Twelve Months Ended 2024

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

**Indiana Michigan Power Company**

| Line No. | | | Total | Allocator | | Transmission Amount |
|---|---|---|---|---|---|---|
| 1 | REVENUE REQUIREMENT (w/o incentives) | (ln 130) | | | | $206,366,893 |
| 2 | REVENUE CREDITS | (Worksheet E Ln 8) (Note A) | 10,341,329 | DA | 1.00000 | $ 10,341,329 |
| 3 | Facility Credits under PJM OATT Section 30.9 | (Worksheet E Ln 9) (Note X) | | | | $ 329,210 |
| 4 | REVENUE REQUIREMENT For All Company Facilities | (ln 1 less ln 2 plus ln 3) | | | | $ 196,354,774 |

**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) | 7,221,716 | DA | 1.00000 | $ 7,221,716 |
| 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) ) | | | | 14.74% |
| 8 | Monthly Rate | (ln 7 / 12) | | | | 1.23% |
| 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) ) | | | | 11.27% |
| 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) ) | | | | 3.38% |
| 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 | | | | 7,468,602 |
| 16 | Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b) | | | | | 5,349,138 |
| 17 | Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b) | | | | | 1,710,292 |
| 18 | Total 561 Internally Developed Costs | (Line 15 - Line 16 - Line 17) | | | | 409,173 |

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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)) | 5,565,460,780 | NA | 0.00000 | - |
| 20 | Less: Production ARO (Enter Negative) | (Worksheet A ln 14.(c)) | (509,037,799) | NA | 0.00000 | - |
| 21 | Transmission | (Worksheet A ln 14.(d) & TCOS Ln 134) | 1,929,795,001 | DA | | 1,869,497,830 |
| 22 | Less: Transmission ARO (Enter Negative) | (Worksheet A ln 14.(e)) | - | TP | 0.96875 | - |
| 23 | Distribution | (Worksheet A ln 14.(f)) | 3,396,802,828 | NA | 0.00000 | - |
| 24 | Less: Distribution ARO (Enter Negative) | (Worksheet A ln 14.(g)) | - | NA | 0.00000 | - |
| 25 | General Plant | (Worksheet A ln 14.(h)) | 240,059,295 | W/S | 0.05425 | 13,023,634 |
| 26 | Less: General Plant ARO (Enter Negative) | (Worksheet A ln 14.(i)) | (1,308,356) | W/S | 0.05425 | (70,981) |
| 27 | Intangible Plant | (Worksheet A ln 14.(j)) | 367,055,714 | W/S | 0.05425 | 19,913,411 |
| 28 | TOTAL GROSS PLANT | (sum lns 19 to 27) | 10,988,827,462 | **GP** | **0.173118** | 1,902,363,895 |
| | | | | **GTD=** | **0.35097** | |
| 29 | ACCUMULATED DEPRECIATION AND AMORTIZATION | | | | | |
| 30 | Production | (Worksheet A ln 28.(b)) | 2,914,289,698 | NA | 0.00000 | - |
| 31 | Less: Production ARO (Enter Negative) | (Worksheet A ln 28.(c)) | (238,562,531) | NA | 0.00000 | - |
| 32 | Transmission | (Worksheet A ln 28.(d) & ln 43.(c)) | 485,211,175 | **TP1=** | 0.96845 | 469,904,316 |
| 33 | Less: Transmission ARO (Enter Negative) | (Worksheet A ln 28.(e)) | - | **TP1=** | 0.96845 | - |
| 34 | Distribution | (Worksheet A ln 28.(f)) | 787,242,500 | NA | 0.00000 | - |
| 35 | Less: Distribution ARO (Enter Negative) | (Worksheet A ln 28.(g)) | - | NA | 0.00000 | - |
| 36 | General Plant | (Worksheet A ln 28.(h)) | 44,601,542 | W/S | 0.05425 | 2,419,711 |
| 37 | Less: General Plant ARO (Enter Negative) | (Worksheet A ln 28.(i)) | (321,324) | W/S | 0.05425 | (17,432) |
| 38 | Intangible Plant | (Worksheet A ln 28.(j)) | 263,621,407 | W/S | 0.05425 | 14,301,920 |
| 39 | TOTAL ACCUMULATED DEPRECIATION | (sum lns 30 to 38) | 4,256,082,466 | | | 486,608,515 |
| 40 | NET PLANT IN SERVICE | | | | | |
| 41 | Production | (ln 19 + ln 20 - ln 30 - ln 31) | 2,380,695,814 | | | - |
| 42 | Transmission | (ln 21 + ln 22 - ln 32 - ln 33) | 1,444,583,827 | | | 1,399,593,514 |
| 43 | Distribution | (ln 23 + ln 24 - ln 34 - ln 35) | 2,609,560,328 | | | - |
| 44 | General Plant | (ln 25 + ln 26 - ln 36 - ln 37) | 194,470,721 | | | 10,550,375 |
| 45 | Intangible Plant | (ln 27 - ln 38) | 103,434,307 | | | 5,611,491 |
| 46 | TOTAL NET PLANT IN SERVICE | (sum lns 41 to 45) | 6,732,744,996 | **NP** | **0.210279** | 1,415,755,380 |
| 47 | DEFERRED TAX ADJUSTMENTS TO RATE BASE | (Note D) | | | | |
| 48 | Account No. 281.1 (enter negative) | (Worksheet B, ln 2 & ln 5.E) | (15,801,826) | NA | | - |
| 49 | Account No. 282.1 (enter negative) | (Worksheet B, ln 7 & ln 10.E) | (1,210,716,399) | DA | | (241,202,666) |
| 50 | Account No. 283.1 (enter negative) | (Worksheet B, ln 12 & ln 15.E) | (788,670,241) | DA | | 2,987,549 |
| 51 | Account No. 190.1 | (Worksheet B, ln 17 & ln 20.E) | 898,211,072 | DA | | 10,473,676 |
| 52 | Account No. 255 (enter negative) | (Worksheet B, ln 24 & ln 25.E) | (1,398,403) | DA | | (871,392) |
| 53 | TOTAL ADJUSTMENTS | (sum lns 48 to 52) | (1,118,375,798) | | | (228,612,833) |
| 54 | PLANT HELD FOR FUTURE USE | (Worksheet A ln 44.(e) & ln 45.(e)) | 1,320,294 | DA | | 146,629 |
| 55 | REGULATORY ASSETS | (Worksheet A ln 51.(e)) | - | DA | | - |
| 56 | UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y) | (Worksheet A ln 54.(e)) | (880,430) | W/S | 0.05425 | (47,765) |
| 57 | WORKING CAPITAL | (Note E) | | | | |
| 58 | Cash Working Capital | (1/8 * ln 78) | 3,193,722 | | | 3,093,933 |
| 59 | Transmission Materials & Supplies | (Worksheet C, ln 2.(F)) | 287,506 | TP | 0.96875 | 278,522 |
| 60 | A&G Materials & Supplies | (Worksheet C, ln 3.(F)) | 505,793 | W/S | 0.05425 | 27,440 |
| 61 | Stores Expense | (Worksheet C, ln 4.(F)) | - | GP | 0.17312 | - |
| 62 | Prepayments (Account 165) - Labor Allocated | (Worksheet C, ln 8.G) | 201,860,069 | W/S | 0.05425 | 10,951,260 |
| 63 | Prepayments (Account 165) - Gross Plant | (Worksheet C, ln 8.F) | 6,482,404 | GP | 0.17312 | 1,122,221 |
| 64 | Prepayments (Account 165) - Transmission Only | (Worksheet C, ln 8.E) | - | DA | 1.00000 | - |
| 65 | Prepayments (Account 165) - Unallocable | (Worksheet C, ln 8.D) | (185,766,175) | NA | 0.00000 | - |
| 66 | TOTAL WORKING CAPITAL | (sum lns 58 to 65) | 26,563,317 | | | 15,473,376 |
| 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) | | 5,641,372,380 | | | 1,202,714,787 |

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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 | 813,661,972 | | | |
| 70 | Distribution | 322.156.b | 94,534,426 | | | |
| 71 | Customer Related Expense | 322 & 323.164,171,178.b | 61,927,677 | | | |
| 72 | Regional Marketing Expenses | 322.131.b | 6,052,433 | | | |
| 73 | Transmission | 321.112.b | 294,683,614 | | | |
| 74 | TOTAL O&M EXPENSES | (sum lns 69 to 73) | 1,270,860,122 | | | |
| 75 | Less: Total Account 561 | (Note G) (Worksheet F, ln 14.C) | 7,468,602 | | | |
| 76 | Less: Account 565 | (Note H) 321.96.b | 261,665,236 | | | |
| 77 | Less: Regulatory Deferrals & Amortizations | (Note I) (Worksheet F, ln 4.C) | - | | | |
| 78 | Total O&M Allocable to Transmission | (lns 73 - 75 - 76 - 77) | 25,549,776 | TP | 0.96875 | 24,751,463 |
| 79 | Administrative and General | 323.197.b (Notes J and M) | 115,042,207 | | | |
| 80 | Less: Acct. 924, Property Insurance | 323.185.b | 241,603 | | | |
| 81 | Acct. 9260039 PBOP Expense | PBOP Worksheet O Line 9 & 10, (Note K) | (8,013,706) | | | |
| 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) | (1,827,312) | | | |
| 84 | Acct. 928, Reg. Com. Exp. | 323.189.b | 20,512,199 | | | |
| 85 | Acct. 930.1, Gen. Advert. Exp. | 323.191.b | 130,958 | | | |
| 86 | Acct. 930.2, Misc. Gen. Exp. | 323.192.b | 5,472,288 | | | |
| 87 | Balance of A & G | (ln 79 - sum ln 80 to ln 86) | 98,526,177 | W/S | 0.05425 | 5,345,216 |
| 88 | Plus: Acct. 924, Property Insurance | (ln 80) | 241,603 | GP | 0.17312 | 41,826 |
| 89 | Acct. 928 - Transmission Specific | Worksheet F ln 21.(E) (Note L) | (28,302) | TP | 0.96875 | (27,418) |
| 90 | Acct 930.1 - Only safety related ads -Direct | Worksheet F ln 38.(E) (Note L) | 524 | TP | 0.96875 | 507 |
| 91 | Acct 930.2 - Misc Gen. Exp. - Trans | Worksheet F ln 46.(E) (Note L) | 478,921 | DA | 1.00000 | 478,921 |
| 92 | Settlement Approved PBOP Recovery | PBOP Worksheet O, Col. C (Note M) | 13,320,434 | W/S | 0.05425 | 722,657 |
| 93 | A & G Subtotal | (sum lns 87 to 92) | 112,539,356 | | | 6,561,709 |
| 94 | O & M EXPENSE SUBTOTAL | (ln 78 + ln 93) | 138,089,132 | | | 31,313,172 |
| 95 | Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H) | | - | DA | 1.00000 | - |
| 96 | TOTAL O & M EXPENSE | (ln 94 + ln 95) | 138,089,132 | | | 31,313,172 |
| 97 | DEPRECIATION AND AMORTIZATION EXPENSE | | | | | |
| 98 | Production | 336.2-6.f | 265,770,311 | NA | 0.00000 | - |
| 99 | Distribution | 336.8.f | 97,721,821 | NA | 0.00000 | - |
| 100 | Transmission | 336.7.f | 50,209,645 | TP1 | 0.96845 | 48,625,691 |
| 101 | General | 336.10.f | 8,895,581 | W/S | 0.05425 | 482,601 |
| 102 | Intangible | 336.1.f | 48,305,420 | W/S | 0.05425 | 2,620,653 |
| 103 | TOTAL DEPRECIATION AND AMORTIZATI0N | (Ln 98+99+ 100+101+102) | 470,902,778 | | | 51,728,945 |
| 104 | TAXES OTHER THAN INCOME | (Note N) | | | | |
| 105 | Labor Related | | | | | |
| 106 | Payroll | Worksheet H ln 23.(D) | 12,887,144 | W/S | 0.05425 | 699,150 |
| 107 | Plant Related | | | | | |
| 108 | Property | Worksheet H ln 23.(C) | 71,872,964 | DA | | 12,122,680 |
| 109 | Gross Receipts/Sales & Use | Worksheet H ln 23.(F) | 67,778 | NA | 0.00000 | - |
| 110 | Other | Worksheet H ln 23.(E) | 100 | GP | 0.17312 | 17 |
| 111 | TOTAL OTHER TAXES | (sum lns 106 to 110) | 84,827,986 | | | 12,821,847 |
| 112 | INCOME TAXES | (Note O) | | | | |
| 113 | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = | | 24.84% | | | |
| 114 | EIT=(T/(1-T)) * (1-(WCLTD/WACC)) = | | 23.48% | | | |
| 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) | | 1.3305 | | | |
| 118 | Amortized Investment Tax Credit (enter negative) | (FF1 p.114, ln 19.c) | 1,935,239 | | | |
| 119 | Excess Deferred Income Tax | (Note U) | (19,962,482) | DA | | (3,289,711) |
| 120 | Tax Effect of Permanent and Flow-Through Differences | (Note U) | 4,677,440 | DA | | 1,981,591 |
| 121 | Income Tax Calculation | (ln 114 * ln 126) | 99,726,357 | | | 21,261,203 |
| 122 | ITC adjustment | (ln 117 * ln 118) | 2,574,851 | GP | 0.17312 | 445,753 |
| 123 | Excess Deferred Income Tax | (ln 117 * ln 119) | (26,560,243) | | | (4,376,987) |
| 124 | Tax Effect of Permanent and Flow-Through Differences | (ln 117 * ln 120) | 6,223,371 | | | 2,636,523 |
| 125 | TOTAL INCOME TAXES | (sum lns 121 to 124) | 81,964,336 | | | 19,966,493 |
| 126 | RETURN ON RATE BASE (Rate Base*WACC) | (ln 68 * ln 157) | 424,664,059 | | | 90,536,435 |
| 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) | | 1,200,448,290 | | | 206,366,893 |

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**SUPPORTING CALCULATIONS**

| In No. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION PLANT INCLUDED IN PJM TARIFF | | | | | | | |
| 131 | Total transmission plant | (ln 21) | | | | | | 1,929,795,001 |
| 132 | Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P) | | | | | | | - |
| 133 | Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q) | | | | | | | 60,297,171 |
| 134 | Transmission plant included in PJM Tariff | (ln 131 - ln 132 - ln 133) | | | | | | 1,869,497,830 |
| 135 | Percent of transmission plant in PJM Tariff | (ln 134 / ln 131) | | | | | **TP=** | **0.96875** |
| | | | | Payroll Billed from | | | | |
| 136 | WAGES & SALARY ALLOCATOR (W/S) | (Note R) | Direct Payroll | AEP Service Corp. | Total | | | |
| 137 | Production | 354.20.b | 136,129,216 | 9,784,618 | 145,913,834 | NA | 0.00000 | - |
| 138 | Transmission | 354.21.b | 5,672,431 | 5,125,825 | 10,798,256 | TP | 0.96875 | 10,460,860 |
| 139 | Regional Market Expenses | 354.22.b | 0 | 0 | - | NA | 0.00000 | - |
| 140 | Distribution | 354.23.b | 24,368,002 | 2,739,423 | 27,107,425 | NA | 0.00000 | - |
| 141 | Other (Excludes A&G) | 354.24,25,26.b | 4,098,605 | 4,902,617 | 9,001,222 | NA | 0.00000 | - |
| 142 | Total | (sum lns 137 to 141) | 170,268,254 | 22,552,483 | 192,820,737 | | | 10,460,860 |
| 143 | Transmission related amount | | | | | | **W/S=** | **0.05425** |
| 144 | WEIGHTED AVERAGE COST OF CAPITAL (WACC) | | | | | | | $ |
| 145 | Long Term Interest | (Worksheet M, ln. 37, col. (d)) | | | | | | 138,279,079 |
| 146 | Preferred Dividends | (Worksheet M, ln. 71) | | | | | | - |
| 147 | Development of Common Stock: | | | | | | | |
| 148 | Proprietary Capital | (Worksheet M, ln. 14, col. (b)) | | | | | | 3,276,835,282 |
| 149 | Less: Preferred Stock | (Worksheet M, ln. 14, col. (c)) | | | | | | - |
| 150 | Less: Account 216.1 | (Worksheet M, ln. 14, col. (d)) | | | | | | (2,086,935) |
| 151 | Less: Account 219 | (Worksheet M, ln. 14, col. (e)) | | | | | | (480,301) |
| 152 | Common Stock | (ln 148 - ln 149 - ln 150 - ln 151) | | | | | | 3,279,402,518 |
| | | | | **Capital Structure Percentages** | | | Cost | |
| 153 | | | | $ | % | Cap Limit | (Note S) | Weighted |
| 154 | Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d)) | | | 3,066,479,492 | 48.32% | 48.32% | 4.51% | 0.0218 |
| 155 | Preferred Stock (ln 149) | | | - | 0.00% | 0.00% | - | 0.0000 |
| 156 | Common Stock (ln 152) | | | 3,279,402,518 | 51.68% | 51.68% | 10.35% | 0.0535 |
| 157 | Total (Sum lns 154 to 156) | | | 6,345,882,010 | | | **WACC=** | **0.0753** |
| 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:<br>1) Forfeited Discounts.<br>2) Miscellaneous Service Revenues.<br>3) Rental revenues earned on assets included in the rate base.<br>4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service.<br>5) Other electric revenues.<br>6) Revenues for grandfathered PTP contracts included in the load divisor.<br>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.<br>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.<br>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.<br>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).<br>RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B.<br>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:<br>1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75.<br>2) Costs of Transmission of Electricity by Others, as described in Note H.<br>3) The impact of state regulatory deferrals and amortizations, as shown on line 77<br>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.<br>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.<br>The company records referenced on line 95 is the Indiana Michigan 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 =<br>the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT.<br>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)<br>(ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0.<br>Inputs Required: FIT = 21.00%<br>SIT= 4.86% (State Income Tax Rate or Composite SIT. Worksheet G))<br>p = 0.00% (percent of federal income tax deductible for state purposes)<br>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.<br>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).<br>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.<br>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.<br>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.<br>This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above.<br>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
Indiana Michigan 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) |
| | (Note A) | FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46 | FF1, page 205&204, Col.(g)&(b), Ins 15,24,34,44 | FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58 | Acct. 359.1 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 | Acct. 399.1 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 | 5,560,823,644 | 522,567,089 | 1,906,260,567 | - | 3,253,901,085 | - | 220,776,082 | 1,308,356 | 364,848,584 |
| 2 | January | 5,564,032,700 | 522,567,089 | 1,910,174,687 | - | 3,269,651,896 | - | 222,678,346 | 1,308,356 | 366,903,563 |
| 3 | February | 5,572,458,053 | 522,567,089 | 1,913,022,479 | - | 3,293,353,328 | - | 224,002,265 | 1,308,356 | 368,462,152 |
| 4 | March | 5,573,753,127 | 522,567,089 | 1,916,844,072 | - | 3,322,588,119 | - | 227,851,563 | 1,308,356 | 365,815,123 |
| 5 | April | 5,574,891,057 | 522,567,089 | 1,914,825,720 | - | 3,352,016,637 | - | 229,252,529 | 1,308,356 | 366,961,813 |
| 6 | May | 5,575,758,713 | 522,567,089 | 1,922,351,203 | - | 3,392,169,006 | - | 229,999,910 | 1,308,356 | 370,438,618 |
| 7 | June | 5,577,944,573 | 522,567,089 | 1,924,242,761 | - | 3,402,725,053 | - | 232,544,007 | 1,308,356 | 365,343,856 |
| 8 | July | 5,578,912,784 | 522,567,089 | 1,928,140,860 | - | 3,418,513,484 | - | 233,406,580 | 1,308,356 | 367,691,750 |
| 9 | August | 5,582,610,979 | 522,567,089 | 1,932,560,431 | - | 3,444,468,879 | - | 234,715,659 | 1,308,356 | 368,743,863 |
| 10 | September | 5,583,981,253 | 522,567,089 | 1,951,354,461 | - | 3,467,372,471 | - | 235,051,092 | 1,308,356 | 364,428,370 |
| 11 | October | 5,591,273,547 | 522,567,089 | 1,954,225,419 | - | 3,489,213,211 | - | 274,844,144 | 1,308,356 | 366,742,244 |
| 12 | November | 5,592,008,365 | 522,567,089 | 1,955,566,720 | - | 3,517,300,167 | - | 276,367,567 | 1,308,356 | 369,656,045 |
| 13 | December of Rate Year | 5,422,541,347 | 346,686,326 | 1,957,765,637 | - | 3,535,163,424 | - | 279,281,090 | 1,308,356 | 365,688,297 |
| 14 | Average of the 13 Monthly Balances | 5,565,460,780 | 509,037,799 | 1,929,795,001 | - | 3,396,802,828 | - | 240,059,295 | 1,308,356 | 367,055,714 |

| | | 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) |
| | (Note A) | FF1, page 219, lns 20-24, Col. (b) | Company Records (Included in total in Column (b)) | FF1, page 219, ln 25, Col. (b) | Company Records (Included in total in Column (d)) | FF1, page 219, ln 26, Col. (b) | Company Records (Included in total in Column (f)) | FF1, page 219, ln 28, Col. (b) | Company Records (Included in total in Column (h)) | FF1, page 200, ln 21, Col. (b) |
| 15 | December Prior to Rate Year | 2,791,313,714 | 224,894,349 | 478,428,490 | - | 775,717,245 | - | 41,519,860 | 297,469 | 249,907,654 |
| 16 | January | 2,810,153,688 | 227,172,380 | 480,364,428 | - | 778,262,741 | - | 41,965,048 | 301,445 | 254,084,790 |
| 17 | February | 2,831,485,891 | 229,450,410 | 479,918,753 | - | 781,336,557 | - | 42,746,472 | 305,421 | 258,301,413 |
| 18 | March | 2,853,516,347 | 231,728,441 | 481,272,379 | - | 784,103,667 | - | 43,466,707 | 309,397 | 257,060,547 |
| 19 | April | 2,874,990,713 | 234,006,471 | 477,811,985 | - | 786,313,932 | - | 43,997,071 | 313,372 | 261,251,512 |
| 20 | May | 2,895,719,459 | 236,284,501 | 480,184,837 | - | 790,254,787 | - | 44,658,006 | 317,348 | 265,463,022 |
| 21 | June | 2,914,755,159 | 238,562,531 | 482,680,386 | - | 785,140,584 | - | 44,854,706 | 321,324 | 263,224,482 |
| 22 | July | 2,934,048,063 | 240,840,561 | 485,370,176 | - | 786,673,311 | - | 45,539,952 | 325,300 | 267,088,325 |
| 23 | August | 2,953,073,644 | 243,118,591 | 488,779,333 | - | 790,440,524 | - | 46,254,175 | 329,275 | 270,989,717 |
| 24 | September | 2,975,960,684 | 245,396,622 | 492,288,106 | - | 793,381,487 | - | 46,997,296 | 333,251 | 267,489,344 |
| 25 | October | 2,995,835,942 | 247,674,652 | 495,000,285 | - | 792,143,370 | - | 45,144,402 | 337,227 | 271,424,845 |
| 26 | November | 3,018,996,026 | 249,952,683 | 495,223,848 | - | 795,152,182 | - | 45,921,342 | 341,203 | 275,398,910 |
| 27 | December of Rate Year | 3,035,916,746 | 252,230,713 | 490,422,263 | - | 795,232,113 | - | 46,755,007 | 345,178 | 265,393,726 |
| 28 | Average of the 13 Monthly Balances | 2,914,289,698 | 238,562,531 | 485,211,175 | - | 787,242,500 | - | 44,601,542 | 321,324 | 263,621,407 |

| 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 | 60,537,741 | 14,662,262 | - | - |
| 30 | January | 60,324,729 | 14,792,941 | - | - |
| 31 | February | 60,435,230 | 14,923,159 | - | - |
| 32 | March | 60,435,554 | 15,053,616 | - | - |
| 33 | April | 60,437,509 | 15,184,074 | - | - |
| 34 | May | 60,437,976 | 15,316,076 | - | - |
| 35 | June | 60,426,554 | 15,448,078 | - | - |
| 36 | July | 60,422,685 | 15,574,182 | - | - |
| 37 | August | 60,447,590 | 15,712,327 | - | - |
| 38 | September | 60,447,530 | 15,848,352 | - | - |
| 39 | October | 60,447,530 | 15,984,377 | - | - |
| 40 | November | 60,447,530 | 16,120,401 | - | - |
| 41 | December of Rate Year | 58,615,065 | 14,369,316 | - | - |
| 42 | Average of the 13 Monthly Balances | 60,297,171 | 15,306,859 | - | - |
| 43 | Transmission Accum Depreciation net of GSU | | 469,904,316 | | |

| | **Plant Held For Future Use** | Source of Data | Balance @ December 31, 2024 (c) | Balance @ December 31, 2023 (d) | Average Balance for 2024 (e) |
|---|---|---|---|---|---|
| | (a) | (b) | | | |
| 44 | **Plant Held For Future Use** | FF1, page 214, ln 47, Col. (d) | 1,320,294 | 1,320,294 | 1,320,294 |
| 45 | **Transmission Plant Held For Future Use (Included in total on line 44)** | Company Records - Note 1 | 146,629 | 146,629 | 146,629 |

**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 | 112,174 | 201,379 | 156,777 |
| 53b | Accm Prv I/D - Asbestos - Curr | 2282011 | 135,253 | 63,519 | 99,386 |
| 53c | Accm Prv I/D - Asbestos | 2282012 | 731,494 | 517,041 | 624,268 |
| 54 | Total | | 978,920 | 781,940 | 880,430 |

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
Indiana Michigan Power Company

| Line Number | (A) Description | (B) Source | (C) Balance @ December 31, 2024 | (D) Balance @ December 31, 2023 | (E) Average Balance for 2024 |
|---|---|---|---|---|---|
| 1 | **Account 281** | | | | |
| 2 | Year End Utility Deferrals | FF1, p. 272 - 273, ln 8, Col. (k) | 13,897,936 | 17,705,716 | 15,801,826 |
| 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) | 13,897,936 | 17,705,716 | 15,801,826 |
| 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) | 1,087,573,929 | 1,333,858,870 | 1,210,716,399 |
| 8 | Less: ARO Related Deferrals | WS B-1 - Actual Stmt. AF Ln. 7 (Note 1) | 26,035,645 | 69,018,747 | 47,527,196 |
| 9 | Less: Other Excluded Deferrals | WS B-1 - Actual Stmt. AF Ln. 6 (Note 1) | 822,832,907 | 1,021,140,168 | 921,986,538 |
| 10 | Transmission Related Deferrals | Ln 7 - ln 8 - ln 9 | 238,705,376 | 243,699,955 | 241,202,666 |
| 11 | **Account 283** | | | | |
| 12 | Year End Utility Deferrals | FF1, p. 276 - 277, ln 9, Col. (k) | 899,052,201 | 678,288,282 | 788,670,241 |
| 13 | Less: ARO Related Deferrals | WS B-1 - Actual Stmt. AF Ln. 15 (Note 1) | 855,850,339 | 731,929,156 | 793,889,748 |
| 14 | Less: Other Excluded Deferrals | WS B-1 - Actual Stmt. AF Ln. 14 (Note 1) | 46,435,185 | (50,899,100) | (2,231,958) |
| 15 | Transmission Related Deferrals | Ln 12 - ln 13 - ln 14 | (3,233,323) | (2,741,775) | (2,987,549) |
| 16 | **Account 190** | | | | |
| 17 | Year End Utility Deferrals | FF1, p. 234, ln 8, Col. (c) | 942,068,990 | 854,353,154 | 898,211,072 |
| 18 | Less: ARO Related Deferrals | WS B-2 - Actual Stmt. AG Ln. 6 (Note 1) | 888,508,495 | 803,848,270 | 846,178,383 |
| 19 | Less: Other Excluded Deferrals | WS B-2 - Actual Stmt. AG Ln. 5 (Note 1) | 48,694,855 | 34,423,171 | 41,559,013 |
| 20 | Transmission Related Deferrals | Ln 17 - ln 18 - ln 19 | 4,865,639 | 16,081,712 | 10,473,676 |
| 21 | **Account 255** | | | | |
| 22 | Year End ITC Balances | FF1, p. 266-267, ln 8, Col. (h) | 13,837,485 | 15,772,724 | 14,805,104 |
| 23 | Less: Balances Not Qualified for Ratebase | Company Records - Note 1 | 12,990,922 | 13,822,481 | 13,406,701 |
| 24 | ITC Balances Includeable Ratebase | Ln 22 - ln 23 | 846,563 | 1,950,243 | 1,398,403 |
| 25 | Transmission Related Deferrals | WS B-1 - Actual Stmt. AF Ln. 20 (Note 1) | 641,843 | 1,100,941 | 871,392 |

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.

**Indiana Michigan Power Company**
**SPECIFIED DEFERRED CREDITS - Actual Cycle Only**
**PERIOD ENDED DECEMBER 31, 2024**

(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 | COLUMN P | COLUMN Q | COLUMN R | COLUMN S |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | PER BOOKS | | NON-APPLICABLE | NON-UTILITY | AVERAGE ELECTRIC UTILITY | FUNCTIONALIZATION AVERAGE | | | FUNCTIONALIZATION 12/31/2023 | | | | | FUNCTIONALIZATION 12/31/2024 | | | | |
| | ACCUMULATED DEFERRED FIT ITEMS | BALANCE AS OF 12-31-2023 | BALANCE AS OF 12-31-2024 | BALANCE AS OF 12-31-2023 | BALANCE AS OF 12-31-2024 | (B+C+D+E)/2 | GENERATION | TRANSMISSION | DISTRIBUTION | GENERATION | NUCLEAR | TRANSMISSION | DISTRIBUTION | RTO | GENERATION | NUCLEAR | TRANSMISSION | DISTRIBUTION | RTO |
| 1.00 | ACCOUNT 281: | | | | | | | | | | | | | | | | | | |
| 2.01 | | | | | | | | | | | | | | | | | | | |
| 2.02 | TX AMORT POLLUTION CONT EQPT | 17,705,716 | 13,897,936 | | | 15,801,826 | 15,801,826 | 0 | 0 | 17,705,716 | - | - | - | - | 13,897,936 | - | - | - | - |
| 2.03 | | | | | | | | | | | | | | | | | | | |
| 2.04 | NON-UTILITY DEFERRED FIT | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | |
| 2.05 | SFAS 109 FLOW-THRU 281.3 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | |
| 2.06 | SFAS 109 EXCESS DFIT 281.4 | (5,765,815) | (4,855,570) | 5,765,815 | 4,855,570 | 0 | | | | | | | | | | | | | |
| 3 | TOTAL ACCOUNT 281 | 11,939,901 | 9,042,366 | 5,765,815 | 4,855,570 | 15,801,826 | 15,801,826 | 0 | 0 | 17,705,716 | 0 | 0 | 0 | 0 | 13,897,936 | 0 | 0 | 0 | 0 |
| 4 | ACCOUNT 281 - ARO-Related Deferrals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | ACCOUNT 282: | | | | | | | | | | | | | | | | | | |
| 5.01 | BOOK VS. TAX DEPRECIATION | 29,189,218 | 0 | | | 14,594,609 | 13,827,528 | 267,281 | 140,126 | 27,655,057 | 719,346 | 534,563 | 280,253 | - | | | | | - |
| 5.02 | 481 a BONUS DEPRECIATION | (0) | 0 | | | 0 | (0) | (0) | 0 | (0) | (0) | (0) | 0 | - | | | | | - |
| 5.03 | R & D DEDUCTION - SECTION 174 | 31,882,125 | 0 | | | 15,941,062 | 939,511 | 7,511 | 120,944 | 1,879,022 | 29,746,194 | 15,021 | 241,888 | - | | | | | - |
| 5.04 | CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD | 632 | 0 | | | 316 | 0 | 0 | 316 | - | - | - | 632 | - | | | | | - |
| 5.05 | RELOCATION COST - SECTION 481(a) - CHANGE IN METH | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | - |
| 5.06 | PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | - |
| 5.07 | BK PLANT IN SERVICE-SFAS 143-ARO | 69,018,747 | 0 | | | 34,509,373 | 4,853,785 | 635 | 106,520 | 9,707,571 | 59,096,866 | 1,270 | 213,040 | - | | | | | - |
| 5.08 | TAX DEPRECIATION LOOKBACK | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | - |
| 5.09 | GAIN/LOSS ON ACRS/MACRS PROPERTY | 40,374,239 | 0 | | | 20,187,120 | 1,463,138 | 2,971,116 | 8,466,951 | 2,926,276 | 14,571,827 | 5,942,233 | 16,933,903 | - | | | | | - |
| 5.10 | GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT PROP | (1,120,246) | 0 | | | (560,123) | (483,258) | 0 | 0 | (966,516) | (153,730) | - | - | - | | | | | - |
| 5.11 | TAX LOSS ON PLANT RETIREMENTS | 43,001,473 | 0 | | | 21,500,737 | 21,500,737 | 0 | 0 | 43,001,473 | - | - | - | - | | | | | - |
| 5.12 | ARCS BENEFITS NORMALIZED | 377,367,316 | 0 | | | 188,683,658 | (33,224,188) | 53,276,332 | 62,375,136 | (66,448,375) | 212,512,756 | 106,552,663 | 124,750,271 | - | | | | | - |
| 5.13 | ABFUDC | 18,026,854 | 0 | | | 9,013,327 | 1,370,901 | 1,775,141 | 2,038,034 | 2,741,802 | 7,658,501 | 3,550,281 | 4,076,069 | - | | | | | - |
| 5.14 | ABFUDC-NUCLEAR FUEL | 707,839 | 0 | | | 353,920 | 0 | 0 | 0 | - | 707,839 | - | - | - | | | | | - |
| 5.15 | PERCENT REPAIR ALLOWANCE | 6,248,987 | 0 | | | 3,124,493 | 1,066,641 | 289,044 | 1,726,511 | 2,133,281 | 84,595 | 578,089 | 3,453,022 | - | | | | | - |
| 5.16 | BOOK/TAX UNIT OF PROPERTY ADJ | 220,216,982 | 0 | | | 110,108,491 | 10,085,072 | 11,355,685 | 37,600,075 | 20,170,144 | 102,135,319 | 22,711,370 | 75,200,150 | - | | | | | - |
| 5.17 | BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ | 164,640,412 | 0 | | | 82,320,206 | 5,640,480 | 17,873,172 | 35,541,660 | 11,280,961 | 46,529,787 | 35,746,343 | 71,083,321 | - | | | | | - |
| 5.18 | TX ACCEL AMORT - CAPITALIZED SOFTWARE | 2,357,671 | 0 | | | 1,178,836 | 129,219 | 104,227 | 333,866 | 258,437 | 1,223,049 | 208,454 | 667,731 | - | | | | | - |
| 5.19 | CAPITALIZED RELOCATION COSTS | 7,301,158 | 0 | | | 3,650,579 | 0 | 195,225 | 3,455,354 | - | - | 390,450 | 6,910,708 | - | | | | | - |
| 5.20 | BOOK OPERATING LEASE - LIAB | 7,948,541 | 0 | | | 3,974,271 | 221,420 | 1,241,424 | 2,449,467 | 442,840 | 123,919 | 2,482,848 | 4,898,933 | - | | | | | - |
| 5.21 | DEFD TX GAIN RKPRT LAND ABFUDC | 228,669 | 0 | | | 114,334 | 114,334 | 0 | 0 | 228,669 | - | - | - | - | | | | | - |
| 5.22 | DEFD TX GAIN RKPRT LAND O/H | 18,979 | 0 | | | 9,490 | 9,490 | 0 | 0 | 18,979 | - | - | - | - | | | | | - |
| 5.23 | I&M IN SJSF Cost Cap (EPIS) | (259,264) | 0 | | | (129,632) | (129,632) | 0 | 0 | (259,264) | - | - | - | - | | | | | - |
| 5.24 | MI SJSF Initial Cap Limit (AD) | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | - | - | - | - | | | | | - |
| 5.25 | SAV PLAN CAPD | (222) | 0 | | | (111) | 0 | 0 | 0 | - | (222) | - | - | - | | | | | |
| 5.26 | EFB - SAVINGS PLAN CAPD (TC) | (518) | 0 | | | (259) | 0 | 0 | 0 | - | (518) | - | - | - | | | | | |
| 5.27 | REMOVAL COSTS-COOK U2 STM GNR | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | - |
| 5.28 | REMOVAL COSTS-COOK U1 STM GNR | 802,691 | 0 | | | 401,345 | 0 | 0 | 0 | - | 802,691 | - | - | - | | | | | - |
| 5.29 | NON-DEDUCTIBLE PARKING EXPENSE | (8,706) | 0 | | | (4,353) | 0 | 0 | 0 | - | (8,706) | - | - | - | | | | | - |
| 5.30 | EFB - REMOVAL COST - COOK U2 STM GNR (TC) | 42,028 | 0 | | | 21,014 | 0 | 0 | 0 | - | 42,028 | - | - | - | | | | | - |
| 5.31 | REMOVAL CST - NORMALIZED | 9,312,088 | 0 | | | 4,656,044 | 0 | 4,656,044 | 0 | - | - | 9,312,088 | - | - | | | | | - |
| 5.32 | BK DEPLETION-MINERALS & RIGHTS | 108,400 | 0 | | | 54,200 | 54,200 | 0 | 0 | 108,400 | - | - | - | - | | | | | - |
| 5.33 | 282 EXCESS ADJUSTMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | - |
| 5.34 | 282-ACCUM DEFD FEDERAL TBBS ADJ | 7,610,237 | 0 | | | 3,805,119 | (4,807,903) | 1,365,643 | (36,808) | (9,615,806) | 14,568,374 | 2,731,285 | (73,616) | - | | | | | - |
| 5.35 | EXCESS ADFIT | 298,842,741 | 0 | | | 149,421,371 | 7,028,018 | 37,142,117 | 38,535,877 | 14,056,035 | 133,430,719 | 74,284,234 | 77,071,753 | - | | | | | - |
| 5.36 | 2006 - 282-ACCUM DEFD FEDERAL TBBS ADJ | 0 | 7,393,877 | | | 3,696,939 | (4,671,214) | 1,326,817 | (35,761) | | | | | | (9,342,428) | 14,154,193 | 2,653,634 | (71,522) | |
| 5.37 | 2010 - EXCESS ADFIT 282 - PROTECTED. | 0 | 197,192,522 | | | 98,596,261 | 2,825,633 | 29,001,601 | 25,556,638 | | | | | | 5,651,265 | 82,424,779 | 58,003,202 | 51,113,276 | |
| 5.38 | 2011 - EXCESS ADFIT 282 - UNPROTECTED. | 0 | 12,761,317 | | | 6,380,659 | 251,869 | 5,623,568 | 132,795 | | | | | | 503,737 | 744,854 | 11,247,136 | 265,590 | |
| 5.39 | 5024 - NON-DEDUCTIBLE PARKING EXPENSE | 0 | (8,706) | | | (4,353) | 0 | 0 | 0 | | | | | | - | (8,706) | - | - | |
| 5.40 | 6002 - PT AFUDC Debt - NORM | 0 | 42,092,104 | | | 21,046,052 | 3,616,063 | 3,833,105 | 4,463,704 | | | | | | 7,232,125 | 18,266,360 | 7,666,210 | 8,927,409 | |
| 5.41 | 6004 - PT ARO - NORM | 0 | 26,035,645 | | | 13,017,823 | 4,363,527 | 847 | 94,304 | | | | | | 8,727,053 | 17,118,290 | 1,694 | 188,608 | |
| 5.42 | 6006 - PT Basis Adj - NORM | 0 | 61,903,780 | | | 30,951,890 | 13,497,343 | 5,231,911 | 3,406,795 | | | | | | 26,994,687 | 17,431,681 | 10,663,821 | 6,813,591 | |
| 5.43 | 6007 - PT CIAC - NORM | 0 | (7,497,262) | | | (3,748,631) | 0 | (652,583) | (3,096,048) | | | | | | | | (1,305,167) | (6,192,095) | |
| 5.44 | 6009 - PT COR - NORM | 0 | 25,740,182 | | | 12,870,091 | 67,050 | 5,876,752 | 2,054,825 | | | | | | 134,100 | 9,742,929 | 11,753,504 | 4,109,649 | |
| 5.45 | 6011 - PT CPI - NORM | 0 | (61,393,843) | | | (30,696,922) | (5,603,744) | (5,853,402) | (6,652,424) | | | | | | (11,207,488) | (25,174,704) | (11,706,803) | (13,304,849) | |
| 5.46 | 6013 - PT Historical Other - NORM | 0 | 20,326 | | | 10,163 | 10,163 | 0 | 0 | | | | | | 20,326 | | | | |
| 5.47 | 6014 - PT IDDS - NORM | 0 | 69,630,545 | | | 34,815,272 | 3,144,471 | 5,860,646 | 17,403,415 | | | | | | 6,288,943 | 16,813,481 | 11,721,291 | 34,806,829 | |
| 5.48 | 6018 - PT MethodLife - NORM | 0 | 418,311,429 | | | 209,155,715 | 5,472,161 | 59,928,350 | 83,625,397 | | | | | | 10,944,321 | 120,259,615 | 119,856,700 | 167,250,793 | |
| 5.49 | 6021 - PT R&D Adjustment - NORM | 0 | 31,882,125 | | | 15,941,062 | 939,511 | 7,511 | 120,944 | | | | | | 1,879,022 | 29,746,194 | 15,021 | 241,888 | |
| 5.50 | 6022 - PT Relocation Cost - NORM | 0 | 11,265,213 | | | 5,632,607 | 0 | 327,473 | 5,305,133 | | | | | | | | 654,947 | 10,610,267 | |
| 5.51 | 6024 - PT Repairs UOP - NORM | 0 | 366,777,727 | | | 183,388,863 | 15,203,121 | 28,628,402 | 75,064,957 | | | | | | 30,406,242 | 128,984,766 | 57,256,804 | 150,129,915 | |
| 5.52 | 6026 - PT Software - NORM | 0 | (101,967) | | | (50,984) | (29) | (1,006) | (31,476) | | | | | | (58) | (36,946) | (2,011) | (62,953) | |
| 5.53 | 6028 - EFB Basis Adj - NORM | 0 | (106,652,346) | | | (53,326,173) | (18,895,097) | (9,788,938) | (15,353,336) | | | | | | (37,790,195) | (18,577,604) | (19,577,876) | (30,706,671) | |
| 5.54 | 6501 - I&M IN SJSF Cost Cap (AD) | 0 | (259,331) | | | (129,666) | (129,666) | 0 | 0 | | | | | | (259,331) | | | | |
| 5.55 | 6502 - MI SJSF Initial Cap Limit (AD) | 0 | 0 | | | 0 | 0 | 0 | 0 | | | | | | 0 | | | | |
| 5.56 | 6503 - 2021 280H 481(a) | 0 | 0 | | | 0 | (0) | 0 | (0) | | | | | | (0) | 0 | 0 | (0) | |
| 5.57 | 6523 - 2020 712L 481(a) Software | 0 | (15,151,774) | | | (7,575,887) | (935,594) | (739,732) | (2,518,958) | | | | | | (1,871,187) | (6,763,207) | (1,479,463) | (5,037,916) | |
| 5.58 | 7585 - BOOK OPERATING LEASE - ASSET | 0 | 7,632,367 | | | 3,816,183 | 473,224 | 1,080,571 | 2,203,265 | | | | | | 946,448 | 118,248 | 2,161,141 | 4,406,530 | |
| 5.59 | NOL ADJUSTMENT | (101,328,748) | (32,443,235) | | | (66,885,992) | (15,259,217) | (21,108,342) | (15,259,217) | (26,662,927) | (26,662,927) | (21,339,967) | (26,662,927) | - | (3,855,506) | (3,855,506) | (20,876,716) | (3,855,506) | - |
| 5.60 | NOL CONTRA | 101,328,748 | 32,443,235 | (101,328,748) | (32,443,235) | 0 | | | | | | | | | | | | | |
| 5.61 | NON-UTILITY DEFERRED FIT | 8,079,628 | 8,318,101 | (8,079,628) | (8,318,101) | 0 | | | | | | | | | | | | | |
| 5.62 | SFAS 109 FLOW-THRU 282.3 | 131,464,962 | 136,661,129 | (131,464,962) | (136,661,129) | 0 | | | | | | | | | | | | | |
| 5.63 | SFAS 109 EXCESS DFIT 282.4 | (298,842,741) | (209,953,839) | 298,842,741 | 209,953,839 | 0 | | | | | | | | | | | | | |
| 5.64 | Accum Defd Property FIT - TBBS 282.6 | (7,610,237) | (7,393,877) | 7,610,237 | 7,393,877 | 0 | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | TOTAL ACOUNT 282 | 1,166,950,481 | 1,015,205,443 | 65,579,641 | 39,925,250 | 1,143,830,409 | 34,029,067 | 241,204,148 | 369,338,981 | 32,656,059 | 597,127,707 | 243,701,225 | 359,045,131 | 0 | 35,402,075 | 401,388,717 | 238,707,070 | 379,632,832 | 0 | | |
| 7 | ACCOUNT 282 - ARO-Related Deferals | 69,018,747 | 26,035,645 | 0 | 0 | 34,509,373 | 4,853,785 | 635 | 106,520 | 9,707,571 | 59,096,866 | 1,270 | 213,040 | 0 | 8,727,053 | 17,118,290 | 1,694 | 188,608 | 0 | | |
| 8 | ACCOUNT 283: | | | | | | | | | | | | | | | | | | | | |
| 9.01 | NOL-STATE C/F-DEF TAX ASSET | 1,697 | 0 | | | 848 | 3,738 | 0 | 3,297 | 7,476 | (12,373) | - | 6,594 | - | | | | | | | |
| 9.02 | MI CARRY COST-DRY CASK STORAGE | 80 | 0 | | | 40 | 0 | 0 | 0 | - | 80 | - | - | - | | | | | | | |
| 9.03 | SI-UNRECD FUEL CSTS (CUR MO) | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.04 | SM-UNRECD FUEL CSTS | 2,967,316 | 0 | | | 1,483,658 | 1,483,658 | 0 | 0 | 2,967,316 | - | - | - | - | | | | | | | |
| 9.05 | UNRECD FUEL-3 RIVERS-PRE-MERGE | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.06 | UNRECD FUEL INTEREST | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.07 | PROP TX-RKPT SPARES-WVA-TAX | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.08 | PROP TAX-RKPT U2-OLD METHOD TX | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.09 | DEFERRED INTERCOMPANY TAX G/L | 20,326 | 0 | | | 10,163 | 10,163 | 0 | 0 | 20,326 | - | - | - | - | | | | | | | |
| 9.10 | MTM BK GAIN - A/L - TAX DEFL | (2,331,425) | 0 | | | (1,165,712) | (1,165,712) | 0 | 0 | (2,331,425) | - | - | - | - | | | | | | | |
| 9.11 | MARK & SPREAD - DEFL - 283 A/L | (559,958) | 0 | | | (279,979) | (279,979) | 0 | 0 | (559,958) | - | - | - | - | | | | | | | |
| 9.12 | DEFD EXPS (AIC 186) | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.13 | REG ASSET - UNREAL LOSS FWD CMMT | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.14 | DEFD ENVIRON COMP COSTS & CARRYING CHARGES | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.15 | DEFD BK CONTRACT REVENUE | 1,427,274 | 0 | | | 713,637 | 713,637 | 0 | 0 | 1,427,274 | - | - | - | - | | | | | | | |
| 9.16 | FRT WAYNE CITY LGTS-RIGHT TO SERVE SETTLE | 259,667 | 0 | | | 129,834 | 0 | 0 | 129,834 | - | - | - | 259,667 | - | | | | | | | |
| 9.17 | REG ASSET - DEFERRED RTO COSTS | (0) | 0 | | | 0 | 0 | (0) | 0 | - | - | (0) | - | - | | | | | | | |
| 9.18 | DEFD STORM DAMAGE | 6,944,588 | 0 | | | 3,472,294 | 0 | 0 | 3,472,294 | - | - | - | 6,944,588 | - | | | | | | | |
| 9.19 | RATE CASE DEFERRED CHARGES | 349,420 | 0 | | | 174,710 | 0 | 0 | 174,710 | - | - | - | 349,420 | - | | | | | | | |
| 9.20 | IM MI Credit Rider Under-Recovery | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.21 | IM PLUGGED IN | 16,424 | 0 | | | 8,212 | 0 | 0 | 8,212 | - | - | - | 16,424 | - | | | | | | | |
| 9.22 | Accrued COVID-19 Incremental Costs - non-TX | 52,698 | 0 | | | 26,349 | 0 | 0 | 26,349 | - | - | - | 52,698 | - | | | | | | | |
| 9.23 | BOOK > TAX - EMA - A/C 283 | 1,583,376 | 0 | | | 791,688 | 791,688 | 0 | 0 | 1,583,376 | - | - | - | - | | | | | | | |
| 9.24 | DEFD TX GAIN - INTERCO SALE - EMA | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.25 | DEFD TAX GAIN - EPA AUCTION | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.26 | REG ASSET-SFAS 143 - ARO | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | - | - | - | - | | | | | | | |
| 9.27 | REG ASSET-DEFD CARRY COST ON STRANDED COST | (5,025) | 0 | | | (2,512) | (2,512) | 0 | 0 | (5,025) | - | - | - | - | | | | | | | |
| 9.28 | REG ASSET-CARRY CHGS - MON POWER ACQ | 146,117 | 0 | | | 73,058 | 73,058 | 0 | 0 | 146,117 | - | - | - | - | | | | | | | |
| 9.29 | REG ASSET-SFAS 158 - PENSIONS | 1,165,692 | 0 | | | 582,846 | (830,395) | 497,398 | 1,968,801 | (1,660,791) | (2,105,915) | 994,796 | 3,937,601 | - | | | | | | | |
| 9.30 | REG ASSET-SFAS 158 - SERP | 169,142 | 0 | | | 84,571 | (1,948) | 8,721 | 27,541 | (3,896) | 100,515 | 17,441 | 55,082 | - | | | | | | | |
| 9.31 | REG ASSET-SFAS 158 - OPEB | 3,983,204 | 0 | | | 1,991,602 | 441,691 | 146,027 | 831,004 | 883,382 | 1,145,759 | 292,055 | 1,662,008 | - | | | | | | | |
| 9.32 | REG ASSET-DEFD EVSE PROGRAM COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | 0 | - | | | | | | | |
| 9.33 | REG ASSET-UNDERRECOVERY-DSM EO-MI | 945,337 | 0 | | | 472,669 | 0 | 0 | 472,669 | - | - | - | 945,337 | - | | | | | | | |
| 9.34 | REG ASSET-OSS MARGIN SHARING | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.35 | REG ASSET-UNDERRECOVERY PJM EXPENSES | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.36 | REG ASSET-NSR CONSENT DECREE | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.37 | REG ASSET-UNDREC-CCT RIDER CAR CHGS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.38 | REG ASSET-UNDERRECOVERY-DSM ENERGY OPT | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.39 | REG ASSET-UNDREC-CCTR PST APP ADD CAR CHGS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.40 | REG ASSET-UNDREC-DEFD NUC DECOM STUDY CSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.41 | REG ASSET-ENHNCD COOK PLT SECURITY COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.42 | REG ASSET-DEFD SEVERANCE COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.43 | REG ASSET-EO FINANCIAL INCENTIVES-MI | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.44 | REG ASSET-MI CARRYING CHARGE-EECO | 19,593 | 0 | | | 9,796 | 0 | 0 | 9,796 | - | - | - | 19,593 | - | | | | | | | |
| 9.45 | REG ASSET-MI CC-EECO UNREC EQUITY | (7,637) | 0 | | | (3,818) | 0 | 0 | (3,818) | - | - | - | (7,637) | - | | | | | | | |
| 9.46 | REG ASSET-MI DSM-EECO | 10,060 | 0 | | | 5,030 | 0 | 0 | 5,030 | - | - | - | 10,060 | - | | | | | | | |
| 9.47 | REG ASSET-IN-EECO EQUITY CC-RES | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.48 | REG ASSET-IN-EECO EQUITY CC-C&I | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.49 | REG ASSET-IN-EECO TOTAL CC-RES | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.50 | REG ASSET-IN-EECO TOTAL CC-C&I | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.51 | REG ASSET-IN DSM UNDER RECOV C&I | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.52 | REG ASSET-IN DSM UNDER RECOV NON C&I | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.53 | REG ASSET-CARRY CHARGES-MI LOST REVENUES | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.54 | REG ASSET-MI NET LOST REVENUES-CONTRA | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.55 | REG ASSET-DEFD COOK TURBINE REPLCOSTS-MI | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.56 | REG ASSET-TURBINE REPL UNRECOG EQ CC | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.57 | REG ASSET-MI DEFD DEPR-EECO | 20,422 | 0 | | | 10,211 | 0 | 0 | 10,211 | - | - | - | 20,422 | - | | | | | | | |
| 9.58 | TAX DEFL - DEBT ISSUE COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.59 | REG ASSET-NET CCS FEED STUDY COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.60 | REG ASSET-UNRECOVERED RES-MI | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.61 | REG ASSET-RES CARRYING COSTS-MI | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.62 | REG ASSET-RES UNRECOGNIZED EQUITY CC-MI | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.63 | REG ASSET-BAFFLE BOLTS | 892,310 | 0 | | | 446,155 | 0 | 0 | 0 | - | 892,310 | - | - | - | | | | | | | |
| 9.64 | REG ASSET-MI DEFERRED DEPR-COOK LCM | 364,594 | 0 | | | 182,297 | 0 | 0 | 0 | - | 364,594 | - | - | - | | | | | | | |
| 9.65 | REG ASSET-MI CARRYING CHARGE-COOK LCM | 2,778,238 | 0 | | | 1,389,119 | 0 | 0 | 0 | - | 2,778,238 | - | - | - | | | | | | | |
| 9.66 | REG ASSET-MI CC COOK LCM UNREC EQUITY | (1,007,036) | 0 | | | (503,518) | 0 | 0 | 0 | - | (1,007,036) | - | - | - | | | | | | | |
| 9.67 | REG ASSET-IN COOK TURBINE CC EQUITY | (927,201) | 0 | | | (463,600) | 0 | 0 | 0 | - | (927,201) | - | - | - | | | | | | | |
| 9.68 | REG ASSET-IN COOK TURBINE CC | 2,699,181 | 0 | | | 1,349,590 | 0 | 0 | 0 | - | 2,699,181 | - | - | - | | | | | | | |
| 9.69 | REG ASSET-IN DEF O&M-DSI-20%-NON-FMR | 17,603 | 0 | | | 8,802 | 8,802 | 0 | 0 | 17,603 | - | - | - | - | | | | | | | |
| 9.70 | REG ASSET-IN DEF CONSUM DSI-20% NON-FMR | 396,953 | 0 | | | 198,476 | 198,476 | 0 | 0 | 396,953 | - | - | - | - | | | | | | | |
| 9.71 | REG ASSET-IN DEF PROP TX-DSI-20% | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.72 | REG ASSET-IN CARRY CHGS-CESPP | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.73 | REG ASSET-IN CAR CHGS-UNREC EQTY-CESPP | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.74 | REG ASSET-OSS MARGIN SHARING | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.75 | REG ASSET-IN DEFD DEPR-CESPP | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.76 | REG ASSET-IN GPR MKTG EXP-CESPP-SPR | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.77 | REG ASSET-RES SOLAR CARRYING COSTS-MI | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.78 | REG ASSET-IN DEFD PROP TAX-CESPP-SPR | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.79 | REG ASSET-IN DEFD GPR MKTG EXP-CESPP-GPR | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.80 | REG ASSET-NBV-ARO-RETIRED PLANTS | (5,686,618) | 0 | | | (2,843,309) | (2,843,309) | 0 | 0 | (5,686,618) | - | - | - | - | | | | | | | |
| 9.81 | REG ASSET-IN CARRYING CHARGES COOK PLANT LCM UNREC E | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.82 | REG ASSET-IN CARRYING CHARGES COOK PLANT LCM | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.83 | REG ASSET-MI DEFERRED PROP TAX-COOK LCM | 186,829 | 0 | | | 93,415 | 0 | 0 | 0 | - | 186,829 | - | - | - | | | | | | | |
| 9.84 | REG ASSET-IN DEFERRED PROP TAX-COOK LCM | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.85 | REG ASSET-IN DEFERRED DEPRECIATION-COOK LCM | (0) | 0 | | | 0 | 0 | 0 | 0 | - | (0) | - | - | - | | | | | | | |
| 9.86 | REG ASSET-GreenHat Settlement | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.87 | REG ASSET-IN UNDER RECOVERY CAPACITY | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.88 | REG ASSET-ABANDONED PLANT STRANDED COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.89 | REG ASSET-IN ROCKPORT UNDER-RECOVERY | 1,708,263 | 0 | | | 854,132 | 854,132 | 0 | 0 | 1,708,263 | - | - | - | - | | | | | | | |
| 9.90 | REG ASSET-FERC Formula Rates Under Recv | (92,246) | 0 | | | (46,123) | (158,370) | 112,247 | 0 | (316,740) | - | 224,494 | - | - | | | | | | | |
| 9.91 | REG ASSET-ROCKPORT DSI DEPR-20PCT NON-FMR | 430,919 | 0 | | | 215,459 | 215,459 | 0 | 0 | 430,919 | - | - | - | - | | | | | | | |
| 9.92 | REG ASSET-ROCKPORT DSI CC-80PCT FMR | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.93 | REG ASSET-PJM EXP & OSS MARGIN SHARING | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 9.94 | REG ASSET-ROCKPORT DSI CC-20PCT NON-FMR | 344,061 | 0 | | | 172,031 | 172,031 | 0 | 0 | 344,061 | - | - | - | - | | | | | | | |
| 9.95 | REG ASSET-ROCKPORT DSI EQ CC-20PCT NON-FMR | (126,568) | 0 | | | (63,284) | (63,284) | 0 | 0 | (126,568) | - | - | - | - | | | | | | | |
| 9.96 | REG ASSET-Deferral of I&M Plugged in Rebate | 26,655 | 0 | | | 13,327 | 0 | 0 | 13,327 | - | - | - | 26,655 | - | | | | | | | |
| 9.97 | REG ASSET-MI Plugged IN Total CC | 531 | 0 | | | 265 | 0 | 0 | 265 | - | - | - | 531 | - | | | | | | | |
| 9.98 | REG ASSET-HEMWEM Deferral | 168,803 | 0 | | | 84,402 | 0 | 0 | 84,402 | - | - | - | 168,803 | - | | | | | | | |
| 9.99 | REG ASSET-COOK UPRATE PROJECT | 4,809,766 | 0 | | | 2,404,883 | 0 | 0 | 0 | - | 4,809,766 | - | - | - | | | | | | | |
| 10.00 | REG ASSET-SNF Incremental Costs | 450 | 0 | | | 225 | 0 | 0 | 0 | - | 450 | - | - | - | | | | | | | |
| 10.01 | REG ASSET-Cook Plant Survey Costs | (299,793) | 0 | | | (149,896) | 0 | 0 | 0 | - | (299,793) | - | - | - | | | | | | | |
| 10.02 | REG ASSET-LSE Formula Rate Defer-Dep | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 10.03 | REG ASSET-DEFD DEPREC-ROCKPORT U2 | 3,367,764 | 0 | | | 1,683,882 | 1,683,882 | 0 | 0 | 3,367,764 | - | - | - | - | | | | | | | |
| 10.04 | REG ASSET-IN RAR UNDER-RECOVERY | 38,244 | 0 | | | 19,122 | 19,122 | 0 | 0 | 38,244 | - | - | - | - | | | | | | | |
| 10.05 | REG ASSET-Prepayment- Deferred Coal | 186,375 | 0 | | | 93,188 | 93,188 | 0 | 0 | 186,375 | - | - | - | - | | | | | | | |
| 10.06 | REG ASSET-SO2 Allowance Inv - Recovery | 3,115,737 | 0 | | | 1,557,869 | 1,557,869 | 0 | 0 | 3,115,737 | - | - | - | - | | | | | | | |
| 10.07 | REG ASSET-AMI Demand Response | 119,281 | 0 | | | 59,640 | 0 | 0 | 59,640 | - | - | - | 119,281 | - | | | | | | | |
| 10.08 | REG ASSET-MI LOW-INCOME COST RECSURCHG | 219,878 | 0 | | | 109,939 | 0 | 0 | 109,939 | - | - | - | 219,878 | - | | | | | | | |
| 10.09 | REG ASSET-MI LOW-INC CST RECSUR-CONTRA | (219,878) | 0 | | | (109,939) | 0 | 0 | (109,939) | - | - | - | (219,878) | - | | | | | | | |
| 10.10 | REG ASSET-Defer Nuc Decom Study Exp | 10,421 | 0 | | | 5,211 | 0 | 0 | 0 | - | 10,421 | - | - | - | | | | | | | |
| 10.11 | BOOK LEASES CAPITALIZED FOR TAX | 1,965,567 | 0 | | | 982,783 | 1,204,534 | (31,284) | (161,005) | 2,409,068 | (58,924) | (62,568) | (322,009) | - | | | | | | | |
| 10.12 | CAPITALIZED SOFTWARE COST - BOOK | 14,720,562 | 0 | | | 7,360,281 | 853,112 | 591,618 | 1,800,199 | 1,706,224 | 8,230,704 | 1,183,235 | 3,600,399 | - | | | | | | | |
| 10.13 | U1 TX DEPR NUC FUEL | 134,484,324 | 0 | | | 67,242,162 | 0 | 0 | 0 | - | 134,484,324 | - | - | - | | | | | | | |
| 10.14 | AMORT OF NUCLEAR FUEL - UNIT 1 | (189,806,421) | 0 | | | (94,903,210) | 0 | 0 | 0 | - | (189,806,421) | - | - | - | | | | | | | |
| 10.15 | U2 TX DEPR NUC FUEL | 140,350,038 | 0 | | | 70,175,019 | 0 | 0 | 0 | - | 140,350,038 | - | - | - | | | | | | | |
| 10.16 | AMORT OF NUCLEAR FUEL - UNIT 2 | (198,731,609) | 0 | | | (99,365,804) | 0 | 0 | 0 | - | (198,731,609) | - | - | - | | | | | | | |
| 10.17 | NUC DECOM TRUST-SFAS 143-ARO-BK | 737,615,774 | 0 | | | 368,807,887 | 0 | 0 | 0 | - | 737,615,774 | - | - | - | | | | | | | |
| 10.18 | U1-BK DEFD NUC REFUEL COSTS | 9,289,788 | 0 | | | 4,644,894 | 0 | 0 | 0 | - | 9,289,788 | - | - | - | | | | | | | |
| 10.19 | U2-BK DEFD NUC REFUEL COSTS | 2,398,583 | 0 | | | 1,199,292 | 0 | 0 | 0 | - | 2,398,583 | - | - | - | | | | | | | |
| 10.20 | BK DEFD COOK RESTART COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 10.21 | LOSS ON REACQUIRED DEBT | 2,476,683 | 0 | | | 1,238,342 | 32,250 | (0) | 1,206,092 | 64,499 | 0 | (0) | 2,412,185 | - | | | | | | | |
| 10.22 | REG ASSET - REACQ DEBT-RKPT U2 | (0) | 0 | | | 0 | (0) | 0 | 0 | (0) | - | - | - | - | | | | | | | |
| 10.23 | REG ASSET-NOLC Regulatory Asset | 3,300,276 | 0 | | | 1,650,138 | 0 | 0 | 1,650,138 | - | - | - | 3,300,276 | - | | | | | | | |
| 10.24 | REG ASSET-NOLC Reg Asset-Equity Carrying | (3,300,276) | 0 | | | (1,650,138) | 0 | 0 | (1,650,138) | - | - | - | (3,300,276) | - | | | | | | | |
| 10.25 | REG ASSET-IN Tax Rider Under-Recovery | 164,713 | 0 | | | 82,357 | 0 | 0 | 82,357 | - | - | - | 164,713 | - | | | | | | | |
| 10.26 | SFAS 106 PST RETIREMENT EXP - NON-DEDUCT CONT | (6,319,292) | 0 | | | (3,159,646) | (655,996) | (156,919) | (935,397) | (1,311,993) | (2,822,669) | (313,837) | (1,870,793) | - | | | | | | | |
| 10.27 | SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET | 214,228 | 0 | | | 107,114 | 21,555 | 7,418 | 39,684 | 43,110 | 76,915 | 14,835 | 79,368 | - | | | | | | | |
| 10.28 | IND GROSS REC TAX-A/C 283-CUR | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 10.29 | BK DEFL - MERGER COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 10.30 | REG ASSET - ACCRUED SFAS 112 | 791,852 | 0 | | | 395,926 | 26,594 | 62,834 | 192,154 | 53,187 | 228,688 | 125,668 | 384,309 | - | | | | | | | |
| 10.31 | IRS AUDIT SETTLEMENTS | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 10.32 | 283-ACCUM DEFD FEDERAL TBBS ADJ | 2,795,348 | 0 | | | 1,397,674 | 1,365,126 | 8,502 | 137,910 | 2,730,252 | (227,726) | 17,003 | 275,819 | - | | | | | | | |
| 10.33 | 283 EXCESS ADJUSTMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | | | |
| 10.34 | EXCESS ADFIT | (4,823,764) | 0 | | | (2,411,882) | 145,858 | (2,617,448) | 55,507 | 291,715 | 8,402 | (5,234,896) | 111,015 | - | | | | | | | |
| 10.35 | 2007 - 283-ACCUM DEFD FEDERAL TBBS ADJ | 0 | 2,715,927 | | | 1,357,964 | 1,326,315 | 8,260 | 133,989 | | | | | | 2,652,630 | (221,200) | 16,520 | 267,977 | | | |
| 10.36 | 2012 - EXCESS ADFIT 283 - UNPROTECTED. | 0 | (3,866,617) | | | (1,933,308) | 26,824 | (1,963,086) | (593) | | | | | | 53,647 | 7,093 | (3,926,172) | (1,185) | | | |
| 10.37 | 3613 - NOL-CONSOL TAX ADJ - MO | 0 | 1,697 | | | 848 | 794 | 0 | 6 | | | | | | 1,588 | 97 | | 12 | | | |
| 10.38 | 3621 - NOL-CONSOL TAX ADJ - UT | 0 | 62 | | | 31 | 31 | 0 | 0 | | | | | | 62 | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10.39 | 4017 - NOL-STATE C/F-DEF TAX ASSET-LT - KY | 0 | 0 | | | 0 | 2,944 | 0 | 3,291 | | | | | | | 5,888 | (12,470) | | | 6,582 | |
| 10.40 | 7007 - SM-UNRECD FUEL CSTS | 0 | 2,070,917 | | | 1,035,459 | 1,035,459 | 0 | 0 | | | | | | | 2,070,917 | | | | | |
| 10.41 | 7026 - MTM BK GAIN-AL-TAX DEFL | 0 | (3,646,624) | | | (1,823,312) | (1,823,312) | 0 | 0 | | | | | | | (3,646,624) | | | | | |
| 10.42 | 7063 - FRT WAYNE CITY LGTS-RIGHT TO SERVE SETTLE | 0 | 67,603 | | | 33,802 | 0 | 0 | 33,802 | | | | | | | | | | | 67,603 | |
| 10.43 | 7069 - REG ASSET-DEFERRED RTO COSTS | 0 | (0) | | | 0 | 0 | (0) | 0 | | | | | | | | | | (0) | | |
| 10.44 | 7083 - Litigation Accrual | 0 | 1,427,274 | | | 713,637 | 713,637 | 0 | 0 | | | | | | | 1,427,274 | | | | | |
| 10.45 | 7085 - DEFD STORM DAMAGE | 0 | 5,576,560 | | | 2,788,280 | 0 | 0 | 2,788,280 | | | | | | | | | | | 5,576,560 | |
| 10.46 | 7086 - RATE CASE DEFD CHGS | 0 | 259,133 | | | 129,566 | 0 | 0 | 129,566 | | | | | | | | | | | 259,133 | |
| 10.47 | 7091 - IM PLUGGED IN | 0 | 18,629 | | | 9,315 | 0 | 0 | 9,315 | | | | | | | | | | | 18,629 | |
| 10.48 | 7092 - MI CARRY COST-DRY CASK STORAGE | 0 | 34 | | | 17 | 0 | 0 | 0 | | | | | | | | 34 | | | | |
| 10.49 | 7094 - Accrued COVID-19 Incremental Costs - non-TX | 0 | 0 | | | 0 | 0 | 0 | 0 | | | | | | | | | | | 0 | |
| 10.50 | 7103 - BOOK > TAX BASIS - EMA-A/C 283 | 0 | 506 | | | 253 | 253 | 0 | 0 | | | | | | | 506 | | | | | |
| 10.51 | 7114 - REG ASSET-SFAS 143 - ARO | 0 | 0 | | | 0 | 0 | 0 | 0 | | | | | | | 0 | | | | | |
| 10.52 | 7119 - REG ASSET-DEFD CARRY COST ON STRANDED COST | 0 | (5,025) | | | (2,512) | (2,512) | 0 | 0 | | | | | | | (5,025) | | | | | |
| 10.53 | 7134 - REG ASSET-CARRY CHGS - MON POWER ACQ | 0 | 165,048 | | | 82,524 | 82,524 | 0 | 0 | | | | | | | 165,048 | | | | | |
| 10.54 | 7137 - REG ASSET-SFAS 158 - PENSIONS | 0 | 3,479,617 | | | 1,739,808 | (547,539) | 481,005 | 2,116,851 | | | | | | | (1,095,078) | (621,017) | 962,009 | | 4,233,703 | |
| 10.55 | 7138 - REG ASSET-SFAS 158 - SERP | 0 | 190,641 | | | 95,320 | (435) | 10,418 | 36,064 | | | | | | | (869) | 98,545 | 20,836 | | 72,128 | |
| 10.56 | 7139 - REG ASSET-SFAS 158 - OPEB | 0 | (607,141) | | | (303,570) | 234,394 | (17,499) | 65,701 | | | | | | | 468,788 | (1,172,332) | (34,999) | | 131,402 | |
| 10.57 | 7160 - REG ASSET-UNDERRECOVERY-DSM EO-MI | 0 | 147,100 | | | 73,550 | 0 | 0 | 73,550 | | | | | | | | | | | 147,100 | |
| 10.58 | 7236 - REG ASSET-BAFFLE BOLTS | 0 | 829,324 | | | 414,662 | 0 | 0 | 0 | | | | | | | | 829,324 | | | | |
| 10.59 | 7237 - REG ASSET-MI DEFERRED DEPR-COOK LCM | 0 | 329,514 | | | 164,757 | 0 | 0 | 0 | | | | | | | | 329,514 | | | | |
| 10.60 | 7238 - REG ASSET-MI CARRYING CHARGE-COOK LCM | 0 | 2,524,151 | | | 1,262,075 | 0 | 0 | 0 | | | | | | | | 2,524,151 | | | | |
| 10.61 | 7239 - REG ASSET-MI CC-COOK LCM UNREC EQUITY | 0 | (910,504) | | | (455,252) | 0 | 0 | 0 | | | | | | | | (910,504) | | | | |
| 10.62 | 7241 - REG ASSET-IN COOK TURBINE CC EQUITY | 0 | (861,129) | | | (430,564) | 0 | 0 | 0 | | | | | | | | (861,129) | | | | |
| 10.63 | 7242 - REG ASSET-IN COOK TURBINE CC | 0 | 2,506,838 | | | 1,253,419 | 0 | 0 | 0 | | | | | | | | 2,506,838 | | | | |
| 10.64 | 7250 - REG ASSET-MI DEFERRED PROP TAX-COOK LCM | 0 | 166,669 | | | 83,335 | 0 | 0 | 0 | | | | | | | | 166,669 | | | | |
| 10.65 | 7252 - REG ASSET-IN DEFERRED DEPRECIATION-COOK LCM | 0 | (0) | | | 0 | 0 | 0 | 0 | | | | | | | | (0) | | | | |
| 10.66 | 7262 - REG ASSET-MI CARRYING CHARGE-EECO | 0 | 39,949 | | | 19,974 | 0 | 0 | 19,974 | | | | | | | | | | | 39,949 | |
| 10.67 | 7263 - REG ASSET-MI CC-EECO UNREC EQUITY | 0 | (15,478) | | | (7,739) | 0 | 0 | (7,739) | | | | | | | | | | | (15,478) | |
| 10.68 | 7264 - REG ASSET-MI DSM-EECO | 0 | 20,290 | | | 10,145 | 0 | 0 | 10,145 | | | | | | | | | | | 20,290 | |
| 10.69 | 7283 - REG ASSET-ROCKPORT DSI DEPR-20PCT NON-FMR | 0 | 337,907 | | | 168,953 | 168,953 | 0 | 0 | | | | | | | 337,907 | | | | | |
| 10.70 | 7286 - REG ASSET-ROCKPORT DSI CC-20PCT NON-FMR | 0 | 261,166 | | | 130,583 | 130,583 | 0 | 0 | | | | | | | 261,166 | | | | | |
| 10.71 | 7287 - REG ASSET-ROCKPORT DSI EQ CC-20PCT NON-FMR | 0 | (94,522) | | | (47,261) | (47,261) | 0 | 0 | | | | | | | (94,522) | | | | | |
| 10.72 | 7301 - REG ASSET-IN DEF O&M-DSI-20% NON-FMR | 0 | 7,609 | | | 3,805 | 3,805 | 0 | 0 | | | | | | | 7,609 | | | | | |
| 10.73 | 7302 - REG ASSET-IN DEF CONSUM DSI-20% NON-FMR | 0 | 281,136 | | | 140,568 | 140,568 | 0 | 0 | | | | | | | 281,136 | | | | | |
| 10.74 | 7311 - REG ASSET-MI DEFD DEPR-EECO | 0 | 40,514 | | | 20,257 | 0 | 0 | 20,257 | | | | | | | | | | | 40,514 | |
| 10.75 | 7383 - REG ASSET-COOK UPRATE PROJECT | 0 | 4,302,083 | | | 2,151,042 | 0 | 0 | 0 | | | | | | | | 4,302,083 | | | | |
| 10.76 | 7403 - REG ASSET-DEFD DEPREC-ROCKPORT U2 | 0 | 2,694,211 | | | 1,347,106 | 1,347,106 | 0 | 0 | | | | | | | 2,694,211 | | | | | |
| 10.77 | 7406 - REG ASSET-PJM EXP & OSS MARGIN SHARING | 0 | 531,042 | | | 265,521 | 265,521 | 0 | 0 | | | | | | | 531,042 | | | | | |
| 10.78 | 7412 - REG ASSET-MI LOW-INCOME COST RECSURCHG | 0 | 252,308 | | | 126,154 | 0 | 0 | 126,154 | | | | | | | | | | | 252,308 | |
| 10.79 | 7413 - REG ASSET-MI LOW-INC CST RECSUR-CONTRA | 0 | (138,107) | | | (69,053) | 0 | 0 | (69,053) | | | | | | | | | | | (138,107) | |
| 10.80 | 7415 - REG ASSET-RESOURCE ADEQUACY RIDER | 0 | 971,232 | | | 485,616 | 485,616 | 0 | 0 | | | | | | | 971,232 | | | | | |
| 10.81 | 7418 - REG ASSET-IN ROCKPORT UNDER-RECOVERY | 0 | 288,844 | | | 144,422 | 144,422 | 0 | 0 | | | | | | | 288,844 | | | | | |
| 10.82 | 7423 - REG ASSET-FERC Formula Rates Under Recv | 0 | 1,332,623 | | | 666,312 | 666,312 | 0 | 0 | | | | | | | 1,332,623 | | - | | | |
| 10.83 | 7425 - REG ASSET-SNF Incremental Costs | 0 | (0) | | | 0 | 0 | 0 | 0 | | | | | | | | (0) | | | | |
| 10.84 | 7426 - REG ASSET-Cook Plant Survey Costs | 0 | 1,522,398 | | | 761,199 | 0 | 0 | 0 | | | | | | | | 1,522,398 | | | | |
| 10.85 | 7436 - REG ASSET-Deferral of I&M Plugged in Rebate | 0 | 28,553 | | | 14,277 | 0 | 0 | 14,277 | | | | | | | | | | | 28,553 | |
| 10.86 | 7447 - REG ASSET-MI Plugged IN Total CC | 0 | 1,119 | | | 560 | 0 | 0 | 560 | | | | | | | | | | | 1,119 | |
| 10.87 | 7450 - REG ASSET-HEMWEM Deferral | 0 | 238,870 | | | 119,435 | 0 | 0 | 119,435 | | | | | | | | | | | 238,870 | |
| 10.88 | 7462 - REG ASSET-AMI Demand Response | 0 | 243,664 | | | 121,832 | 0 | 0 | 121,832 | | | | | | | | | | | 243,664 | |
| 10.89 | 7473 - REG ASSET-Defer Nuc Decom Study Exp | 0 | 36,138 | | | 18,069 | 0 | 0 | 0 | | | | | | | | 36,138 | | | | |
| 10.90 | 7488 - REG ASSET-NOLC Regulatory Asset | 0 | 7,457,032 | | | 3,728,516 | 0 | 0 | 3,728,516 | | | | | | | | | | | 7,457,032 | |
| 10.91 | 7489 - REG ASSET-NOLC Reg Asset-Equity Carrying | 0 | (1,843,618) | | | (921,809) | 0 | 0 | (921,809) | | | | | | | | | | | (1,843,618) | |
| 10.92 | 7500 - REG ASSET-IN Tax Rider Under Recovery | 0 | 164,713 | | | 82,357 | 0 | 0 | 82,357 | | | | | | | | | | | 164,713 | |
| 10.93 | 7533 - REG ASSET-Prepayment- Deferred Coal | 0 | 186,375 | | | 93,188 | 93,188 | 0 | 0 | | | | | | | 186,375 | | | | | |
| 10.94 | 7539 - REG ASSET-IN Montpelier Dev Costs | 0 | 883,219 | | | 441,609 | 441,609 | 0 | 0 | | | | | | | 883,219 | | | | | |
| 10.95 | 7541 - REG ASSET-SO2 Allowance Inv - Recovery | 0 | 3,918,988 | | | 1,959,494 | 1,959,494 | 0 | 0 | | | | | | | 3,918,988 | | | | | |
| 10.96 | 7549 - REG ASSET-MI Renewable Devl Costs | 0 | 202,139 | | | 101,070 | 101,070 | 0 | 0 | | | | | | | 202,139 | | | | | |
| 10.97 | 7550 - REG ASSET-MI Renewable Devl Costs - Contra | 0 | (28,210) | | | (14,105) | (14,105) | 0 | 0 | | | | | | | (28,210) | | | | | |
| 10.98 | 7551 - REG ASSET-IN Dev Cost Deferral-Total CC | 0 | 12,505 | | | 6,253 | 6,253 | 0 | 0 | | | | | | | 12,505 | | | | | |
| 10.99 | 7552 - REG ASSET-IN Dev Cost Deferral-Equity CC | 0 | (4,809) | | | (2,405) | (2,405) | 0 | 0 | | | | | | | (4,809) | | | | | |
| 11.00 | 7559 - REG ASSET-NBV-ARO-RETIRED PLANTS | 0 | 9,858,090 | | | 4,929,045 | 4,929,045 | 0 | 0 | | | | | | | 9,858,090 | | | | | |
| 11.01 | 7568 - NUC DECOM TRUST - SFAS 143 - ARO - BK | 0 | 845,992,249 | | | 422,996,124 | 0 | 0 | 0 | | | | | | | | 845,992,249 | | | | |
| 11.02 | 7569 - U1-BK DEFD NUC REFUEL COSTS | 0 | 2,777,548 | | | 1,388,774 | 0 | 0 | 0 | | | | | | | | 2,777,548 | | | | |
| 11.03 | 7570 - U2-BK DEFD NUC REFUEL COSTS | 0 | 6,254,828 | | | 3,127,414 | 0 | 0 | 0 | | | | | | | | 6,254,828 | | | | |
| 11.04 | 7571 - LOSS ON REACQUIRED DEBT | 0 | 2,286,716 | | | 1,143,358 | 8,790 | (0) | 1,134,568 | | | | | | | 17,580 | 0 | (0) | | 2,269,136 | |
| 11.05 | 7574 - REG ASSET-REACQ DEBT-RKPT U2 | 0 | (0) | | | 0 | (0) | 0 | 0 | | | | | | | (0) | | | | | |
| 11.06 | 7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET | 0 | (1) | | | 0 | 0 | (0) | (0) | | | | | | | 0 | (0) | (0) | | (0) | |
| 11.07 | 7593 - REG ASSET-ACCRUED SFAS 112 | 0 | 971,277 | | | 485,638 | 178,587 | 21,160 | 153,924 | | | | | | | 357,173 | 263,935 | 42,320 | | 307,848 | |
| 11.08 | 7598 - DEFERRED I&M IRP EXPENSE | 0 | 19,345 | | | 9,672 | 0 | 0 | 9,672 | | | | | | | | | | | 19,345 | |
| 11.09 | 7610 - REG ASSET-MI DEMAND RESPONSE CARRYING CHARGE D | 0 | 3,504 | | | 1,752 | 0 | 0 | 1,752 | | | | | | | | | | | 3,504 | |
| 11.10 | 8012 - MARK & SPREAD-DEFL-283-AL | 0 | 495,850 | | | 247,925 | 247,925 | 0 | 0 | | | | | | | 495,850 | | | | | |
| 11.11 | 8053 - SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT | 0 | (6,319,292) | | | (3,159,646) | (655,996) | (156,919) | (935,397) | | | | | | | (1,311,993) | (2,822,669) | (313,837) | | (1,870,793) | |
| 11.12 | NOL ADJUSTMENT | - | - | | | 0 | 0 | 0 | 0 | - | - | - | - | - | | - | - | - | - | - | - |
| 11.13 | NOL CONTRA | - | - | 0 | 0 | 0 | | | | | | | | | | | | | | | |
| 11.14 | NON-UTILITY DEFERRED FIT | 1,860,344 | 1,643,930 | (1,860,344) | (1,643,930) | 0 | | | | | | | | | | | | | | | |
| 11.15 | SFAS 109 FLOW-THRU 283.2 | 1,967,212 | 1,915,052 | (1,967,212) | (1,915,052) | | | | | | | | | | | | | | | | |
| 11.16 | SFAS 109 FLOW-THRU 283.3 | 84,782,266 | 85,569,272 | (84,782,266) | (85,569,272) | 0 | | | | | | | | | | | | | | | |
| 11.17 | SFAS 109 EXCESS DFIT 283.4 | 4,823,764 | 3,866,617 | (4,823,764) | (3,866,617) | 0 | | | | | | | | | | | | | | | |
| 11.18 | Accum Defd Other FIT-TBBS 283.6 | (2,795,348) | (2,715,927) | 2,795,348 | 2,715,927 | 0 | | | | | | | | | | | | | | | |
| 11.19 | SFAS 133 ADIT FED - SFAS 133 NONAFFIL - 2830006 | - | - | 0 | 0 | 0 | | | | | | | | | | | | | | | |
| 11.20 | ADIT FED HDG CF INT RATE - 2830015 | - | - | 0 | 0 | 0 | | | | | | | | | | | | | | | |
| 12 | | 768,926,520 | 989,331,145 | (90,638,239) | (90,278,944) | 788,670,249 | 17,616,569 | (2,987,549) | 18,710,313 | 11,936,229 | 649,671,694 | (2,741,775) | 19,422,133 | 0 | | 23,296,909 | 860,990,121 | (3,233,323) | 17,998,493 | 0 | |

| | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13 | DEFD STATE INCOME TAXES | (15,711) | 0 | | | (7,856) | 0 | 0 | 0 | | | | | (15,711) | | | | | | - |
| 13.01 | SFAS 109 - DEFD STATE INCOME TAXES | 236,104,582 | 234,468,398 | (236,104,582) | (234,468,398) | 0 | | | | | | | | | | | | | | |
| 14 | TOTAL ACCOUNT 283 | 1,005,015,391 | 1,223,799,543 | (326,742,820) | (324,747,342) | 788,662,393 | 17,616,569 | (2,987,549) | 18,710,313 | 11,936,229 | 649,671,694 | (2,741,775) | 19,422,133 | (15,711) | 23,296,909 | 860,990,121 | (3,233,323) | 17,998,493 | | 0 |
| 15 | ACCOUNT 283 - ARO-Related Deferals | 731,929,156 | 855,850,339 | 0 | 0 | 365,964,578 | (2,843,309) | 0 | 0 | (5,686,618) | 737,615,774 | 0 | 0 | 0 | 9,858,091 | 845,992,249 | 0 | 0 | | 0 |
| 16 | JURISDICTIONAL AMOUNTS FUNCTIONALIZED | | | | | | | | | | | | | | | | | | | |
| 17 | TOTAL COMPANY AMOUNTS FUNCTIONALIZED | | | | | | | | | | | | | | | | | | | |
| 18 | REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT | | | | | | | | | | | | | | | | | | | |
| 19 | NOTE: POST 1970 ACCUMULATED DEFERRED | | | | | | | | | | | | | | | | | | | |
| 20 | INV TAX CRED. (JDITC) IN A/C 255 | | | | | | | | | | | | | | | | | | | |
| 18.01 | 3503 - SEC ALLOC ITC-10% | 1,950,243 | 846,563 | | | 1,398,403 | 8,385 | 871,392 | 14,361 | 16,760 | 808,492 | 1,100,941 | 24,050 | - | 9 | 200,040 | 641,843 | 4,671 | | - |
| 18.02 | 3505 - SOLAR INVESTMENT TAX CREDIT - 30% | 13,696,181 | 12,946,214 | | | 13,321,197 | 13,321,197 | 0 | 0 | 13,696,181 | - | - | - | - | 12,946,214 | | | - | | - |
| 18.03 | 3507 - QPE CREDIT - CK PLT SIMULATOR (TC) | 126,300 | 44,708 | | | 85,504 | 0 | 0 | 0 | - | 126,300 | - | - | - | | 44,708 | | - | | - |
| 19 | | | | | | | | | | | | | | | | | | | | |
| 20 | TOTAL ACCOUNT 255 | 15,772,724 | 13,837,485 | 0 | 0 | 14,805,104 | 13,329,582 | 871,392 | 14,361 | 13,712,941 | 934,792 | 1,100,941 | 24,050 | 0 | 12,946,223 | 244,748 | 641,843 | 4,671 | | 0 |

**Indiana Michigan Power Company**
**ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only**
**PERIOD ENDED DECEMBER 31, 2024**

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 | COLUMN P | COLUMN Q | COLUMN R | COLUMN S | COLUMN T | COLUMN U |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | PER BOOKS | | NON-APPLICABLE | NON-UTILITY | AVERAGE | FUNCTIONALIZATION AVERAGE | | | | | FUNCTIONALIZATION 12/31/2023 | | | | | FUNCTIONALIZATION 12/31/2024 | | | | |
| | ACCUMULATED DEFERRED FIT ITEMS | BALANCE AS OF 12-31-2023 | BALANCE AS OF 12-31-2024 | BALANCE AS OF 12-31-2023 | BALANCE AS OF 12-31-2024 | ELECTRIC UTILITY (B+C+D+E)/2 | GENERATION | NUCLEAR | TRANSMISSION | DISTRIBUTION | RTD | GENERATION | NUCLEAR | TRANSMISSION | DISTRIBUTION | RTD | GENERATION | NUCLEAR | TRANSMISSION | DISTRIBUTION | RTD |
| 1 | ACCOUNT 190: | | | | | | | | | | | | | | | | | | | | |
| 2.01 | NOL & TAX CREDIT C/F - DEF TAX ASSET | 7,139,073 | 0 | | | 3,569,537 | 3,569,536 | 0 | 0 | 0 | 0 | 7,139,073 | 0 | - | - | - | | | | | |
| 2.02 | INT EXP CAPITALIZED FOR TAX | 40,879,601 | 0 | | | 20,439,800 | 3,540,333 | 9,812,791 | 3,379,174 | 3,707,501 | 0 | 7,080,667 | 19,625,582 | 6,758,349 | 7,415,003 | - | | | | | |
| 2.03 | INT EXP CAPD - COOK U2 STEAM | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.04 | TXBL INT INC CAP FOR BK-BFSHAW | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.05 | INT EXP CAPD TAX - RKPT SP-MES | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.06 | CIAC - BOOK RECEIPTS | 6,940,402 | 0 | | | 3,470,201 | 0 | 0 | 759,696 | 2,710,506 | 0 | - | - | 1,519,391 | 5,421,011 | - | | | | | |
| 2.07 | CUST ADV INC FOR TAX | (1) | 0 | | | 0 | 0 | 0 | 0 | (0) | 0 | - | - | - | (1) | - | | | | | |
| 2.08 | PROPERTY TAX - NEW METHOD - BOOK | 2,558,461 | 0 | | | 1,279,230 | 62,953 | 0 | 435,126 | 781,152 | 0 | 125,906 | - | 870,251 | 1,562,303 | - | | | | | |
| 2.09 | PROVS POSS REV REFDS | 5,662,309 | 0 | | | 2,831,154 | 0 | 0 | 1,634,871 | 1,196,284 | 0 | - | - | 3,269,742 | 2,392,567 | - | | | | | |
| 2.10 | PROV FOR REFUND - FERC TRANS | (0) | 0 | | | 0 | 0 | 0 | (0) | 0 | 0 | - | - | (0) | - | - | | | | | |
| 2.11 | PROVS POSS REV REFD-FR | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.12 | PROV FOR RATE REFUND-TAX REFORM | 867,831 | 0 | | | 433,915 | 122,540 | 0 | 311,376 | 0 | 0 | 245,079 | - | 622,752 | - | - | | | | | |
| 2.13 | PROV FOR RATE REFUND-EXCESS PROTECTED | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.14 | DEFD BK GAIN-RKPT 2 SALE/LEASE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | | | | | |
| 2.15 | MARK & SPREAD-DEFL-190-AIL | (1,941,531) | 0 | | | (970,766) | (970,766) | 0 | 0 | 0 | 0 | (1,941,531) | - | - | - | - | | | | | |
| 2.16 | INSURANCE PREMIUMS ACCRUED | (671,472) | 0 | | | (335,736) | (51,124) | (172,195) | (19,641) | (99,917) | 7,141 | (102,249) | (344,390) | (39,281) | (199,835) | 14,283 | | | | | |
| 2.17 | PROV WORKER'S COMP | 215,226 | 0 | | | 107,613 | 81,583 | 12,492 | 0 | 13,538 | 0 | 163,166 | 24,984 | (0) | 27,076 | - | | | | | |
| 2.18 | PROV POSS PEN PYMTS | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.19 | ACCRUED BK PENSION EXPENSE | (12,038,648) | 0 | | | (6,019,324) | (2,401,096) | 182,255 | (284,494) | (3,515,990) | 0 | (4,802,191) | 364,511 | (568,988) | (7,031,980) | - | | | | | |
| 2.20 | ACCRUED BK PENSION COSTS - SFAS 158 | 1,165,692 | 0 | | | 582,846 | (830,395) | (1,052,957) | 497,398 | 1,968,801 | 0 | (1,660,791) | (2,105,915) | 994,796 | 3,937,601 | - | | | | | |
| 2.21 | SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN | 102,757 | 0 | | | 51,379 | 3,309 | 40,914 | 2,679 | 4,477 | 0 | 6,618 | 81,827 | 5,359 | 8,953 | - | | | | | |
| 2.22 | ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 | 169,142 | 0 | | | 84,571 | (1,948) | 50,258 | 8,721 | 27,541 | 0 | (3,896) | 100,515 | 17,441 | 55,082 | - | | | | | |
| 2.23 | ACCRD BK SUP. SAVINGS PLAN EXP | 218,347 | 0 | | | 109,174 | 1 | 82,186 | 0 | 26,987 | 0 | 1 | 164,371 | - | 53,975 | - | | | | | |
| 2.24 | EMPLOYERS SAVINGS PLAN MATCH | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.25 | ACCRUED BK BENEFIT COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.26 | ACCRUED PSI PLAN EXP | 1 | 0 | | | 0 | 0 | (0) | 0 | 0 | 0 | 1 | (0) | - | 0 | - | | | | | |
| 2.27 | STOCK BASED COMP-CAREER SHARES | (2,353,873) | 0 | | | (1,176,936) | (29,710) | (900,132) | (6,010) | (241,084) | 0 | (59,421) | (1,800,264) | (12,020) | (482,168) | - | | | | | |
| 2.28 | PROVISION FOR R & D WASTE ACCRUAL LT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.29 | PROV RAD WASTE ACCRUAL-LT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.30 | PROV RAD WASTE ACCRUAL-ST | 105,573 | 0 | | | 52,787 | 0 | 52,787 | 0 | 0 | 0 | - | 105,573 | - | - | - | | | | | |
| 2.31 | BK PROV UNCOLL ACCTS | 1,002 | 0 | | | 501 | 0 | 0 | 0 | 501 | 0 | - | - | - | 1,002 | - | | | | | |
| 2.32 | BK PROV UNCOLL ACCTS-ST | 3 | 0 | | | 2 | 0 | 0 | 1 | 0 | 0 | 0 | - | 3 | - | - | | | | | |
| 2.33 | PROV-TRADING CREDIT RISK - AIL | (23,348) | 0 | | | (11,674) | (11,674) | 0 | 0 | 0 | 0 | (23,348) | - | - | - | - | | | | | |
| 2.34 | PROV-FAS 157 - AIL | (0) | 0 | | | 0 | (0) | 0 | 0 | 0 | 0 | (0) | - | - | - | - | | | | | |
| 2.35 | PROVISION FOR LITIGATION | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.36 | ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.37 | ACCRD COMPANYWIDE INCENTV PLAN | 3,267,135 | 0 | | | 1,633,567 | 94,091 | 1,260,499 | 88,246 | 190,732 | 0 | 188,181 | 2,520,998 | 176,492 | 381,463 | - | | | | | |
| 2.38 | ACCRD ENVIRONMENTAL LIAB-CURRENT | 12,399 | 0 | | | 6,199 | 0 | 2,100 | 0 | 4,099 | 0 | - | 4,200 | - | 8,199 | - | | | | | |
| 2.39 | ACCRUED BOOK VACATION PAY | 3,565,040 | 0 | | | 1,782,520 | 145,536 | 962,700 | 141,357 | 532,928 | 0 | 291,072 | 1,925,399 | 282,714 | 1,065,855 | - | | | | | |
| 2.40 | ACCRD ENVIRONMENTAL LIAB-LONG TERM | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | | | | | |
| 2.41 | ACCRUED LEASE LIABILITY - FORT WAYNE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.42 | (ICDP)-INCENTIVE COMP DEFERRAL PLAN | 149,471 | 0 | | | 74,736 | 0 | 12,528 | 0 | 62,208 | 0 | - | 25,056 | - | 124,415 | - | | | | | |
| 2.43 | ACCRD SEMCO ENVIRON REMEDIATION CSTS-S/T | (3,931) | 0 | | | (1,965) | (1,965) | 0 | 0 | 0 | 0 | (3,931) | - | - | - | - | | | | | |
| 2.44 | BK ACCRL- COOK CT RENT HOLIDAY | 46,634 | 0 | | | 23,317 | 0 | 0 | 0 | 0 | 23,317 | - | - | - | - | 46,634 | | | | | |
| 2.45 | ACCRD BK SEI EMP BENEFIT COSTS | (1) | 0 | | | 0 | 0 | (0) | 0 | 0 | 0 | - | (1) | - | - | - | | | | | |
| 2.46 | ACCRUED BK SEVERANCE BENEFITS | (0) | 0 | | | 0 | 0 | 0 | 0 | (0) | 0 | 0 | - | - | (0) | - | | | | | |
| 2.47 | FRT WAYNE CITY LGTS SETTLEMENT | (43,914) | 0 | | | (21,957) | 0 | 0 | 0 | (21,957) | 0 | - | - | - | (43,914) | - | | | | | |
| 2.48 | ACCRUED INTEREST EXP -STATE | 1 | 0 | | | 0 | 0 | 0 | 0 | (0) | 0 | 1 | 1 | - | (1) | - | | | | | |
| 2.49 | ACCRUED INTEREST-LONG-TERM - FIN 48 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | 0 | - | | | | | |
| 2.50 | ACCRUED INTEREST-SHORT-TERM - FIN 48 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.51 | ACCRUED STATE INCOME TAX EXP | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.52 | ACCRUED RTO CARRYING CHARGES | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.53 | IN CUSTOMER PROGRAM CONTRIBUTIONS - L/T | 47,250 | 0 | | | 23,625 | 0 | 0 | 0 | 23,625 | 0 | - | - | - | 47,250 | - | | | | | |
| 2.54 | IN CUSTOMER PROGRAM CONTRIBUTIONS - S/T | 68,250 | 0 | | | 34,125 | 0 | 0 | 0 | 34,125 | 0 | - | - | - | 68,250 | - | | | | | |
| 2.55 | FEDERAL MITIGATION PROGRAMS | 52,500 | 0 | | | 26,250 | 26,250 | 0 | 0 | 0 | 0 | 52,500 | - | - | - | - | | | | | |
| 2.56 | STATE MITIGATION PROGRAMS | 44,974 | 0 | | | 22,487 | 22,487 | 0 | 0 | 0 | 0 | 44,974 | - | - | - | - | | | | | |
| 2.57 | FICA - NON-CUURENT | 0 | 0 | | | 0 | 0 | (0) | 0 | 0 | 0 | 0 | (0) | - | - | - | | | | | |
| 2.58 | TX DFL JT POLE ATT CSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.59 | DEFD REV - SAN ANGELO SETTLEMENT | 1,556 | 0 | | | 778 | (0) | 0 | (0) | 0 | 778 | (0) | - | (0) | - | 1,556 | | | | | |
| 2.60 | SM-OVER RECOVD RCS COSTS-DEFL | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.61 | DEFD BK CONTRACT REVENUE | 20,031 | 0 | | | 10,015 | 0 | 0 | 10,015 | 0 | 0 | - | - | 20,031 | - | - | | | | | |
| 2.62 | TAX>BOOK BASIS-EMA-AIC-190 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.63 | DEFD BK GAIN-NON-AFF SALE-EMA | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.64 | DEFD BK LOSS-NON-AFF SALE-EMA | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.65 | DEFD TX LOSS-INTERCO SALE-EMA | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.66 | ADVANCE RENTAL INC (CUR MO) | 156,668 | 0 | | | 78,334 | 0 | 0 | 1,082 | 77,252 | 0 | - | - | 2,164 | 154,504 | - | | | | | |
| 2.67 | REG LIAB-UNREAL MTM GAIN-DEFL | (635,879) | 0 | | | (317,939) | (317,939) | 0 | 0 | 0 | 0 | (635,879) | - | - | - | - | | | | | |
| 2.68 | PREPAID REGULATORY FEES | (177,783) | 0 | | | (88,892) | 0 | 0 | 0 | (88,892) | 0 | - | - | - | (177,783) | - | | | | | |
| 2.69 | REG LIABILITY-SFAS 143 - ARO | 361,604,549 | 0 | | | 180,802,275 | 0 | 180,802,275 | 0 | 0 | 0 | - | 361,604,549 | - | - | - | | | | | |
| 2.70 | CAPITALIZED SOFTWARE COSTS-TAX | 96,577 | 0 | | | 48,288 | 29 | 18,217 | 550 | 29,493 | 0 | 58 | 36,434 | 1,099 | 58,986 | - | | | | | |
| 2.71 | INSTALL ALLOWANCES CAPD - TAX | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.72 | SM-DEFD PRE 4 7 83 DISP CSTS | 3,515,254 | 0 | | | 1,757,627 | 0 | 1,757,627 | 0 | 0 | 0 | - | 3,515,254 | - | - | - | | | | | |
| 2.73 | SI-DEFD PRE 4 7 83 DISP CSTS | 18,661,893 | 0 | | | 9,330,947 | 0 | 9,330,947 | 0 | 0 | 0 | - | 18,661,893 | - | - | - | | | | | |
| 2.74 | FR-DEFD PRE 4 7 83 DISP CSTS | 3,554,613 | 0 | | | 1,777,307 | 0 | 1,777,307 | 0 | 0 | 0 | - | 3,554,613 | - | - | - | | | | | |
| 2.75 | TC-DEFD DISPOL CSTS NUC FUEL | (14,680,622) | 0 | | | (7,340,311) | 0 | (7,340,311) | 0 | 0 | 0 | - | (14,680,622) | - | - | - | | | | | |
| 2.76 | AMORT SNF DISPOSAL CONTAINER COSTS | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.77 | FR-AMORT INT PRE 4 7 83 DISP | 6,418,398 | 0 | | | 3,209,199 | 0 | 3,209,199 | 0 | 0 | 0 | - | 6,418,398 | - | - | - | | | | | |
| 2.78 | SI-AMORT INT PRE 4 7 83 DISP | 30,689,620 | 0 | | | 15,344,810 | 0 | 15,344,810 | 0 | 0 | 0 | - | 30,689,620 | - | - | - | | | | | |
| 2.79 | SM-AMORT INT PRE 4 7 83 DISP | 6,730,054 | 0 | | | 3,365,027 | 0 | 3,365,027 | 0 | 0 | 0 | - | 6,730,054 | - | - | - | | | | | |
| 2.80 | TC-ACC INT PRE 4 7 83 DISP CST | (48,399,589) | 0 | | | (24,199,795) | 0 | (24,199,795) | 0 | 0 | 0 | - | (48,399,589) | - | - | - | | | | | |
| 2.81 | BK EXP NUC FUEL DECONTAM FUND | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.82 | SM-ACC NQ NUC DECOM EXP -RATES | (10,909,400) | 0 | | | (5,454,700) | 0 | (5,454,700) | 0 | 0 | 0 | - | (10,909,400) | - | - | - | | | | | |
| 2.83 | SI-ACC NQ NUC DECOM EXP -RATES | (7,756,715) | 0 | | | (3,878,358) | 0 | (3,878,358) | 0 | 0 | 0 | - | (7,756,715) | - | - | - | | | | | |
| 2.84 | FR-ACC NQ NUC DECOM EXP -RATES | (760,316) | 0 | | | (380,158) | 0 | (380,158) | 0 | 0 | 0 | - | (760,316) | - | - | - | | | | | |
| 2.85 | SM-ACC NUC DCM EXP-NQ TR INC | 3,512,729 | 0 | | | 1,756,365 | 0 | 1,756,365 | 0 | 0 | 0 | - | 3,512,729 | - | - | - | | | | | |
| 2.86 | SI-ACC NUC DCM EXP-NQ TR INC | 14,551,671 | 0 | | | 7,275,836 | 0 | 7,275,836 | 0 | 0 | 0 | - | 14,551,671 | - | - | - | | | | | |
| 2.87 | FR-ACC NUC DCM EXP-NQ TR INC | 1,097,580 | 0 | | | 548,790 | 0 | 548,790 | 0 | 0 | 0 | - | 1,097,580 | - | - | - | | | | | |
| 2.88 | BK DEFL-GAIN REACQUIRED DEBT | 0 | 0 | | | 0 | 0 | 0 | 0 | (0) | 0 | 0 | 0 | 0 | (0) | - | | | | | |
| 2.89 | ACCRD SFAS 106 PST RETIRE EXP | (20,761,853) | 0 | | | (10,380,926) | (2,749,567) | (4,513,155) | (420,776) | (2,697,429) | 0 | (5,499,133) | (9,026,311) | (841,551) | (5,394,858) | - | | | | | |
| 2.90 | ACCRD OPEB COSTS - SFAS 158 | 3,983,204 | 0 | | | 1,991,602 | 441,691 | 572,880 | 146,027 | 831,004 | 0 | 883,362 | 1,145,759 | 292,055 | 1,662,008 | - | | | | | |
| 2.91 | ACCRD SFAS 112 PST EMPLOY BEN | 793,852 | 0 | | | 396,926 | 114,344 | 62,834 | 192,154 | 0 | 0 | 53,187 | 228,688 | 125,668 | 384,309 | - | | | | | |
| 2.92 | BK PROV-W/O DEFD SFAS 106 BAL | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.93 | ACCRD BOOK ARO EXPENSE - SFAS 143 | 442,243,721 | 0 | | | 221,121,860 | 3,413,054 | 217,522,347 | 0 | 186,459 | 0 | 6,826,108 | 435,044,695 | - | 372,918 | - | | | | | |
| 2.94 | BOOK OPERATING LEASE - ASSET | 7,993,096 | 0 | | | 3,996,548 | 221,420 | 61,959 | 1,261,259 | 2,451,910 | 0 | 442,840 | 123,919 | 2,522,517 | 4,903,820 | - | | | | | |
| 2.95 | GROSS RECEIPTS- TAX EXPENSE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.96 | AMORT STEP-UP ITC TO TI-RKPT 2 | 952,762 | 0 | | | 476,381 | 476,381 | 0 | 0 | 0 | 0 | 952,762 | - | - | - | - | | | | | |
| 2.97 | ACCRD SIT/FRANCHISE TAX RESERVE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | | | | | |
| 2.98 | ACCRUED SALES & USE TAX RESERVE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 2.99 | ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 | (0) | 0 | | | 0 | (0) | (0) | (0) | 0 | 0 | (0) | (0) | (0) | - | - | | | | | |
| 3.00 | ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.01 | CAPITALIZED COOK COSTS - TAX | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.02 | IRS AUDIT SETTLEMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.03 | 1977-1980 IRS AUDIT SETTLEMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.04 | 1981-1982 IRS AUDIT SETTLEMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.05 | 1985-1987 IRS AUDIT SETTLEMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.06 | 1988-1990 IRS AUDIT SETTLEMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.07 | 1991-1996 IRS AUDIT SETTLEMENT | (0) | 0 | | | 0 | 0 | 0 | 0 | (0) | 0 | - | - | - | (0) | - | | | | | |
| 3.08 | 1997-1999 IRS AUDIT SETTLEMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.09 | 1997-2003 IRS AUDIT SETTLEMENT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.10 | RS CAPITALIZATION ADJUSTMENT | (7,766,519) | 0 | | | (3,883,259) | (1,171,087) | (2,752,770) | 22,552 | 18,046 | 0 | (2,342,174) | (5,505,540) | 45,103 | 36,091 | - | | | | | |
| 3.11 | AMT CREDIT - DEFERRED | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.12 | NOL - DEFERRED TAX ASSET RECLASS | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.13 | DEFD FIT - CAPITAL LOSS CFWD | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.14 | DEFD STATE INCOME TAXES | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.15 | FIN 48 - DEFD STATE INCOME TAXES | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | | | | | |
| 3.16 | RESTRICTED STOCK PLAN | 212,452 | 0 | | | 106,226 | 1,625 | 86,636 | 549 | 17,415 | 0 | 3,250 | 173,273 | 1,098 | 34,831 | - | | | | | |
| 3.17 | PSI - STOCK BASED COMP | 3,203,113 | 0 | | | 1,601,557 | 38,450 | 1,196,279 | 8,264 | 358,565 | 0 | 76,899 | 2,392,557 | 16,528 | 717,129 | - | | | | | |
| 3.18 | 3091 - TAX CREDIT C/F W DEF TAX | 0 | 3,521,254 | | | 1,760,627 | 1,757,326 | 0 | 0 | (0) | 3,301 | | | | | | 3,514,652 | | (0) | 6,602 | |
| 3.19 | 3093 - ELEC PROD CREDIT W Def Tax | 0 | 33,986,921 | | | 16,993,461 | 0 | 16,993,461 | 0 | 0 | 0 | | | | | | | 33,986,921 | | | |
| 3.20 | 3094 - CAMT CREDIT C/F W Def Tax | 0 | 2,096,008 | | | 1,048,004 | 92,588 | 544,757 | 129,024 | 281,635 | 0 | | | | | | 185,176 | 1,089,513 | 258,048 | 563,270 | |
| 3.21 | 3501 - TAX CREDIT C/F - DEF TAX ASSET(OLD) | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | - | - | - | - | |
| 3.22 | 7002 - CUST ADV for Construction | 0 | 2,215,022 | | | 1,107,511 | 0 | 0 | 0 | 1,107,511 | 0 | | | | | | | | | 2,215,022 | |
| 3.23 | 7021 - PROVS POSS REV REFDS-AIL | 0 | 13,490,975 | | | 6,745,488 | 1,286,234 | 0 | 541,765 | 4,917,489 | 0 | | | | | | 2,572,467 | | 1,083,529 | 9,834,979 | |
| 3.24 | 7022 - PROV FOR RATE REFUND-TAX REFORM | 0 | 622,752 | | | 311,376 | 0 | 0 | 311,376 | 0 | 0 | | | | | | | | 622,752 | | |
| 3.25 | 7034 - DEFD BK GAIN-RKPT 2 SALE/LEASE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | - | | | - | |
| 3.26 | 7027 - INSURANCE PREMIUMS ACCRUED | 0 | (731,468) | | | (365,734) | (43,399) | (169,777) | (23,118) | (129,439) | 0 | | | | | | (86,798) | (339,555) | (46,236) | (258,879) | |
| 3.27 | 7029 - PROV WORKER'S COMP | 0 | 239,854 | | | 119,927 | 93,618 | 8,273 | 828 | 17,209 | 0 | | | | | | 187,236 | 16,546 | 1,655 | 34,417 | |
| 3.28 | 7032 - ACCRUED BK PENSION EXPENSE | 0 | (11,443,670) | | | (5,721,835) | (2,634,288) | 505,361 | (240,807) | (3,352,102) | 0 | | | | | | (5,268,575) | 1,010,722 | (481,614) | (6,704,203) | |
| 3.29 | 7033 - ACCRUED BK PENSION COSTS - SFAS 158 | 0 | 3,479,617 | | | 1,739,808 | (547,539) | (310,509) | 481,005 | 2,116,851 | 0 | | | | | | (1,095,078) | (621,017) | 962,009 | 4,233,703 | |
| 3.30 | 7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN | 0 | 131,453 | | | 65,725 | 3,465 | 51,353 | 2,082 | 8,825 | 0 | | | | | | 6,931 | 102,707 | 4,164 | 17,650 | |
| 3.31 | 7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158 | 0 | 190,641 | | | 95,320 | (435) | 49,273 | 10,418 | 36,064 | 0 | | | | | | (869) | 98,545 | 20,836 | 72,128 | |
| 3.32 | 7036 - ACCRD BK SUP. SAVINGS PLAN EXP | 0 | 82,715 | | | 41,358 | 1 | 8,806 | 0 | 32,551 | 0 | | | | | | 1 | 17,612 | | 65,102 | |
| 3.33 | 7037 - ACCRUED PSI PLAN EXP | 0 | 1 | | | 0 | 0 | 0 | (0) | 0 | 0 | | | | | | 1 | (0) | | 0 | |
| 3.34 | 7038 - PROV RAD WASTE ACCRUAL-ST | 0 | 84,948 | | | 42,474 | 0 | 42,474 | 0 | 0 | 0 | | | | | | | 84,948 | | | |
| 3.35 | 7040 - BK PROV UNCOLL ACCTS - ST | 0 | 1,946 | | | 973 | 0 | 0 | 291 | 682 | 0 | | | | | | 0 | | 581 | 1,364 | |
| 3.36 | 7048 - ACCRD COMPANYWIDE INCENTV PLAN | 0 | 4,739,900 | | | 2,369,950 | 92,022 | 1,400,495 | 104,567 | 772,866 | 0 | | | | | | 184,044 | 2,800,990 | 209,133 | 1,545,732 | |
| 3.37 | 7051 - ACCRD ENVIRONMENTAL LIAB-CURRENT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | - | - | - | - | |
| 3.38 | 7052 - ACCRUED BOOK VACATION PAY | 0 | 3,676,378 | | | 1,838,189 | 126,487 | 1,026,936 | 143,745 | 541,021 | 0 | | | | | | 252,974 | 2,053,872 | 287,490 | 1,082,043 | |
| 3.39 | 7054 - BOOK LEASES DEFERRED | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | 0 | | | |
| 3.40 | 7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN | 0 | 148,515 | | | 74,258 | 0 | 15,230 | 0 | 59,028 | 0 | | | | | | | 30,460 | | 118,055 | |
| 3.41 | 7056 - ACCRD SEMCO ENVIRON REMEDIATION CSTS-S/T | 0 | (11,391) | | | (5,695) | (5,695) | 0 | 0 | 0 | 0 | | | | | | (11,391) | | | | |
| 3.42 | 7059 - BK ACCRL- COOK CT RENT HOLIDAY | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | |
| 3.43 | 7060 - ACCRD BK SEI EMP BENEFIT COSTS | 0 | (1) | | | 0 | 0 | (0) | 0 | 0 | 0 | | | | | | | (1) | | | |
| 3.44 | 7061 - ACCRUED BK SEVERANCE BENEFITS | 0 | 52,086 | | | 26,043 | 0 | 8,335 | 0 | 17,708 | 0 | | | | | | 0 | 16,669 | | 35,417 | |
| 3.45 | 7064 - ACCRUED INTEREST EXP -STATE | 0 | 1 | | | 0 | 0 | 0 | 0 | (0) | 0 | | | | | | 1 | 1 | | (1) | |

| | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3.46 | 7065 - ACCRUED INTEREST-LONG-TERM - FIN 48 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | 0 | |
| 3.47 | 7074 - IN CUSTOMER PROGRAM CONTRIBUTIONS - L/T | 0 | 52,500 | | | 26,250 | 0 | 0 | 0 | 26,250 | 0 | | | | | | | | | | 52,500 | |
| 3.48 | 7075 - IN CUSTOMER PROGRAM CONTRIBUTIONS - S/T | 0 | 31,500 | | | 15,750 | 0 | 0 | 0 | 15,750 | 0 | | | | | | | | | | 31,500 | |
| 3.49 | 7078 - FEDERAL MITIGATION PROGRAMS | 0 | 52,500 | | | 26,250 | 26,250 | 0 | 0 | 0 | 0 | | | | | | 52,500 | | | | | |
| 3.50 | 7079 - STATE MITIGATION PROGRAMS | 0 | 44,974 | | | 22,487 | 22,487 | 0 | 0 | 0 | 0 | | | | | | 44,974 | | | | | |
| 3.51 | 7083 - Litigation Accrual | 0 | 20,031 | | | 10,015 | 0 | 0 | 10,015 | 0 | 0 | | | | | | | | 20,031 | | | |
| 3.52 | 7097 - FICA - NON-CULRENT | 0 | 0 | | | 0 | 0 | (0) | 0 | 0 | 0 | | | | | | 0 | (0) | | | | |
| 3.53 | 7100 - DEFD REV - SAN ANGELO SETTLEMENT | 0 | 0 | | | 0 | (0) | 0 | (0) | 0 | 0 | | | | | | (0) | 0 | (0) | | | |
| 3.54 | 7104 - ADVANCE RENTAL INC (CUR MO) | 0 | 174,445 | | | 87,222 | 0 | 0 | 1,138 | 86,084 | 0 | | | | | | | | 2,276 | 172,169 | | |
| 3.55 | 7110 - REG LIAB-UNREAL MTM GAIN-DEFL | 0 | 217,722 | | | 108,861 | 108,861 | 0 | 0 | 0 | 0 | | | | | | 217,722 | | | | | |
| 3.56 | 7115 - REG LIABILITY-SFAS 143 - ARO | 0 | 448,827,022 | | | 224,413,511 | 0 | 224,413,511 | 0 | 0 | 0 | | | | | | | 448,827,022 | | | | |
| 3.57 | 7526 - Prepaid Regulatory Fees | 0 | (446,827) | | | (223,414) | 0 | 0 | 0 | (223,414) | 0 | | | | | | | | | | (446,827) | |
| 3.58 | 7572 - BK DEFL-GAIN REACQUIRED DEBT | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | (0) | 0 | | | | | 0 | 0 | 0 | 0 | (0) | |
| 3.59 | 7575 - ACCRD SFAS 106 PST RETIRE EXP | 0 | (22,200,369) | | | (11,100,184) | (2,940,644) | (4,861,567) | (450,766) | (2,847,208) | 0 | | | | | | (5,881,288) | (9,723,133) | (901,532) | (5,694,416) | | |
| 3.60 | 7577 - ACCRD OPEB COSTS - SFAS 158 | 0 | (607,141) | | | (303,570) | 234,394 | (586,166) | (17,499) | 65,701 | 0 | | | | | | 468,788 | (1,172,332) | (34,999) | 131,402 | | |
| 3.61 | 7580 - ACCRD SFAS 112 PST EMPLOY BEN | 0 | 971,277 | | | 485,638 | 178,587 | 131,967 | 21,160 | 153,924 | 0 | | | | | | 357,173 | 263,935 | 42,320 | 307,848 | | |
| 3.62 | 7581 - ACCRD BOOK ARO EXPENSE - SFAS 143 | 0 | 439,681,474 | | | 219,840,737 | 12,629,218 | 207,092,459 | 0 | 119,061 | 0 | | | | | | 25,258,435 | 414,184,917 | | 238,122 | | |
| 3.63 | 7584 - BOOK OPERATING LEASE - LIAB | 0 | 7,696,240 | | | 3,848,120 | 473,224 | 59,124 | 1,104,056 | 2,211,716 | 0 | | | | | | 946,447 | 118,248 | 2,208,113 | 4,423,432 | | |
| 3.64 | 7586 - ACCRD SIT/FRANCHISE TAX RESERVE | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | 0 | | | | | |
| 3.65 | 7589 - ACCRD SIT TX RESERVE-LNG-TERM-FIN 48 | 0 | (0) | | | 0 | (0) | (0) | (0) | 0 | 0 | | | | | | (0) | (0) | (0) | | | |
| 3.66 | 8004 - PROPERTY TAX -Book - NORM | 0 | 2,245,215 | | | 1,122,608 | 57,645 | 0 | 332,020 | 732,942 | 0 | | | | | | 115,291 | | 664,040 | 1,465,885 | | |
| 3.67 | 8013 - MARK & SPREAD-DEFL -190- A/L | 0 | (1,941,531) | | | (970,766) | (970,766) | 0 | 0 | 0 | 0 | | | | | | (1,941,531) | | | | | |
| 3.68 | 8016 - STOCK BASED COMP-CAREER SHARES | 0 | 1,072,634 | | | 536,317 | 4,390 | 401,177 | 2,330 | 128,419 | 0 | | | | | | 8,781 | 802,355 | 4,660 | 256,838 | | |
| 3.69 | 8017 - PROV-TRADING CREDIT RISK - A/L | 0 | (23,348) | | | (11,674) | (11,674) | 0 | 0 | 0 | 0 | | | | | | (23,348) | | | | | |
| 3.70 | 8018 - PROV-FAS 157 - A/L | 0 | (0) | | | 0 | (0) | 0 | 0 | 0 | 0 | | | | | | (0) | | | | | |
| 3.71 | 8020 - FRT WAYNE CITY LGTS SETTLEMENT | 0 | (160,272) | | | (80,136) | 0 | 0 | 0 | (80,136) | 0 | | | | | | | | | | (160,272) | |
| 3.72 | 8032 - SM-DEFD PRE 4 7 83 DISP CSTS | 0 | 3,800,880 | | | 1,900,440 | 0 | 1,900,440 | 0 | 0 | 0 | | | | | | | 3,800,880 | | | | |
| 3.73 | 8033 - SI-DEFD PRE 4 7 83 DISP CSTS | 0 | 20,384,683 | | | 10,192,342 | 0 | 10,192,342 | 0 | 0 | 0 | | | | | | | 20,384,683 | | | | |
| 3.74 | 8034 - FR-DEFD PRE 4 7 83 DISP CSTS | 0 | 3,856,368 | | | 1,928,184 | 0 | 1,928,184 | 0 | 0 | 0 | | | | | | | 3,856,368 | | | | |
| 3.75 | 8035 - TC-DEFD DISPOL CSTS NUC FUEL | 0 | (14,680,622) | | | (7,340,311) | 0 | (7,340,311) | 0 | 0 | 0 | | | | | | | (14,680,622) | | | | |
| 3.76 | 8036 - FR-AMORT INT PRE 4 7 83 DISP | 0 | 7,031,051 | | | 3,515,525 | 0 | 3,515,525 | 0 | 0 | 0 | | | | | | | 7,031,051 | | | | |
| 3.77 | 8037 - SI-AMORT INT PRE 4 7 83 DISP | 0 | 33,752,357 | | | 16,876,179 | 0 | 16,876,179 | 0 | 0 | 0 | | | | | | | 33,752,357 | | | | |
| 3.78 | 8038 - SM-AMORT INT PRE 4 7 83 DISP | 0 | 7,396,516 | | | 3,698,258 | 0 | 3,698,258 | 0 | 0 | 0 | | | | | | | 7,396,516 | | | | |
| 3.79 | 8039 - TC-ACC INT PRE 4 7 83 DISP CST | 0 | (51,740,255) | | | (25,870,128) | 0 | (25,870,128) | 0 | 0 | 0 | | | | | | | (51,740,255) | | | | |
| 3.80 | 8041 - SM-ACC NQ NUC DECOM EXP -RATES | 0 | (10,909,400) | | | (5,454,700) | 0 | (5,454,700) | 0 | 0 | 0 | | | | | | | (10,909,400) | | | | |
| 3.81 | 8042 - SI-ACC NQ NUC DECOM EXP -RATES | 0 | (7,756,715) | | | (3,878,358) | 0 | (3,878,358) | 0 | 0 | 0 | | | | | | | (7,756,715) | | | | |
| 3.82 | 8043 - FR-ACC NQ NUC DECOM EXP -RATES | 0 | (760,316) | | | (380,158) | 0 | (380,158) | 0 | 0 | 0 | | | | | | | (760,316) | | | | |
| 3.83 | 8047 - SM-ACC NUC DCM EXP-NQ TR INC | 0 | 3,512,729 | | | 1,756,365 | 0 | 1,756,365 | 0 | 0 | 0 | | | | | | | 3,512,729 | | | | |
| 3.84 | 8048 - SI-ACC NUC DCM EXP-NQ TR INC | 0 | 14,551,671 | | | 7,275,836 | 0 | 7,275,836 | 0 | 0 | 0 | | | | | | | 14,551,671 | | | | |
| 3.85 | 8049 - FR-ACC NUC DCM EXP-NQ TR INC | 0 | 1,097,580 | | | 548,790 | 0 | 548,790 | 0 | 0 | 0 | | | | | | | 1,097,580 | | | | |
| 3.86 | 8060 - IRS AUDIT SETTLEMENT | 0 | (0) | | | 0 | 0 | 0 | 0 | (0) | 0 | | | | | | | | | | (0) | |
| 3.87 | 8062 - RESTRICTED STOCK PLAN | 0 | 241,587 | | | 120,794 | 1,627 | 95,340 | 428 | 23,399 | 0 | | | | | | 3,253 | 190,681 | 855 | 46,798 | | |
| 3.88 | NOL ADJUSTMENT | - | - | - | - | 0 | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - | - | - | - | - | - | - |
| 3.89 | NOL CONTRA | | | 0 | 0 | 0 | | | | | | | | | | | | | | | | |
| 3.90 | NON-UTILITY DEFERRED FIT | 3,493,007 | 3,324,770 | (3,493,007) | (3,324,770) | 0 | | | | | | | | | | | | | | | | |
| 3.91 | SFAS 109 FLOW-THRU 190.3 | 52,818,811 | 52,904,347 | (52,818,811) | (52,904,347) | 0 | | | | | | | | | | | | | | | | |
| 3.92 | SFAS 109 EXCESS DFIT 190.4 | 99,731,169 | 69,718,181 | (99,731,169) | (69,718,181) | 0 | | | | | | | | | | | | | | | | |
| 3.93 | Accum Deferred FIT-TBBS 190.2 | 3,461,687 | 3,402,760 | (3,461,687) | (3,402,760) | 0 | | | | | | | | | | | | | | | | |
| #REF! | ADIT FED - PENSION OCI NAF 1900009 | (4,572) | 1,062 | 4,572 | (1,062) | 0 | | | | | | | | | | | | | | | | |
| #REF! | ADIT FED - PENSION OCI 1900010 | (2,518,278) | (2,082,580) | 2,518,278 | 2,082,580 | 0 | | | | | | | | | | | | | | | | |
| #REF! | ADIT FED - PENSION NON-UMWA PRW OCI 1900011 | 1,264,161 | 695,455 | (1,264,161) | (695,455) | 0 | | | | | | | | | | | | | | | | |
| #REF! | ADIT FED HDG CF INT RATE 1900015 | 1,415,127 | 1,298,994 | (1,415,127) | (1,298,994) | 0 | | | | | | | | | | | | | | | | |
| #REF! | Acc Dfd SIT FAS 109 Flow Thru 1903002 | - | 895,074 | | (895,074) | | | | | | | | | | | | | | | | | |
| #REF! | DEFERRED SIT 1901002 | 8,079 | 8,376 | | | 8,228 | 35,749 | (58,919) | 0 | 31,398 | 0 | 35,601 | (58,919) | - | 31,398 | - | 35,898 | (58,919) | - | 31,398 | - | |
| 5 | TOTAL ACCOUNT 190 | ########## | 1,072,227,053 | (159,681,113) | (130,158,063) | 898,211,074 | 13,820,325 | | 10,504,912 | 15,657,120 | | 7,536,783 | 813,076,724 | 16,081,712 | 17,595,462 | 62,473 | 20,103,867 | 903,318,233 | 4,928,112 | 13,718,777 | 0 | |
| 6 | ACCOUNT 190 - ARO-Related Deferals | 803,848,270 | 888,508,495 | 0 | 0 | 401,924,135 | 3,413,054 | 398,324,622 | 0 | 186,459 | | 6,826,108 | 796,649,244 | 0 | 372,918 | 0 | 25,258,435 | 863,011,939 | 0 | 238,122 | 0 | |

INDIANA MICHIGAN POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2024
Debit/(Credit)

| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL COMPANY BALANCES | | | | | | | | 1/1/2024 Beginning Balances | | Balance Sheet Entries | | | Tax Expense Entries | | 12/31/2024 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 4001 | ADFIT - FAS 109 Excess | N/A | TCJA 2017 | | | | 99,731,170 | | | | (30,012,989) | | | 69,718,181 | | WS B - 2 Col B/C, ADIT item 3.213 |
| 1b | 281 1001 | ADFIT - Accel Amortization Property | Protected | TCJA 2017 | (11,772,442) | **ARAM** | **Life of Asset** | | (5,765,815) | | | | 910,246 | - | | (4,855,569) | |
| 1c | 281 4001 | ADFIT - Accel Amort FAS 109 Excess | Protected | TCJA 2017 | | | | 5,765,815 | | | | (910,246) | | | 4,855,569 | | WS B - 1, Col B/C, ADIT Item 2.06 |
| 1d | 282 1001 | ADFIT - Utility Property | Protected | TCJA 2017 | (410,365,997) | **ARAM** | **Life of Asset** | | (275,241,600) | | | | 10,942,878 | 67,183,027 | | (197,115,695) | |
| 1e | 282 1001 | ADFIT - Utility Property | Unprotected | TCJA 2017 | (148,924,633) | **10 Years** | **1/2018 - 12/2027** | | (23,524,322) | | | | 10,762,992 | - | | (12,761,330) | WS B - 1 Cols O+P+Q+R+S , ADIT Item 5.33 |
| 1f | 282 4001 | ADFIT - Utility Property FAS 109 Excess | Protected | TCJA 2017 | | | | 275,318,420 | | | | (78,125,905) | | | 197,192,515 | | WS B - 1 Col B/C, ADIT Item 5.38 |
| 1g | 282 4001 | ADFIT - Utility Property FAS 109 Excess | Unprotected | TCJA 2017 | | | | 23,524,322 | | | | (10,762,992) | | | 12,761,330 | | |
| 1h | 283 1001 | ADFIT - Other Utility Deferrals | Unprotected | TCJA 2017 | (5,353,470) | **10 Years** | **1/2018 - 12/2027** | | 4,823,765 | | | | (957,149) | - | | 3,866,616 | WS B - 1 Col B/C, Items 10.31 |
| 1i | 283 4001 | ADFIT - Other FAS 109 Excess | Unprotected | TCJA 2017 | | | | (4,823,764) | | | | 957,149 | | | (3,866,615) | | WS B - 1 Col B/C, Item 10.36 |
| 1j | **NOTE D** | | | | | | | | | | | | | | | | |
| | **Regulatory Deferral Accounts** | | | | | | | | | | | | | | | | |
| 2a | 182.3 | Regulatory Asset | | TCJA 2017 | | | | - | | | | | | | - | | Company Records |
| 2b | 254 | Regulatory Liability | | TCJA 2017 | | | | (399,515,962) | | | | 118,854,983 | | | (280,660,979) | | Company Records |
| 2c | **NOTE D** | | | | | | | | | | | | | | | | |
| 3 | | Total For Accounting Entires (Sum of Lines 1a through 2b) | | | | | | 1 | (299,707,972) | - | - | - | (21,658,967) | (67,183,027) | 1.0 | (210,865,978) | |
| | | | | | | | | | | | | | NOTE E | | | | |
| **TRANSMISSION FUNCTION BALANCES** | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | Sum of Cols (I) - (O) | | |
| | **Deferred Tax Account (NOTE B)** | | | | | | | | | | | | | | | | |
| 4a | 190 4001 | ADFIT - FAS 109 Excess | N/A | TCJA 2017 | | | | 22,971,049 | | | | (1,380,920) | | | 21,590,129 | | Company Records |
| 4b | 282 1001 | ADFIT - Utility Property | Protected | TCJA 2017 | (82,304,124) | **ARAM** | **Life of Asset** | | (59,489,239) | | | | 1,284,851 | - | | (58,204,388) | WS B - 1 Col Q, ADIT 5.33 |
| 4c | 282 1001 | ADFIT - Utility Property | Unprotected | TCJA 2017 | (14,907,164) | **10 Years** | **1/2018 - 12/2027** | | (14,096,181) | | | | 3,749,044 | - | | (11,247,137) | |
| 4d | 282 4001 | ADFIT - Utility Property FAS 109 Excess | Protected | TCJA 2017 | | | | 59,489,239 | | | | (1,284,851) | | | 58,204,388 | | Company Records |
| 4e | 282 4001 | ADFIT - Utility Property FAS 109 Excess | Unprotected | TCJA 2017 | | | | 14,794,995 | | | | (3,749,044) | | | 11,045,951 | | |
| 4f | 283 1001 | ADFIT - Other Utility Deferrals | Unprotected | TCJA 2017 | 5,174,807 | **10 Years** | **1/2018 - 12/2027** | | 5,234,897 | | | | (1,308,724) | - | | 3,926,173 | WS B - 1 Col Q, item 10.31 |
| 4g | 283 4001 | ADFIT - Other FAS 109 Excess | Unprotected | TCJA 2017 | | | | (5,234,897) | | | | 1,308,724 | | | (3,926,173) | | Company Records |
| 4h | **NOTE D** | | | | | | | | | | | | | | | | |
| | **Regulatory Deferral Accounts** | | | | | | | | | | | | | | | | |
| 5a | 182.3 | Regulatory Asset | | TCJA 2017 | | | | - | | | | | | | - | | Company Records |
| 5b | 254 | Regulatory Liability | | TCJA 2017 | | | | (92,020,387) | | | | 5,106,091 | | | (86,914,296) | | Company Records |
| 5c | **NOTE D** | | | | | | | | | | | | | | | | |
| 6 | | Total For Accounting Entires (Sum of Lines 4a through 5b) | | | | | | 0 | (69,250,523) | - | - | - | (3,725,171) | - | - | (65,525,352) | |
| | | | | | | | | | | | | | 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.

**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 | $891,603,052 | 2018 FF1 P. 234 Col (b) Line 8 | | | | | | |
| 2 | | 1,334,608 | Less: Deferred State Taxes | | | | | | |
| 3 | 1901001 | 890,268,444 | | 351,937,081 | 39.53% | (351,937,081) | - | | 890,268,444 |
| 4 | 2811001 | (29,431,106) | 2018 FF1 P. 272 Col (b) Line 8 | (11,772,442) | 40.00% | - | (11,772,442) | Protected | (17,658,664) |
| 5 | 2821001 | (1,379,310,545) | 2018 FF1 P. 274 Col (b) Line 5 | (550,083,931) | 39.88% | (9,206,700) | (417,308,441)<br>(141,982,189) | Protected<br>Unprotected | (820,019,915) |
| 6 | 2831001 | (916,243,904) | 2018 FF1 P. 276 Col (b) Line 9 | (366,497,251) | 40.00% | 361,143,781 | (5,353,470) | Unprotected | (910,890,434) |
| 7 | Total | (1,434,717,111) | (Sum of Lns. 3+4+5+6) | (576,416,543) | | - | (576,416,543) | | (858,300,568) |
| **TRANSMISSION FUNCTION** | | | | | | | | | |
| 8 | 1901001 | 13,963,210 | Company Records | 5,574,048 | 39.92% | (5,574,048) | - | | 13,963,210 |
| 9 | 2821001 | (236,519,561) | Company Records | (94,888,048) | 40.12% | (2,323,240) | (82,304,124)<br>(14,907,164) | Protected<br>Unprotected | (154,215,437) |
| 10 | 2831001 | (6,806,204) | Company Records | (2,722,482) | 40.00% | 7,897,288 | 5,174,807 | Unprotected | (11,981,011) |
| 11 | Total | (229,362,555) | (Sum of Lns. 7+8+9) | (92,036,482) | | - | (92,036,482) | | (152,233,238) |

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
Indiana Michigan Power Company

## Materials & Supplies

| Line Number | | Source | Balance @ December 31, 2024 | Balance @ December 31, 2023 | Average Balance for 2024 |
|---|---|---|---|---|---|
| 1 | | | | | |
| 2 | Transmission Materials & Supplies | FF1, p. 227, ln 8, Col. (c) & (b) | 288,652 | 286,359 | 287,506 |
| 3 | General Materials & Supplies | FF1, p. 227, ln 11, Col. (c) & (b) | 427,067 | 584,519 | 505,793 |
| 4 | Stores Expense (Undistributed) - Account 163 | FF1, p. 227, ln 16, Col. (c) & (b) | 0 | 0 | - |

## 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, 2024 | 24,187,796 | (187,835,997) | 0 | 7,369,332 | 204,654,462 | 212,023,793 |
| 7 | Totals as of December 31, 2023 | 20,964,797 | (183,696,354) | | 5,595,475 | 199,065,676 | 204,661,151 |
| 8 | **Average Balance** | 22,576,297 | (185,766,175) | - | 6,482,404 | 201,860,069 | 208,342,472 |

## Prepayments Account 165 - Balance @ 12/31/2024

| 9 | Acc. No. | Description | 2024 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 | 5,592,784 | - | | 5,592,784 | | 5,592,784 | Plant Related Insurance Policies |
| 11 | 165000221 | Prepaid Taxes | - | - | | | | - | |
| 12 | 165000222 | Prepaid Taxes | - | - | | | | - | Prepaid Taxes-Distribution |
| 13 | 1650003 | Prepaid Rents | - | - | | | | - | River Transport |
| 14 | 1650005 | Prepaid Employee Benefits | - | - | | | | - | |
| 15 | 1650006 | Other Prepayments | 4,622,225 | 4,622,225 | | | | - | Relates to EPRI dues |
| 16 | 1650009 | Prepaid Carry Cost-Factored AR | 393,641 | 393,641 | | | | - | AR Factoring |
| 17 | 1650010 | Prepaid Pension Benefits | 64,840,392 | - | | | 64,840,392 | 64,840,392 | Prefunded Pension Expense |
| 18 | 1650014 | FAS 158 Qual Contra Asset | (64,840,392) | (64,840,392) | | | | - | SFAS 158 Offset |
| 19 | 165001124 | Prepaid Sales Taxes | 788,415 | 788,415 | | | | - | Prepaid Sales Tax - Distribution |
| 20 | 165001224 | Prepaid Use Taxes | 89,201 | 89,201 | | | | - | Prepaid Use Tax - Distribution |
| 21 | 1650017 | Prepayment - Coal | - | - | | | | - | Prepaid Coal |
| 22 | 1650021 | Prepaid Insurance - EIS | 1,776,548 | - | | 1,776,548 | | 1,776,548 | Energy INS Services |
| 23 | 1650022 | Prepaid SNF Container Costs | - | - | | | | - | |
| 24 | 1650023 | Prepaid Lease | 274,351 | 274,351 | | | | - | Prepaid Leases-All Functions |
| 25 | 1650024 | LT Coal Prepayment | 887,500 | 887,500 | | | | - | Prepaid Coal |
| 26 | 1650026 | Prepaid SNF Costs | - | - | | | | - | |
| 27 | 1650030 | Other Payments - Long Term | 167,484 | 167,484 | | | | - | Other - Dist |
| 28 | 1650035 | PRW without MED-D Benefits | 139,814,070 | - | | | 139,814,070 | 139,814,070 | Med-D Benefits |
| 29 | 1650037 | FAS 158 Contra-PRW Exc Med-D | (139,814,070) | (139,814,070) | | | | - | SFAS 158 Offset |
| 30 | 1650041 | Prepaid Regulatory Fees | 2,127,748 | 2,127,748 | | | | - | |
| 31 | 1650043 | Prepayment-Sodium Bicarbonate | 6,580,400 | 6,580,400 | | | | - | |
| 32 | 1650044 | Prepayment-Deferred Coal | 887,500 | 887,500 | | | | - | |
| 33 | | | | | | | | | |
| | | **Subtotal - Form 1, p 111.57.c** | 24,187,796 | (187,835,997) | 0 | 7,369,332 | 204,654,462 | 212,023,793 | |

## Prepayments Account 165 - Balance @ 12/31/ 2023

| 34 | Acc. No. | Description | 2023 YE Balance | Excludable Balances | 100% Transmission Related | Transmission Plant Related | Transmission Labor Related | Total Included in Ratebase (E)+(F)+(G) | Explanation |
|---|---|---|---|---|---|---|---|---|---|
| 35 | 1650001 | Prepaid Insurance | 4,008,289 | - | | 4,008,289 | | 4,008,289 | Plant Related Insurance Policies |
| 36 | 165000221 | Prepaid Taxes | 0 | 0 | | | | - | |
| 37 | 165000222 | Prepaid Taxes | - | - | | | | - | Prepaid Taxes-Distribution |
| 38 | 1650003 | Prepaid Rents | - | - | | | | - | River Transport |
| 39 | 1650005 | Prepaid Employee Benefits | - | - | | | | - | |
| 40 | 1650006 | Other Prepayments | 2,528,515 | 2,528,515 | | | | - | Relates to EPRI dues |
| 41 | 1650009 | Prepaid Carry Cost-Factored AR | 334,280 | 334,280 | | | | - | AR Factoring |
| 42 | 1650010 | Prepaid Pension Benefits | 68,340,448 | - | | | 68,340,448 | 68,340,448 | Prefunded Pension Expense |
| 43 | 1650014 | FAS 158 Qual Contra Asset | (68,340,448) | (68,340,448) | | | | - | SFAS 158 Offset |
| 44 | 165001123 | Prepaid Sales Taxes | 678,717 | 678,717 | | | | - | Prepaid Sales Tax - Distribution |
| 45 | 165001223 | Prepaid Use Taxes | 46,331 | 46,331 | | | | - | Prepaid Use Tax - Distribution |
| 46 | 1650017 | Prepayment - Coal | - | - | | | | - | Prepaid Coal |
| 47 | 1650021 | Prepaid Insurance - EIS | 1,587,187 | - | | 1,587,187 | | 1,587,187 | Energy INS Services |
| 48 | 1650022 | Prepaid SNF Container Costs | - | - | | | | - | |
| 49 | 1650023 | Prepaid Lease | 332,290 | 332,290 | | | | - | Prepaid Leases-All Functions |
| 50 | 1650024 | LT Coal Prepayment | 1,775,000 | 1,775,000 | | | | - | Prepaid Coal |
| 51 | 1650026 | Prepaid SNF Costs | - | - | | | | - | |
| 52 | 1650030 | Other Payments - Long Term | 286,103 | 286,103 | | | | - | Other - Dist |
| 53 | 1650035 | PRW without MED-D Benefits | 130,725,227 | - | | | 130,725,227 | 130,725,227 | Med-D Benefits |
| 54 | 1650037 | FAS 158 Contra-PRW Exc Med-D | (130,725,227) | (130,725,227) | | | | - | SFAS 158 Offset |
| 55 | 1650041 | Prepaid Regulatory Fees | 846,586 | 846,586 | | | | - | |
| 56 | 1650043 | Prepayment-Sodium Bicarbonate | 7,654,000 | 7,654,000 | | | | - | |
| 57 | 1650044 | Prepayment-Deferred Coal | 887,500 | 887,500 | | | | - | |
| 58 | | | | | | | | | |
| | | **Subtotal - Form 1, p 111.57.d** | 20,964,797 | (183,696,354) | | 5,595,475 | 199,065,676 | 204,661,151 | |

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
Indiana Michigan Power Company

| Line Number | (A) Description | (B) 2024 |
|---|---|---|
| 1 | Net Funds from IPP Customers 12/31/2023 (2024 FORM 1, P269) | 0 |
| 2 | Interest Accrual (Company Records - Note 1) | 0 |
| 3 | Revenue Credits to Generators (Company Records - Note 1) | 0 |
| 4 | Other Adjustments | |
| 5 | Accounting Adjustment (Company Records - Note 1) | 0 |
| 6 | | - |
| 7 | Net Funds from IPP Customers 12/31/2024 (2024 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 Indiana Michigan Power Company 's general ledger.

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

| Line Number | Description | Total Company | Non-Transmission | Transmission |
|---|---|---|---|---|
| 1 | **Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)** | 5,858,158 | 5,858,158 | - |
| 2 | **Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)** | 1,387,422 | 1,387,422 | - |
| 3 | **Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)** | 18,446,525 | 9,531,964 | 8,914,561 |
| 4 | **Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)** | 4,279,672 | 2,947,803 | 1,331,869 |
| 5 | **Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)** | 62,294,139 | 62,291,639 | 2,500 |
| 5a | **Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)** | 92,400 | - | 92,400 |
| 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))** | 92,358,316 | 82,016,987 | 10,341,329 |
| 7 | **Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)** | | - | |
| 8 | **Total Other Operating Revenues To Reduce Revenue Requirement** | 92,358,316 | 82,016,987 | 10,341,329 |

Note 1 The total company data on this worksheet comes from the indicated FF1 source, or Indiana Michigan 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** | 329,210 |

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
Indiana Michigan Power Company

| Line Number | (A) Item No. | (B) Description | (C) 2024 Expense | (D) 100% Non-Transmission | (E) 100% Transmission Specific | (F) Explanation |
|---|---|---|---|---|---|---|
| | | **Regulatory O&M Deferrals & Amortizations** | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | **Total** | 0 | | | |
| | | **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 | 254,741 | | | |
| 8 | FF1 p 321.87.b | 561.3 - Load Dispatch - Trans Service & Scheduling | 4,587 | | | |
| 9 | FF1 p 321.88.b | 561.4 - Scheduling, System Control & Dispatch | 5,349,138 | | | |
| 10 | FF1 p 321.89.b | 561.5 - Reliability, Planning and Standards Development | 149,845 | | | |
| 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 | 1,710,292 | | | |
| 14 | | **Total of Account 561** | 7,468,602 | | | |
| | | **Account 928** | | | | |
| 15 | 9280000 | Regulatory Commission Exp | 4,753 | 4,071 | 682 | |
| 16 | 9280001 | Regulatory Commission Exp-Adm | 13,663,230 | 13,663,222 | 8 | |
| 17 | 9280002 | Regulatory Commission Exp-Case | 3,379,962 | 3,458,883 | (78,921) | |
| 18 | 9280005 | Reg Com Exp-FERC Trans Cases | 52,046 | 2,117 | 49,929 | |
| 19 | 9280006 | State Publ Serv CommissionFees | 3,412,209 | 3,412,209 | - | |
| 20 | | | | | | |
| 21 | | **Total (FERC Form 1 p.323.189.b)** | 20,512,199 | 20,540,501 | (28,302) | |
| | | **Account 930.1** | | | | |
| 22 | 9301000 | General Advertising Expenses | 24,809 | 24,809 | - | |
| 23 | 9301001 | Newspaper Advertising Space | 5,678 | 5,156 | 522 | |
| 24 | 9301006 | Spec Corporate Comm Info Proj | - | - | - | |
| 25 | 9301007 | Special Adv Space & Prod Exp | - | - | - | |
| 26 | 9301010 | Publicity | - | - | - | |
| 27 | 9301012 | Public Opinion Surveys | 99,786 | 99,784 | 1 | |
| 28 | 9301014 | Video Communications | - | - | - | |
| 29 | 9301015 | Other Corporate Comm Exp | 685 | 685 | - | |
| 30 | | | | | | |
| 31 | | | | | | |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | **Total (FERC Form 1 p.323.191.b)** | 130,958 | 130,434 | 524 | |
| | | **Account 930.2** | | | | |
| 39 | 9302000 | Misc General Expenses | 4,200,927 | 4,242,350 | (41,423) | |
| 40 | 9302003 | Corporate & Fiscal Expenses | 381,469 | 348,757 | 32,712 | |
| 41 | 9302004 | Research, Develop&Demonstr Exp | 2,222 | 1,985 | 237 | |
| 42 | 9302006 | Assoc Bus Dev - Materials Sold | 5,721 | 5,721 | - | |
| 43 | 9302007 | Assoc Business Development Exp | 881,949 | 394,555 | 487,395 | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | **Total (FERC Form 1 p.323.192.b)** | 5,472,288 | 4,993,367 | 478,921 | |

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

| | | |
|---|---|---|
| Indiana Corporate Income Tax Rate | 4.90% | |
| Apportionment Factor - Note 2 | 77.29% | |
| Effective State Tax Rate | | 3.79% |
| Michigan Single Business Tax Rate | 6.00% | |
| Apportionment Factor - Note 2 | 15.12% | |
| Effective State Tax Rate | | 0.91% |
| West Virginia Corporation Income Tax Rate | 6.50% | |
| Apportionment Factor - Note 2 | 1.43% | |
| Effective State Tax Rate | | 0.09% |
| Ohio Corporation Income Tax Rate | 1.50% | |
| Phase-out Factor Note 1 | 0.00% | |
| Apportionment Factor - Note 2 | 0.00% | |
| Effective State Tax Rate | | 0.00% |
| Kentucky Corporation Income Tax Rate | 5.00% | |
| Apportionment Factor - Note 2 | 0.84% | |
| Effective State Tax Rate | | 0.04% |
| Missouri Corporation Income Tax Rate | 4.00% | |
| Apportionment Factor - Note 2 | 0.00% | |
| Effective State Tax Rate | | 0.00% |
| Illinois Corporation Income Tax Rate | 9.50% | |
| Apportionment Factor - Note 2 | 0.34% | |
| Effective State Tax Rate | | 0.03% |
| Total Effective State Income Tax Rate | | 4.86% |

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
Indiana Michigan 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 | 5,172 | | | | 5,172 |
| 3 | **Real Estate and Personal Property Taxes** | | | | | |
| 4 | Real and Personal Property - Michigan | 50,720,841 | 50,720,841 | | | |
| 5 | Real and Personal Property - Indiana | 21,149,011 | 21,149,011 | | | |
| 6 | Real and Personal Property - Other Jurisdictions | 3,112 | 3,112 | | | |
| 7 | **Payroll Taxes** | | | | | |
| 8 | Federal Insurance Contribution (FICA ) | 12,509,063 | | 12,509,063 | | |
| 9 | Federal Unemployment Tax | - | | - | | |
| 10 | State Unemployment Insurance | 378,081 | | 378,081 | | |
| 11 | **Production Taxes** | | | | | |
| 12 | State Severance Taxes | - | | | | - |
| 13 | **Miscellaneous Taxes** | | | | | |
| 14 | State Business & Occupation Tax | - | | | | - |
| 15 | State Public Service Commission Fees | - | | | - | |
| 16 | State Franchise Taxes | 100 | | | 100 | |
| 17 | State Lic/Registration Fee | - | | | - | |
| 18 | Misc. State and Local Tax | - | | | - | |
| 19 | Sales & Use | 3,584 | | | | 3,584 |
| 20 | Federal Excise Tax | 59,022 | | | | 59,022 |
| 21 | Gross Receipts Audit | - | | | | - |
| 22 | | | | | | |
| 23 | Total Taxes by Allocable Basis | 84,827,986 | 71,872,964 | 12,887,144 | 100 | 67,778 |

(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 |
|---|---|---|---|---|---|---|
| 24 | Functionalized Net Plant (TCOS, Lns 41 thru 46) | 2,380,695,814 | 1,444,583,827 | 2,609,560,328 | 194,470,721 | 6,629,310,689 |
| | **MICHIGAN JURISDICTION** | | | | | |
| 25 | Percentage of Plant in MICHIGAN JURISDICTION | 81.78% | 15.34% | 18.72% | 9.25% | |
| 26 | Net Plant in MICHIGAN JURISDICTION (Ln 24 * Ln 25) | 1,946,920,820 | 221,612,004 | 488,631,013 | 17,987,192 | 2,675,151,029 |
| 27 | Less: Net Value of Exempted Generation Plant | 561,620,814 | | | | |
| 28 | Taxable Property Basis (Ln 26 - Ln 27) | 1,385,300,006 | 221,612,004 | 488,631,013 | 17,987,192 | 2,113,530,215 |
| 29 | Relative Valuation Factor | 100.00% | 100.00% | 100.00% | 100.00% | |
| 30 | Weighted Net Plant (Ln 28 * Ln 29) | 1,385,300,006 | 221,612,004 | 488,631,013 | 17,987,192 | |
| 31 | General Plant Allocator (Ln 30 / (Total - General Plant)) | 66.11% | 10.58% | 23.32% | -100.00% | |
| 32 | Functionalized General Plant (Ln 31 * General Plant) | 11,890,788 | 1,902,217 | 4,194,187 | (17,987,192) | - |
| 33 | Weighted MICHIGAN JURISDICTION Plant (Ln 30 + 32) | 1,397,190,794 | 223,514,221 | 492,825,200 | 0 | 2,113,530,215 |
| 34 | Functional Percentage (Ln 33/Total Ln 33) | 66.11% | 10.58% | 23.32% | | |
| | **INDIANA JURISDICTION** | | | | | |
| 35 | Percentage of Plant in INDIANA JURISDICTION | 18.22% | 84.66% | 81.28% | 90.42% | |
| 36 | Net Plant in INDIANA JURISDICTION (Ln 24 * Ln 35) | 433,774,994 | 1,222,971,823 | 2,120,929,315 | 175,843,378 | 3,953,519,508 |
| 37 | Less: Net Value of Exempted Generation Plant | 117,714,852 | | | | |
| 38 | Taxable Property Basis (Ln 36 - Ln 37) | 316,060,142 | 1,222,971,823 | 2,120,929,315 | 175,843,378 | 3,835,804,656 |
| 39 | Relative Valuation Factor | 100.00% | 100.00% | 100.00% | 100.00% | |
| 40 | Weighted Net Plant (Ln 38 * Ln 39) | 316,060,142 | 1,222,971,823 | 2,120,929,315 | 175,843,378 | |
| 41 | General Plant Allocator (Ln 40 / (Total - General Plant)) | 8.64% | 33.41% | 57.95% | -100.00% | |
| 42 | Functionalized General Plant (Ln 41 * General Plant) | 15,185,156 | 58,757,861 | 101,900,361 | (175,843,378) | - |
| 43 | Weighted INDIANA JURISDICTION Plant (Ln 40 + 42) | 331,245,298 | 1,281,729,684 | 2,222,829,676 | (0) | 3,835,804,656 |
| 44 | Functional Percentage (Ln 43/Total Ln 43) | 8.64% | 33.41% | 57.95% | | |

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
Indiana Michigan 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 | 5,172 | | |
| | | | 5,172 | pg. 263, ln. 46 (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)** | | **71,872,964** | | | | **12,122,680** |
| 4 | Real and Personal Property - Michigan | | 50,720,841 | | | | 5,061,986 |
| | | 2020 | | 96,029 | pg. 263, ln. 2, 8 & 15 (i) | 8.23% | 7,903 |
| | | 2022 | | (339,481) | pg. 263, ln. 2, 8 & 15 (i) | 9.59% | (32,555) |
| | | 2022 | | 31,806 | pg. 263, ln. 2, 8 & 15 (i) | 9.59% | 3,050 |
| | | 2022 | | 42,142 | pg. 263, ln. 2, 8 & 15 (i) | 9.59% | 4,041 |
| | | 2023 | | 81,143 | pg. 263, ln. 2, 8 & 15 (i) | 9.98% | 8,099 |
| | | 2023 | | 50,545,202 | pg. 263, ln. 2, 8 & 15 (i) | 9.98% | 5,045,097 |
| | | 2023 | | 264,000 | pg. 263, ln. 2, 8 & 15 (i) | 9.98% | 26,351 |
| | | | | | | | - |
| | | | | | | | - |
| 5 | Real and Personal Property - Indiana | | 21,149,011 | | | | 7,060,153 |
| | | 2023 | | (634,649) | pg. 263, ln. 1 & 5(i) | 34.28% | (217,531) |
| | | 2024 | | 965,500 | pg. 263, ln. 1 & 5(i) | 33.41% | 322,621 |
| | | 2023 | | (151,026) | pg. 263, ln. 1 & 5(i) | 34.28% | (51,766) |
| | | 2024 | | 20,969,186 | pg. 263, ln. 1 & 5(i) | 33.41% | 7,006,829 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| 6 | Real and Personal Property - Other | | 3,112 | | | | 541 |
| | | 2023 | | 1,093 | pg. 263, ln. 4 (i) | 17.39% | 190 |
| | | 2023 | | 2,019 | pg. 263, ln. 12 (i) | 17.39% | 351 |
| | | | | | | | - |
| | | | | | | | - |
| | | | | | | | - |
| | | | - | | | | - |
| 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 ) | 12,509,063 | | |
| | | | 12,509,063 | pg. 263, ln. 42 (i) |
| 10 | Federal Unemployment Tax | - | | |
| 11 | State Unemployment Insurance | 378,081 | | |
| | | | 133,379 | pg. 263, ln. 16 (i) |
| | | | 172,007 | pg. 263, ln. 17 (i) |
| | | | 7,748 | pg. 263, ln. 18 (i) |
| | | | (5,044) | pg. 263, ln. 19 (i) |
| | | | 69,991 | pg. 263, ln. 20 (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 | 100 | | |
| | | | 100 | pg. 263, ln. 44 (i) |
| 18 | State Lic/Registration Fee | - | | |
| | | | | pg. 263, ln. 160 (i) |
| | | | | pg. 263, ln. 161 (i) |
| | | | | pg. 263, ln. 162 (i) |
| 19 | Misc. State and Local Tax | - | | |
| 20 | Sales & Use | 3,584 | | |
| | | | 3,584 | pg. 263, ln. 23 (i) |
| 21 | Federal Excise Tax | 59,022 | | |
| | | | 59,022 | pg. 263, ln. 40 (i) |
| 22 | | - | | |
| 23 | Total Taxes by Allocable Basis<br>(Total Company Amount Ties to FFI p.114, Ln 14,(c)) | 84,827,986 | 84,827,986 | |

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 2024 FF1 Balances
# Worksheet I RESERVED FOR FUTURE USE
# Indiana Michigan Power Company

AEP East Companies
Cost of Service Formula Rate Using 2024 FF1 Balances
Worksheet K Supporting Calculation of TRUE-UP PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
Indiana Michigan 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) | | | 10.35% |
| Project ROE Incentive Adder | | | 0 |
| ROE with additional 0 basis point incentive | | | 10.35% |
| 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 | 48.32% | 4.51% | 2.179% |
| Preferred Stock | 0.00% | 0.00% | 0.000% |
| Common Stock | 51.68% | 10.35% | 5.349% |
| | | R = | 7.528% |

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

| | |
|---|---|
| Rate Base (TCOS, ln 68) | 1,202,714,787 |
| R (from A. above) | 7.528% |
| Return (Rate Base x R) | 90,536,435 |

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

| | |
|---|---|
| Return (from B. above) | 90,536,435 |
| Effective Tax Rate (TCOS, ln 114) | 23.48% |
| Income Tax Calculation (Return x CIT) | 21,261,203 |
| ITC Adjustment | 445,753 |
| Excess Deferred Income Tax | (4,376,987) |
| Tax Affect of Permanent Differences | 2,636,523 |
| Income Taxes | 19,966,493 |

SUMMARY OF TRUED-UP ANNUAL REVENUE REQUIREMENTS FOR RTEPPROJECTS

| | | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|---|
| TRUE-UP YEAR | 2024 | | | |
| | As Projected in Prior Year WS J | $ 8,503,550 | $ 8,503,550 | $ - |
| | Actual after True-up | $ 7,221,716 | $ 7,221,716 | $ - |
| | True-up of ARR For 2024 | (1,281,834) | (1,281,834) | - |

## 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) | 206,366,893 |
| Lease Payments (TCOS, Ln 95) | - |
| Return (TCOS, ln 126) | 90,536,435 |
| Income Taxes (TCOS, ln 125) | 19,966,493 |
| Annual Revenue Requirement, Less Lease Payments, Return and Taxes | 95,863,965 |

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

| | |
|---|---|
| Annual Revenue Requirement, Less Lease Payments, Return and Taxes | 95,863,965 |
| Return (from I.B. above) | 90,536,435 |
| Income Taxes (from I.C. above) | 19,966,493 |
| Annual Revenue Requirement, with 0 Basis Point ROE increase | 206,366,893 |
| Depreciation (TCOS, ln 100) | 48,625,691 |
| Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation | 157,741,201 |

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

| | |
|---|---|
| Net Transmission Plant (TCOS, ln 42) | 1,399,593,514 |
| Annual Revenue Requirement, with 0 Basis Point ROE increase | 206,366,893 |
| FCR with 0 Basis Point increase in ROE | 14.74% |
| | |
| Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep. | 157,741,201 |
| FCR with 0 Basis Point ROE increase, less Depreciation | 11.27% |
| FCR less Depreciation (TCOS, ln 10) | 11.27% |
| Incremental FCR with 0 Basis Point ROE increase, less Depreciation | 0.00% |

## III. Calculation of Composite Depreciation Rate

| | |
|---|---|
| Average Transmission Plant Balance for 2024 (TCOS, ln 21) | 1,869,497,830 |
| Annual Depreciation and Amortization Expense (TCOS, ln 100) | 48,625,691 |
| Composite Depreciation Rate | 2.60% |
| Depreciable Life for Composite Depreciation Rate | 38.45 |
| Round to nearest whole year | 38 |

## 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: b0839 (Replace existing 450 MVA transformer at Twin Branch 345 / 138 kV with a 675 MVA transformer)**

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | **832,333** | **832,333** | - |
| Prior Yr True-Up | **787,182** | **787,182** | - |
| True-Up Adjustment | **(45,151)** | **(45,151)** | **-** |

Details

| | | | |
|---|---|---|---|
| Investment | 8,327,150 | Current Year | **2024** |
| Service Year (yyyy) | 2009 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 6 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 219,136 |

**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 | 8,327,150 | 109,568 | 8,217,583 | 8,272,366 | 1,041,905 | 1,041,905 | $ - | $ - | $ - | $ - | $ - | $ - |
| 2010 | 8,217,583 | 219,136 | 7,998,447 | 8,108,015 | 1,132,949 | 1,132,949 | $ - | $ 1,408,114 | $ (275,165) | $ 1,408,114 | $ (275,165) | $ - |
| 2011 | 7,998,447 | 219,136 | 7,779,312 | 7,888,879 | 1,108,252 | 1,108,252 | $ - | $ 1,487,355 | $ (379,103) | $ 1,487,355 | $ (379,103) | $ - |
| 2012 | 7,779,312 | 219,136 | 7,560,176 | 7,669,744 | 1,083,554 | 1,083,554 | $ - | $ 1,319,695 | $ (236,141) | $ 1,319,695 | $ (236,141) | $ - |
| 2013 | 7,560,176 | 219,136 | 7,341,040 | 7,450,608 | 1,058,856 | 1,058,856 | $ - | $ 1,272,484 | $ (213,628) | $ 1,272,484 | $ (213,628) | $ - |
| 2014 | 7,341,040 | 219,136 | 7,121,905 | 7,231,473 | 1,034,159 | 1,034,159 | $ - | $ 1,249,385 | $ (215,226) | $ 1,249,385 | $ (215,226) | $ - |
| 2015 | 7,121,905 | 219,136 | 6,902,769 | 7,012,337 | 1,009,461 | 1,009,461 | $ - | $ 1,278,273 | $ (268,812) | $ 1,278,273 | $ (268,812) | $ - |
| 2016 | 6,902,769 | 219,136 | 6,683,634 | 6,793,202 | 984,763 | 984,763 | $ - | $ 1,254,654 | $ (269,891) | $ 1,254,654 | $ (269,891) | $ - |
| 2017 | 6,683,634 | 219,136 | 6,464,498 | 6,574,066 | 960,066 | 960,066 | $ - | $ 1,132,871 | $ (172,805) | $ 1,132,871 | $ (172,805) | $ - |
| 2018 | 6,464,498 | 219,136 | 6,245,363 | 6,354,931 | 935,368 | 935,368 | $ - | $ 933,326 | $ 2,042 | $ 933,326 | $ 2,042 | $ - |
| 2019 | 6,245,363 | 219,136 | 6,026,227 | 6,135,795 | 910,670 | 910,670 | $ - | $ 856,880 | $ 53,790 | $ 856,880 | $ 53,790 | $ - |
| 2020 | 6,026,227 | 219,136 | 5,807,092 | 5,916,659 | 885,973 | 885,973 | $ - | $ 804,584 | $ 81,389 | $ 804,584 | $ 81,389 | $ - |
| 2021 | 5,807,092 | 219,136 | 5,587,956 | 5,697,524 | 861,275 | 861,275 | $ - | $ 786,905 | $ 74,370 | $ 786,905 | $ 74,370 | $ - |
| 2022 | 5,587,956 | 219,136 | 5,368,821 | 5,478,388 | 836,577 | 836,577 | $ - | $ 792,610 | $ 43,968 | $ 792,610 | $ 43,968 | $ - |
| 2023 | 5,368,821 | 219,136 | 5,149,685 | 5,259,253 | 811,880 | 811,880 | $ - | $ 835,544 | $ (23,664) | $ 835,544 | $ (23,664) | $ - |
| 2024 | 5,149,685 | 219,136 | 4,930,550 | 5,040,117 | 787,182 | 787,182 | $ - | $ 832,333 | $ (45,151) | $ 832,333 | $ (45,151) | $ - |
| 2025 | 4,930,550 | 219,136 | 4,711,414 | 4,820,982 | 762,484 | 762,484 | $ - | | $ - | | $ - | $ - |
| 2026 | 4,711,414 | 219,136 | 4,492,278 | 4,601,846 | 737,787 | 737,787 | $ - | | $ - | | $ - | $ - |
| 2027 | 4,492,278 | 219,136 | 4,273,143 | 4,382,711 | 713,089 | 713,089 | $ - | | $ - | | $ - | $ - |
| 2028 | 4,273,143 | 219,136 | 4,054,007 | 4,163,575 | 688,391 | 688,391 | $ - | | $ - | | $ - | $ - |
| 2029 | 4,054,007 | 219,136 | 3,834,872 | 3,944,440 | 663,694 | 663,694 | $ - | | $ - | | $ - | $ - |
| 2030 | 3,834,872 | 219,136 | 3,615,736 | 3,725,304 | 638,996 | 638,996 | $ - | | $ - | | $ - | $ - |
| 2031 | 3,615,736 | 219,136 | 3,396,601 | 3,506,169 | 614,298 | 614,298 | $ - | | $ - | | $ - | $ - |
| 2032 | 3,396,601 | 219,136 | 3,177,465 | 3,287,033 | 589,601 | 589,601 | $ - | | $ - | | $ - | $ - |
| 2033 | 3,177,465 | 219,136 | 2,958,330 | 3,067,898 | 564,903 | 564,903 | $ - | | $ - | | $ - | $ - |
| 2034 | 2,958,330 | 219,136 | 2,739,194 | 2,848,762 | 540,205 | 540,205 | $ - | | $ - | | $ - | $ - |
| 2035 | 2,739,194 | 219,136 | 2,520,059 | 2,629,626 | 515,508 | 515,508 | $ - | | $ - | | $ - | $ - |
| 2036 | 2,520,059 | 219,136 | 2,300,923 | 2,410,491 | 490,810 | 490,810 | $ - | | $ - | | $ - | $ - |
| 2037 | 2,300,923 | 219,136 | 2,081,788 | 2,191,355 | 466,112 | 466,112 | $ - | | $ - | | $ - | $ - |
| 2038 | 2,081,788 | 219,136 | 1,862,652 | 1,972,220 | 441,415 | 441,415 | $ - | | $ - | | $ - | $ - |
| 2039 | 1,862,652 | 219,136 | 1,643,517 | 1,753,084 | 416,717 | 416,717 | $ - | | $ - | | $ - | $ - |
| 2040 | 1,643,517 | 219,136 | 1,424,381 | 1,533,949 | 392,019 | 392,019 | $ - | | $ - | | $ - | $ - |
| 2041 | 1,424,381 | 219,136 | 1,205,245 | 1,314,813 | 367,322 | 367,322 | $ - | | $ - | | $ - | $ - |
| 2042 | 1,205,245 | 219,136 | 986,110 | 1,095,678 | 342,624 | 342,624 | $ - | | $ - | | $ - | $ - |
| 2043 | 986,110 | 219,136 | 766,974 | 876,542 | 317,926 | 317,926 | $ - | | $ - | | $ - | $ - |
| 2044 | 766,974 | 219,136 | 547,839 | 657,407 | 293,229 | 293,229 | $ - | | $ - | | $ - | $ - |
| 2045 | 547,839 | 219,136 | 328,703 | 438,271 | 268,531 | 268,531 | $ - | | $ - | | $ - | $ - |
| 2046 | 328,703 | 219,136 | 109,568 | 219,136 | 243,833 | 243,833 | $ - | | $ - | | $ - | $ - |
| 2047 | 109,568 | 109,568 | - | 54,784 | 115,742 | 115,742 | $ - | | $ - | | $ - | $ - |
| 2048 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2049 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2050 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2051 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2052 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2053 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2054 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2055 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 8,327,150 | | | 26,628,126 | 26,628,126 | - | | | | | |

** 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: b1465.2 (Replace the 100 MVAR 765 kV shunt reactor bank on Rockport - Jefferson 765 kV line with a 300 MVAR bank at Rockport Station)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 65,829 | 65,829 | - |
| Prior Yr True-Up | 62,346 | 62,346 | - |
| True-Up Adjustment | (3,483) | (3,483) | - |

| Details | | | |
|---|---|---|---|
| Investment | 585,981 | Current Year | 2024 |
| Service Year (yyyy) | 2013 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 6 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 15,421 |

**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 | 585,981 | 7,710 | 578,271 | 582,126 | 73,319 | 73,319 | $ - | $ 92,625 | $ (19,306) | $ 92,625 | $ (19,306) | $ - |
| 2014 | 578,271 | 15,421 | 562,850 | 570,561 | 79,726 | 79,726 | $ - | $ 87,393 | $ (7,667) | $ 87,393 | $ (7,667) | $ - |
| 2015 | 562,850 | 15,421 | 547,430 | 555,140 | 77,988 | 77,988 | $ - | $ 87,463 | $ (9,475) | $ 87,463 | $ (9,475) | $ - |
| 2016 | 547,430 | 15,421 | 532,009 | 539,720 | 76,250 | 76,250 | $ - | $ 85,936 | $ (9,686) | $ 85,936 | $ (9,686) | $ - |
| 2017 | 532,009 | 15,421 | 516,589 | 524,299 | 74,512 | 74,512 | $ - | $ 77,494 | $ (2,982) | $ 77,494 | $ (2,982) | $ - |
| 2018 | 516,589 | 15,421 | 501,168 | 508,878 | 72,774 | 72,774 | $ - | $ 70,215 | $ 2,559 | $ 70,215 | $ 2,559 | $ - |
| 2019 | 501,168 | 15,421 | 485,748 | 493,458 | 71,036 | 71,036 | $ - | $ 65,156 | $ 5,879 | $ 65,156 | $ 5,879 | $ - |
| 2020 | 485,748 | 15,421 | 470,327 | 478,037 | 69,298 | 69,298 | $ - | $ 61,867 | $ 7,431 | $ 61,867 | $ 7,431 | $ - |
| 2021 | 470,327 | 15,421 | 454,906 | 462,617 | 67,560 | 67,560 | $ - | $ 61,041 | $ 6,519 | $ 61,041 | $ 6,519 | $ - |
| 2022 | 454,906 | 15,421 | 439,486 | 447,196 | 65,822 | 65,822 | $ - | $ 61,869 | $ 3,953 | $ 61,869 | $ 3,953 | $ - |
| 2023 | 439,486 | 15,421 | 424,065 | 431,776 | 64,084 | 64,084 | $ - | $ 65,589 | $ (1,505) | $ 65,589 | $ (1,505) | $ - |
| 2024 | 424,065 | 15,421 | 408,645 | 416,355 | 62,346 | 62,346 | $ - | $ 65,829 | $ (3,483) | $ 65,829 | $ (3,483) | $ - |
| 2025 | 408,645 | 15,421 | 393,224 | 400,935 | 60,608 | 60,608 | $ - | | $ - | | $ - | $ - |
| 2026 | 393,224 | 15,421 | 377,804 | 385,514 | 58,870 | 58,870 | $ - | | $ - | | $ - | $ - |
| 2027 | 377,804 | 15,421 | 362,383 | 370,093 | 57,132 | 57,132 | $ - | | $ - | | $ - | $ - |
| 2028 | 362,383 | 15,421 | 346,963 | 354,673 | 55,394 | 55,394 | $ - | | $ - | | $ - | $ - |
| 2029 | 346,963 | 15,421 | 331,542 | 339,252 | 53,656 | 53,656 | $ - | | $ - | | $ - | $ - |
| 2030 | 331,542 | 15,421 | 316,121 | 323,832 | 51,918 | 51,918 | $ - | | $ - | | $ - | $ - |
| 2031 | 316,121 | 15,421 | 300,701 | 308,411 | 50,180 | 50,180 | $ - | | $ - | | $ - | $ - |
| 2032 | 300,701 | 15,421 | 285,280 | 292,991 | 48,442 | 48,442 | $ - | | $ - | | $ - | $ - |
| 2033 | 285,280 | 15,421 | 269,860 | 277,570 | 46,704 | 46,704 | $ - | | $ - | | $ - | $ - |
| 2034 | 269,860 | 15,421 | 254,439 | 262,149 | 44,966 | 44,966 | $ - | | $ - | | $ - | $ - |
| 2035 | 254,439 | 15,421 | 239,019 | 246,729 | 43,228 | 43,228 | $ - | | $ - | | $ - | $ - |
| 2036 | 239,019 | 15,421 | 223,598 | 231,308 | 41,490 | 41,490 | $ - | | $ - | | $ - | $ - |
| 2037 | 223,598 | 15,421 | 208,178 | 215,888 | 39,752 | 39,752 | $ - | | $ - | | $ - | $ - |
| 2038 | 208,178 | 15,421 | 192,757 | 200,467 | 38,014 | 38,014 | $ - | | $ - | | $ - | $ - |
| 2039 | 192,757 | 15,421 | 177,336 | 185,047 | 36,276 | 36,276 | $ - | | $ - | | $ - | $ - |
| 2040 | 177,336 | 15,421 | 161,916 | 169,626 | 34,538 | 34,538 | $ - | | $ - | | $ - | $ - |
| 2041 | 161,916 | 15,421 | 146,495 | 154,206 | 32,800 | 32,800 | $ - | | $ - | | $ - | $ - |
| 2042 | 146,495 | 15,421 | 131,075 | 138,785 | 31,062 | 31,062 | $ - | | $ - | | $ - | $ - |
| 2043 | 131,075 | 15,421 | 115,654 | 123,364 | 29,324 | 29,324 | $ - | | $ - | | $ - | $ - |
| 2044 | 115,654 | 15,421 | 100,234 | 107,944 | 27,586 | 27,586 | $ - | | $ - | | $ - | $ - |
| 2045 | 100,234 | 15,421 | 84,813 | 92,523 | 25,848 | 25,848 | $ - | | $ - | | $ - | $ - |
| 2046 | 84,813 | 15,421 | 69,393 | 77,103 | 24,110 | 24,110 | $ - | | $ - | | $ - | $ - |
| 2047 | 69,393 | 15,421 | 53,972 | 61,682 | 22,372 | 22,372 | $ - | | $ - | | $ - | $ - |
| 2048 | 53,972 | 15,421 | 38,551 | 46,262 | 20,634 | 20,634 | $ - | | $ - | | $ - | $ - |
| 2049 | 38,551 | 15,421 | 23,131 | 30,841 | 18,897 | 18,897 | $ - | | $ - | | $ - | $ - |
| 2050 | 23,131 | 15,421 | 7,710 | 15,421 | 17,159 | 17,159 | $ - | | $ - | | $ - | $ - |
| 2051 | 7,710 | 7,710 | - | 3,855 | 8,145 | 8,145 | $ - | | $ - | | $ - | $ - |
| 2052 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2053 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2054 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2055 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 585,981 | | | 1,873,820 | 1,873,820 | - | | | | | |

** 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: b1465.3 (Transpose the Rockport - Sullivan 765 kV line and the Rockport - Jefferson 765 kV line)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 2,455,323 | 2,455,323 | - |
| Prior Yr True-Up | 2,325,287 | 2,325,287 | - |
| True-Up Adjustment | (130,036) | (130,036) | - |

Details

| | | | |
|---|---|---|---|
| Investment | 21,957,101 | Current Year | 2024 |
| Service Year (yyyy) | 2013 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 4 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 577,818 |

**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 | 21,957,101 | 385,212 | 21,571,889 | 21,764,495 | 2,838,180 | 2,838,180 | $ - | $ 1,301,059 | $ 1,537,121 | $ 1,301,059 | $ 1,537,121 | $ - |
| 2014 | 21,571,889 | 577,818 | 20,994,071 | 21,282,980 | 2,976,517 | 2,976,517 | $ - | $ 3,243,481 | $ (266,964) | $ 3,243,481 | $ (266,964) | $ - |
| 2015 | 20,994,071 | 577,818 | 20,416,252 | 20,705,161 | 2,911,394 | 2,911,394 | $ - | $ 3,604,460 | $ (693,066) | $ 3,604,460 | $ (693,066) | $ - |
| 2016 | 20,416,252 | 577,818 | 19,838,434 | 20,127,343 | 2,846,271 | 2,846,271 | $ - | $ 3,506,792 | $ (660,521) | $ 3,506,792 | $ (660,521) | $ - |
| 2017 | 19,838,434 | 577,818 | 19,260,615 | 19,549,525 | 2,781,148 | 2,781,148 | $ - | $ 3,162,406 | $ (381,258) | $ 3,162,406 | $ (381,258) | $ - |
| 2018 | 19,260,615 | 577,818 | 18,682,797 | 18,971,706 | 2,716,025 | 2,716,025 | $ - | $ 2,623,914 | $ 92,111 | $ 2,623,914 | $ 92,111 | $ - |
| 2019 | 18,682,797 | 577,818 | 18,104,978 | 18,393,888 | 2,650,902 | 2,650,902 | $ - | $ 2,433,873 | $ 217,029 | $ 2,433,873 | $ 217,029 | $ - |
| 2020 | 18,104,978 | 577,818 | 17,527,160 | 17,816,069 | 2,585,779 | 2,585,779 | $ - | $ 2,310,007 | $ 275,772 | $ 2,310,007 | $ 275,772 | $ - |
| 2021 | 17,527,160 | 577,818 | 16,949,341 | 17,238,251 | 2,520,656 | 2,520,656 | $ - | $ 2,278,398 | $ 242,258 | $ 2,278,398 | $ 242,258 | $ - |
| 2022 | 16,949,341 | 577,818 | 16,371,523 | 16,660,432 | 2,455,533 | 2,455,533 | $ - | $ 2,308,748 | $ 146,784 | $ 2,308,748 | $ 146,784 | $ - |
| 2023 | 16,371,523 | 577,818 | 15,793,705 | 16,082,614 | 2,390,410 | 2,390,410 | $ - | $ 2,447,064 | $ (56,654) | $ 2,447,064 | $ (56,654) | $ - |
| 2024 | 15,793,705 | 577,818 | 15,215,886 | 15,504,795 | 2,325,287 | 2,325,287 | $ - | $ 2,455,323 | $ (130,036) | $ 2,455,323 | $ (130,036) | $ - |
| 2025 | 15,215,886 | 577,818 | 14,638,068 | 14,926,977 | 2,260,164 | 2,260,164 | $ - | | $ - | | $ - | $ - |
| 2026 | 14,638,068 | 577,818 | 14,060,249 | 14,349,158 | 2,195,041 | 2,195,041 | $ - | | $ - | | $ - | $ - |
| 2027 | 14,060,249 | 577,818 | 13,482,431 | 13,771,340 | 2,129,917 | 2,129,917 | $ - | | $ - | | $ - | $ - |
| 2028 | 13,482,431 | 577,818 | 12,904,612 | 13,193,522 | 2,064,794 | 2,064,794 | $ - | | $ - | | $ - | $ - |
| 2029 | 12,904,612 | 577,818 | 12,326,794 | 12,615,703 | 1,999,671 | 1,999,671 | $ - | | $ - | | $ - | $ - |
| 2030 | 12,326,794 | 577,818 | 11,748,975 | 12,037,885 | 1,934,548 | 1,934,548 | $ - | | $ - | | $ - | $ - |
| 2031 | 11,748,975 | 577,818 | 11,171,157 | 11,460,066 | 1,869,425 | 1,869,425 | $ - | | $ - | | $ - | $ - |
| 2032 | 11,171,157 | 577,818 | 10,593,338 | 10,882,248 | 1,804,302 | 1,804,302 | $ - | | $ - | | $ - | $ - |
| 2033 | 10,593,338 | 577,818 | 10,015,520 | 10,304,429 | 1,739,179 | 1,739,179 | $ - | | $ - | | $ - | $ - |
| 2034 | 10,015,520 | 577,818 | 9,437,702 | 9,726,611 | 1,674,056 | 1,674,056 | $ - | | $ - | | $ - | $ - |
| 2035 | 9,437,702 | 577,818 | 8,859,883 | 9,148,792 | 1,608,933 | 1,608,933 | $ - | | $ - | | $ - | $ - |
| 2036 | 8,859,883 | 577,818 | 8,282,065 | 8,570,974 | 1,543,810 | 1,543,810 | $ - | | $ - | | $ - | $ - |
| 2037 | 8,282,065 | 577,818 | 7,704,246 | 7,993,155 | 1,478,687 | 1,478,687 | $ - | | $ - | | $ - | $ - |
| 2038 | 7,704,246 | 577,818 | 7,126,428 | 7,415,337 | 1,413,564 | 1,413,564 | $ - | | $ - | | $ - | $ - |
| 2039 | 7,126,428 | 577,818 | 6,548,609 | 6,837,518 | 1,348,441 | 1,348,441 | $ - | | $ - | | $ - | $ - |
| 2040 | 6,548,609 | 577,818 | 5,970,791 | 6,259,700 | 1,283,318 | 1,283,318 | $ - | | $ - | | $ - | $ - |
| 2041 | 5,970,791 | 577,818 | 5,392,972 | 5,681,882 | 1,218,195 | 1,218,195 | $ - | | $ - | | $ - | $ - |
| 2042 | 5,392,972 | 577,818 | 4,815,154 | 5,104,063 | 1,153,072 | 1,153,072 | $ - | | $ - | | $ - | $ - |
| 2043 | 4,815,154 | 577,818 | 4,237,335 | 4,526,245 | 1,087,949 | 1,087,949 | $ - | | $ - | | $ - | $ - |
| 2044 | 4,237,335 | 577,818 | 3,659,517 | 3,948,426 | 1,022,826 | 1,022,826 | $ - | | $ - | | $ - | $ - |
| 2045 | 3,659,517 | 577,818 | 3,081,698 | 3,370,608 | 957,703 | 957,703 | $ - | | $ - | | $ - | $ - |
| 2046 | 3,081,698 | 577,818 | 2,503,880 | 2,792,789 | 892,580 | 892,580 | $ - | | $ - | | $ - | $ - |
| 2047 | 2,503,880 | 577,818 | 1,926,062 | 2,214,971 | 827,457 | 827,457 | $ - | | $ - | | $ - | $ - |
| 2048 | 1,926,062 | 577,818 | 1,348,243 | 1,637,152 | 762,334 | 762,334 | $ - | | $ - | | $ - | $ - |
| 2049 | 1,348,243 | 577,818 | 770,425 | 1,059,334 | 697,211 | 697,211 | $ - | | $ - | | $ - | $ - |
| 2050 | 770,425 | 577,818 | 192,606 | 481,515 | 632,088 | 632,088 | $ - | | $ - | | $ - | $ - |
| 2051 | 192,606 | 192,606 | - | 96,303 | 203,460 | 203,460 | $ - | | $ - | | $ - | $ - |
| 2052 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2053 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2054 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2055 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 21,957,101 | | | 69,800,825 | 69,800,825 | - | | | | | |

** 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: b1659.14 (Fort Wayne - Marion: Relocate 138 kV line due to new 765 kV build into Sorenson)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 136,431 | 136,431 | - |
| Prior Yr True-Up | 129,336 | 129,336 | - |
| True-Up Adjustment | (7,095) | (7,095) | - |

| Details | | | |
|---|---|---|---|
| Investment | 1,112,263 | Current Year | 2024 |
| Service Year (yyyy) | 2016 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 10 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 29,270 |

**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 | 1,112,263 | 4,878 | 1,107,384 | 1,109,823 | 129,961 | 129,961 | $ - | $ 226,163 | $ (96,202) | $ 226,163 | $ (96,202) | $ - |
| 2017 | 1,107,384 | 29,270 | 1,078,114 | 1,092,749 | 152,428 | 152,428 | $ - | $ 7,946 | $ 144,482 | $ 7,946 | $ 144,482 | $ - |
| 2018 | 1,078,114 | 29,270 | 1,048,844 | 1,063,479 | 149,130 | 149,130 | $ - | $ 18,182 | $ 130,948 | $ 18,182 | $ 130,948 | $ - |
| 2019 | 1,048,844 | 29,270 | 1,019,574 | 1,034,209 | 145,831 | 145,831 | $ - | $ 125,631 | $ 20,200 | $ 125,631 | $ 20,200 | $ - |
| 2020 | 1,019,574 | 29,270 | 990,304 | 1,004,939 | 142,532 | 142,532 | $ - | $ 125,733 | $ 16,798 | $ 125,733 | $ 16,798 | $ - |
| 2021 | 990,304 | 29,270 | 961,034 | 975,669 | 139,233 | 139,233 | $ - | $ 124,826 | $ 14,407 | $ 124,826 | $ 14,407 | $ - |
| 2022 | 961,034 | 29,270 | 931,764 | 946,399 | 135,934 | 135,934 | $ - | $ 127,072 | $ 8,862 | $ 127,072 | $ 8,862 | $ - |
| 2023 | 931,764 | 29,270 | 902,494 | 917,129 | 132,635 | 132,635 | $ - | $ 135,239 | $ (2,604) | $ 135,239 | $ (2,604) | $ - |
| 2024 | 902,494 | 29,270 | 873,224 | 887,859 | 129,336 | 129,336 | $ - | $ 136,431 | $ (7,095) | $ 136,431 | $ (7,095) | $ - |
| 2025 | 873,224 | 29,270 | 843,954 | 858,589 | 126,037 | 126,037 | $ - | | $ - | | $ - | $ - |
| 2026 | 843,954 | 29,270 | 814,684 | 829,319 | 122,738 | 122,738 | $ - | | $ - | | $ - | $ - |
| 2027 | 814,684 | 29,270 | 785,414 | 800,049 | 119,440 | 119,440 | $ - | | $ - | | $ - | $ - |
| 2028 | 785,414 | 29,270 | 756,143 | 770,779 | 116,141 | 116,141 | $ - | | $ - | | $ - | $ - |
| 2029 | 756,143 | 29,270 | 726,873 | 741,508 | 112,842 | 112,842 | $ - | | $ - | | $ - | $ - |
| 2030 | 726,873 | 29,270 | 697,603 | 712,238 | 109,543 | 109,543 | $ - | | $ - | | $ - | $ - |
| 2031 | 697,603 | 29,270 | 668,333 | 682,968 | 106,244 | 106,244 | $ - | | $ - | | $ - | $ - |
| 2032 | 668,333 | 29,270 | 639,063 | 653,698 | 102,945 | 102,945 | $ - | | $ - | | $ - | $ - |
| 2033 | 639,063 | 29,270 | 609,793 | 624,428 | 99,646 | 99,646 | $ - | | $ - | | $ - | $ - |
| 2034 | 609,793 | 29,270 | 580,523 | 595,158 | 96,347 | 96,347 | $ - | | $ - | | $ - | $ - |
| 2035 | 580,523 | 29,270 | 551,253 | 565,888 | 93,048 | 93,048 | $ - | | $ - | | $ - | $ - |
| 2036 | 551,253 | 29,270 | 521,983 | 536,618 | 89,750 | 89,750 | $ - | | $ - | | $ - | $ - |
| 2037 | 521,983 | 29,270 | 492,713 | 507,348 | 86,451 | 86,451 | $ - | | $ - | | $ - | $ - |
| 2038 | 492,713 | 29,270 | 463,443 | 478,078 | 83,152 | 83,152 | $ - | | $ - | | $ - | $ - |
| 2039 | 463,443 | 29,270 | 434,173 | 448,808 | 79,853 | 79,853 | $ - | | $ - | | $ - | $ - |
| 2040 | 434,173 | 29,270 | 404,903 | 419,538 | 76,554 | 76,554 | $ - | | $ - | | $ - | $ - |
| 2041 | 404,903 | 29,270 | 375,633 | 390,268 | 73,255 | 73,255 | $ - | | $ - | | $ - | $ - |
| 2042 | 375,633 | 29,270 | 346,362 | 360,998 | 69,956 | 69,956 | $ - | | $ - | | $ - | $ - |
| 2043 | 346,362 | 29,270 | 317,092 | 331,727 | 66,657 | 66,657 | $ - | | $ - | | $ - | $ - |
| 2044 | 317,092 | 29,270 | 287,822 | 302,457 | 63,359 | 63,359 | $ - | | $ - | | $ - | $ - |
| 2045 | 287,822 | 29,270 | 258,552 | 273,187 | 60,060 | 60,060 | $ - | | $ - | | $ - | $ - |
| 2046 | 258,552 | 29,270 | 229,282 | 243,917 | 56,761 | 56,761 | $ - | | $ - | | $ - | $ - |
| 2047 | 229,282 | 29,270 | 200,012 | 214,647 | 53,462 | 53,462 | $ - | | $ - | | $ - | $ - |
| 2048 | 200,012 | 29,270 | 170,742 | 185,377 | 50,163 | 50,163 | $ - | | $ - | | $ - | $ - |
| 2049 | 170,742 | 29,270 | 141,472 | 156,107 | 46,864 | 46,864 | $ - | | $ - | | $ - | $ - |
| 2050 | 141,472 | 29,270 | 112,202 | 126,837 | 43,565 | 43,565 | $ - | | $ - | | $ - | $ - |
| 2051 | 112,202 | 29,270 | 82,932 | 97,567 | 40,266 | 40,266 | $ - | | $ - | | $ - | $ - |
| 2052 | 82,932 | 29,270 | 53,662 | 68,297 | 36,967 | 36,967 | $ - | | $ - | | $ - | $ - |
| 2053 | 53,662 | 29,270 | 24,392 | 39,027 | 33,669 | 33,669 | $ - | | $ - | | $ - | $ - |
| 2054 | 24,392 | 24,392 | - | 12,196 | 25,766 | 25,766 | $ - | | $ - | | $ - | $ - |
| 2055 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2074 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2075 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 1,112,263 | | | 3,598,521 | 3,598,521 | - | | | | | |

** 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: b2048 (Tanners Creek - Support for Transformer A/B Replacement)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 93,165 | 93,165 | - |
| Prior Yr True-Up | 88,249 | 88,249 | - |
| True-Up Adjustment | (4,916) | (4,916) | - |

| Details | | | |
|---|---|---|---|
| Investment | 818,037 | Current Year | 2024 |
| Service Year (yyyy) | 2013 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 12 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 21,527 |

**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 | 818,037 | - | 818,037 | 818,037 | 92,197 | 92,197 | $ - | $ 0 | $ 92,197 | $ 0 | $ 92,197 | $ - |
| 2014 | 818,037 | 21,527 | 796,510 | 807,274 | 112,511 | 112,511 | $ - | $ 139,756 | $ (27,245) | $ 139,756 | $ (27,245) | $ - |
| 2015 | 796,510 | 21,527 | 774,983 | 785,746 | 110,085 | 110,085 | $ - | $ 133,078 | $ (22,993) | $ 133,078 | $ (22,993) | $ - |
| 2016 | 774,983 | 21,527 | 753,455 | 764,219 | 107,659 | 107,659 | $ - | $ 132,118 | $ (24,459) | $ 132,118 | $ (24,459) | $ - |
| 2017 | 753,455 | 21,527 | 731,928 | 742,692 | 105,232 | 105,232 | $ - | $ 119,121 | $ (13,889) | $ 119,121 | $ (13,889) | $ - |
| 2018 | 731,928 | 21,527 | 710,401 | 721,164 | 102,806 | 102,806 | $ - | $ 98,812 | $ 3,994 | $ 98,812 | $ 3,994 | $ - |
| 2019 | 710,401 | 21,527 | 688,873 | 699,637 | 100,380 | 100,380 | $ - | $ 91,807 | $ 8,573 | $ 91,807 | $ 8,573 | $ - |
| 2020 | 688,873 | 21,527 | 667,346 | 678,110 | 97,954 | 97,954 | $ - | $ 87,283 | $ 10,671 | $ 87,283 | $ 10,671 | $ - |
| 2021 | 667,346 | 21,527 | 645,819 | 656,583 | 95,527 | 95,527 | $ - | $ 86,203 | $ 9,325 | $ 86,203 | $ 9,325 | $ - |
| 2022 | 645,819 | 21,527 | 624,292 | 635,055 | 93,101 | 93,101 | $ - | $ 87,433 | $ 5,669 | $ 87,433 | $ 5,669 | $ - |
| 2023 | 624,292 | 21,527 | 602,764 | 613,528 | 90,675 | 90,675 | $ - | $ 92,748 | $ (2,073) | $ 92,748 | $ (2,073) | $ - |
| 2024 | 602,764 | 21,527 | 581,237 | 592,001 | 88,249 | 88,249 | $ - | $ 93,165 | $ (4,916) | $ 93,165 | $ (4,916) | $ - |
| 2025 | 581,237 | 21,527 | 559,710 | 570,473 | 85,823 | 85,823 | $ - | | $ - | | $ - | $ - |
| 2026 | 559,710 | 21,527 | 538,182 | 548,946 | 83,396 | 83,396 | $ - | | $ - | | $ - | $ - |
| 2027 | 538,182 | 21,527 | 516,655 | 527,419 | 80,970 | 80,970 | $ - | | $ - | | $ - | $ - |
| 2028 | 516,655 | 21,527 | 495,128 | 505,891 | 78,544 | 78,544 | $ - | | $ - | | $ - | $ - |
| 2029 | 495,128 | 21,527 | 473,601 | 484,364 | 76,118 | 76,118 | $ - | | $ - | | $ - | $ - |
| 2030 | 473,601 | 21,527 | 452,073 | 462,837 | 73,691 | 73,691 | $ - | | $ - | | $ - | $ - |
| 2031 | 452,073 | 21,527 | 430,546 | 441,310 | 71,265 | 71,265 | $ - | | $ - | | $ - | $ - |
| 2032 | 430,546 | 21,527 | 409,019 | 419,782 | 68,839 | 68,839 | $ - | | $ - | | $ - | $ - |
| 2033 | 409,019 | 21,527 | 387,491 | 398,255 | 66,413 | 66,413 | $ - | | $ - | | $ - | $ - |
| 2034 | 387,491 | 21,527 | 365,964 | 376,728 | 63,986 | 63,986 | $ - | | $ - | | $ - | $ - |
| 2035 | 365,964 | 21,527 | 344,437 | 355,200 | 61,560 | 61,560 | $ - | | $ - | | $ - | $ - |
| 2036 | 344,437 | 21,527 | 322,909 | 333,673 | 59,134 | 59,134 | $ - | | $ - | | $ - | $ - |
| 2037 | 322,909 | 21,527 | 301,382 | 312,146 | 56,708 | 56,708 | $ - | | $ - | | $ - | $ - |
| 2038 | 301,382 | 21,527 | 279,855 | 290,619 | 54,281 | 54,281 | $ - | | $ - | | $ - | $ - |
| 2039 | 279,855 | 21,527 | 258,328 | 269,091 | 51,855 | 51,855 | $ - | | $ - | | $ - | $ - |
| 2040 | 258,328 | 21,527 | 236,800 | 247,564 | 49,429 | 49,429 | $ - | | $ - | | $ - | $ - |
| 2041 | 236,800 | 21,527 | 215,273 | 226,037 | 47,003 | 47,003 | $ - | | $ - | | $ - | $ - |
| 2042 | 215,273 | 21,527 | 193,746 | 204,509 | 44,577 | 44,577 | $ - | | $ - | | $ - | $ - |
| 2043 | 193,746 | 21,527 | 172,218 | 182,982 | 42,150 | 42,150 | $ - | | $ - | | $ - | $ - |
| 2044 | 172,218 | 21,527 | 150,691 | 161,455 | 39,724 | 39,724 | $ - | | $ - | | $ - | $ - |
| 2045 | 150,691 | 21,527 | 129,164 | 139,927 | 37,298 | 37,298 | $ - | | $ - | | $ - | $ - |
| 2046 | 129,164 | 21,527 | 107,636 | 118,400 | 34,872 | 34,872 | $ - | | $ - | | $ - | $ - |
| 2047 | 107,636 | 21,527 | 86,109 | 96,873 | 32,445 | 32,445 | $ - | | $ - | | $ - | $ - |
| 2048 | 86,109 | 21,527 | 64,582 | 75,346 | 30,019 | 30,019 | $ - | | $ - | | $ - | $ - |
| 2049 | 64,582 | 21,527 | 43,055 | 53,818 | 27,593 | 27,593 | $ - | | $ - | | $ - | $ - |
| 2050 | 43,055 | 21,527 | 21,527 | 32,291 | 25,167 | 25,167 | $ - | | $ - | | $ - | $ - |
| 2051 | 21,527 | 21,527 | 0 | 10,764 | 22,740 | 22,740 | $ - | | $ - | | $ - | $ - |
| 2052 | 0 | 0 | - | 0 | 0 | 0 | $ - | | $ - | | $ - | $ - |
| 2053 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2054 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2055 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 818,037 | | | 2,661,975 | 2,661,975 | - | | | | | |

** 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 the Allen station by installing a second 345/138 kV transformer and adding four exits by cutting in the Lincoln-Sterling and Timber Switch -Milan 138 kV double circuit tower line)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 1,546,017 | 1,546,017 | - |
| Prior Yr True-Up | 1,464,806 | 1,464,806 | - |
| True-Up Adjustment | (81,211) | (81,211) | - |

| Details | | | |
|---|---|---|---|
| Investment | 13,274,159 | Current Year | 2024 |
| Service Year (yyyy) | 2014 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 10 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 349,320 |

**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 | 13,274,159 | 58,220 | 13,215,939 | 13,245,049 | 1,551,003 | 1,551,003 | $ - | $ - | $ - | $ - | $ - | $ - |
| 2015 | 13,215,939 | 349,320 | 12,866,619 | 13,041,279 | 1,819,137 | 1,819,137 | $ - | $ 248,467 | $ 1,570,670 | $ 248,467 | $ 1,570,670 | $ - |
| 2016 | 12,866,619 | 349,320 | 12,517,299 | 12,691,959 | 1,779,767 | 1,779,767 | $ - | $ 562,247 | $ 1,217,520 | $ 562,247 | $ 1,217,520 | $ - |
| 2017 | 12,517,299 | 349,320 | 12,167,979 | 12,342,639 | 1,740,397 | 1,740,397 | $ - | $ 1,427,903 | $ 312,494 | $ 1,427,903 | $ 312,494 | $ - |
| 2018 | 12,167,979 | 349,320 | 11,818,659 | 11,993,319 | 1,701,027 | 1,701,027 | $ - | $ 1,271,398 | $ 429,629 | $ 1,271,398 | $ 429,629 | $ - |
| 2019 | 11,818,659 | 349,320 | 11,469,339 | 11,643,999 | 1,661,657 | 1,661,657 | $ - | $ 1,164,196 | $ 497,461 | $ 1,164,196 | $ 497,461 | $ - |
| 2020 | 11,469,339 | 349,320 | 11,120,019 | 11,294,679 | 1,622,287 | 1,622,287 | $ - | $ 1,113,451 | $ 508,836 | $ 1,113,451 | $ 508,836 | $ - |
| 2021 | 11,120,019 | 349,320 | 10,770,699 | 10,945,359 | 1,582,917 | 1,582,917 | $ - | $ 1,397,056 | $ 185,861 | $ 1,397,056 | $ 185,861 | $ - |
| 2022 | 10,770,699 | 349,320 | 10,421,379 | 10,596,039 | 1,543,547 | 1,543,547 | $ - | $ 1,418,586 | $ 124,960 | $ 1,418,586 | $ 124,960 | $ - |
| 2023 | 10,421,379 | 349,320 | 10,072,059 | 10,246,719 | 1,504,177 | 1,504,177 | $ - | $ 1,506,354 | $ (2,178) | $ 1,506,354 | $ (2,178) | $ - |
| 2024 | 10,072,059 | 349,320 | 9,722,739 | 9,897,399 | 1,464,806 | 1,464,806 | $ - | $ 1,546,017 | $ (81,211) | $ 1,546,017 | $ (81,211) | $ - |
| 2025 | 9,722,739 | 349,320 | 9,373,419 | 9,548,079 | 1,425,436 | 1,425,436 | $ - | | $ - | | $ - | $ - |
| 2026 | 9,373,419 | 349,320 | 9,024,099 | 9,198,759 | 1,386,066 | 1,386,066 | $ - | | $ - | | $ - | $ - |
| 2027 | 9,024,099 | 349,320 | 8,674,779 | 8,849,439 | 1,346,696 | 1,346,696 | $ - | | $ - | | $ - | $ - |
| 2028 | 8,674,779 | 349,320 | 8,325,459 | 8,500,119 | 1,307,326 | 1,307,326 | $ - | | $ - | | $ - | $ - |
| 2029 | 8,325,459 | 349,320 | 7,976,139 | 8,150,799 | 1,267,956 | 1,267,956 | $ - | | $ - | | $ - | $ - |
| 2030 | 7,976,139 | 349,320 | 7,626,819 | 7,801,479 | 1,228,586 | 1,228,586 | $ - | | $ - | | $ - | $ - |
| 2031 | 7,626,819 | 349,320 | 7,277,499 | 7,452,159 | 1,189,216 | 1,189,216 | $ - | | $ - | | $ - | $ - |
| 2032 | 7,277,499 | 349,320 | 6,928,179 | 7,102,839 | 1,149,846 | 1,149,846 | $ - | | $ - | | $ - | $ - |
| 2033 | 6,928,179 | 349,320 | 6,578,859 | 6,753,519 | 1,110,475 | 1,110,475 | $ - | | $ - | | $ - | $ - |
| 2034 | 6,578,859 | 349,320 | 6,229,539 | 6,404,199 | 1,071,105 | 1,071,105 | $ - | | $ - | | $ - | $ - |
| 2035 | 6,229,539 | 349,320 | 5,880,219 | 6,054,879 | 1,031,735 | 1,031,735 | $ - | | $ - | | $ - | $ - |
| 2036 | 5,880,219 | 349,320 | 5,530,899 | 5,705,559 | 992,365 | 992,365 | $ - | | $ - | | $ - | $ - |
| 2037 | 5,530,899 | 349,320 | 5,181,580 | 5,356,239 | 952,995 | 952,995 | $ - | | $ - | | $ - | $ - |
| 2038 | 5,181,580 | 349,320 | 4,832,260 | 5,006,920 | 913,625 | 913,625 | $ - | | $ - | | $ - | $ - |
| 2039 | 4,832,260 | 349,320 | 4,482,940 | 4,657,600 | 874,255 | 874,255 | $ - | | $ - | | $ - | $ - |
| 2040 | 4,482,940 | 349,320 | 4,133,620 | 4,308,280 | 834,885 | 834,885 | $ - | | $ - | | $ - | $ - |
| 2041 | 4,133,620 | 349,320 | 3,784,300 | 3,958,960 | 795,515 | 795,515 | $ - | | $ - | | $ - | $ - |
| 2042 | 3,784,300 | 349,320 | 3,434,980 | 3,609,640 | 756,144 | 756,144 | $ - | | $ - | | $ - | $ - |
| 2043 | 3,434,980 | 349,320 | 3,085,660 | 3,260,320 | 716,774 | 716,774 | $ - | | $ - | | $ - | $ - |
| 2044 | 3,085,660 | 349,320 | 2,736,340 | 2,911,000 | 677,404 | 677,404 | $ - | | $ - | | $ - | $ - |
| 2045 | 2,736,340 | 349,320 | 2,387,020 | 2,561,680 | 638,034 | 638,034 | $ - | | $ - | | $ - | $ - |
| 2046 | 2,387,020 | 349,320 | 2,037,700 | 2,212,360 | 598,664 | 598,664 | $ - | | $ - | | $ - | $ - |
| 2047 | 2,037,700 | 349,320 | 1,688,380 | 1,863,040 | 559,294 | 559,294 | $ - | | $ - | | $ - | $ - |
| 2048 | 1,688,380 | 349,320 | 1,339,060 | 1,513,720 | 519,924 | 519,924 | $ - | | $ - | | $ - | $ - |
| 2049 | 1,339,060 | 349,320 | 989,740 | 1,164,400 | 480,554 | 480,554 | $ - | | $ - | | $ - | $ - |
| 2050 | 989,740 | 349,320 | 640,420 | 815,080 | 441,184 | 441,184 | $ - | | $ - | | $ - | $ - |
| 2051 | 640,420 | 349,320 | 291,100 | 465,760 | 401,813 | 401,813 | $ - | | $ - | | $ - | $ - |
| 2052 | 291,100 | 291,100 | - | 145,550 | 307,504 | 307,504 | $ - | | $ - | | $ - | $ - |
| 2053 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2054 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2055 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 13,274,159 | | | 42,946,099 | 42,946,099 | - | | | | | |

** 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: b1819 (Rebuild the Robinson Park-Sorneson 138 kV line corridor as a 345 kV double circuit line with one side operated at 345 kV and one side at 138 kV)**

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | **408,437** | **408,437** | - |
| Prior Yr True-Up | **387,213** | **387,213** | - |
| True-Up Adjustment | **(21,224)** | **(21,224)** | **-** |

| Details | | | |
|---|---|---|---|
| Investment | 3,315,854 | Current Year | **2024** |
| Service Year (yyyy) | 2016 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 12 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 87,259 |

**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 | 3,315,854 | - | 3,315,854 | 3,315,854 | 373,713 | 373,713 | $ - | $ 486,138 | $ (112,425) | $ 486,138 | $ (112,425) | $ - |
| 2017 | 3,315,854 | 87,259 | 3,228,595 | 3,272,225 | 456,055 | 456,055 | $ - | $ 574,408 | $ (118,353) | $ 574,408 | $ (118,353) | $ - |
| 2018 | 3,228,595 | 87,259 | 3,141,336 | 3,184,965 | 446,221 | 446,221 | $ - | $ 355,679 | $ 90,542 | $ 355,679 | $ 90,542 | $ - |
| 2019 | 3,141,336 | 87,259 | 3,054,076 | 3,097,706 | 436,386 | 436,386 | $ - | $ 374,139 | $ 62,247 | $ 374,139 | $ 62,247 | $ - |
| 2020 | 3,054,076 | 87,259 | 2,966,817 | 3,010,447 | 426,552 | 426,552 | $ - | $ 376,071 | $ 50,481 | $ 376,071 | $ 50,481 | $ - |
| 2021 | 2,966,817 | 87,259 | 2,879,558 | 2,923,187 | 416,717 | 416,717 | $ - | $ 373,465 | $ 43,252 | $ 373,465 | $ 43,252 | $ - |
| 2022 | 2,879,558 | 87,259 | 2,792,298 | 2,835,928 | 406,883 | 406,883 | $ - | $ 380,260 | $ 26,623 | $ 380,260 | $ 26,623 | $ - |
| 2023 | 2,792,298 | 87,259 | 2,705,039 | 2,748,669 | 397,048 | 397,048 | $ - | $ 404,774 | $ (7,726) | $ 404,774 | $ (7,726) | $ - |
| 2024 | 2,705,039 | 87,259 | 2,617,780 | 2,661,409 | 387,213 | 387,213 | $ - | $ 408,437 | $ (21,224) | $ 408,437 | $ (21,224) | $ - |
| 2025 | 2,617,780 | 87,259 | 2,530,520 | 2,574,150 | 377,379 | 377,379 | $ - | | $ - | | $ - | $ - |
| 2026 | 2,530,520 | 87,259 | 2,443,261 | 2,486,891 | 367,544 | 367,544 | $ - | | $ - | | $ - | $ - |
| 2027 | 2,443,261 | 87,259 | 2,356,002 | 2,399,631 | 357,710 | 357,710 | $ - | | $ - | | $ - | $ - |
| 2028 | 2,356,002 | 87,259 | 2,268,742 | 2,312,372 | 347,875 | 347,875 | $ - | | $ - | | $ - | $ - |
| 2029 | 2,268,742 | 87,259 | 2,181,483 | 2,225,113 | 338,041 | 338,041 | $ - | | $ - | | $ - | $ - |
| 2030 | 2,181,483 | 87,259 | 2,094,224 | 2,137,853 | 328,206 | 328,206 | $ - | | $ - | | $ - | $ - |
| 2031 | 2,094,224 | 87,259 | 2,006,964 | 2,050,594 | 318,372 | 318,372 | $ - | | $ - | | $ - | $ - |
| 2032 | 2,006,964 | 87,259 | 1,919,705 | 1,963,335 | 308,537 | 308,537 | $ - | | $ - | | $ - | $ - |
| 2033 | 1,919,705 | 87,259 | 1,832,446 | 1,876,075 | 298,702 | 298,702 | $ - | | $ - | | $ - | $ - |
| 2034 | 1,832,446 | 87,259 | 1,745,186 | 1,788,816 | 288,868 | 288,868 | $ - | | $ - | | $ - | $ - |
| 2035 | 1,745,186 | 87,259 | 1,657,927 | 1,701,557 | 279,033 | 279,033 | $ - | | $ - | | $ - | $ - |
| 2036 | 1,657,927 | 87,259 | 1,570,668 | 1,614,297 | 269,199 | 269,199 | $ - | | $ - | | $ - | $ - |
| 2037 | 1,570,668 | 87,259 | 1,483,408 | 1,527,038 | 259,364 | 259,364 | $ - | | $ - | | $ - | $ - |
| 2038 | 1,483,408 | 87,259 | 1,396,149 | 1,439,779 | 249,530 | 249,530 | $ - | | $ - | | $ - | $ - |
| 2039 | 1,396,149 | 87,259 | 1,308,890 | 1,352,519 | 239,695 | 239,695 | $ - | | $ - | | $ - | $ - |
| 2040 | 1,308,890 | 87,259 | 1,221,631 | 1,265,260 | 229,860 | 229,860 | $ - | | $ - | | $ - | $ - |
| 2041 | 1,221,631 | 87,259 | 1,134,371 | 1,178,001 | 220,026 | 220,026 | $ - | | $ - | | $ - | $ - |
| 2042 | 1,134,371 | 87,259 | 1,047,112 | 1,090,742 | 210,191 | 210,191 | $ - | | $ - | | $ - | $ - |
| 2043 | 1,047,112 | 87,259 | 959,853 | 1,003,482 | 200,357 | 200,357 | $ - | | $ - | | $ - | $ - |
| 2044 | 959,853 | 87,259 | 872,593 | 916,223 | 190,522 | 190,522 | $ - | | $ - | | $ - | $ - |
| 2045 | 872,593 | 87,259 | 785,334 | 828,964 | 180,688 | 180,688 | $ - | | $ - | | $ - | $ - |
| 2046 | 785,334 | 87,259 | 698,075 | 741,704 | 170,853 | 170,853 | $ - | | $ - | | $ - | $ - |
| 2047 | 698,075 | 87,259 | 610,815 | 654,445 | 161,019 | 161,019 | $ - | | $ - | | $ - | $ - |
| 2048 | 610,815 | 87,259 | 523,556 | 567,186 | 151,184 | 151,184 | $ - | | $ - | | $ - | $ - |
| 2049 | 523,556 | 87,259 | 436,297 | 479,926 | 141,349 | 141,349 | $ - | | $ - | | $ - | $ - |
| 2050 | 436,297 | 87,259 | 349,037 | 392,667 | 131,515 | 131,515 | $ - | | $ - | | $ - | $ - |
| 2051 | 349,037 | 87,259 | 261,778 | 305,408 | 121,680 | 121,680 | $ - | | $ - | | $ - | $ - |
| 2052 | 261,778 | 87,259 | 174,519 | 218,148 | 111,846 | 111,846 | $ - | | $ - | | $ - | $ - |
| 2053 | 174,519 | 87,259 | 87,259 | 130,889 | 102,011 | 102,011 | $ - | | $ - | | $ - | $ - |
| 2054 | 87,259 | 87,259 | - | 43,630 | 92,177 | 92,177 | $ - | | $ - | | $ - | $ - |
| 2055 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2074 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2075 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 3,315,854 | | | 10,790,122 | 10,790,122 | - | | | | | |

** 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: b1465.4 (Make switching improvements at Sullivan and Jefferson 765 kV stations)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 26,057 | 26,057 | - |
| Prior Yr True-Up | 21,957 | 21,957 | - |
| True-Up Adjustment | (4,100) | (4,100) | - |

| Details | | | |
|---|---|---|---|
| Investment | 190,447 | Current Year | 2024 |
| Service Year (yyyy) | 2016 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 6 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 5,012 |

**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 | 190,447 | 2,506 | 187,941 | 189,194 | 23,829 | 23,829 | $ - | $ 149,902 | $ (126,073) | $ 149,902 | $ (126,073) | $ - |
| 2017 | 187,941 | 5,012 | 182,930 | 185,436 | 25,911 | 25,911 | $ - | $ 92,121 | $ (66,210) | $ 92,121 | $ (66,210) | $ - |
| 2018 | 182,930 | 5,012 | 177,918 | 180,424 | 25,346 | 25,346 | $ - | $ 77,231 | $ (51,885) | $ 77,231 | $ (51,885) | $ - |
| 2019 | 177,918 | 5,012 | 172,906 | 175,412 | 24,782 | 24,782 | $ - | | $ - | | $ - | $ - |
| 2020 | 172,906 | 5,012 | 167,894 | 170,400 | 24,217 | 24,217 | $ - | | $ - | | $ - | $ - |
| 2021 | 167,894 | 5,012 | 162,883 | 165,388 | 23,652 | 23,652 | $ - | | $ - | | $ - | $ - |
| 2022 | 162,883 | 5,012 | 157,871 | 160,377 | 23,087 | 23,087 | $ - | | $ - | | $ - | $ - |
| 2023 | 157,871 | 5,012 | 152,859 | 155,365 | 22,522 | 22,522 | $ - | | $ - | | $ - | $ - |
| 2024 | 152,859 | 5,012 | 147,847 | 150,353 | 21,957 | 21,957 | $ - | $ 26,057 | $ (4,100) | $ 26,057 | $ (4,100) | $ - |
| 2025 | 147,847 | 5,012 | 142,835 | 145,341 | 21,392 | 21,392 | $ - | | $ - | | $ - | $ - |
| 2026 | 142,835 | 5,012 | 137,824 | 140,330 | 20,828 | 20,828 | $ - | | $ - | | $ - | $ - |
| 2027 | 137,824 | 5,012 | 132,812 | 135,318 | 20,263 | 20,263 | $ - | | $ - | | $ - | $ - |
| 2028 | 132,812 | 5,012 | 127,800 | 130,306 | 19,698 | 19,698 | $ - | | $ - | | $ - | $ - |
| 2029 | 127,800 | 5,012 | 122,788 | 125,294 | 19,133 | 19,133 | $ - | | $ - | | $ - | $ - |
| 2030 | 122,788 | 5,012 | 117,777 | 120,283 | 18,568 | 18,568 | $ - | | $ - | | $ - | $ - |
| 2031 | 117,777 | 5,012 | 112,765 | 115,271 | 18,003 | 18,003 | $ - | | $ - | | $ - | $ - |
| 2032 | 112,765 | 5,012 | 107,753 | 110,259 | 17,439 | 17,439 | $ - | | $ - | | $ - | $ - |
| 2033 | 107,753 | 5,012 | 102,741 | 105,247 | 16,874 | 16,874 | $ - | | $ - | | $ - | $ - |
| 2034 | 102,741 | 5,012 | 97,730 | 100,235 | 16,309 | 16,309 | $ - | | $ - | | $ - | $ - |
| 2035 | 97,730 | 5,012 | 92,718 | 95,224 | 15,744 | 15,744 | $ - | | $ - | | $ - | $ - |
| 2036 | 92,718 | 5,012 | 87,706 | 90,212 | 15,179 | 15,179 | $ - | | $ - | | $ - | $ - |
| 2037 | 87,706 | 5,012 | 82,694 | 85,200 | 14,614 | 14,614 | $ - | | $ - | | $ - | $ - |
| 2038 | 82,694 | 5,012 | 77,682 | 80,188 | 14,049 | 14,049 | $ - | | $ - | | $ - | $ - |
| 2039 | 77,682 | 5,012 | 72,671 | 75,177 | 13,485 | 13,485 | $ - | | $ - | | $ - | $ - |
| 2040 | 72,671 | 5,012 | 67,659 | 70,165 | 12,920 | 12,920 | $ - | | $ - | | $ - | $ - |
| 2041 | 67,659 | 5,012 | 62,647 | 65,153 | 12,355 | 12,355 | $ - | | $ - | | $ - | $ - |
| 2042 | 62,647 | 5,012 | 57,635 | 60,141 | 11,790 | 11,790 | $ - | | $ - | | $ - | $ - |
| 2043 | 57,635 | 5,012 | 52,624 | 55,129 | 11,225 | 11,225 | $ - | | $ - | | $ - | $ - |
| 2044 | 52,624 | 5,012 | 47,612 | 50,118 | 10,660 | 10,660 | $ - | | $ - | | $ - | $ - |
| 2045 | 47,612 | 5,012 | 42,600 | 45,106 | 10,095 | 10,095 | $ - | | $ - | | $ - | $ - |
| 2046 | 42,600 | 5,012 | 37,588 | 40,094 | 9,531 | 9,531 | $ - | | $ - | | $ - | $ - |
| 2047 | 37,588 | 5,012 | 32,577 | 35,082 | 8,966 | 8,966 | $ - | | $ - | | $ - | $ - |
| 2048 | 32,577 | 5,012 | 27,565 | 30,071 | 8,401 | 8,401 | $ - | | $ - | | $ - | $ - |
| 2049 | 27,565 | 5,012 | 22,553 | 25,059 | 7,836 | 7,836 | $ - | | $ - | | $ - | $ - |
| 2050 | 22,553 | 5,012 | 17,541 | 20,047 | 7,271 | 7,271 | $ - | | $ - | | $ - | $ - |
| 2051 | 17,541 | 5,012 | 12,529 | 15,035 | 6,706 | 6,706 | $ - | | $ - | | $ - | $ - |
| 2052 | 12,529 | 5,012 | 7,518 | 10,024 | 6,141 | 6,141 | $ - | | $ - | | $ - | $ - |
| 2053 | 7,518 | 5,012 | 2,506 | 5,012 | 5,577 | 5,577 | $ - | | $ - | | $ - | $ - |
| 2054 | 2,506 | 2,506 | - | 1,253 | 2,647 | 2,647 | $ - | | $ - | | $ - | $ - |
| 2055 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2074 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2075 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 190,447 | | | 609,002 | 609,002 | - | | | | | |

** 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: b1465.5 (Make switching changes at Sullivan 765 kV station)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 70,845 | 70,845 | - |
| Prior Yr True-Up | 74,765 | 74,765 | - |
| True-Up Adjustment | 3,921 | 3,921 | - |

| Details | | | |
|---|---|---|---|
| Investment | 633,540 | Current Year | 2024 |
| Service Year (yyyy) | 2017 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 5 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 16,672 |

**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 ** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2017 | 633,540 | 9,725 | 623,815 | 628,677 | 80,580 | 80,580 | $ - | $ - | $ - | $ - | $ - | $ - |
| 2018 | 623,815 | 16,672 | 607,142 | 615,479 | 86,040 | 86,040 | $ - | $ - | $ - | $ - | $ - | $ - |
| 2019 | 607,142 | 16,672 | 590,470 | 598,806 | 84,161 | 84,161 | $ - | $ 70,226 | $ 13,935 | $ 70,226 | $ 13,935 | $ - |
| 2020 | 590,470 | 16,672 | 573,798 | 582,134 | 82,282 | 82,282 | $ - | $ 66,652 | $ 15,630 | $ 66,652 | $ 15,630 | $ - |
| 2021 | 573,798 | 16,672 | 557,126 | 565,462 | 80,403 | 80,403 | $ - | $ 65,740 | $ 14,663 | $ 65,740 | $ 14,663 | $ - |
| 2022 | 557,126 | 16,672 | 540,454 | 548,790 | 78,523 | 78,523 | $ - | $ 66,616 | $ 11,908 | $ 66,616 | $ 11,908 | $ - |
| 2023 | 540,454 | 16,672 | 523,782 | 532,118 | 76,644 | 76,644 | $ - | $ 70,606 | $ 6,038 | $ 70,606 | $ 6,038 | $ - |
| 2024 | 523,782 | 16,672 | 507,110 | 515,446 | 74,765 | 74,765 | $ - | $ 70,845 | $ 3,921 | $ 70,845 | $ 3,921 | $ - |
| 2025 | 507,110 | 16,672 | 490,438 | 498,774 | 72,886 | 72,886 | $ - | | $ - | | $ - | $ - |
| 2026 | 490,438 | 16,672 | 473,766 | 482,102 | 71,007 | 71,007 | $ - | | $ - | | $ - | $ - |
| 2027 | 473,766 | 16,672 | 457,094 | 465,430 | 69,128 | 69,128 | $ - | | $ - | | $ - | $ - |
| 2028 | 457,094 | 16,672 | 440,421 | 448,757 | 67,249 | 67,249 | $ - | | $ - | | $ - | $ - |
| 2029 | 440,421 | 16,672 | 423,749 | 432,085 | 65,370 | 65,370 | $ - | | $ - | | $ - | $ - |
| 2030 | 423,749 | 16,672 | 407,077 | 415,413 | 63,491 | 63,491 | $ - | | $ - | | $ - | $ - |
| 2031 | 407,077 | 16,672 | 390,405 | 398,741 | 61,612 | 61,612 | $ - | | $ - | | $ - | $ - |
| 2032 | 390,405 | 16,672 | 373,733 | 382,069 | 59,733 | 59,733 | $ - | | $ - | | $ - | $ - |
| 2033 | 373,733 | 16,672 | 357,061 | 365,397 | 57,854 | 57,854 | $ - | | $ - | | $ - | $ - |
| 2034 | 357,061 | 16,672 | 340,389 | 348,725 | 55,975 | 55,975 | $ - | | $ - | | $ - | $ - |
| 2035 | 340,389 | 16,672 | 323,717 | 332,053 | 54,096 | 54,096 | $ - | | $ - | | $ - | $ - |
| 2036 | 323,717 | 16,672 | 307,045 | 315,381 | 52,217 | 52,217 | $ - | | $ - | | $ - | $ - |
| 2037 | 307,045 | 16,672 | 290,372 | 298,709 | 50,338 | 50,338 | $ - | | $ - | | $ - | $ - |
| 2038 | 290,372 | 16,672 | 273,700 | 282,036 | 48,459 | 48,459 | $ - | | $ - | | $ - | $ - |
| 2039 | 273,700 | 16,672 | 257,028 | 265,364 | 46,580 | 46,580 | $ - | | $ - | | $ - | $ - |
| 2040 | 257,028 | 16,672 | 240,356 | 248,692 | 44,701 | 44,701 | $ - | | $ - | | $ - | $ - |
| 2041 | 240,356 | 16,672 | 223,684 | 232,020 | 42,822 | 42,822 | $ - | | $ - | | $ - | $ - |
| 2042 | 223,684 | 16,672 | 207,012 | 215,348 | 40,943 | 40,943 | $ - | | $ - | | $ - | $ - |
| 2043 | 207,012 | 16,672 | 190,340 | 198,676 | 39,064 | 39,064 | $ - | | $ - | | $ - | $ - |
| 2044 | 190,340 | 16,672 | 173,668 | 182,004 | 37,185 | 37,185 | $ - | | $ - | | $ - | $ - |
| 2045 | 173,668 | 16,672 | 156,996 | 165,332 | 35,306 | 35,306 | $ - | | $ - | | $ - | $ - |
| 2046 | 156,996 | 16,672 | 140,324 | 148,660 | 33,427 | 33,427 | $ - | | $ - | | $ - | $ - |
| 2047 | 140,324 | 16,672 | 123,651 | 131,987 | 31,548 | 31,548 | $ - | | $ - | | $ - | $ - |
| 2048 | 123,651 | 16,672 | 106,979 | 115,315 | 29,669 | 29,669 | $ - | | $ - | | $ - | $ - |
| 2049 | 106,979 | 16,672 | 90,307 | 98,643 | 27,790 | 27,790 | $ - | | $ - | | $ - | $ - |
| 2050 | 90,307 | 16,672 | 73,635 | 81,971 | 25,911 | 25,911 | $ - | | $ - | | $ - | $ - |
| 2051 | 73,635 | 16,672 | 56,963 | 65,299 | 24,032 | 24,032 | $ - | | $ - | | $ - | $ - |
| 2052 | 56,963 | 16,672 | 40,291 | 48,627 | 22,153 | 22,153 | $ - | | $ - | | $ - | $ - |
| 2053 | 40,291 | 16,672 | 23,619 | 31,955 | 20,274 | 20,274 | $ - | | $ - | | $ - | $ - |
| 2054 | 23,619 | 16,672 | 6,947 | 15,283 | 18,395 | 18,395 | $ - | | $ - | | $ - | $ - |
| 2055 | 6,947 | 6,947 | - | 3,473 | 7,338 | 7,338 | $ - | | $ - | | $ - | $ - |
| 2056 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2074 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2075 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2076 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 633,540 | | | 2,019,951 | 2,019,951 | - | | | | | |

** 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: b2831.1 (Upgrade the Tanner Creek-Miami Fort 345kV circuit)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | **85,586** | **85,586** | - |
| Prior Yr True-Up | **79,088** | **79,088** | - |
| True-Up Adjustment | **(6,498)** | **(6,498)** | **-** |

| Details | | | |
|---|---|---|---|
| Investment | 653,739 | Current Year | **2024** |
| Service Year (yyyy) | 2018 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 5 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 17,204 |

**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 | 653,739 | 10,035 | 643,704 | 648,722 | 83,150 | 83,150 | $ - | $ - | $ - | $ - | $ - | $ - |
| 2019 | 643,704 | 17,204 | 626,500 | 635,102 | 88,783 | 88,783 | $ - | $ 67,813 | $ 20,970 | $ 67,813 | $ 20,970 | $ - |
| 2020 | 626,500 | 17,204 | 609,296 | 617,898 | 86,844 | 86,844 | $ - | $ 66,522 | $ 20,321 | $ 66,522 | $ 20,321 | $ - |
| 2021 | 609,296 | 17,204 | 592,093 | 600,695 | 84,905 | 84,905 | $ - | $ 77,582 | $ 7,323 | $ 77,582 | $ 7,323 | $ - |
| 2022 | 592,093 | 17,204 | 574,889 | 583,491 | 82,966 | 82,966 | $ - | $ 79,219 | $ 3,747 | $ 79,219 | $ 3,747 | $ - |
| 2023 | 574,889 | 17,204 | 557,685 | 566,287 | 81,027 | 81,027 | $ - | $ 84,539 | $ (3,512) | $ 84,539 | $ (3,512) | $ - |
| 2024 | 557,685 | 17,204 | 540,482 | 549,084 | 79,088 | 79,088 | $ - | $ 85,586 | $ (6,498) | $ 85,586 | $ (6,498) | $ - |
| 2025 | 540,482 | 17,204 | 523,278 | 531,880 | 77,149 | 77,149 | $ - | | $ - | | $ - | $ - |
| 2026 | 523,278 | 17,204 | 506,074 | 514,676 | 75,210 | 75,210 | $ - | | $ - | | $ - | $ - |
| 2027 | 506,074 | 17,204 | 488,871 | 497,473 | 73,271 | 73,271 | $ - | | $ - | | $ - | $ - |
| 2028 | 488,871 | 17,204 | 471,667 | 480,269 | 71,332 | 71,332 | $ - | | $ - | | $ - | $ - |
| 2029 | 471,667 | 17,204 | 454,463 | 463,065 | 69,393 | 69,393 | $ - | | $ - | | $ - | $ - |
| 2030 | 454,463 | 17,204 | 437,260 | 445,862 | 67,455 | 67,455 | $ - | | $ - | | $ - | $ - |
| 2031 | 437,260 | 17,204 | 420,056 | 428,658 | 65,516 | 65,516 | $ - | | $ - | | $ - | $ - |
| 2032 | 420,056 | 17,204 | 402,852 | 411,454 | 63,577 | 63,577 | $ - | | $ - | | $ - | $ - |
| 2033 | 402,852 | 17,204 | 385,649 | 394,251 | 61,638 | 61,638 | $ - | | $ - | | $ - | $ - |
| 2034 | 385,649 | 17,204 | 368,445 | 377,047 | 59,699 | 59,699 | $ - | | $ - | | $ - | $ - |
| 2035 | 368,445 | 17,204 | 351,241 | 359,843 | 57,760 | 57,760 | $ - | | $ - | | $ - | $ - |
| 2036 | 351,241 | 17,204 | 334,038 | 342,640 | 55,821 | 55,821 | $ - | | $ - | | $ - | $ - |
| 2037 | 334,038 | 17,204 | 316,834 | 325,436 | 53,882 | 53,882 | $ - | | $ - | | $ - | $ - |
| 2038 | 316,834 | 17,204 | 299,630 | 308,232 | 51,943 | 51,943 | $ - | | $ - | | $ - | $ - |
| 2039 | 299,630 | 17,204 | 282,427 | 291,029 | 50,004 | 50,004 | $ - | | $ - | | $ - | $ - |
| 2040 | 282,427 | 17,204 | 265,223 | 273,825 | 48,065 | 48,065 | $ - | | $ - | | $ - | $ - |
| 2041 | 265,223 | 17,204 | 248,019 | 256,621 | 46,126 | 46,126 | $ - | | $ - | | $ - | $ - |
| 2042 | 248,019 | 17,204 | 230,816 | 239,418 | 44,187 | 44,187 | $ - | | $ - | | $ - | $ - |
| 2043 | 230,816 | 17,204 | 213,612 | 222,214 | 42,248 | 42,248 | $ - | | $ - | | $ - | $ - |
| 2044 | 213,612 | 17,204 | 196,409 | 205,010 | 40,309 | 40,309 | $ - | | $ - | | $ - | $ - |
| 2045 | 196,409 | 17,204 | 179,205 | 187,807 | 38,370 | 38,370 | $ - | | $ - | | $ - | $ - |
| 2046 | 179,205 | 17,204 | 162,001 | 170,603 | 36,431 | 36,431 | $ - | | $ - | | $ - | $ - |
| 2047 | 162,001 | 17,204 | 144,798 | 153,399 | 34,493 | 34,493 | $ - | | $ - | | $ - | $ - |
| 2048 | 144,798 | 17,204 | 127,594 | 136,196 | 32,554 | 32,554 | $ - | | $ - | | $ - | $ - |
| 2049 | 127,594 | 17,204 | 110,390 | 118,992 | 30,615 | 30,615 | $ - | | $ - | | $ - | $ - |
| 2050 | 110,390 | 17,204 | 93,187 | 101,788 | 28,676 | 28,676 | $ - | | $ - | | $ - | $ - |
| 2051 | 93,187 | 17,204 | 75,983 | 84,585 | 26,737 | 26,737 | $ - | | $ - | | $ - | $ - |
| 2052 | 75,983 | 17,204 | 58,779 | 67,381 | 24,798 | 24,798 | $ - | | $ - | | $ - | $ - |
| 2053 | 58,779 | 17,204 | 41,576 | 50,177 | 22,859 | 22,859 | $ - | | $ - | | $ - | $ - |
| 2054 | 41,576 | 17,204 | 24,372 | 32,974 | 20,920 | 20,920 | $ - | | $ - | | $ - | $ - |
| 2055 | 24,372 | 17,204 | 7,168 | 15,770 | 18,981 | 18,981 | $ - | | $ - | | $ - | $ - |
| 2056 | 7,168 | 7,168 | - | 3,584 | 7,572 | 7,572 | $ - | | $ - | | $ - | $ - |
| 2057 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2058 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2059 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2060 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2074 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2075 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2076 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2077 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 653,739 | | | 2,084,353 | 2,084,353 | - | | | | | |

** 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: b2777 (Reconductor the entire Dequine - Eugene 345 kV circuit #1)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 985,596 | 985,596 | - |
| Prior Yr True-Up | 1,020,808 | 1,020,808 | - |
| True-Up Adjustment | 35,213 | 35,213 | - |

Details

| | | | |
|---|---|---|---|
| Investment | 7,684,389 | Current Year | 2024 |
| Service Year (yyyy) | 2022 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 5 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 202,221 |

**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 ** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 7,684,389 | 117,962 | 7,566,427 | 7,625,408 | 977,384 | 977,384 | $ - | | $ - | | $ - | $ - |
| 2023 | 7,566,427 | 202,221 | 7,364,207 | 7,465,317 | 1,043,599 | 1,043,599 | $ - | $ 573,890 | $ 469,710 | $ 573,890 | $ 469,710 | $ - |
| 2024 | 7,364,207 | 202,221 | 7,161,986 | 7,263,096 | 1,020,808 | 1,020,808 | $ - | $ 985,596 | $ 35,213 | $ 985,596 | $ 35,213 | $ - |
| 2025 | 7,161,986 | 202,221 | 6,959,765 | 7,060,875 | 998,017 | 998,017 | $ - | | $ - | | $ - | $ - |
| 2026 | 6,959,765 | 202,221 | 6,757,544 | 6,858,655 | 975,226 | 975,226 | $ - | | $ - | | $ - | $ - |
| 2027 | 6,757,544 | 202,221 | 6,555,323 | 6,656,434 | 952,434 | 952,434 | $ - | | $ - | | $ - | $ - |
| 2028 | 6,555,323 | 202,221 | 6,353,103 | 6,454,213 | 929,643 | 929,643 | $ - | | $ - | | $ - | $ - |
| 2029 | 6,353,103 | 202,221 | 6,150,882 | 6,251,992 | 906,852 | 906,852 | $ - | | $ - | | $ - | $ - |
| 2030 | 6,150,882 | 202,221 | 5,948,661 | 6,049,771 | 884,060 | 884,060 | $ - | | $ - | | $ - | $ - |
| 2031 | 5,948,661 | 202,221 | 5,746,440 | 5,847,551 | 861,269 | 861,269 | $ - | | $ - | | $ - | $ - |
| 2032 | 5,746,440 | 202,221 | 5,544,220 | 5,645,330 | 838,478 | 838,478 | $ - | | $ - | | $ - | $ - |
| 2033 | 5,544,220 | 202,221 | 5,341,999 | 5,443,109 | 815,686 | 815,686 | $ - | | $ - | | $ - | $ - |
| 2034 | 5,341,999 | 202,221 | 5,139,778 | 5,240,888 | 792,895 | 792,895 | $ - | | $ - | | $ - | $ - |
| 2035 | 5,139,778 | 202,221 | 4,937,557 | 5,038,668 | 770,104 | 770,104 | $ - | | $ - | | $ - | $ - |
| 2036 | 4,937,557 | 202,221 | 4,735,336 | 4,836,447 | 747,313 | 747,313 | $ - | | $ - | | $ - | $ - |
| 2037 | 4,735,336 | 202,221 | 4,533,116 | 4,634,226 | 724,521 | 724,521 | $ - | | $ - | | $ - | $ - |
| 2038 | 4,533,116 | 202,221 | 4,330,895 | 4,432,005 | 701,730 | 701,730 | $ - | | $ - | | $ - | $ - |
| 2039 | 4,330,895 | 202,221 | 4,128,674 | 4,229,785 | 678,939 | 678,939 | $ - | | $ - | | $ - | $ - |
| 2040 | 4,128,674 | 202,221 | 3,926,453 | 4,027,564 | 656,147 | 656,147 | $ - | | $ - | | $ - | $ - |
| 2041 | 3,926,453 | 202,221 | 3,724,233 | 3,825,343 | 633,356 | 633,356 | $ - | | $ - | | $ - | $ - |
| 2042 | 3,724,233 | 202,221 | 3,522,012 | 3,623,122 | 610,565 | 610,565 | $ - | | $ - | | $ - | $ - |
| 2043 | 3,522,012 | 202,221 | 3,319,791 | 3,420,901 | 587,774 | 587,774 | $ - | | $ - | | $ - | $ - |
| 2044 | 3,319,791 | 202,221 | 3,117,570 | 3,218,681 | 564,982 | 564,982 | $ - | | $ - | | $ - | $ - |
| 2045 | 3,117,570 | 202,221 | 2,915,349 | 3,016,460 | 542,191 | 542,191 | $ - | | $ - | | $ - | $ - |
| 2046 | 2,915,349 | 202,221 | 2,713,129 | 2,814,239 | 519,400 | 519,400 | $ - | | $ - | | $ - | $ - |
| 2047 | 2,713,129 | 202,221 | 2,510,908 | 2,612,018 | 496,608 | 496,608 | $ - | | $ - | | $ - | $ - |
| 2048 | 2,510,908 | 202,221 | 2,308,687 | 2,409,798 | 473,817 | 473,817 | $ - | | $ - | | $ - | $ - |
| 2049 | 2,308,687 | 202,221 | 2,106,466 | 2,207,577 | 451,026 | 451,026 | $ - | | $ - | | $ - | $ - |
| 2050 | 2,106,466 | 202,221 | 1,904,246 | 2,005,356 | 428,234 | 428,234 | $ - | | $ - | | $ - | $ - |
| 2051 | 1,904,246 | 202,221 | 1,702,025 | 1,803,135 | 405,443 | 405,443 | $ - | | $ - | | $ - | $ - |
| 2052 | 1,702,025 | 202,221 | 1,499,804 | 1,600,914 | 382,652 | 382,652 | $ - | | $ - | | $ - | $ - |
| 2053 | 1,499,804 | 202,221 | 1,297,583 | 1,398,694 | 359,861 | 359,861 | $ - | | $ - | | $ - | $ - |
| 2054 | 1,297,583 | 202,221 | 1,095,363 | 1,196,473 | 337,069 | 337,069 | $ - | | $ - | | $ - | $ - |
| 2055 | 1,095,363 | 202,221 | 893,142 | 994,252 | 314,278 | 314,278 | $ - | | $ - | | $ - | $ - |
| 2056 | 893,142 | 202,221 | 690,921 | 792,031 | 291,487 | 291,487 | $ - | | $ - | | $ - | $ - |
| 2057 | 690,921 | 202,221 | 488,700 | 589,811 | 268,695 | 268,695 | $ - | | $ - | | $ - | $ - |
| 2058 | 488,700 | 202,221 | 286,479 | 387,590 | 245,904 | 245,904 | $ - | | $ - | | $ - | $ - |
| 2059 | 286,479 | 202,221 | 84,259 | 185,369 | 223,113 | 223,113 | $ - | | $ - | | $ - | $ - |
| 2060 | 84,259 | 84,259 | - | 42,129 | 89,007 | 89,007 | $ - | | $ - | | $ - | $ - |
| 2061 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2062 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2074 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2075 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2076 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2077 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2078 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2079 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2080 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2081 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 7,684,389 | | | 24,500,566 | 24,500,566 | - | | | | | |

** 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: b2668 (Reconductor Dequine - Meadow Lake 345 kV circuit #1 utilizing dual 954 ACSR 54/7 cardinal conductor)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | 342,416 | 342,416 | - |
| Prior Yr True-Up | 323,433 | 323,433 | - |
| True-Up Adjustment | (18,983) | (18,983) | - |

| Details | | | |
|---|---|---|---|
| Investment | 2,542,896 | Current Year | 2024 |
| Service Year (yyyy) | 2024 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 5 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 66,918 |

**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 ** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2024 | 2,542,896 | 39,036 | 2,503,861 | 2,523,378 | 323,433 | 323,433 | $ - | $ 342,416 | $ (18,983) | $ 342,416 | $ (18,983) | $ - |
| 2025 | 2,503,861 | 66,918 | 2,436,942 | 2,470,401 | 345,345 | 345,345 | $ - | | $ - | | $ - | $ - |
| 2026 | 2,436,942 | 66,918 | 2,370,024 | 2,403,483 | 337,803 | 337,803 | $ - | | $ - | | $ - | $ - |
| 2027 | 2,370,024 | 66,918 | 2,303,106 | 2,336,565 | 330,261 | 330,261 | $ - | | $ - | | $ - | $ - |
| 2028 | 2,303,106 | 66,918 | 2,236,187 | 2,269,647 | 322,719 | 322,719 | $ - | | $ - | | $ - | $ - |
| 2029 | 2,236,187 | 66,918 | 2,169,269 | 2,202,728 | 315,177 | 315,177 | $ - | | $ - | | $ - | $ - |
| 2030 | 2,169,269 | 66,918 | 2,102,351 | 2,135,810 | 307,635 | 307,635 | $ - | | $ - | | $ - | $ - |
| 2031 | 2,102,351 | 66,918 | 2,035,432 | 2,068,892 | 300,093 | 300,093 | $ - | | $ - | | $ - | $ - |
| 2032 | 2,035,432 | 66,918 | 1,968,514 | 2,001,973 | 292,551 | 292,551 | $ - | | $ - | | $ - | $ - |
| 2033 | 1,968,514 | 66,918 | 1,901,596 | 1,935,055 | 285,009 | 285,009 | $ - | | $ - | | $ - | $ - |
| 2034 | 1,901,596 | 66,918 | 1,834,677 | 1,868,137 | 277,467 | 277,467 | $ - | | $ - | | $ - | $ - |
| 2035 | 1,834,677 | 66,918 | 1,767,759 | 1,801,218 | 269,925 | 269,925 | $ - | | $ - | | $ - | $ - |
| 2036 | 1,767,759 | 66,918 | 1,700,841 | 1,734,300 | 262,383 | 262,383 | $ - | | $ - | | $ - | $ - |
| 2037 | 1,700,841 | 66,918 | 1,633,922 | 1,667,382 | 254,841 | 254,841 | $ - | | $ - | | $ - | $ - |
| 2038 | 1,633,922 | 66,918 | 1,567,004 | 1,600,463 | 247,299 | 247,299 | $ - | | $ - | | $ - | $ - |
| 2039 | 1,567,004 | 66,918 | 1,500,086 | 1,533,545 | 239,757 | 239,757 | $ - | | $ - | | $ - | $ - |
| 2040 | 1,500,086 | 66,918 | 1,433,167 | 1,466,627 | 232,214 | 232,214 | $ - | | $ - | | $ - | $ - |
| 2041 | 1,433,167 | 66,918 | 1,366,249 | 1,399,708 | 224,672 | 224,672 | $ - | | $ - | | $ - | $ - |
| 2042 | 1,366,249 | 66,918 | 1,299,331 | 1,332,790 | 217,130 | 217,130 | $ - | | $ - | | $ - | $ - |
| 2043 | 1,299,331 | 66,918 | 1,232,412 | 1,265,872 | 209,588 | 209,588 | $ - | | $ - | | $ - | $ - |
| 2044 | 1,232,412 | 66,918 | 1,165,494 | 1,198,953 | 202,046 | 202,046 | $ - | | $ - | | $ - | $ - |
| 2045 | 1,165,494 | 66,918 | 1,098,576 | 1,132,035 | 194,504 | 194,504 | $ - | | $ - | | $ - | $ - |
| 2046 | 1,098,576 | 66,918 | 1,031,658 | 1,065,117 | 186,962 | 186,962 | $ - | | $ - | | $ - | $ - |
| 2047 | 1,031,658 | 66,918 | 964,739 | 998,198 | 179,420 | 179,420 | $ - | | $ - | | $ - | $ - |
| 2048 | 964,739 | 66,918 | 897,821 | 931,280 | 171,878 | 171,878 | $ - | | $ - | | $ - | $ - |
| 2049 | 897,821 | 66,918 | 830,903 | 864,362 | 164,336 | 164,336 | $ - | | $ - | | $ - | $ - |
| 2050 | 830,903 | 66,918 | 763,984 | 797,443 | 156,794 | 156,794 | $ - | | $ - | | $ - | $ - |
| 2051 | 763,984 | 66,918 | 697,066 | 730,525 | 149,252 | 149,252 | $ - | | $ - | | $ - | $ - |
| 2052 | 697,066 | 66,918 | 630,148 | 663,607 | 141,710 | 141,710 | $ - | | $ - | | $ - | $ - |
| 2053 | 630,148 | 66,918 | 563,229 | 596,688 | 134,168 | 134,168 | $ - | | $ - | | $ - | $ - |
| 2054 | 563,229 | 66,918 | 496,311 | 529,770 | 126,626 | 126,626 | $ - | | $ - | | $ - | $ - |
| 2055 | 496,311 | 66,918 | 429,393 | 462,852 | 119,084 | 119,084 | $ - | | $ - | | $ - | $ - |
| 2056 | 429,393 | 66,918 | 362,474 | 395,933 | 111,542 | 111,542 | $ - | | $ - | | $ - | $ - |
| 2057 | 362,474 | 66,918 | 295,556 | 329,015 | 104,000 | 104,000 | $ - | | $ - | | $ - | $ - |
| 2058 | 295,556 | 66,918 | 228,638 | 262,097 | 96,458 | 96,458 | $ - | | $ - | | $ - | $ - |
| 2059 | 228,638 | 66,918 | 161,719 | 195,178 | 88,916 | 88,916 | $ - | | $ - | | $ - | $ - |
| 2060 | 161,719 | 66,918 | 94,801 | 128,260 | 81,374 | 81,374 | $ - | | $ - | | $ - | $ - |
| 2061 | 94,801 | 66,918 | 27,883 | 61,342 | 73,832 | 73,832 | $ - | | $ - | | $ - | $ - |
| 2062 | 27,883 | 27,883 | - | 13,941 | 29,454 | 29,454 | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2074 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2075 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2076 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2077 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2078 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2079 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2080 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2081 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2082 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2083 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 2,542,896 | | | 8,107,658 | 8,107,658 | - | | | | | |

** 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: b2776 (Reconductor the entire Dequine - Meadow Lake 345 kV circuit #2)

| 2024 | Rev Require | W Incentives | Incentive Amounts |
|---|---|---|---|
| Prior Yr Projected | | 1,455,515 | 1,455,515 | - |
| Prior Yr True-Up | | 457,244 | 457,244 | - |
| True-Up Adjustment | | (998,271) | (998,271) | - |

| Details | | | |
|---|---|---|---|
| Investment | 3,594,948 | Current Year | 2024 |
| Service Year (yyyy) | 2024 | ROE increase accepted by FERC (Basis Points) | - |
| Service Month (1-12) | 5 | FCR w/o incentives, less depreciation | 11.27% |
| Useful life | 38 | FCR w/incentives approved for these facilities, less dep. | 11.27% |
| CIAC (Yes or No) | No | Annual Depreciation Expense | 94,604 |

**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 ** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2024 | 3,594,948 | 55,186 | 3,539,762 | 3,567,355 | 457,244 | 457,244 | $ - | $ 1,455,515 | $ (998,271) | $ 1,455,515 | $ (998,271) | $ - |
| 2025 | 3,539,762 | 94,604 | 3,445,158 | 3,492,460 | 488,222 | 488,222 | $ - | | $ - | | $ - | $ - |
| 2026 | 3,445,158 | 94,604 | 3,350,554 | 3,397,856 | 477,559 | 477,559 | $ - | | $ - | | $ - | $ - |
| 2027 | 3,350,554 | 94,604 | 3,255,951 | 3,303,252 | 466,897 | 466,897 | $ - | | $ - | | $ - | $ - |
| 2028 | 3,255,951 | 94,604 | 3,161,347 | 3,208,649 | 456,235 | 456,235 | $ - | | $ - | | $ - | $ - |
| 2029 | 3,161,347 | 94,604 | 3,066,743 | 3,114,045 | 445,572 | 445,572 | $ - | | $ - | | $ - | $ - |
| 2030 | 3,066,743 | 94,604 | 2,972,139 | 3,019,441 | 434,910 | 434,910 | $ - | | $ - | | $ - | $ - |
| 2031 | 2,972,139 | 94,604 | 2,877,535 | 2,924,837 | 424,248 | 424,248 | $ - | | $ - | | $ - | $ - |
| 2032 | 2,877,535 | 94,604 | 2,782,931 | 2,830,233 | 413,585 | 413,585 | $ - | | $ - | | $ - | $ - |
| 2033 | 2,782,931 | 94,604 | 2,688,327 | 2,735,629 | 402,923 | 402,923 | $ - | | $ - | | $ - | $ - |
| 2034 | 2,688,327 | 94,604 | 2,593,723 | 2,641,025 | 392,261 | 392,261 | $ - | | $ - | | $ - | $ - |
| 2035 | 2,593,723 | 94,604 | 2,499,119 | 2,546,421 | 381,598 | 381,598 | $ - | | $ - | | $ - | $ - |
| 2036 | 2,499,119 | 94,604 | 2,404,516 | 2,451,817 | 370,936 | 370,936 | $ - | | $ - | | $ - | $ - |
| 2037 | 2,404,516 | 94,604 | 2,309,912 | 2,357,214 | 360,274 | 360,274 | $ - | | $ - | | $ - | $ - |
| 2038 | 2,309,912 | 94,604 | 2,215,308 | 2,262,610 | 349,611 | 349,611 | $ - | | $ - | | $ - | $ - |
| 2039 | 2,215,308 | 94,604 | 2,120,704 | 2,168,006 | 338,949 | 338,949 | $ - | | $ - | | $ - | $ - |
| 2040 | 2,120,704 | 94,604 | 2,026,100 | 2,073,402 | 328,287 | 328,287 | $ - | | $ - | | $ - | $ - |
| 2041 | 2,026,100 | 94,604 | 1,931,496 | 1,978,798 | 317,624 | 317,624 | $ - | | $ - | | $ - | $ - |
| 2042 | 1,931,496 | 94,604 | 1,836,892 | 1,884,194 | 306,962 | 306,962 | $ - | | $ - | | $ - | $ - |
| 2043 | 1,836,892 | 94,604 | 1,742,288 | 1,789,590 | 296,300 | 296,300 | $ - | | $ - | | $ - | $ - |
| 2044 | 1,742,288 | 94,604 | 1,647,684 | 1,694,986 | 285,637 | 285,637 | $ - | | $ - | | $ - | $ - |
| 2045 | 1,647,684 | 94,604 | 1,553,081 | 1,600,382 | 274,975 | 274,975 | $ - | | $ - | | $ - | $ - |
| 2046 | 1,553,081 | 94,604 | 1,458,477 | 1,505,779 | 264,313 | 264,313 | $ - | | $ - | | $ - | $ - |
| 2047 | 1,458,477 | 94,604 | 1,363,873 | 1,411,175 | 253,650 | 253,650 | $ - | | $ - | | $ - | $ - |
| 2048 | 1,363,873 | 94,604 | 1,269,269 | 1,316,571 | 242,988 | 242,988 | $ - | | $ - | | $ - | $ - |
| 2049 | 1,269,269 | 94,604 | 1,174,665 | 1,221,967 | 232,326 | 232,326 | $ - | | $ - | | $ - | $ - |
| 2050 | 1,174,665 | 94,604 | 1,080,061 | 1,127,363 | 221,663 | 221,663 | $ - | | $ - | | $ - | $ - |
| 2051 | 1,080,061 | 94,604 | 985,457 | 1,032,759 | 211,001 | 211,001 | $ - | | $ - | | $ - | $ - |
| 2052 | 985,457 | 94,604 | 890,853 | 938,155 | 200,339 | 200,339 | $ - | | $ - | | $ - | $ - |
| 2053 | 890,853 | 94,604 | 796,249 | 843,551 | 189,676 | 189,679 | $ - | | $ - | | $ - | $ - |
| 2054 | 796,249 | 94,604 | 701,646 | 748,947 | 179,014 | 179,014 | $ - | | $ - | | $ - | $ - |
| 2055 | 701,646 | 94,604 | 607,042 | 654,344 | 168,352 | 168,352 | $ - | | $ - | | $ - | $ - |
| 2056 | 607,042 | 94,604 | 512,438 | 559,740 | 157,689 | 157,689 | $ - | | $ - | | $ - | $ - |
| 2057 | 512,438 | 94,604 | 417,834 | 465,136 | 147,027 | 147,027 | $ - | | $ - | | $ - | $ - |
| 2058 | 417,834 | 94,604 | 323,230 | 370,532 | 136,365 | 136,365 | $ - | | $ - | | $ - | $ - |
| 2059 | 323,230 | 94,604 | 228,626 | 275,928 | 125,702 | 125,702 | $ - | | $ - | | $ - | $ - |
| 2060 | 228,626 | 94,604 | 134,022 | 181,324 | 115,040 | 115,040 | $ - | | $ - | | $ - | $ - |
| 2061 | 134,022 | 94,604 | 39,418 | 86,720 | 104,378 | 104,378 | $ - | | $ - | | $ - | $ - |
| 2062 | 39,418 | 39,418 | - | 19,709 | 41,640 | 41,640 | $ - | | $ - | | $ - | $ - |
| 2063 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2064 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2065 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2066 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2067 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2068 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2069 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2070 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2071 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2072 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2073 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2074 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2075 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2076 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2077 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2078 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2079 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2080 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2081 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2082 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| 2083 | - | - | - | - | - | - | $ - | | $ - | | $ - | $ - |
| Project Totals | | 3,594,948 | | | 11,461,972 | 11,461,972 | - | | | | | |

** 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 2024 FF1 Balances
Worksheet L Reserved for Future Use
Indiana Michigan 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
Indiana Michigan 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 | 3,140,287,817 | | (2,086,935) | (588,507) | 3,142,963,259 |
| 2 | January | 3,179,372,459 | | (2,086,935) | (552,100) | 3,182,011,494 |
| 3 | February | 3,196,572,492 | | (2,086,935) | (515,693) | 3,199,175,120 |
| 4 | March | 3,247,937,504 | | (2,086,935) | (516,892) | 3,250,541,331 |
| 5 | April | 3,247,381,610 | | (2,086,935) | (480,485) | 3,249,949,030 |
| 6 | May | 3,223,147,059 | | (2,086,935) | (444,079) | 3,225,678,073 |
| 7 | June | 3,250,650,150 | | (2,086,935) | (445,277) | 3,253,182,362 |
| 8 | July | 3,282,386,043 | | (2,086,935) | (408,871) | 3,284,881,848 |
| 9 | August | 3,310,730,784 | | (2,086,935) | (372,464) | 3,313,190,183 |
| 10 | September | 3,390,399,528 | | (2,086,935) | (373,663) | 3,392,860,125 |
| 11 | October | 3,385,685,909 | | (2,086,935) | (334,891) | 3,388,107,735 |
| 12 | November | 3,347,712,166 | | (2,086,935) | (1,538,540) | 3,351,337,640 |
| 13 | December of Rate Year | 3,396,595,148 | | (2,086,935) | 327,548 | 3,398,354,535 |
| 14 | Average of the 13 Monthly Balances | 3,276,835,282 | - | (2,086,935) | (480,301) | 3,279,402,518 |

| 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 | | | | 3,067,720,498 | | 3,067,720,498 |
| 16 | January | | | | 3,067,517,433 | | 3,067,517,433 |
| 17 | February | | | | 3,067,313,353 | | 3,067,313,353 |
| 18 | March | | | | 3,067,108,253 | | 3,067,108,253 |
| 19 | April | | | | 3,066,902,127 | | 3,066,902,127 |
| 20 | May | | | | 3,066,694,971 | | 3,066,694,971 |
| 21 | June | | | | 3,066,486,779 | | 3,066,486,779 |
| 22 | July | | | | 3,066,277,546 | | 3,066,277,546 |
| 23 | August | | | | 3,066,067,267 | | 3,066,067,267 |
| 24 | September | | | | 3,065,855,936 | | 3,065,855,936 |
| 25 | October | | | | 3,065,643,549 | | 3,065,643,549 |
| 26 | November | | | | 3,065,430,100 | | 3,065,430,100 |
| 27 | December of Rate Year | | | | 3,065,215,584 | | 3,065,215,584 |
| 28 | Average of the 13 Monthly Balances | - | - | - | 3,066,479,492 | - | 3,066,479,492 |

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 2024** | | | | | | |
| 30 | Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i) | | | 135,301,504 | | | |
| 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. | | | 553,016 | | | |
| 32 | Plus: Allowed Hedge Recovery From Ln 55 below. | | | 553,016 | | | |
| 33 | Amort of Debt Discount & Expense - Acct 428 (117.63.c) | | | 2,072,968 | | | |
| 34 | Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c) | | | 904,608 | | | |
| 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)** | | | 138,279,079 | | | |
| 38 | **Average Cost of Debt for 2024 (Ln 37/ ln 28 (g))** | | | **4.51%** | | | |

***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 2024 | Less Excludable Amounts (See NOTE on Line 39) | Net Includable Hedge Amount | Remaining Unamortized Balance | Amortization Period Beginning | Amortization Period Ending |
|---|---|---|---|---|---|---|---|
| 40 | Senior Unsecured Notes - Series H | 421,740 | - | 421,740 | 5,113,601 | Nov-06 | Feb-37 |
| 41 | Senior Unsecured Notes - Series P | 131,276 | - | 131,276 | 1,072,083 | Mar-23 | Feb-33 |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | - | | | |
| 46 | | | | - | | | |
| 47 | | | | - | | | |
| 48 | | | | - | | | |
| 49 | | | | | | | |
| 50 | Total Hedge Amortization | 553,016 | - | | 6,185,684 | | |

| | | |
|---|---|---|
| 51 | Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48) | 553,016 |
| 52 | Total Average Capital Structure Balance for 2024 (TCOS, Ln 157) | 6,345,882,010 |
| 53 | Financial Hedge Recovery Limit - Five Basis Points of Total Capital | 0.0005 |
| 54 | Limit of Recoverable Amount | 3,172,941 |
| 55 | **Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)** | **553,016** |

## *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
# Indiana Michigan 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 2024 | | - | | - | |

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
Indiana Michigan Power Company

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

**Allocation of PBOP Settlement Amount for 2024**

| Line# | Company | Actual Expense (Including AEPSC Billed OPEB) (A) (Line 14) | Total Company Amount: Ratio of Company Actual to Total (B)=(A)/Total (A) | Allocation of PBOB Recovery Allowance (C )=(B) * 52287952 | Labor Allocator for 2024 (D) | Actual Expense (E)=(A) * (D) | Allowable Expense (F)=(C) * (D) | One Year Functional Expense (Over)/Under (G)=(E) - (F) |
|---|---|---|---|---|---|---|---|---|
| 2 | APCo | (13,734,374) | 35.55% | 18,590,336 | 10.656% | (1,463,519) | 1,980,965 | (3,444,484) |
| 3 | I&M | (9,841,018) | 25.48% | 13,320,434 | 5.421% | (533,525) | 722,160 | (1,255,685) |
| 4 | KPCo | (3,258,730) | 8.44% | 4,410,896 | 9.707% | (316,310) | 428,146 | (744,456) |
| 5 | KNGP | (325,117) | 0.84% | 440,067 | 8.299% | (26,983) | 36,523 | (63,506) |
| 6 | OPCo | (10,652,552) | 27.58% | 14,418,897 | 13.521% | (1,440,312) | 1,949,553 | (3,389,865) |
| 7 | WPCo | (818,081) | 2.12% | 1,107,323 | 2.656% | (21,727) | 29,409 | (51,137) |
| 8 | **Sum of Lines 2 to 7** | (38,629,872) | | 52,287,952 | | (3,802,377) | 5,146,756 | (8,949,132) |

**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 | (11,308,947) | (9,404,523) | (2,679,710) | (268,644) | (8,093,358) | (630,062) | (32,385,244) |
| 10 | Additional PBOP Ledger Entries (from Company Records) | 854,805 | 1,390,817 | (45,453) | 27,212 | 224,401 | 205,770 | |
| 11 | Medicare Subsidy | | | | | | | - |
| 12 | Net Company Expense (Ln 9 + Ln 10 + Ln 11) | (10,454,142) | (8,013,706) | (2,725,163) | (241,432) | (7,868,957) | (424,292) | (29,727,692) |
| 13 | PBOP Expenses From AEP Service Corporation (from Company Records) | (3,280,232) | (1,827,312) | (533,567) | (83,685) | (2,783,595) | (393,788) | (8,902,180) |
| 14 | Company PBOP Expense (Ln 12 + Ln 13) | (13,734,374) | (9,841,018) | (3,258,730) | (325,117) | (10,652,552) | (818,081) | (38,629,872) |

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 1/1/2023**
**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 | 2.22% | 0.511221 | 1.13% | 1.62% | 0.399374 | 0.65% | 2.19% | 0.033013 | 0.07% | 2.19% | 0.056392 | 0.12% | 1.97% |
| Station Equipment | 353.0 | 2.75% | 0.511221 | 1.41% | 2.37% | 0.399374 | 0.95% | 2.19% | 0.033013 | 0.07% | 2.19% | 0.056392 | 0.12% | 2.55% |
| Towers & Fixtures | 354.0 | 1.63% | 0.511221 | 0.83% | 1.59% | 0.399374 | 0.64% | 2.19% | 0.033013 | 0.07% | 2.19% | 0.056392 | 0.12% | 1.66% |
| Poles & Fixtures | 355.0 | 3.72% | 0.511221 | 1.90% | 2.71% | 0.399374 | 1.08% | 2.19% | 0.033013 | 0.07% | 2.19% | 0.056392 | 0.12% | 3.17% |
| Overhead Conductor | 356.0 | 1.99% | 0.511221 | 1.02% | 1.53% | 0.399374 | 0.61% | 2.19% | 0.033013 | 0.07% | 2.19% | 0.056392 | 0.12% | 1.82% |
| Underground Conduit | 357.0 | 2.40% | 0.511221 | 1.23% | 3.71% | 0.399374 | 1.48% | 2.19% | 0.033013 | 0.07% | 2.19% | 0.056392 | 0.12% | 2.90% |
| Underground Conductors | 358.0 | 4.64% | 0.511221 | 2.37% | 5.24% | 0.399374 | 2.09% | 2.19% | 0.033013 | 0.07% | 2.19% | 0.056392 | 0.12% | 4.65% |
| ***GENERAL PLANT*** | | | | | | | | | | | | | | |
| Structures & Improvements | 390.0 | 2.06% | 0.523756 | 1.08% | 1.91% | 0.425940 | 0.81% | 3.43% | 0.019295 | 0.07% | 3.43% | 0.031009 | 0.11% | 2.07% |
| Office Furniture & Equipment | 391.0 | 3.25% | 0.523756 | 1.70% | 3.17% | 0.425940 | 1.35% | 3.43% | 0.019295 | 0.07% | 3.43% | 0.031009 | 0.11% | 3.23% |
| Transportation Equipment | 392.0 | 3.45% | 0.523756 | 1.81% | 3.40% | 0.425940 | 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% | 0.425940 | 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% | 0.425940 | 1.09% | 3.43% | 0.019295 | 0.07% | 3.43% | 0.031009 | 0.11% | 2.63% |
| Laboratory Equipment | 395.0 | 3.50% | 0.523756 | 1.83% | 4.01% | 0.425940 | 1.71% | 3.43% | 0.019295 | 0.07% | 3.43% | 0.031009 | 0.11% | 3.72% |
| Power Operated Equipment | 396.0 | 4.16% | 0.523756 | 2.18% | 3.90% | 0.425940 | 1.66% | 3.43% | 0.019295 | 0.07% | 3.43% | 0.031009 | 0.11% | 4.02% |
| Communication Equipment | 397.0 | 5.02% | 0.523756 | 2.63% | 4.98% | 0.425940 | 2.12% | 3.43% | 0.019295 | 0.07% | 3.43% | 0.031009 | 0.11% | 4.93% |
| Miscellaneous Equipment | 398.0 | 2.71% | 0.523756 | 1.42% | 2.70% | 0.425940 | 1.15% | 3.43% | 0.019295 | 0.07% | 3.43% | 0.031009 | 0.11% | 2.75% |

(1) As stated in the order in VA Case No. in Case No. PUR-2020-00015, depreciation rates should be implemented at the time depreciation study is preformed. This is the final update made to depreciation rates as a result of the order issued in PUR-2023-00002.

Depreciation rates were made effective January 1, 2023.

(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.

(7) Initial depreciation rates for the jurisdictional shares of CCR/ELG investment at Amos and Mountaineer approved in VA Case No. PUR-2020-00015 and WV Case No. 20-1040-E-CN.

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 12/1/2021**
**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: No change in Transmission plant depreciation rates which were established in OPCo and CSP's FERC Commission Order in Docket No EC11-37-000.

**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 3/6/2019**
**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: Approved by PSC of WV Order dated 2/27/2019 in Case No. 18-0645-E-D effective 03/06/2019.

**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 | = | ($3,955,595) |

| 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 | (329,633) | 0.4095% | 12 | 16,198 | | 345,831 |
| February | Year 2018 | (329,633) | 0.4095% | 11 | 14,848 | | 344,481 |
| March | Year 2018 | (329,633) | 0.4095% | 10 | 13,498 | | 343,131 |
| April | Year 2018 | (329,633) | 0.4095% | 9 | 12,149 | | 341,782 |
| May | Year 2018 | (329,633) | 0.4095% | 8 | 10,799 | | 340,432 |
| June | Year 2018 | (329,633) | 0.4095% | 7 | 9,449 | | 339,082 |
| July | Year 2018 | (329,633) | 0.4095% | 6 | 8,099 | | 337,732 |
| August | Year 2018 | (329,633) | 0.4095% | 5 | 6,749 | | 336,382 |
| September | Year 2018 | (329,633) | 0.4095% | 4 | 5,399 | | 335,032 |
| October | Year 2018 | (329,633) | 0.4095% | 3 | 4,050 | | 333,682 |
| November | Year 2018 | (329,633) | 0.4095% | 2 | 2,700 | | 332,333 |
| December | Year 2018 | (329,633) | 0.4095% | 1 | 1,350 | | 330,983 |
| | | | | | 105,288 | | **4,060,883** |
| | | | | | **Annual** | | |
| January through December | Year 2019 | 4,060,883 | 0.4095% | 12 | 199,552 | | **4,260,435** |
| **Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months** | | | | | **Monthly** | | |
| January | Year 2020 | (4,260,435) | 0.4095% | | 17,446 | (364,557) | 3,913,324 |
| February | Year 2020 | (3,913,324) | 0.4095% | | 16,025 | (364,557) | 3,564,792 |
| March | Year 2020 | (3,564,792) | 0.4095% | | 14,598 | (364,557) | 3,214,833 |
| April | Year 2020 | (3,214,833) | 0.4095% | | 13,165 | (364,557) | 2,863,440 |
| May | Year 2020 | (2,863,440) | 0.4095% | | 11,726 | (364,557) | 2,510,609 |
| June | Year 2020 | (2,510,609) | 0.4095% | | 10,281 | (364,557) | 2,156,332 |
| July | Year 2020 | (2,156,332) | 0.4095% | | 8,830 | (364,557) | 1,800,605 |
| August | Year 2020 | (1,800,605) | 0.4095% | | 7,373 | (364,557) | 1,443,422 |
| September | Year 2020 | (1,443,422) | 0.4095% | | 5,911 | (364,557) | 1,084,775 |
| October | Year 2020 | (1,084,775) | 0.4095% | | 4,442 | (364,557) | 724,660 |
| November | Year 2020 | (724,660) | 0.4095% | | 2,967 | (364,557) | 363,070 |
| December | Year 2020 | (363,070) | 0.4095% | | 1,487 | (364,557) | (0) |
| | | | | | 114,252 | | |

| | |
|---|---|
| True-Up Adjustment with Interest | 4,374,687 |
| Less Over (Under) Recovery | (3,955,595) |
| Total Interest | 419,092 |

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 Surcharge 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

**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 Surc 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 Decem | 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