7,842	$ -		$ -		$ -	$ -
2045	32,497	2,689	29,807	31,152	7,433	7,433	$ -		$ -		$ -	$ -
2046	29,807	2,689	27,118	28,463	7,023	7,023	$ -		$ -		$ -	$ -
2047	27,118	2,689	24,428	25,773	6,614	6,614	$ -		$ -		$ -	$ -
2048	24,428	2,689	21,739	23,084	6,204	6,204	$ -		$ -		$ -	$ -
2049	21,739	2,689	19,050	20,394	5,795	5,795	$ -		$ -		$ -	$ -
2050	19,050	2,689	16,360	17,705	5,385	5,385	$ -		$ -		$ -	$ -
2051	16,360	2,689	13,671	15,016	4,976	4,976	$ -		$ -		$ -	$ -
2052	13,671	2,689	10,982	12,326	4,566	4,566	$ -		$ -		$ -	$ -
2053	10,982	2,689	8,292	9,637	4,157	4,157	$ -		$ -		$ -	$ -
2054	8,292	2,689	5,603	6,948	3,747	3,747	$ -		$ -		$ -	$ -
2055	5,603	2,689	2,913	4,258	3,338	3,338	$ -		$ -		$ -	$ -
2056	2,913	2,689	224	1,569	2,928	2,928	$ -		$ -		$ -	$ -
2057	224	224	-	112	241	241	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		118,332			516,238	516,238	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1034.2 (Loop the existing South Canton - Wayview 138kV circuit in-and-out of West Canton)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	494,899	494,899	-
Prior Yr True-Up	518,623	518,623	-
True-Up Adjustment	23,723	23,723	-

Details

Investment	3,459,640	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	3	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	78,628

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	3,459,640	58,971	3,400,669	3,430,155	581,278	581,278	$ -	$ 652,736	$ (71,458)	$ 652,736	$ (71,458)	$ -
2016	3,400,669	78,628	3,322,041	3,361,355	590,459	590,459	$ -	$ 666,514	$ (76,055)	$ 666,514	$ (76,055)	$ -
2017	3,322,041	78,628	3,243,413	3,282,727	578,486	578,486	$ -	$ 674,329	$ (95,843)	$ 674,329	$ (95,843)	$ -
2018	3,243,413	78,628	3,164,785	3,204,099	566,513	566,513	$ -	$ 563,359	$ 3,154	$ 563,359	$ 3,154	$ -
2019	3,164,785	78,628	3,086,156	3,125,471	554,541	554,541	$ -	$ 548,044	$ 6,497	$ 548,044	$ 6,497	$ -
2020	3,086,156	78,628	3,007,528	3,046,842	542,568	542,568	$ -	$ 528,210	$ 14,358	$ 528,210	$ 14,358	$ -
2021	3,007,528	78,628	2,928,900	2,968,214	530,595	530,595	$ -	$ 504,122	$ 26,473	$ 504,122	$ 26,473	$ -
2022	2,928,900	78,628	2,850,272	2,889,586	518,623	518,623	$ -	$ 494,899	$ 23,723	$ 494,899	$ 23,723	$ -
2023	2,850,272	78,628	2,771,644	2,810,958	506,650	506,650	$ -	$ -	$ -	$ -	$ -	$ -
2024	2,771,644	78,628	2,693,016	2,732,330	494,677	494,677	$ -	$ -	$ -	$ -	$ -	$ -
2025	2,693,016	78,628	2,614,387	2,653,701	482,705	482,705	$ -		$ -		$ -	$ -
2026	2,614,387	78,628	2,535,759	2,575,073	470,732	470,732	$ -		$ -		$ -	$ -
2027	2,535,759	78,628	2,457,131	2,496,445	458,759	458,759	$ -		$ -		$ -	$ -
2028	2,457,131	78,628	2,378,503	2,417,817	446,787	446,787	$ -		$ -		$ -	$ -
2029	2,378,503	78,628	2,299,875	2,339,189	434,814	434,814	$ -		$ -		$ -	$ -
2030	2,299,875	78,628	2,221,246	2,260,560	422,842	422,842	$ -		$ -		$ -	$ -
2031	2,221,246	78,628	2,142,618	2,181,932	410,869	410,869	$ -		$ -		$ -	$ -
2032	2,142,618	78,628	2,063,990	2,103,304	398,896	398,896	$ -		$ -		$ -	$ -
2033	2,063,990	78,628	1,985,362	2,024,676	386,924	386,924	$ -		$ -		$ -	$ -
2034	1,985,362	78,628	1,906,734	1,946,048	374,951	374,951	$ -		$ -		$ -	$ -
2035	1,906,734	78,628	1,828,105	1,867,420	362,978	362,978	$ -		$ -		$ -	$ -
2036	1,828,105	78,628	1,749,477	1,788,791	351,006	351,006	$ -		$ -		$ -	$ -
2037	1,749,477	78,628	1,670,849	1,710,163	339,033	339,033	$ -		$ -		$ -	$ -
2038	1,670,849	78,628	1,592,221	1,631,535	327,060	327,060	$ -		$ -		$ -	$ -
2039	1,592,221	78,628	1,513,593	1,552,907	315,088	315,088	$ -		$ -		$ -	$ -
2040	1,513,593	78,628	1,434,964	1,474,279	303,115	303,115	$ -		$ -		$ -	$ -
2041	1,434,964	78,628	1,356,336	1,395,650	291,143	291,143	$ -		$ -		$ -	$ -
2042	1,356,336	78,628	1,277,708	1,317,022	279,170	279,170	$ -		$ -		$ -	$ -
2043	1,277,708	78,628	1,199,080	1,238,394	267,197	267,197	$ -		$ -		$ -	$ -
2044	1,199,080	78,628	1,120,452	1,159,766	255,225	255,225	$ -		$ -		$ -	$ -
2045	1,120,452	78,628	1,041,824	1,081,138	243,252	243,252	$ -		$ -		$ -	$ -
2046	1,041,824	78,628	963,195	1,002,509	231,279	231,279	$ -		$ -		$ -	$ -
2047	963,195	78,628	884,567	923,881	219,307	219,307	$ -		$ -		$ -	$ -
2048	884,567	78,628	805,939	845,253	207,334	207,334	$ -		$ -		$ -	$ -
2049	805,939	78,628	727,311	766,625	195,361	195,361	$ -		$ -		$ -	$ -
2050	727,311	78,628	648,683	687,997	183,389	183,389	$ -		$ -		$ -	$ -
2051	648,683	78,628	570,054	609,368	171,416	171,416	$ -		$ -		$ -	$ -
2052	570,054	78,628	491,426	530,740	159,444	159,444	$ -		$ -		$ -	$ -
2053	491,426	78,628	412,798	452,112	147,471	147,471	$ -		$ -		$ -	$ -
2054	412,798	78,628	334,170	373,484	135,498	135,498	$ -		$ -		$ -	$ -
2055	334,170	78,628	255,542	294,856	123,526	123,526	$ -		$ -		$ -	$ -
2056	255,542	78,628	176,913	216,228	111,553	111,553	$ -		$ -		$ -	$ -
2057	176,913	78,628	98,285	137,599	99,580	99,580	$ -		$ -		$ -	$ -
2058	98,285	78,628	19,657	58,971	87,608	87,608	$ -		$ -		$ -	$ -
2059	19,657	19,657	-	9,829	21,154	21,154	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		3,459,640			15,180,854	15,180,854	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1034.7 (Replace all obsolete 138kV circuit breakers at the Torrey and Wagenhals stations)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	618,034	618,034	-
Prior Yr True-Up	647,460	647,460	-
True-Up Adjustment	29,427	29,427	-

Details			
Investment	4,474,020	Current Year	2022
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	9	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	101,682

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	4,474,020	25,421	4,448,600	4,461,310	704,740	704,740	$ -	$ 0	$ 704,740	$ 0	$ 704,740	$ -
2014	4,448,600	101,682	4,346,917	4,397,758	771,325	771,325	$ -	$ 95,797	$ 675,528	$ 95,797	$ 675,528	$ -
2015	4,346,917	101,682	4,245,235	4,296,076	755,842	755,842	$ -	$ 660,744	$ 95,098	$ 660,744	$ 95,098	$ -
2016	4,245,235	101,682	4,143,553	4,194,394	740,359	740,359	$ -	$ 821,901	$ (81,542)	$ 821,901	$ (81,542)	$ -
2017	4,143,553	101,682	4,041,870	4,092,712	724,876	724,876	$ -	$ 828,442	$ (103,566)	$ 828,442	$ (103,566)	$ -
2018	4,041,870	101,682	3,940,188	3,991,029	709,392	709,392	$ -	$ 652,807	$ 56,585	$ 652,807	$ 56,585	$ -
2019	3,940,188	101,682	3,838,506	3,889,347	693,909	693,909	$ -	$ 685,825	$ 8,084	$ 685,825	$ 8,084	$ -
2020	3,838,506	101,682	3,736,824	3,787,665	678,426	678,426	$ -	$ 660,577	$ 17,849	$ 660,577	$ 17,849	$ -
2021	3,736,824	101,682	3,635,141	3,685,983	662,943	662,943	$ -	$ 630,069	$ 32,875	$ 630,069	$ 32,875	$ -
2022	3,635,141	101,682	3,533,459	3,584,300	647,460	647,460	$ -	$ 618,034	$ 29,427	$ 618,034	$ 29,427	$ -
2023	3,533,459	101,682	3,431,777	3,482,618	631,977	631,977	$ -		$ -		$ -	$ -
2024	3,431,777	101,682	3,330,095	3,380,936	616,494	616,494	$ -		$ -		$ -	$ -
2025	3,330,095	101,682	3,228,412	3,279,253	601,011	601,011	$ -		$ -		$ -	$ -
2026	3,228,412	101,682	3,126,730	3,177,571	585,528	585,528	$ -		$ -		$ -	$ -
2027	3,126,730	101,682	3,025,048	3,075,889	570,045	570,045	$ -		$ -		$ -	$ -
2028	3,025,048	101,682	2,923,365	2,974,207	554,562	554,562	$ -		$ -		$ -	$ -
2029	2,923,365	101,682	2,821,683	2,872,524	539,079	539,079	$ -		$ -		$ -	$ -
2030	2,821,683	101,682	2,720,001	2,770,842	523,596	523,596	$ -		$ -		$ -	$ -
2031	2,720,001	101,682	2,618,319	2,669,160	508,113	508,113	$ -		$ -		$ -	$ -
2032	2,618,319	101,682	2,516,636	2,567,477	492,630	492,630	$ -		$ -		$ -	$ -
2033	2,516,636	101,682	2,414,954	2,465,795	477,147	477,147	$ -		$ -		$ -	$ -
2034	2,414,954	101,682	2,313,272	2,364,113	461,663	461,663	$ -		$ -		$ -	$ -
2035	2,313,272	101,682	2,211,590	2,262,431	446,180	446,180	$ -		$ -		$ -	$ -
2036	2,211,590	101,682	2,109,907	2,160,748	430,697	430,697	$ -		$ -		$ -	$ -
2037	2,109,907	101,682	2,008,225	2,059,066	415,214	415,214	$ -		$ -		$ -	$ -
2038	2,008,225	101,682	1,906,543	1,957,384	399,731	399,731	$ -		$ -		$ -	$ -
2039	1,906,543	101,682	1,804,860	1,855,702	384,248	384,248	$ -		$ -		$ -	$ -
2040	1,804,860	101,682	1,703,178	1,754,019	368,765	368,765	$ -		$ -		$ -	$ -
2041	1,703,178	101,682	1,601,496	1,652,337	353,282	353,282	$ -		$ -		$ -	$ -
2042	1,601,496	101,682	1,499,814	1,550,655	337,799	337,799	$ -		$ -		$ -	$ -
2043	1,499,814	101,682	1,398,131	1,448,972	322,316	322,316	$ -		$ -		$ -	$ -
2044	1,398,131	101,682	1,296,449	1,347,290	306,833	306,833	$ -		$ -		$ -	$ -
2045	1,296,449	101,682	1,194,767	1,245,608	291,350	291,350	$ -		$ -		$ -	$ -
2046	1,194,767	101,682	1,093,084	1,143,926	275,867	275,867	$ -		$ -		$ -	$ -
2047	1,093,084	101,682	991,402	1,042,243	260,384	260,384	$ -		$ -		$ -	$ -
2048	991,402	101,682	889,720	940,561	244,901	244,901	$ -		$ -		$ -	$ -
2049	889,720	101,682	788,038	838,879	229,418	229,418	$ -		$ -		$ -	$ -
2050	788,038	101,682	686,355	737,197	213,934	213,934	$ -		$ -		$ -	$ -
2051	686,355	101,682	584,673	635,514	198,451	198,451	$ -		$ -		$ -	$ -
2052	584,673	101,682	482,991	533,832	182,968	182,968	$ -		$ -		$ -	$ -
2053	482,991	101,682	381,309	432,150	167,485	167,485	$ -		$ -		$ -	$ -
2054	381,309	101,682	279,626	330,467	152,002	152,002	$ -		$ -		$ -	$ -
2055	279,626	101,682	177,944	228,785	136,519	136,519	$ -		$ -		$ -	$ -
2056	177,944	101,682	76,262	127,103	121,036	121,036	$ -		$ -		$ -	$ -
2057	76,262	76,262	-	38,131	82,068	82,068	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		4,474,020			19,972,566	19,972,566	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1970 (Reconductor 13 miles of Kammer-West Bellaire 345 kV line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details

Investment	-	Current Year	2022
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	-	-	-	-	-	-	$ -	$ 99,055	$ (99,055)	$ 99,055	$ (99,055)	$ -
2015	-	-	-	-	-	-	$ -	$ 178,664	$ (178,664)	$ 178,664	$ (178,664)	$ -
2016	-	-	-	-	-	-	$ -	$ 174,005	$ (174,005)	$ 174,005	$ (174,005)	$ -
2017	-	-	-	-	-	-	$ -	$ 176,014	$ (176,014)	$ 176,014	$ (176,014)	$ -
2018	-	-	-	-	-	-	$ -	$ 137,768	$ (137,768)	$ 137,768	$ (137,768)	$ -
2019	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2020	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2021	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2022	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2023	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2024	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2025	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2026	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2027	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2028	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2029	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2030	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2031	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2032	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2033	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2034	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2035	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2036	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2037	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2038	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2039	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2040	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2041	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2042	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2043	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2044	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2045	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2046	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2047	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2048	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2049	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2050	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2051	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2052	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2053	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		-			-	-	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2018 (Loop Conesville-Bixby 345 kV circuit into Ohio Central)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,023,693	1,023,693	-
Prior Yr True-Up	1,072,747	1,072,747	-
True-Up Adjustment	49,053	49,053	-

Details

Investment	7,169,898	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	2	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	162,952

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	7,169,898	135,794	7,034,104	7,102,001	1,217,208	1,217,208	$ -	$ 250,071	$ 967,137	$ 250,071	$ 967,137	$ -
2016	7,034,104	162,952	6,871,152	6,952,628	1,221,622	1,221,622	$ -	$ 77,068	$ 1,144,554	$ 77,068	$ 1,144,554	$ -
2017	6,871,152	162,952	6,708,200	6,789,676	1,196,810	1,196,810	$ -	$ 123,326	$ 1,073,484	$ 123,326	$ 1,073,484	$ -
2018	6,708,200	162,952	6,545,248	6,626,724	1,171,997	1,171,997	$ -	$ 1,165,473	$ 6,524	$ 1,165,473	$ 6,524	$ -
2019	6,545,248	162,952	6,382,295	6,463,771	1,147,185	1,147,185	$ -	$ 1,133,749	$ 13,436	$ 1,133,749	$ 13,436	$ -
2020	6,382,295	162,952	6,219,343	6,300,819	1,122,372	1,122,372	$ -	$ 1,092,679	$ 29,693	$ 1,092,679	$ 29,693	$ -
2021	6,219,343	162,952	6,056,391	6,137,867	1,097,559	1,097,559	$ -	$ 1,042,817	$ 54,742	$ 1,042,817	$ 54,742	$ -
2022	6,056,391	162,952	5,893,439	5,974,915	1,072,747	1,072,747	$ -	$ 1,023,693	$ 49,053	$ 1,023,693	$ 49,053	$ -
2023	5,893,439	162,952	5,730,486	5,811,963	1,047,934	1,047,934	$ -	$ -	$ -	$ -	$ -	$ -
2024	5,730,486	162,952	5,567,534	5,649,010	1,023,122	1,023,122	$ -	$ -	$ -	$ -	$ -	$ -
2025	5,567,534	162,952	5,404,582	5,486,058	998,309	998,309	$ -		$ -		$ -	$ -
2026	5,404,582	162,952	5,241,630	5,323,106	973,496	973,496	$ -		$ -		$ -	$ -
2027	5,241,630	162,952	5,078,678	5,160,154	948,684	948,684	$ -		$ -		$ -	$ -
2028	5,078,678	162,952	4,915,725	4,997,201	923,871	923,871	$ -		$ -		$ -	$ -
2029	4,915,725	162,952	4,752,773	4,834,249	899,059	899,059	$ -		$ -		$ -	$ -
2030	4,752,773	162,952	4,589,821	4,671,297	874,246	874,246	$ -		$ -		$ -	$ -
2031	4,589,821	162,952	4,426,869	4,508,345	849,434	849,434	$ -		$ -		$ -	$ -
2032	4,426,869	162,952	4,263,916	4,345,393	824,621	824,621	$ -		$ -		$ -	$ -
2033	4,263,916	162,952	4,100,964	4,182,440	799,808	799,808	$ -		$ -		$ -	$ -
2034	4,100,964	162,952	3,938,012	4,019,488	774,996	774,996	$ -		$ -		$ -	$ -
2035	3,938,012	162,952	3,775,060	3,856,536	750,183	750,183	$ -		$ -		$ -	$ -
2036	3,775,060	162,952	3,612,108	3,693,584	725,371	725,371	$ -		$ -		$ -	$ -
2037	3,612,108	162,952	3,449,155	3,530,631	700,558	700,558	$ -		$ -		$ -	$ -
2038	3,449,155	162,952	3,286,203	3,367,679	675,746	675,746	$ -		$ -		$ -	$ -
2039	3,286,203	162,952	3,123,251	3,204,727	650,933	650,933	$ -		$ -		$ -	$ -
2040	3,123,251	162,952	2,960,299	3,041,775	626,120	626,120	$ -		$ -		$ -	$ -
2041	2,960,299	162,952	2,797,346	2,878,823	601,308	601,308	$ -		$ -		$ -	$ -
2042	2,797,346	162,952	2,634,394	2,715,870	576,495	576,495	$ -		$ -		$ -	$ -
2043	2,634,394	162,952	2,471,442	2,552,918	551,683	551,683	$ -		$ -		$ -	$ -
2044	2,471,442	162,952	2,308,490	2,389,966	526,870	526,870	$ -		$ -		$ -	$ -
2045	2,308,490	162,952	2,145,538	2,227,014	502,057	502,057	$ -		$ -		$ -	$ -
2046	2,145,538	162,952	1,982,585	2,064,061	477,245	477,245	$ -		$ -		$ -	$ -
2047	1,982,585	162,952	1,819,633	1,901,109	452,432	452,432	$ -		$ -		$ -	$ -
2048	1,819,633	162,952	1,656,681	1,738,157	427,620	427,620	$ -		$ -		$ -	$ -
2049	1,656,681	162,952	1,493,729	1,575,205	402,807	402,807	$ -		$ -		$ -	$ -
2050	1,493,729	162,952	1,330,776	1,412,253	377,995	377,995	$ -		$ -		$ -	$ -
2051	1,330,776	162,952	1,167,824	1,249,300	353,182	353,182	$ -		$ -		$ -	$ -
2052	1,167,824	162,952	1,004,872	1,086,348	328,369	328,369	$ -		$ -		$ -	$ -
2053	1,004,872	162,952	841,920	923,396	303,557	303,557	$ -		$ -		$ -	$ -
2054	841,920	162,952	678,968	760,444	278,744	278,744	$ -		$ -		$ -	$ -
2055	678,968	162,952	516,015	597,491	253,932	253,932	$ -		$ -		$ -	$ -
2056	516,015	162,952	353,063	434,539	229,119	229,119	$ -		$ -		$ -	$ -
2057	353,063	162,952	190,111	271,587	204,307	204,307	$ -		$ -		$ -	$ -
2058	190,111	162,952	27,159	108,635	179,494	179,494	$ -		$ -		$ -	$ -
2059	27,159	27,159	-	13,579	29,226	29,226	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		7,169,898			31,370,433	31,370,433	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1032.4 (Loop the existing South Canton - Wayview 138kV circuit in-and-out of West Canton)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	174,745	174,745	-
Prior Yr True-Up	183,130	183,130	-
True-Up Adjustment	8,385	8,385	-

Details			
Investment	1,214,619	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	27,605

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	1,214,619	13,802	1,200,817	1,207,718	197,701	197,701	$ -	$ 247,850	$ (50,149)	$ 247,850	$ (50,149)	$ -
2016	1,200,817	27,605	1,173,212	1,187,014	208,350	208,350	$ -	$ 216,823	$ (8,473)	$ 216,823	$ (8,473)	$ -
2017	1,173,212	27,605	1,145,607	1,159,409	204,147	204,147	$ -	$ 219,628	$ (15,481)	$ 219,628	$ (15,481)	$ -
2018	1,145,607	27,605	1,118,002	1,131,804	199,944	199,944	$ -	$ 198,829	$ 1,115	$ 198,829	$ 1,115	$ -
2019	1,118,002	27,605	1,090,397	1,104,199	195,740	195,740	$ -	$ 193,445	$ 2,295	$ 193,445	$ 2,295	$ -
2020	1,090,397	27,605	1,062,792	1,076,594	191,537	191,537	$ -	$ 186,463	$ 5,073	$ 186,463	$ 5,073	$ -
2021	1,062,792	27,605	1,035,187	1,048,989	187,334	187,334	$ -	$ 177,978	$ 9,356	$ 177,978	$ 9,356	$ -
2022	1,035,187	27,605	1,007,582	1,021,384	183,130	183,130	$ -	$ 174,745	$ 8,385	$ 174,745	$ 8,385	$ -
2023	1,007,582	27,605	979,977	993,779	178,927	178,927	$ -	$ -	$ -	$ -	$ -	$ -
2024	979,977	27,605	952,372	966,174	174,723	174,723	$ -	$ -	$ -	$ -	$ -	$ -
2025	952,372	27,605	924,767	938,569	170,520	170,520	$ -		$ -		$ -	$ -
2026	924,767	27,605	897,162	910,964	166,317	166,317	$ -		$ -		$ -	$ -
2027	897,162	27,605	869,557	883,359	162,113	162,113	$ -		$ -		$ -	$ -
2028	869,557	27,605	841,952	855,754	157,910	157,910	$ -		$ -		$ -	$ -
2029	841,952	27,605	814,347	828,149	153,707	153,707	$ -		$ -		$ -	$ -
2030	814,347	27,605	786,742	800,544	149,503	149,503	$ -		$ -		$ -	$ -
2031	786,742	27,605	759,137	772,939	145,300	145,300	$ -		$ -		$ -	$ -
2032	759,137	27,605	731,532	745,334	141,096	141,096	$ -		$ -		$ -	$ -
2033	731,532	27,605	703,927	717,730	136,893	136,893	$ -		$ -		$ -	$ -
2034	703,927	27,605	676,322	690,125	132,690	132,690	$ -		$ -		$ -	$ -
2035	676,322	27,605	648,717	662,520	128,486	128,486	$ -		$ -		$ -	$ -
2036	648,717	27,605	621,112	634,915	124,283	124,283	$ -		$ -		$ -	$ -
2037	621,112	27,605	593,507	607,310	120,079	120,079	$ -		$ -		$ -	$ -
2038	593,507	27,605	565,902	579,705	115,876	115,876	$ -		$ -		$ -	$ -
2039	565,902	27,605	538,297	552,100	111,673	111,673	$ -		$ -		$ -	$ -
2040	538,297	27,605	510,692	524,495	107,469	107,469	$ -		$ -		$ -	$ -
2041	510,692	27,605	483,087	496,890	103,266	103,266	$ -		$ -		$ -	$ -
2042	483,087	27,605	455,482	469,285	99,063	99,063	$ -		$ -		$ -	$ -
2043	455,482	27,605	427,877	441,680	94,859	94,859	$ -		$ -		$ -	$ -
2044	427,877	27,605	400,272	414,075	90,656	90,656	$ -		$ -		$ -	$ -
2045	400,272	27,605	372,667	386,470	86,452	86,452	$ -		$ -		$ -	$ -
2046	372,667	27,605	345,062	358,865	82,249	82,249	$ -		$ -		$ -	$ -
2047	345,062	27,605	317,457	331,260	78,046	78,046	$ -		$ -		$ -	$ -
2048	317,457	27,605	289,852	303,655	73,842	73,842	$ -		$ -		$ -	$ -
2049	289,852	27,605	262,247	276,050	69,639	69,639	$ -		$ -		$ -	$ -
2050	262,247	27,605	234,642	248,445	65,435	65,435	$ -		$ -		$ -	$ -
2051	234,642	27,605	207,037	220,840	61,232	61,232	$ -		$ -		$ -	$ -
2052	207,037	27,605	179,432	193,235	57,029	57,029	$ -		$ -		$ -	$ -
2053	179,432	27,605	151,827	165,630	52,825	52,825	$ -		$ -		$ -	$ -
2054	151,827	27,605	124,222	138,025	48,622	48,622	$ -		$ -		$ -	$ -
2055	124,222	27,605	96,617	110,420	44,419	44,419	$ -		$ -		$ -	$ -
2056	96,617	27,605	69,012	82,815	40,215	40,215	$ -		$ -		$ -	$ -
2057	69,012	27,605	41,407	55,210	36,012	36,012	$ -		$ -		$ -	$ -
2058	41,407	27,605	13,802	27,605	31,808	31,808	$ -		$ -		$ -	$ -
2059	13,802	13,802	-	6,901	14,853	14,853	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		1,214,619			5,375,969	5,375,969	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1666 (Build an 8 breaker 138 kV station tapping both circuits of the Fostoria-East Lima 138 kV line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	445,118	445,118	-
Prior Yr True-Up	466,523	466,523	-
True-Up Adjustment	21,405	21,405	-

Details			
Investment	3,059,126	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	69,526

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	3,059,126	-	3,059,126	3,059,126	465,810	465,810	$ -	$ 559,098	$ (93,288)	$ 559,098	$ (93,288)	$ -
2016	3,059,126	69,526	2,989,600	3,024,363	530,042	530,042	$ -	$ 620,362	$ (90,320)	$ 620,362	$ (90,320)	$ -
2017	2,989,600	69,526	2,920,074	2,954,837	519,456	519,456	$ -	$ 646,844	$ (127,388)	$ 646,844	$ (127,388)	$ -
2018	2,920,074	69,526	2,850,549	2,885,312	508,869	508,869	$ -	$ 506,029	$ 2,840	$ 506,029	$ 2,840	$ -
2019	2,850,549	69,526	2,781,023	2,815,786	498,283	498,283	$ -	$ 492,430	$ 5,853	$ 492,430	$ 5,853	$ -
2020	2,781,023	69,526	2,711,498	2,746,260	487,696	487,696	$ -	$ 474,754	$ 12,942	$ 474,754	$ 12,942	$ -
2021	2,711,498	69,526	2,641,972	2,676,735	477,109	477,109	$ -	$ 453,236	$ 23,873	$ 453,236	$ 23,873	$ -
2022	2,641,972	69,526	2,572,447	2,607,209	466,523	466,523	$ -	$ 445,118	$ 21,405	$ 445,118	$ 21,405	$ -
2023	2,572,447	69,526	2,502,921	2,537,684	455,936	455,936	$ -	$ -	$ -	$ -	$ -	$ -
2024	2,502,921	69,526	2,433,395	2,468,158	445,350	445,350	$ -	$ -	$ -	$ -	$ -	$ -
2025	2,433,395	69,526	2,363,870	2,398,633	434,763	434,763	$ -		$ -		$ -	$ -
2026	2,363,870	69,526	2,294,344	2,329,107	424,176	424,176	$ -		$ -		$ -	$ -
2027	2,294,344	69,526	2,224,819	2,259,581	413,590	413,590	$ -		$ -		$ -	$ -
2028	2,224,819	69,526	2,155,293	2,190,056	403,003	403,003	$ -		$ -		$ -	$ -
2029	2,155,293	69,526	2,085,767	2,120,530	392,417	392,417	$ -		$ -		$ -	$ -
2030	2,085,767	69,526	2,016,242	2,051,005	381,830	381,830	$ -		$ -		$ -	$ -
2031	2,016,242	69,526	1,946,716	1,981,479	371,244	371,244	$ -		$ -		$ -	$ -
2032	1,946,716	69,526	1,877,191	1,911,953	360,657	360,657	$ -		$ -		$ -	$ -
2033	1,877,191	69,526	1,807,665	1,842,428	350,070	350,070	$ -		$ -		$ -	$ -
2034	1,807,665	69,526	1,738,140	1,772,902	339,484	339,484	$ -		$ -		$ -	$ -
2035	1,738,140	69,526	1,668,614	1,703,377	328,897	328,897	$ -		$ -		$ -	$ -
2036	1,668,614	69,526	1,599,088	1,633,851	318,311	318,311	$ -		$ -		$ -	$ -
2037	1,599,088	69,526	1,529,563	1,564,326	307,724	307,724	$ -		$ -		$ -	$ -
2038	1,529,563	69,526	1,460,037	1,494,800	297,137	297,137	$ -		$ -		$ -	$ -
2039	1,460,037	69,526	1,390,512	1,425,274	286,551	286,551	$ -		$ -		$ -	$ -
2040	1,390,512	69,526	1,320,986	1,355,749	275,964	275,964	$ -		$ -		$ -	$ -
2041	1,320,986	69,526	1,251,460	1,286,223	265,378	265,378	$ -		$ -		$ -	$ -
2042	1,251,460	69,526	1,181,935	1,216,698	254,791	254,791	$ -		$ -		$ -	$ -
2043	1,181,935	69,526	1,112,409	1,147,172	244,204	244,204	$ -		$ -		$ -	$ -
2044	1,112,409	69,526	1,042,884	1,077,647	233,618	233,618	$ -		$ -		$ -	$ -
2045	1,042,884	69,526	973,358	1,008,121	223,031	223,031	$ -		$ -		$ -	$ -
2046	973,358	69,526	903,833	938,595	212,445	212,445	$ -		$ -		$ -	$ -
2047	903,833	69,526	834,307	869,070	201,858	201,858	$ -		$ -		$ -	$ -
2048	834,307	69,526	764,781	799,544	191,271	191,271	$ -		$ -		$ -	$ -
2049	764,781	69,526	695,256	730,019	180,685	180,685	$ -		$ -		$ -	$ -
2050	695,256	69,526	625,730	660,493	170,098	170,098	$ -		$ -		$ -	$ -
2051	625,730	69,526	556,205	590,967	159,512	159,512	$ -		$ -		$ -	$ -
2052	556,205	69,526	486,679	521,442	148,925	148,925	$ -		$ -		$ -	$ -
2053	486,679	69,526	417,153	451,916	138,338	138,338	$ -		$ -		$ -	$ -
2054	417,153	69,526	347,628	382,391	127,752	127,752	$ -		$ -		$ -	$ -
2055	347,628	69,526	278,102	312,865	117,165	117,165	$ -		$ -		$ -	$ -
2056	278,102	69,526	208,577	243,340	106,579	106,579	$ -		$ -		$ -	$ -
2057	208,577	69,526	139,051	173,814	95,992	95,992	$ -		$ -		$ -	$ -
2058	139,051	69,526	69,526	104,288	85,405	85,405	$ -		$ -		$ -	$ -
2059	69,526	69,526	0	34,763	74,819	74,819	$ -		$ -		$ -	$ -
2060	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		3,059,126			13,772,758	13,772,758	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1957 (Terminate Transformer #2 at SW Lima in new bay position)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	315,627	315,627	-
Prior Yr True-Up	330,805	330,805	-
True-Up Adjustment	15,178	15,178	-

Details

Investment	2,169,182	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	49,300

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	2,169,182	-	2,169,182	2,169,182	330,299	330,299	$ -	$ 265,269	$ 65,030	$ 265,269	$ 65,030	$ -
2016	2,169,182	49,300	2,119,882	2,144,532	375,845	375,845	$ -	$ 405,050	$ (29,205)	$ 405,050	$ (29,205)	$ -
2017	2,119,882	49,300	2,070,583	2,095,233	368,339	368,339	$ -	$ 419,228	$ (50,889)	$ 419,228	$ (50,889)	$ -
2018	2,070,583	49,300	2,021,283	2,045,933	360,832	360,832	$ -	$ 326,706	$ 34,126	$ 326,706	$ 34,126	$ -
2019	2,021,283	49,300	1,971,984	1,996,633	353,325	353,325	$ -	$ 349,175	$ 4,150	$ 349,175	$ 4,150	$ -
2020	1,971,984	49,300	1,922,684	1,947,334	345,818	345,818	$ -	$ 336,641	$ 9,177	$ 336,641	$ 9,177	$ -
2021	1,922,684	49,300	1,873,384	1,898,034	338,311	338,311	$ -	$ 321,383	$ 16,928	$ 321,383	$ 16,928	$ -
2022	1,873,384	49,300	1,824,085	1,848,735	330,805	330,805	$ -	$ 315,627	$ 15,178	$ 315,627	$ 15,178	$ -
2023	1,824,085	49,300	1,774,785	1,799,435	323,298	323,298	$ -	$ -	$ -	$ -	$ -	$ -
2024	1,774,785	49,300	1,725,486	1,750,135	315,791	315,791	$ -	$ -	$ -	$ -	$ -	$ -
2025	1,725,486	49,300	1,676,186	1,700,836	308,284	308,284	$ -		$ -		$ -	$ -
2026	1,676,186	49,300	1,626,887	1,651,536	300,777	300,777	$ -		$ -		$ -	$ -
2027	1,626,887	49,300	1,577,587	1,602,237	293,271	293,271	$ -		$ -		$ -	$ -
2028	1,577,587	49,300	1,528,287	1,552,937	285,764	285,764	$ -		$ -		$ -	$ -
2029	1,528,287	49,300	1,478,988	1,503,638	278,257	278,257	$ -		$ -		$ -	$ -
2030	1,478,988	49,300	1,429,688	1,454,338	270,750	270,750	$ -		$ -		$ -	$ -
2031	1,429,688	49,300	1,380,389	1,405,038	263,243	263,243	$ -		$ -		$ -	$ -
2032	1,380,389	49,300	1,331,089	1,355,739	255,737	255,737	$ -		$ -		$ -	$ -
2033	1,331,089	49,300	1,281,789	1,306,439	248,230	248,230	$ -		$ -		$ -	$ -
2034	1,281,789	49,300	1,232,490	1,257,140	240,723	240,723	$ -		$ -		$ -	$ -
2035	1,232,490	49,300	1,183,190	1,207,840	233,216	233,216	$ -		$ -		$ -	$ -
2036	1,183,190	49,300	1,133,891	1,158,540	225,709	225,709	$ -		$ -		$ -	$ -
2037	1,133,891	49,300	1,084,591	1,109,241	218,203	218,203	$ -		$ -		$ -	$ -
2038	1,084,591	49,300	1,035,291	1,059,941	210,696	210,696	$ -		$ -		$ -	$ -
2039	1,035,291	49,300	985,992	1,010,642	203,189	203,189	$ -		$ -		$ -	$ -
2040	985,992	49,300	936,692	961,342	195,682	195,682	$ -		$ -		$ -	$ -
2041	936,692	49,300	887,393	912,042	188,175	188,175	$ -		$ -		$ -	$ -
2042	887,393	49,300	838,093	862,743	180,669	180,669	$ -		$ -		$ -	$ -
2043	838,093	49,300	788,793	813,443	173,162	173,162	$ -		$ -		$ -	$ -
2044	788,793	49,300	739,494	764,144	165,655	165,655	$ -		$ -		$ -	$ -
2045	739,494	49,300	690,194	714,844	158,148	158,148	$ -		$ -		$ -	$ -
2046	690,194	49,300	640,895	665,544	150,641	150,641	$ -		$ -		$ -	$ -
2047	640,895	49,300	591,595	616,245	143,135	143,135	$ -		$ -		$ -	$ -
2048	591,595	49,300	542,296	566,945	135,628	135,628	$ -		$ -		$ -	$ -
2049	542,296	49,300	492,996	517,646	128,121	128,121	$ -		$ -		$ -	$ -
2050	492,996	49,300	443,696	468,346	120,614	120,614	$ -		$ -		$ -	$ -
2051	443,696	49,300	394,397	419,047	113,107	113,107	$ -		$ -		$ -	$ -
2052	394,397	49,300	345,097	369,747	105,601	105,601	$ -		$ -		$ -	$ -
2053	345,097	49,300	295,798	320,447	98,094	98,094	$ -		$ -		$ -	$ -
2054	295,798	49,300	246,498	271,148	90,587	90,587	$ -		$ -		$ -	$ -
2055	246,498	49,300	197,198	221,848	83,080	83,080	$ -		$ -		$ -	$ -
2056	197,198	49,300	147,899	172,549	75,573	75,573	$ -		$ -		$ -	$ -
2057	147,899	49,300	98,599	123,249	68,067	68,067	$ -		$ -		$ -	$ -
2058	98,599	49,300	49,300	73,949	60,560	60,560	$ -		$ -		$ -	$ -
2059	49,300	49,300	0	24,650	53,053	53,053	$ -		$ -		$ -	$ -
2060	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		2,169,182			9,766,065	9,766,065	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1962 (Add four 765 kV breakers at Kammer)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**90,323**	**90,323**	-
Prior Yr True-Up	**94,667**	**94,667**	-
True-Up Adjustment	**4,343**	**4,343**	**-**

Details

Investment	620,757	Current Year	2022
Service Year (yyyy)	2,015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	14,108

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	620,757	-	620,757	620,757	94,522	94,522	$ -	$ 63,382	$ 31,140	$ 63,382	$ 31,140	$ -
2016	620,757	14,108	606,649	613,703	107,556	107,556	$ -	$ -	$ -	$ -	$ -	$ -
2017	606,649	14,108	592,541	599,595	105,408	105,408	$ -	$ 28,232	$ 77,176	$ 28,232	$ 77,176	$ -
2018	592,541	14,108	578,433	585,487	103,260	103,260	$ -	$ -	$ -	$ -	$ -	$ -
2019	578,433	14,108	564,325	571,379	101,111	101,111	$ -	$ 99,924	$ 1,187	$ 99,924	$ 1,187	$ -
2020	564,325	14,108	550,217	557,271	98,963	98,963	$ -	$ 96,337	$ 2,626	$ 96,337	$ 2,626	$ -
2021	550,217	14,108	536,108	543,162	96,815	96,815	$ -	$ 91,971	$ 4,844	$ 91,971	$ 4,844	$ -
2022	536,108	14,108	522,000	529,054	94,667	94,667	$ -	$ 90,323	$ 4,343	$ 90,323	$ 4,343	$ -
2023	522,000	14,108	507,892	514,946	92,518	92,518	$ -	$ -	$ -	$ -	$ -	$ -
2024	507,892	14,108	493,784	500,838	90,370	90,370	$ -	$ -	$ -	$ -	$ -	$ -
2025	493,784	14,108	479,676	486,730	88,222	88,222	$ -		$ -		$ -	$ -
2026	479,676	14,108	465,568	472,622	86,074	86,074	$ -		$ -		$ -	$ -
2027	465,568	14,108	451,460	458,514	83,926	83,926	$ -		$ -		$ -	$ -
2028	451,460	14,108	437,352	444,406	81,777	81,777	$ -		$ -		$ -	$ -
2029	437,352	14,108	423,243	430,298	79,629	79,629	$ -		$ -		$ -	$ -
2030	423,243	14,108	409,135	416,189	77,481	77,481	$ -		$ -		$ -	$ -
2031	409,135	14,108	395,027	402,081	75,333	75,333	$ -		$ -		$ -	$ -
2032	395,027	14,108	380,919	387,973	73,184	73,184	$ -		$ -		$ -	$ -
2033	380,919	14,108	366,811	373,865	71,036	71,036	$ -		$ -		$ -	$ -
2034	366,811	14,108	352,703	359,757	68,888	68,888	$ -		$ -		$ -	$ -
2035	352,703	14,108	338,595	345,649	66,740	66,740	$ -		$ -		$ -	$ -
2036	338,595	14,108	324,487	331,541	64,592	64,592	$ -		$ -		$ -	$ -
2037	324,487	14,108	310,379	317,433	62,443	62,443	$ -		$ -		$ -	$ -
2038	310,379	14,108	296,270	303,324	60,295	60,295	$ -		$ -		$ -	$ -
2039	296,270	14,108	282,162	289,216	58,147	58,147	$ -		$ -		$ -	$ -
2040	282,162	14,108	268,054	275,108	55,999	55,999	$ -		$ -		$ -	$ -
2041	268,054	14,108	253,946	261,000	53,850	53,850	$ -		$ -		$ -	$ -
2042	253,946	14,108	239,838	246,892	51,702	51,702	$ -		$ -		$ -	$ -
2043	239,838	14,108	225,730	232,784	49,554	49,554	$ -		$ -		$ -	$ -
2044	225,730	14,108	211,622	218,676	47,406	47,406	$ -		$ -		$ -	$ -
2045	211,622	14,108	197,514	204,568	45,257	45,257	$ -		$ -		$ -	$ -
2046	197,514	14,108	183,406	190,460	43,109	43,109	$ -		$ -		$ -	$ -
2047	183,406	14,108	169,297	176,351	40,961	40,961	$ -		$ -		$ -	$ -
2048	169,297	14,108	155,189	162,243	38,813	38,813	$ -		$ -		$ -	$ -
2049	155,189	14,108	141,081	148,135	36,665	36,665	$ -		$ -		$ -	$ -
2050	141,081	14,108	126,973	134,027	34,516	34,516	$ -		$ -		$ -	$ -
2051	126,973	14,108	112,865	119,919	32,368	32,368	$ -		$ -		$ -	$ -
2052	112,865	14,108	98,757	105,811	30,220	30,220	$ -		$ -		$ -	$ -
2053	98,757	14,108	84,649	91,703	28,072	28,072	$ -		$ -		$ -	$ -
2054	84,649	14,108	70,541	77,595	25,923	25,923	$ -		$ -		$ -	$ -
2055	70,541	14,108	56,432	63,487	23,775	23,775	$ -		$ -		$ -	$ -
2056	56,432	14,108	42,324	49,378	21,627	21,627	$ -		$ -		$ -	$ -
2057	42,324	14,108	28,216	35,270	19,479	19,479	$ -		$ -		$ -	$ -
2058	28,216	14,108	14,108	21,162	17,330	17,330	$ -		$ -		$ -	$ -
2059	14,108	14,108	-	7,054	15,182	15,182	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		620,757			2,794,765	2,794,765	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2019 (Establish Burger 345/138 kV station) RTEP ID: b2019 (Establish Burger 345/138 kV station)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	997,129	997,129	-
Prior Yr True-Up	1,045,079	1,045,079	-
True-Up Adjustment	47,950	47,950	-

Details

Investment	6,852,888	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	155,747

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	6,852,888	-	6,852,888	6,852,888	1,043,483	1,043,483	$ -	$ 1,039,339	$ 4,144	$ 1,039,339	$ 4,144	$ -
2016	6,852,888	155,747	6,697,140	6,775,014	1,187,372	1,187,372	$ -	$ 1,387,490	$ (200,118)	$ 1,387,490	$ (200,118)	$ -
2017	6,697,140	155,747	6,541,393	6,619,267	1,163,657	1,163,657	$ -	$ 1,411,523	$ (247,866)	$ 1,411,523	$ (247,866)	$ -
2018	6,541,393	155,747	6,385,645	6,463,519	1,139,941	1,139,941	$ -	$ 1,133,578	$ 6,363	$ 1,133,578	$ 6,363	$ -
2019	6,385,645	155,747	6,229,898	6,307,772	1,116,226	1,116,226	$ -	$ 1,103,114	$ 13,112	$ 1,103,114	$ 13,112	$ -
2020	6,229,898	155,747	6,074,151	6,152,024	1,092,510	1,092,510	$ -	$ 1,063,519	$ 28,991	$ 1,063,519	$ 28,991	$ -
2021	6,074,151	155,747	5,918,403	5,996,277	1,068,795	1,068,795	$ -	$ 1,015,315	$ 53,480	$ 1,015,315	$ 53,480	$ -
2022	5,918,403	155,747	5,762,656	5,840,529	1,045,079	1,045,079	$ -	$ 997,129	$ 47,950	$ 997,129	$ 47,950	$ -
2023	5,762,656	155,747	5,606,908	5,684,782	1,021,364	1,021,364	$ -	$ -	$ -	$ -	$ -	$ -
2024	5,606,908	155,747	5,451,161	5,529,034	997,648	997,648	$ -	$ -	$ -	$ -	$ -	$ -
2025	5,451,161	155,747	5,295,413	5,373,287	973,933	973,933	$ -		$ -		$ -	$ -
2026	5,295,413	155,747	5,139,666	5,217,540	950,217	950,217	$ -		$ -		$ -	$ -
2027	5,139,666	155,747	4,983,918	5,061,792	926,502	926,502	$ -		$ -		$ -	$ -
2028	4,983,918	155,747	4,828,171	4,906,045	902,786	902,786	$ -		$ -		$ -	$ -
2029	4,828,171	155,747	4,672,424	4,750,297	879,071	879,071	$ -		$ -		$ -	$ -
2030	4,672,424	155,747	4,516,676	4,594,550	855,355	855,355	$ -		$ -		$ -	$ -
2031	4,516,676	155,747	4,360,929	4,438,802	831,640	831,640	$ -		$ -		$ -	$ -
2032	4,360,929	155,747	4,205,181	4,283,055	807,924	807,924	$ -		$ -		$ -	$ -
2033	4,205,181	155,747	4,049,434	4,127,307	784,209	784,209	$ -		$ -		$ -	$ -
2034	4,049,434	155,747	3,893,686	3,971,560	760,493	760,493	$ -		$ -		$ -	$ -
2035	3,893,686	155,747	3,737,939	3,815,813	736,778	736,778	$ -		$ -		$ -	$ -
2036	3,737,939	155,747	3,582,191	3,660,065	713,062	713,062	$ -		$ -		$ -	$ -
2037	3,582,191	155,747	3,426,444	3,504,318	689,347	689,347	$ -		$ -		$ -	$ -
2038	3,426,444	155,747	3,270,696	3,348,570	665,631	665,631	$ -		$ -		$ -	$ -
2039	3,270,696	155,747	3,114,949	3,192,823	641,916	641,916	$ -		$ -		$ -	$ -
2040	3,114,949	155,747	2,959,202	3,037,075	618,200	618,200	$ -		$ -		$ -	$ -
2041	2,959,202	155,747	2,803,454	2,881,328	594,484	594,484	$ -		$ -		$ -	$ -
2042	2,803,454	155,747	2,647,707	2,725,580	570,769	570,769	$ -		$ -		$ -	$ -
2043	2,647,707	155,747	2,491,959	2,569,833	547,053	547,053	$ -		$ -		$ -	$ -
2044	2,491,959	155,747	2,336,212	2,414,085	523,338	523,338	$ -		$ -		$ -	$ -
2045	2,336,212	155,747	2,180,464	2,258,338	499,622	499,622	$ -		$ -		$ -	$ -
2046	2,180,464	155,747	2,024,717	2,102,591	475,907	475,907	$ -		$ -		$ -	$ -
2047	2,024,717	155,747	1,868,969	1,946,843	452,191	452,191	$ -		$ -		$ -	$ -
2048	1,868,969	155,747	1,713,222	1,791,096	428,476	428,476	$ -		$ -		$ -	$ -
2049	1,713,222	155,747	1,557,475	1,635,348	404,760	404,760	$ -		$ -		$ -	$ -
2050	1,557,475	155,747	1,401,727	1,479,601	381,045	381,045	$ -		$ -		$ -	$ -
2051	1,401,727	155,747	1,245,980	1,323,853	357,329	357,329	$ -		$ -		$ -	$ -
2052	1,245,980	155,747	1,090,232	1,168,106	333,614	333,614	$ -		$ -		$ -	$ -
2053	1,090,232	155,747	934,485	1,012,358	309,898	309,898	$ -		$ -		$ -	$ -
2054	934,485	155,747	778,737	856,611	286,183	286,183	$ -		$ -		$ -	$ -
2055	778,737	155,747	622,990	700,864	262,467	262,467	$ -		$ -		$ -	$ -
2056	622,990	155,747	467,242	545,116	238,752	238,752	$ -		$ -		$ -	$ -
2057	467,242	155,747	311,495	389,369	215,036	215,036	$ -		$ -		$ -	$ -
2058	311,495	155,747	155,747	233,621	191,321	191,321	$ -		$ -		$ -	$ -
2059	155,747	155,747	0	77,874	167,605	167,605	$ -		$ -		$ -	$ -
2060	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		6,852,888			30,852,989	30,852,989	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2017 (Reconductor or rebuild Sporn - Waterford - Mus RTEP ID: b2019 (Establish Burger 345/138 kV station)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	875,129	875,129	-
Prior Yr True-Up	917,109	917,109	-
True-Up Adjustment	41,980	41,980	-

Details

Investment	6,094,421	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	138,510

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	6,094,421	80,797	6,013,624	6,054,022	1,002,637	1,002,637	$ -	$ 805,154	$ 197,483	$ 805,154	$ 197,483	$ -
2016	6,013,624	138,510	5,875,114	5,944,369	1,043,653	1,043,653	$ -	$ 1,159,062	$ (115,409)	$ 1,159,062	$ (115,409)	$ -
2017	5,875,114	138,510	5,736,605	5,805,859	1,022,562	1,022,562	$ -	$ 1,177,370	$ (154,808)	$ 1,177,370	$ (154,808)	$ -
2018	5,736,605	138,510	5,598,095	5,667,350	1,001,472	1,001,472	$ -	$ 974,758	$ 26,714	$ 974,758	$ 26,714	$ -
2019	5,598,095	138,510	5,459,585	5,528,840	980,381	980,381	$ -	$ 948,328	$ 32,053	$ 948,328	$ 32,053	$ -
2020	5,459,585	138,510	5,321,076	5,390,331	959,290	959,290	$ -	$ 914,070	$ 45,220	$ 914,070	$ 45,220	$ -
2021	5,321,076	138,510	5,182,566	5,251,821	938,199	938,199	$ -	$ 891,359	$ 46,840	$ 891,359	$ 46,840	$ -
2022	5,182,566	138,510	5,044,057	5,113,312	917,109	917,109	$ -	$ 875,129	$ 41,980	$ 875,129	$ 41,980	$ -
2023	5,044,057	138,510	4,905,547	4,974,802	896,018	896,018	$ -	$ -	$ -	$ -	$ -	$ -
2024	4,905,547	138,510	4,767,038	4,836,292	874,927	874,927	$ -	$ -	$ -	$ -	$ -	$ -
2025	4,767,038	138,510	4,628,528	4,697,783	853,836	853,836	$ -		$ -		$ -	$ -
2026	4,628,528	138,510	4,490,019	4,559,273	832,746	832,746	$ -		$ -		$ -	$ -
2027	4,490,019	138,510	4,351,509	4,420,764	811,655	811,655	$ -		$ -		$ -	$ -
2028	4,351,509	138,510	4,212,999	4,282,254	790,564	790,564	$ -		$ -		$ -	$ -
2029	4,212,999	138,510	4,074,490	4,143,745	769,474	769,474	$ -		$ -		$ -	$ -
2030	4,074,490	138,510	3,935,980	4,005,235	748,383	748,383	$ -		$ -		$ -	$ -
2031	3,935,980	138,510	3,797,471	3,866,725	727,292	727,292	$ -		$ -		$ -	$ -
2032	3,797,471	138,510	3,658,961	3,728,216	706,201	706,201	$ -		$ -		$ -	$ -
2033	3,658,961	138,510	3,520,452	3,589,706	685,111	685,111	$ -		$ -		$ -	$ -
2034	3,520,452	138,510	3,381,942	3,451,197	664,020	664,020	$ -		$ -		$ -	$ -
2035	3,381,942	138,510	3,243,432	3,312,687	642,929	642,929	$ -		$ -		$ -	$ -
2036	3,243,432	138,510	3,104,923	3,174,178	621,839	621,839	$ -		$ -		$ -	$ -
2037	3,104,923	138,510	2,966,413	3,035,668	600,748	600,748	$ -		$ -		$ -	$ -
2038	2,966,413	138,510	2,827,904	2,897,158	579,657	579,657	$ -		$ -		$ -	$ -
2039	2,827,904	138,510	2,689,394	2,758,649	558,566	558,566	$ -		$ -		$ -	$ -
2040	2,689,394	138,510	2,550,885	2,620,139	537,476	537,476	$ -		$ -		$ -	$ -
2041	2,550,885	138,510	2,412,375	2,481,630	516,385	516,385	$ -		$ -		$ -	$ -
2042	2,412,375	138,510	2,273,865	2,343,120	495,294	495,294	$ -		$ -		$ -	$ -
2043	2,273,865	138,510	2,135,356	2,204,611	474,204	474,204	$ -		$ -		$ -	$ -
2044	2,135,356	138,510	1,996,846	2,066,101	453,113	453,113	$ -		$ -		$ -	$ -
2045	1,996,846	138,510	1,858,337	1,927,591	432,022	432,022	$ -		$ -		$ -	$ -
2046	1,858,337	138,510	1,719,827	1,789,082	410,931	410,931	$ -		$ -		$ -	$ -
2047	1,719,827	138,510	1,581,318	1,650,572	389,841	389,841	$ -		$ -		$ -	$ -
2048	1,581,318	138,510	1,442,808	1,512,063	368,750	368,750	$ -		$ -		$ -	$ -
2049	1,442,808	138,510	1,304,298	1,373,553	347,659	347,659	$ -		$ -		$ -	$ -
2050	1,304,298	138,510	1,165,789	1,235,044	326,568	326,568	$ -		$ -		$ -	$ -
2051	1,165,789	138,510	1,027,279	1,096,534	305,478	305,478	$ -		$ -		$ -	$ -
2052	1,027,279	138,510	888,770	958,025	284,387	284,387	$ -		$ -		$ -	$ -
2053	888,770	138,510	750,260	819,515	263,296	263,296	$ -		$ -		$ -	$ -
2054	750,260	138,510	611,751	681,005	242,206	242,206	$ -		$ -		$ -	$ -
2055	611,751	138,510	473,241	542,496	221,115	221,115	$ -		$ -		$ -	$ -
2056	473,241	138,510	334,731	403,986	200,024	200,024	$ -		$ -		$ -	$ -
2057	334,731	138,510	196,222	265,477	178,933	178,933	$ -		$ -		$ -	$ -
2058	196,222	138,510	57,712	126,967	157,843	157,843	$ -		$ -		$ -	$ -
2059	57,712	57,712	-	28,856	62,106	62,106	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		6,094,421			26,896,901	26,896,901	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP: b1032.3 (Convert Ross-Circleville 69kV to 138 kV)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details			
Investment	-	Current Year	2022
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2016	-	-	-	-	-	-	$ -	$ 935,319	$ (935,319)	$ 935,319	$ (935,319)	$ -
2017	-	-	-	-	-	-	$ -	$ 1,027,649	$ (1,027,649)	$ 1,027,649	$ (1,027,649)	$ -
2018	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2019	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2020	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2021	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2022	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2023	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2024	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2025	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2026	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2027	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2028	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2029	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2030	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2031	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2032	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2033	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2034	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2035	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2036	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2037	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2038	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2039	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2040	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2041	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2042	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2043	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2044	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2045	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2046	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2047	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2048	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2049	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2050	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2051	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2052	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2053	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		-			-	-	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP: b1032.2 (Two 138kV outlets to Delano and Camp Sherma

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	92,002	92,002	-
Prior Yr True-Up	96,470	96,470	-
True-Up Adjustment	4,468	4,468	-

Details			
Investment	598,619	Current Year	2022
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	13,605

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2018	598,619	6,802	591,816	595,218	97,436	97,436	$ -	$ 8,836	$ 88,600	$ 8,836	$ 88,600	$ -
2019	591,816	13,605	578,211	585,014	102,684	102,684	$ -	$ 2,185	$ 100,499	$ 2,185	$ 100,499	$ -
2020	578,211	13,605	564,606	571,409	100,613	100,613	$ -	$ 97,920	$ 2,693	$ 97,920	$ 2,693	$ -
2021	564,606	13,605	551,001	557,804	98,541	98,541	$ -	$ 93,566	$ 4,975	$ 93,566	$ 4,975	$ -
2022	551,001	13,605	537,396	544,199	96,470	96,470	$ -	$ 92,002	$ 4,468	$ 92,002	$ 4,468	$ -
2023	537,396	13,605	523,792	530,594	94,398	94,398	$ -	$ -	$ -	$ -	$ -	$ -
2024	523,792	13,605	510,187	516,989	92,326	92,326	$ -	$ -	$ -	$ -	$ -	$ -
2025	510,187	13,605	496,582	503,384	90,255	90,255	$ -	$ -	$ -	$ -	$ -	$ -
2026	496,582	13,605	482,977	489,779	88,183	88,183	$ -	$ -	$ -	$ -	$ -	$ -
2027	482,977	13,605	469,372	476,174	86,112	86,112	$ -	$ -	$ -	$ -	$ -	$ -
2028	469,372	13,605	455,767	462,569	84,040	84,040	$ -		$ -		$ -	$ -
2029	455,767	13,605	442,162	448,964	81,968	81,968	$ -		$ -		$ -	$ -
2030	442,162	13,605	428,557	435,359	79,897	79,897	$ -		$ -		$ -	$ -
2031	428,557	13,605	414,952	421,754	77,825	77,825	$ -		$ -		$ -	$ -
2032	414,952	13,605	401,347	408,149	75,753	75,753	$ -		$ -		$ -	$ -
2033	401,347	13,605	387,742	394,544	73,682	73,682	$ -		$ -		$ -	$ -
2034	387,742	13,605	374,137	380,939	71,610	71,610	$ -		$ -		$ -	$ -
2035	374,137	13,605	360,532	367,334	69,539	69,539	$ -		$ -		$ -	$ -
2036	360,532	13,605	346,927	353,729	67,467	67,467	$ -		$ -		$ -	$ -
2037	346,927	13,605	333,322	340,124	65,395	65,395	$ -		$ -		$ -	$ -
2038	333,322	13,605	319,717	326,519	63,324	63,324	$ -		$ -		$ -	$ -
2039	319,717	13,605	306,112	312,914	61,252	61,252	$ -		$ -		$ -	$ -
2040	306,112	13,605	292,507	299,309	59,181	59,181	$ -		$ -		$ -	$ -
2041	292,507	13,605	278,902	285,704	57,109	57,109	$ -		$ -		$ -	$ -
2042	278,902	13,605	265,297	272,099	55,037	55,037	$ -		$ -		$ -	$ -
2043	265,297	13,605	251,692	258,495	52,966	52,966	$ -		$ -		$ -	$ -
2044	251,692	13,605	238,087	244,890	50,894	50,894	$ -		$ -		$ -	$ -
2045	238,087	13,605	224,482	231,285	48,822	48,822	$ -		$ -		$ -	$ -
2046	224,482	13,605	210,877	217,680	46,751	46,751	$ -		$ -		$ -	$ -
2047	210,877	13,605	197,272	204,075	44,679	44,679	$ -		$ -		$ -	$ -
2048	197,272	13,605	183,667	190,470	42,608	42,608	$ -		$ -		$ -	$ -
2049	183,667	13,605	170,062	176,865	40,536	40,536	$ -		$ -		$ -	$ -
2050	170,062	13,605	156,457	163,260	38,464	38,464	$ -		$ -		$ -	$ -
2051	156,457	13,605	142,852	149,655	36,393	36,393	$ -		$ -		$ -	$ -
2052	142,852	13,605	129,247	136,050	34,321	34,321	$ -		$ -		$ -	$ -
2053	129,247	13,605	115,642	122,445	32,250	32,250	$ -		$ -		$ -	$ -
2054	115,642	13,605	102,037	108,840	30,178	30,178	$ -		$ -		$ -	$ -
2055	102,037	13,605	88,432	95,235	28,106	28,106	$ -		$ -		$ -	$ -
2056	88,432	13,605	74,827	81,630	26,035	26,035	$ -		$ -		$ -	$ -
2057	74,827	13,605	61,222	68,025	23,963	23,963	$ -		$ -		$ -	$ -
2058	61,222	13,605	47,617	54,420	21,891	21,891	$ -		$ -		$ -	$ -
2059	47,617	13,605	34,012	40,815	19,820	19,820	$ -		$ -		$ -	$ -
2060	34,012	13,605	20,407	27,210	17,748	17,748	$ -		$ -		$ -	$ -
2061	20,407	13,605	6,802	13,605	15,677	15,677	$ -		$ -		$ -	$ -
2062	6,802	6,802	-	3,401	7,320	7,320	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2077	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		598,619			2,649,519	2,649,519	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1818 (Expand Allen w/345/138 kV xfmr. And cut in double circuit tower line)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	35,611	35,611	-
Prior Yr True-Up	37,326	37,326	-
True-Up Adjustment	1,716	1,716	-

Details

Investment	242,015	Current Year	2022
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	5,500

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	242,015	2,750	239,264	240,640	39,392	39,392	$ -	$ -	$ -	$ -	$ -	$ -
2017	239,264	5,500	233,764	236,514	41,514	41,514	$ -	$ 51,695	$ (10,181)	$ 51,695	$ (10,181)	$ -
2018	233,764	5,500	228,264	231,014	40,677	40,677	$ -	$ 40,449	$ 228	$ 40,449	$ 228	$ -
2019	228,264	5,500	222,763	225,514	39,839	39,839	$ -	$ 39,370	$ 469	$ 39,370	$ 469	$ -
2020	222,763	5,500	217,263	220,013	39,002	39,002	$ -	$ 37,965	$ 1,037	$ 37,965	$ 1,037	$ -
2021	217,263	5,500	211,763	214,513	38,164	38,164	$ -	$ 36,251	$ 1,913	$ 36,251	$ 1,913	$ -
2022	211,763	5,500	206,262	209,013	37,326	37,326	$ -	$ 35,611	$ 1,716	$ 35,611	$ 1,716	$ -
2023	206,262	5,500	200,762	203,512	36,489	36,489	$ -	$ -	$ -	$ -	$ -	$ -
2024	200,762	5,500	195,262	198,012	35,651	35,651	$ -	$ -	$ -	$ -	$ -	$ -
2025	195,262	5,500	189,761	192,512	34,814	34,814	$ -	$ -	$ -	$ -	$ -	$ -
2026	189,761	5,500	184,261	187,011	33,976	33,976	$ -		$ -		$ -	$ -
2027	184,261	5,500	178,761	181,511	33,139	33,139	$ -		$ -		$ -	$ -
2028	178,761	5,500	173,260	176,011	32,301	32,301	$ -		$ -		$ -	$ -
2029	173,260	5,500	167,760	170,510	31,464	31,464	$ -		$ -		$ -	$ -
2030	167,760	5,500	162,260	165,010	30,626	30,626	$ -		$ -		$ -	$ -
2031	162,260	5,500	156,759	159,510	29,789	29,789	$ -		$ -		$ -	$ -
2032	156,759	5,500	151,259	154,009	28,951	28,951	$ -		$ -		$ -	$ -
2033	151,259	5,500	145,759	148,509	28,114	28,114	$ -		$ -		$ -	$ -
2034	145,759	5,500	140,258	143,009	27,276	27,276	$ -		$ -		$ -	$ -
2035	140,258	5,500	134,758	137,508	26,439	26,439	$ -		$ -		$ -	$ -
2036	134,758	5,500	129,258	132,008	25,601	25,601	$ -		$ -		$ -	$ -
2037	129,258	5,500	123,757	126,508	24,764	24,764	$ -		$ -		$ -	$ -
2038	123,757	5,500	118,257	121,007	23,926	23,926	$ -		$ -		$ -	$ -
2039	118,257	5,500	112,757	115,507	23,088	23,088	$ -		$ -		$ -	$ -
2040	112,757	5,500	107,256	110,007	22,251	22,251	$ -		$ -		$ -	$ -
2041	107,256	5,500	101,756	104,506	21,413	21,413	$ -		$ -		$ -	$ -
2042	101,756	5,500	96,256	99,006	20,576	20,576	$ -		$ -		$ -	$ -
2043	96,256	5,500	90,755	93,506	19,738	19,738	$ -		$ -		$ -	$ -
2044	90,755	5,500	85,255	88,005	18,901	18,901	$ -		$ -		$ -	$ -
2045	85,255	5,500	79,755	82,505	18,063	18,063	$ -		$ -		$ -	$ -
2046	79,755	5,500	74,254	77,005	17,226	17,226	$ -		$ -		$ -	$ -
2047	74,254	5,500	68,754	71,504	16,388	16,388	$ -		$ -		$ -	$ -
2048	68,754	5,500	63,254	66,004	15,551	15,551	$ -		$ -		$ -	$ -
2049	63,254	5,500	57,753	60,504	14,713	14,713	$ -		$ -		$ -	$ -
2050	57,753	5,500	52,253	55,003	13,876	13,876	$ -		$ -		$ -	$ -
2051	52,253	5,500	46,753	49,503	13,038	13,038	$ -		$ -		$ -	$ -
2052	46,753	5,500	41,252	44,003	12,201	12,201	$ -		$ -		$ -	$ -
2053	41,252	5,500	35,752	38,502	11,363	11,363	$ -		$ -		$ -	$ -
2054	35,752	5,500	30,252	33,002	10,526	10,526	$ -		$ -		$ -	$ -
2055	30,252	5,500	24,751	27,502	9,688	9,688	$ -		$ -		$ -	$ -
2056	24,751	5,500	19,251	22,001	8,850	8,850	$ -		$ -		$ -	$ -
2057	19,251	5,500	13,751	16,501	8,013	8,013	$ -		$ -		$ -	$ -
2058	13,751	5,500	8,250	11,001	7,175	7,175	$ -		$ -		$ -	$ -
2059	8,250	5,500	2,750	5,500	6,338	6,338	$ -		$ -		$ -	$ -
2060	2,750	2,750	-	1,375	2,960	2,960	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		242,015			1,071,170	1,071,170	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1870 (Replace the Ohio Central transformer #1 450 MVA for 675 MVA transformer)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,217	1,217	-
Prior Yr True-Up	1,275	1,275	-
True-Up Adjustment	58	58	-

Details

Investment	8,640	Current Year	2022
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	7	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	196

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	8,640	82	8,558	8,599	1,391	1,391	$ -	$ -	$ -	$ -	$ -	$ -
2015	8,558	196	8,362	8,460	1,485	1,485	$ -	$ -	$ -	$ -	$ -	$ -
2016	8,362	196	8,166	8,264	1,455	1,455	$ -	$ -	$ -	$ -	$ -	$ -
2017	8,166	196	7,969	8,067	1,425	1,425	$ -	$ -	$ -	$ -	$ -	$ -
2018	7,969	196	7,773	7,871	1,395	1,395	$ -	$ -	$ -	$ -	$ -	$ -
2019	7,773	196	7,576	7,675	1,365	1,365	$ -	$ -	$ 8	$ -	$ 8	$ -
2020	7,576	196	7,380	7,478	1,335	1,335	$ -	$ 1,349	$ 16	$ 1,349	$ 16	$ -
2021	7,380	196	7,184	7,282	1,305	1,305	$ -	$ 2,796	$ (1,461)	$ 2,796	$ (1,461)	$ -
2022	7,184	196	6,987	7,086	1,275	1,275	$ -	$ 1,240	$ 65	$ 1,240	$ 65	$ -
2023	6,987	196	6,791	6,889	1,245	1,245	$ -	$ 1,217	$ 58	$ 1,217	$ 58	$ -
2024	6,791	196	6,595	6,693	1,215	1,215	$ -	$ -	$ -	$ -	$ -	$ -
2025	6,595	196	6,398	6,496	1,186	1,186	$ -		$ -		$ -	$ -
2026	6,398	196	6,202	6,300	1,156	1,156	$ -		$ -		$ -	$ -
2027	6,202	196	6,006	6,104	1,126	1,126	$ -		$ -		$ -	$ -
2028	6,006	196	5,809	5,907	1,096	1,096	$ -		$ -		$ -	$ -
2029	5,809	196	5,613	5,711	1,066	1,066	$ -		$ -		$ -	$ -
2030	5,613	196	5,416	5,515	1,036	1,036	$ -		$ -		$ -	$ -
2031	5,416	196	5,220	5,318	1,006	1,006	$ -		$ -		$ -	$ -
2032	5,220	196	5,024	5,122	976	976	$ -		$ -		$ -	$ -
2033	5,024	196	4,827	4,925	946	946	$ -		$ -		$ -	$ -
2034	4,827	196	4,631	4,729	916	916	$ -		$ -		$ -	$ -
2035	4,631	196	4,435	4,533	887	887	$ -		$ -		$ -	$ -
2036	4,435	196	4,238	4,336	857	857	$ -		$ -		$ -	$ -
2037	4,238	196	4,042	4,140	827	827	$ -		$ -		$ -	$ -
2038	4,042	196	3,845	3,944	797	797	$ -		$ -		$ -	$ -
2039	3,845	196	3,649	3,747	767	767	$ -		$ -		$ -	$ -
2040	3,649	196	3,453	3,551	737	737	$ -		$ -		$ -	$ -
2041	3,453	196	3,256	3,355	707	707	$ -		$ -		$ -	$ -
2042	3,256	196	3,060	3,158	677	677	$ -		$ -		$ -	$ -
2043	3,060	196	2,864	2,962	647	647	$ -		$ -		$ -	$ -
2044	2,864	196	2,667	2,765	617	617	$ -		$ -		$ -	$ -
2045	2,667	196	2,471	2,569	588	588	$ -		$ -		$ -	$ -
2046	2,471	196	2,275	2,373	558	558	$ -		$ -		$ -	$ -
2047	2,275	196	2,078	2,176	528	528	$ -		$ -		$ -	$ -
2048	2,078	196	1,882	1,980	498	498	$ -		$ -		$ -	$ -
2049	1,882	196	1,685	1,784	468	468	$ -		$ -		$ -	$ -
2050	1,685	196	1,489	1,587	438	438	$ -		$ -		$ -	$ -
2051	1,489	196	1,293	1,391	408	408	$ -		$ -		$ -	$ -
2052	1,293	196	1,096	1,195	378	378	$ -		$ -		$ -	$ -
2053	1,096	196	900	998	348	348	$ -		$ -		$ -	$ -
2054	900	196	704	802	318	318	$ -		$ -		$ -	$ -
2055	704	196	507	605	289	289	$ -		$ -		$ -	$ -
2056	507	196	311	409	259	259	$ -		$ -		$ -	$ -
2057	311	196	115	213	229	229	$ -		$ -		$ -	$ -
2058	115	115	-	57	123	123	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		8,640			38,351	38,351	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

Worksheet K - ATRR TRUE-UP Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b2833 (Reconductor the Maddox Creek - East Lima 345 kV circuit)

2022	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	34,314	34,314	-
True-Up Adjustment	34,314	34,314	-

Details			
Investment	208,084	Current Year	2022
Service Year (yyyy)	2019	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	7	FCR w/o incentives, less depreciation	15.23%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	15.23%
CIAC (Yes or No)	No	Annual Depreciation Expense	4,729

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

CUMULATIVE HISTORY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS:
INPUT TRUE-UP ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR
TEMPLATE BELOW TO MAINTAIN HISTORY OF TRUED-UP ARRS OVER THE
LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2019	208,084	1,970	206,114	207,099	33,505	33,505	$ -	$ 787,895	$ (754,390)	$ 787,895	$ (754,390)	$ -
2020	206,114	4,729	201,384	203,749	35,754	35,754	$ -	$ 1,123,919	$ (1,088,165)	$ 1,123,919	$ (1,088,165)	$ -
2021	201,384	4,729	196,655	199,020	35,034	35,034	$ -	$ -	$ -	$ -	$ -	$ -
2022	196,655	4,729	191,926	194,291	34,314	34,314	$ -	$ -	$ -	$ -	$ -	$ -
2023	191,926	4,729	187,197	189,561	33,594	33,594	$ -	$ -	$ -	$ -	$ -	$ -
2024	187,197	4,729	182,468	184,832	32,873	32,873	$ -	$ -	$ -	$ -	$ -	$ -
2025	182,468	4,729	177,738	180,103	32,153	32,153	$ -	$ -	$ -	$ -	$ -	$ -
2026	177,738	4,729	173,009	175,374	31,433	31,433	$ -	$ -	$ -	$ -	$ -	$ -
2027	173,009	4,729	168,280	170,645	30,713	30,713	$ -	$ -	$ -	$ -	$ -	$ -
2028	168,280	4,729	163,551	165,915	29,993	29,993	$ -	$ -	$ -	$ -	$ -	$ -
2029	163,551	4,729	158,822	161,186	29,273	29,273	$ -	$ -	$ -	$ -	$ -	$ -
2030	158,822	4,729	154,093	156,457	28,553	28,553	$ -	$ -	$ -	$ -	$ -	$ -
2031	154,093	4,729	149,363	151,728	27,833	27,833	$ -	$ -	$ -	$ -	$ -	$ -
2032	149,363	4,729	144,634	146,999	27,113	27,113	$ -	$ -	$ -	$ -	$ -	$ -
2033	144,634	4,729	139,905	142,270	26,392	26,392	$ -	$ -	$ -	$ -	$ -	$ -
2034	139,905	4,729	135,176	137,540	25,672	25,672	$ -	$ -	$ -	$ -	$ -	$ -
2035	135,176	4,729	130,447	132,811	24,952	24,952	$ -	$ -	$ -	$ -	$ -	$ -
2036	130,447	4,729	125,717	128,082	24,232	24,232	$ -	$ -	$ -	$ -	$ -	$ -
2037	125,717	4,729	120,988	123,353	23,512	23,512	$ -	$ -	$ -	$ -	$ -	$ -
2038	120,988	4,729	116,259	118,624	22,792	22,792	$ -	$ -	$ -	$ -	$ -	$ -
2039	116,259	4,729	111,530	113,894	22,072	22,072	$ -	$ -	$ -	$ -	$ -	$ -
2040	111,530	4,729	106,801	109,165	21,352	21,352	$ -	$ -	$ -	$ -	$ -	$ -
2041	106,801	4,729	102,072	104,436	20,632	20,632	$ -	$ -	$ -	$ -	$ -	$ -
2042	102,072	4,729	97,342	99,707	19,911	19,911	$ -	$ -	$ -	$ -	$ -	$ -
2043	97,342	4,729	92,613	94,978	19,191	19,191	$ -	$ -	$ -	$ -	$ -	$ -
2044	92,613	4,729	87,884	90,249	18,471	18,471	$ -	$ -	$ -	$ -	$ -	$ -
2045	87,884	4,729	83,155	85,519	17,751	17,751	$ -	$ -	$ -	$ -	$ -	$ -
2046	83,155	4,729	78,426	80,790	17,031	17,031	$ -	$ -	$ -	$ -	$ -	$ -
2047	78,426	4,729	73,696	76,061	16,311	16,311	$ -	$ -	$ -	$ -	$ -	$ -
2048	73,696	4,729	68,967	71,332	15,591	15,591	$ -	$ -	$ -	$ -	$ -	$ -
2049	68,967	4,729	64,238	66,603	14,871	14,871	$ -	$ -	$ -	$ -	$ -	$ -
2050	64,238	4,729	59,509	61,873	14,151	14,151	$ -	$ -	$ -	$ -	$ -	$ -
2051	59,509	4,729	54,780	57,144	13,430	13,430	$ -	$ -	$ -	$ -	$ -	$ -
2052	54,780	4,729	50,051	52,415	12,710	12,710	$ -	$ -	$ -	$ -	$ -	$ -
2053	50,051	4,729	45,321	47,686	11,990	11,990	$ -	$ -	$ -	$ -	$ -	$ -
2054	45,321	4,729	40,592	42,957	11,270	11,270	$ -	$ -	$ -	$ -	$ -	$ -
2055	40,592	4,729	35,863	38,228	10,550	10,550	$ -	$ -	$ -	$ -	$ -	$ -
2056	35,863	4,729	31,134	33,498	9,830	9,830	$ -	$ -	$ -	$ -	$ -	$ -
2057	31,134	4,729	26,405	28,769	9,110	9,110	$ -	$ -	$ -	$ -	$ -	$ -
2058	26,405	4,729	21,675	24,040	8,390	8,390	$ -	$ -	$ -	$ -	$ -	$ -
2059	21,675	4,729	16,946	19,311	7,670	7,670	$ -	$ -	$ -	$ -	$ -	$ -
2060	16,946	4,729	12,217	14,582	6,950	6,950	$ -	$ -	$ -	$ -	$ -	$ -
2061	12,217	4,729	7,488	9,852	6,229	6,229	$ -	$ -	$ -	$ -	$ -	$ -
2062	7,488	4,729	2,759	5,123	5,509	5,509	$ -	$ -	$ -	$ -	$ -	$ -
2063	2,759	2,759	-	1,379	2,969	2,969	$ -	$ -	$ -	$ -	$ -	$ -
2064	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2065	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2066	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2067	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2068	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2069	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2070	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2071	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2072	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2073	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2074	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2075	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2076	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2077	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
2078	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -	$ -
Project Totals		208,084			923,631	923,631	-					

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

AEP East Companies
Cost of Service Formula Rate Using 2022 FF1 Balances
Worksheet L Reserved for Future Use
Ohio Power Company

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet M Supporting Calculation of Capital Structure and Weighted Average Cost of Capital
Ohio Power Company

Line No	Month (a)	Average Balance of Common Equity: Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	2,846,294,399	-	4,915,703	19,530	2,841,359,166
2	January	2,871,017,669	-	4,915,703	18,643	2,866,083,323
3	February	2,873,893,415	-	4,915,703	17,755	2,868,959,957
4	March	2,914,518,758	-	4,915,703	16,867	2,909,586,187
5	April	2,923,192,030	-	5,679,257	15,980	2,917,496,793
6	May	2,936,627,732	-	5,679,257	15,092	2,930,933,383
7	June	2,974,968,049	-	5,696,011	14,204	2,969,257,834
8	July	3,008,881,915	-	5,696,011	13,316	3,003,172,587
9	August	3,025,346,990	-	5,696,011	12,429	3,019,638,550
10	September	3,032,214,336	-	5,673,374	11,541	3,026,529,421
11	October	3,057,550,781	-	5,673,374	10,653	3,051,866,753
12	November	3,084,703,625	-	5,673,374	9,765	3,079,020,485
13	December of Rate Year	3,088,101,911	-	5,472,230	8,878	3,082,620,803
14	Average of the 13 Monthly Balances	2,972,100,893	-	5,430,901	14,204	2,966,655,788

Line No	Month (a)	Average Balance of Long Term Debt: Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year	-	-	-	3,000,748,198	-	3,000,748,198
16	January	-	-	-	3,000,739,573	-	3,000,739,573
17	February	-	-	-	3,000,730,940	-	3,000,730,940
18	March	-	-	-	3,000,722,298	-	3,000,722,298
19	April	-	-	-	3,000,713,389	-	3,000,713,389
20	May	-	-	-	3,000,704,471	-	3,000,704,471
21	June	-	-	-	3,000,695,545	-	3,000,695,545
22	July	-	-	-	3,000,686,611	-	3,000,686,611
23	August	-	-	-	3,000,677,667	-	3,000,677,667
24	September	-	-	-	3,000,668,715	-	3,000,668,715
25	October	-	-	-	3,000,659,755	-	3,000,659,755
26	November	-	-	-	3,000,650,786	-	3,000,650,786
27	December of Rate Year	-	-	-	3,000,641,808	-	3,000,641,808
28	Average of the 13 Monthly Balances	-	-	-	3,000,695,366	-	3,000,695,366

NOTE 1: The balance of fair value hedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (Page 257 Column H of the FF1)

Development of Cost of Long Term Debt Based on Average Outstanding Balance

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	**Annual Interest Expense for 2022**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			116,037,500			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			-			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			-			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			1,903,460			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			1,072,349			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
37	**Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)**			119,013,309			
38	**Average Cost of Debt for 2022 (Ln 37/ In 28 (g))**			**3.97%**			

CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

39 NOTE: The net amount of hedging gains or losses recorded in account 427 to be recovered in this formula rate should be limited to the effective portion of pre-issuance cash flow hedges that are amortized over the life of the underlying debt issuances. The recovery of a net loss or passback of a net gain will be limited to five basis points of the total Capital Structure. Amounts related to the ineffective portion of pre-issuance hedges, cash settlements of fair value hedges issued on Long Term Debt, post-issuance cash flow hedges, and cash flow hedges of variable rate debt issuances are not recoverable in this formula and are to be recorded in the "Excludable" column below.

	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge (Gain)/Loss for 2022	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
40	SUN Cash Flow Hedge - 6.000%	-	-	-	-	Jun-06	Jun-16
41	SUN Cash Flow Hedge - 5.375%	-	-	-	-	Sep-09	Sep-19
42				-			
43				-			
44				-			
45				-			
46				-			
47				-			
48				-			
49					-		
50	Total Hedge Amortization	-	-				
51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)			-			
52	Total Average Capital Structure Balance for 2022 (TCOS, Ln 157)			5,967,351,154			
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital			0.0005			
54	Limit of Recoverable Amount			2,983,676			
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**			**-**			

Development of Cost of Preferred Stock

	Preferred Stock			**Average**	
56	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
57	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
58	0% Series - 0 - Shares O/S (p.250-251)	-	-		
59	0% Series - 0 - Monetary Value (Ln 57 * Ln 58)	-	-	-	
60	0% Series - 0 - Dividend Amount (Ln 56 * Ln 59)	-	-	-	
61	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
62	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
63	0% Series - 0 - Shares O/S (p.250-251)	-	-		
64	0% Series - 0 - Monetary Value (Ln 62 * Ln 63)	-	-	-	
65	0% Series - 0 - Dividend Amount (Ln 61 * Ln 64)	-	-	-	
66	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
67	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
68	0% Series - 0 - Shares O/S (p.250-251)	-	-		
69	0% Series - 0 - Monetary Value (Ln 67 * Ln 68)	-	-	-	
70	0% Series - 0 - Dividend Amount (Ln 66 * Ln 69)	-	-	-	
71	**Balance of Preferred Stock (Lns 59, 64, 69)**	-	-	-	Year End Total Agrees to FF1 p.112, Ln 3, col (c) & (d)
72	**Dividends on Preferred Stock (Lns 60, 65, 70)**	-	-	-	
73	**Average Cost of Preferred Stock (Ln 72/71)**	0.00%	0.00%	**0.00%**	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet N - Gains (Losses) on Sales of Plant Held For Future Use
Ohio Power Company

Note: Gain or loss on plant held for future are recorded in accounts 411.6 or 411.7 respectiviely. Sales will be funtionalized based on the description of that asset. Sales of transmission assets will be direct assigned; sales of general assets will be functionalized on labor. Sales of plant held for future use related to generation or distribution will not be included in the formula.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**	**FERC Account**
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2022		-		-	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet O - Calculation of Postemployment Benefits Other than Pensions Expenses Allocable to Transmission Service
Ohio Power Company

1	Total AEP East Operating Company PBOP Settlement Amount	52,287,952

Allocation of PBOP Settlement Amount for 2022

Line#	Company	Total Company Amount: Actual Expense (Including AEPSC Billed OPEB) (A) (Line 14)	Ratio of Company Actual to Total (B)=(A)/Total (A)	Allocation of PBOB Recovery Allowance (C)=(B) * 52287952	Labor Allocator for 2022 (D)	Actual Expense (E)=(A) * (D)	Allowable Expense (F)=(C) * (D)	One Year Functional Expense (Over)/Under (G)=(E) - (F)
2	APCo	(28,089,629)	35.97%	18,808,544	10.696%	(3,004,603)	2,011,853	(5,016,456)
3	I&M	(20,588,133)	26.36%	13,785,615	5.105%	(1,051,115)	703,816	(1,754,931)
4	KPCo	(6,450,810)	8.26%	4,319,400	9.826%	(633,879)	424,439	(1,058,318)
5	KNGP	(701,395)	0.90%	469,647	8.999%	(63,117)	42,262	(105,379)
6	OPCo	(20,853,938)	26.71%	13,963,596	12.482%	(2,603,050)	1,742,977	(4,346,027)
7	WPCo	(1,405,562)	1.80%	941,150	2.889%	(40,610)	27,192	(67,801)
8	**Sum of Lines 2 to 7**	(78,089,465)		52,287,952		(7,396,373)	4,952,540	(12,348,912)

Detail of Actual PBOP Expenses to be Removed in Cost of Service

		APCo	I&M	KPCo	KNGSPT	OPCo	WPCo	AEP East Total
9	Direct Charged PBOP Expense per Actuarial Report	(21,859,873)	(19,100,585)	(5,508,250)	(496,558)	(15,463,318)	(606,467)	(63,035,051)
10	Additional PBOP Ledger Entries (from Company Records)	672,186	2,408,275	581,811	0	0	(539,281)	
11	Medicare Subsidy							-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(21,187,687)	(16,692,310)	(4,926,439)	(496,558)	(15,463,318)	(1,145,748)	(59,912,059)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(6,901,942)	(3,895,823)	(1,524,371)	(204,837)	(5,390,620)	(259,814)	(18,177,406)
14	Company PBOP Expense (Ln 12 + Ln 13)	(28,089,629)	(20,588,133)	(6,450,810)	(701,395)	(20,853,938)	(1,405,562)	(78,089,465)

For the rate year 2017 and adjusted every four years thereafter, using the annual actuarial report produced for that year, filed as part of the informational filing, Worksheet O will be used to adjust PBOP costs for the next four years (i.e. 2017, 2018, 2019, 2020). If the annual actuarial report projects PBOP costs during the next four years, taken together with the then current cumulative PBOP cost/allowance position, will, absent a change in the PBOP allowance, cause the AEP Companies to over or under collect their cumulative PBOP costs by more than 20% of the projected next four year's total cost, the PBOP allowance shall be adjusted. Worksheet O will be used in the process of updating the PBOP allowance determining (a) the level of cumulative over or under collections during the period since the PBOP allowance was last set, including carrying costs based on the weighted average cost of capital ("WACC") each year from the actual formula rate; (b) the cumulative net present value of projected PBOP costs during the next four years, as estimated by the then current actuarial report, assuming a discount rate equal to the actual formula rate weighted average cost of capital for the prior calendar year; and (c) the cumulative net present value of continued collections over the next four years based on the then effective PBOP allowance, assuming a discount rate equal to the prior year WACC. If the absolute value of (a)+(b)-(c) exceeds 20% of (b), then the PBOP allowance used in the formula rate calculation shall be changed to the value that will cause the projected result (a)+(b)-(c) to equal zero. If the projected over or under collection during the next four years will be less than 20% of (b), then the PBOP allowacance will continue in effect for the next four years at the then effective rate. If it is determined through this procedure AEP Companies will over-recover or under-recover actual PBOP expenses by more than 20% over the subsequent four-year period, AEP shall make a filing under FPA Section 205 to change the PBOP expense stated in the formula rate shown on Worksheet O. No other changes to the formula rate may be included in that filing.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF 1/1/2020
FOR MULTIPLE JURISDICTION COMPANIES
Appalachian Power Company

		VIRGINIA			WEST VIRGINIA			FERC WHOLESALE			FERC KINGSPORT			COMPANY
		(1)			(2)			(3)			(4)			
	PLANT ACCT.	VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT														
Land Rights - Va.	350.1	0.66%	1.000000	0.66%										0.66%
Energy Storage Equip	351.0				14.22%	1.000000	14.22%							14.22%
Structures & Improvements	352.0	1.99%	0.494821	0.98%	1.62%	0.411083	0.67%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.86%
Station Equipment	353.0	2.70%	0.494821	1.34%	2.37%	0.411083	0.97%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.52%
Towers & Fixtures	354.0	1.64%	0.494821	0.81%	1.59%	0.411083	0.65%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.67%
Poles & Fixtures	355.0	3.46%	0.494821	1.71%	2.71%	0.411083	1.11%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	3.03%
Overhead Conductor	356.0	1.65%	0.494821	0.82%	1.53%	0.411083	0.63%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.66%
Underground Conduit	357.0	2.49%	0.494821	1.23%	3.71%	0.411083	1.53%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.97%
Underground Conductors	358.0	4.72%	0.494821	2.34%	5.24%	0.411083	2.15%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	4.70%
GENERAL PLANT														
Structures & Improvements	390.0	1.89%	0.523756	0.99%	1.91%	0.425941	0.81%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.98%
Office Furniture & Equipment	391.0	3.21%	0.523756	1.68%	3.17%	0.425941	1.35%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.21%
Transportation Equipment	392.0	3.46%	0.523756	1.81%	3.40%	0.425941	1.45%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.44%
Stores Equipment	393.0	1.78%	0.523756	0.93%	1.80%	0.425941	0.77%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.88%
Tools Shop & Garage Equipment	394.0	2.59%	0.523756	1.36%	2.57%	0.425941	1.09%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.63%
Laboratory Equipment	395.0	3.87%	0.523756	2.03%	4.01%	0.425941	1.71%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.92%
Power Operated Equipment	396.0	0.00%	0.523756	0.00%	3.90%	0.425941	1.66%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.84%
Communication Equipment	397.0	5.05%	0.523756	2.64%	4.98%	0.425941	2.12%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.94%
Miscellaneous Equipment	398.0	2.67%	0.523756	1.40%	2.70%	0.425941	1.15%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.73%

(1) As approved in VA Case No. PUE 2020-00015 on Nov. 24, 2020 Depreciation rates were made effective on January 1, 2020.

(2) Approved by PSC of WV Order dated 2/27/2019 in Case No. 18-0645-E-D effective 03/06/2019.

(3) Approved by FERC March 2, 1990 in Docket ER90-132

(4) Approved by FERC March 2, 1990 in Docket ER90-133

(5) Transmission allocation factors are changed annually in January based on September factors as per the PJM tariff approved in FERC Docket ER08-1329 Attachment H-14B, Part II, pg. 15 of 21.

(6) Distribution Plant (recorded by state) is assigned only to jurisdictions within each state.

GENERAL NOTES:

The rates for each AEP company have been approved by their respective regulatory commissions.
APCo falls under the authority of Virginia, West Virginia and the FERC. Therefore, APCo's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate for the company.
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF MARCH 11, 2020
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

		INDIANA			MICHIGAN AND FERC			COMPANY
	PLANT ACCT.	(1) IURC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	(2) MPSC APPROVED RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT								
Land Improvements	350.1	1.6600%	0.662335	1.0995%	1.6200%	0.337665	0.5470%	1.65%
Structures & Improvements	352.0	1.7700%	0.662335	1.1723%	1.7400%	0.337665	0.5875%	1.76%
Station Equipment	353.0	2.4300%	0.662335	1.6095%	2.4100%	0.337665	0.8138%	2.42%
Towers & Fixtures	354.0	2.5700%	0.662335	1.7022%	2.4500%	0.337665	0.8273%	2.53%
Poles & Fixtures	355.0	3.1900%	0.662335	2.1128%	3.1700%	0.337665	1.0704%	3.18%
Overhead Conductors	356.0	2.3500%	0.662335	1.5565%	2.2800%	0.337665	0.7699%	2.33%
Underground Conduit	357.0	2.3000%	0.662335	1.5234%	2.2100%	0.337665	0.7462%	2.27%
Underground Conductors	358.0	1.9300%	0.662335	1.2783%	1.9000%	0.337665	0.6416%	1.92%
Trails & Roads	359.0	1.6100%	0.662335	1.0664%	1.5900%	0.337665	0.5369%	1.60%
GENERAL PLANT								
	390.0	2.0800%	0.681868	1.4183%	2.0800%	0.318132	0.6617%	2.08%
	391.0	4.7900%	0.681868	3.2661%	4.8400%	0.318132	1.5398%	4.81%
$0 at Dec 2018 - use old rate	392.0	4.6400%	0.681868	3.1639%	4.6800%	0.318132	1.4889%	4.65%
	393.0	7.3500%	0.681868	5.0117%	7.3800%	0.318132	2.3478%	7.36%
	394.0	6.9900%	0.681868	4.7663%	7.0700%	0.318132	2.2492%	7.02%
	395.0	5.4100%	0.681868	3.6889%	5.4600%	0.318132	1.7370%	5.43%
	396.0	4.8100%	0.681868	3.2798%	4.9000%	0.318132	1.5588%	4.84%
	397.0	3.9100%	0.681868	2.6661%	3.9300%	0.318132	1.2503%	3.92%
	398.0	3.3200%	0.681868	2.2638%	3.3500%	0.318132	1.0657%	3.33%

(1) As approved in Indiana Cause No. 45235 effective March 11, 2020.
(2) As approved in Michigan Case No. U-20359 effective February 1, 2020.
(3) FERC wholesale formula rate agreements specify that the depreciation rates in the formula rates change upon approval of MPSC rates in the Michigan jurisdiction.
(4) The rates approved for each jurisdiction are updated when approved by that commission. These demand-based allocation factors for all jurisdictions are updated when new rates are approved in one of the jurisdictions. These allocation factors reflect I&M's 12 monthly Coincident Peaks during test year of the most recent rate case.

GENERAL NOTES:
The rates for each AEP company have been approved by their respective regulatory commissions.
I&M falls under the authority of Indiana, Michigan and the FERC. Therefore, I&M's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 09/1/2016
FOR SINGLE JURISDICTION COMPANIES
KINGSPORT POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.04%
Station Equipment	353.0	1.49%
Towers & Fixtures	354.0	0.12%
Poles & Fixtures	355.0	2.14%
Overhead Conductors	356.0	0.77%
Underground Conduit	357.0	Note 2
Underground Conductors	358.0	Note 2
Composite Transmission Depreciation Rate		**1.46%**
GENERAL PLANT		
Structures & Improvements	390.0	1.71%
Office Furniture & Equipment	391.0	2.82%
Stores Equipment	393.0	2.22%
Tools Shop & Garage Equipmen	394.0	3.12%
Laboratory Equipment	395.0	3.17%
Communication Equipment	397.0	3.32%
Miscellaneous Equipment	398.0	4.92%
Total General Plant		3.25%

Reference:

Note 1: Rates Approved In Tennessee Regulatory Authority Docket No. 16-00001.
K
Note 2: Kingsport Power Company does not have investment in plant accounts 357 or 358. Therefore, there are no depreciation rates approved

General Note
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 07/1/2015
FOR SINGLE JURISDICTION COMPANIES
KENTUCKY POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductors	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%

Reference:

Note 1: Rates Approved in KPSC Case No. 2014-00396.

General Note

AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 4/1/2012
FOR SINGLE JURISDICTION COMPANIES
OHIO POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138K	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%

Reference:

Note 1: These are the weighted average of the depreciation rates in effect for Columbus Southern Power and Ohio Power prior to the merger of Columbus Southern into Ohio Power.

General Note:
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 3/1/2019
FOR SINGLE JURISDICTION COMPANIES
WHEELING POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.15%
Station Equipment	353.0	2.22%
Towers & Fixtures	354.0	2.65%
Poles & Fixtures	355.0	2.41%
Overhead Conductors	356.0	1.32%
Underground Conduit	351.0	9.94%
Underground Conductors	351.0	13.98%
Trails & Roads	359.0	-
GENERAL PLANT		
Structures & Improvements	390.0	1.08%
Office Furniture & Equipment	391.0	2.13%
Stores Equipment	393.0	1.78%
Tools Shop & Garage Equipment	394.0	1.65%
Communication Equipment	397.0	5.09%
Miscellaneous Equipment	398.0	2.76%

Note 1: Rates Approved in WV Public Service Commission Case No. 14-1151-E-D.

General Note:
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020

Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		-
					Annual		
January through December	Year 2019	-	0.4095%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surch from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020

Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		-
					Annual		
January through Decemt	Year 2019	-	0.4095%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2018 Available May 25, 2019		2018 Forecasted Revenue Requirement For Year 2018		True-up Adjustment - Over (Under) Recovery
$0	-	$0	=	$0

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4095%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorate over 2020

Calculation of Interest					**Monthly**		
January	Year 2018	-	0.4095%	12	-		-
February	Year 2018	-	0.4095%	11	-		-
March	Year 2018	-	0.4095%	10	-		-
April	Year 2018	-	0.4095%	9	-		-
May	Year 2018	-	0.4095%	8	-		-
June	Year 2018	-	0.4095%	7	-		-
July	Year 2018	-	0.4095%	6	-		-
August	Year 2018	-	0.4095%	5	-		-
September	Year 2018	-	0.4095%	4	-		-
October	Year 2018	-	0.4095%	3	-		-
November	Year 2018	-	0.4095%	2	-		-
December	Year 2018	-	0.4095%	1	-		-
					-		-
					Annual		
January through December	Year 2019	-	0.4095%	12	-		-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2020	-	0.4095%		-	-	-
February	Year 2020	-	0.4095%		-	-	-
March	Year 2020	-	0.4095%		-	-	-
April	Year 2020	-	0.4095%		-	-	-
May	Year 2020	-	0.4095%		-	-	-
June	Year 2020	-	0.4095%		-	-	-
July	Year 2020	-	0.4095%		-	-	-
August	Year 2020	-	0.4095%		-	-	-
September	Year 2020	-	0.4095%		-	-	-
October	Year 2020	-	0.4095%		-	-	-
November	Year 2020	-	0.4095%		-	-	-
December	Year 2020	-	0.4095%		-	-	-
					-		

True-Up Adjustment with Interest	-
Less Over (Under) Recovery	-
Total Interest	-

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.