Twelve Months Ended 2024

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

Ohio Power Company

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$468,334,465
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	19,124,453	DA	1.00000	$ 19,124,453
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				$ 10,061,003
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				$ 459,271,015

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

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives)	(Worksheet J/K)	9,441,454	DA	1.00000	$ 9,441,454
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))				18.31%
8	Monthly Rate	(ln 7 / 12)				1.53%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				15.13%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)					
12	Annual Rate	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))				8.09%
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				889,879
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					13,419
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					-
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				876,460

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Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	-	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	-	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	3,498,190,883	DA		3,498,171,046
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	(3,120)	TP	0.99999	(3,120)
23	Distribution	(Worksheet A ln 14.(f))	7,044,697,934	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))	872,246,210	W/S	0.13521	117,935,446
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(603,499)	W/S	0.13521	(81,598)
27	Intangible Plant	(Worksheet A ln 14.(j))	279,310,337	W/S	0.13521	37,765,242
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	11,693,838,745	**GP**	**0.312454**	3,653,787,015
				GTD=	**0.33180**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	-	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	-	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	955,768,545	**TP1=**	1.00000	955,768,545
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	(3,120)	**TP1=**	1.00000	(3,120)
34	Distribution	(Worksheet A ln 28.(f))	2,008,271,541	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))	154,861,847	W/S	0.13521	20,938,699
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(379,991)	W/S	0.13521	(51,378)
38	Intangible Plant	(Worksheet A ln 28.(j))	158,159,076	W/S	0.13521	21,384,514
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	3,276,677,899			998,037,261
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	-			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	2,542,422,337			2,542,402,500
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	5,036,426,393			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	717,160,855			96,966,526
45	Intangible Plant	(ln 27 - ln 38)	121,151,260			16,380,728
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	8,417,160,846	**NP**	**0.315516**	2,655,749,754
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	-	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(1,526,872,595)	DA		(483,712,214)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(164,001,688)	DA		(33,823,820)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	127,260,702	DA		29,806,204
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	(6)	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(1,563,613,586)			(487,729,830)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	4,691,881	DA		2,313,229
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(280,742)	W/S	0.13521	(37,959)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	6,741,372			6,741,333
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	6,488,980	TP	0.99999	6,488,943
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	1,823,601	W/S	0.13521	246,567
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.31245	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	283,045,515	W/S	0.13521	38,270,271
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	5,285,982	GP	0.31245	1,651,626
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(278,427,521)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	24,957,928			53,398,741
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)		6,882,916,327			2,223,693,936

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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	915,436,060			
70	Distribution	322.156.b	279,979,134			
71	Customer Related Expense	322 & 323.164,171,178.b	241,053,624			
72	Regional Marketing Expenses	322.131.b	9,311			
73	Transmission	321.112.b	792,805,037			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	2,229,283,166			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	889,879			
76	Less: Account 565	(Note H) 321.96.b	721,843,538			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	16,140,646			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	53,930,974	TP	0.99999	53,930,668
79	Administrative and General	323.197.b (Notes J and M)	86,280,716			
80	Less: Acct. 924, Property Insurance	323.185.b	3,683,816			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(7,868,957)			
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)	(2,783,595)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	8,353,400			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	697,711			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	2,557,520			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	81,640,821	W/S	0.13521	11,038,565
88	Plus: Acct. 924, Property Insurance	(ln 80)	3,683,816	GP	0.31245	1,151,023
89	Acct. 928 - Transmission Specific	Worksheet F ln 22.(E) (Note L)	308,376	TP	0.99999	308,374
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 40.(E) (Note L)	249	TP	0.99999	249
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 47.(E) (Note L)	577,922	DA	1.00000	577,922
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	14,418,897	W/S	0.13521	1,949,563
93	A & G Subtotal	(sum lns 87 to 92)	100,630,081			15,025,696
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	154,561,054			68,956,364
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		2,781,283	DA	1.00000	2,781,283
96	TOTAL O & M EXPENSE	(ln 94 + ln 95)	157,342,337			71,737,647
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	-	NA	0.00000	-
99	Distribution	336.8.f	235,344,751	NA	0.00000	-
100	Transmission	336.7.f	80,891,966	TP1	1.00000	80,891,966
101	General	336.10.f	23,413,750	W/S	0.13521	3,165,747
102	Intangible	336.1.f	49,078,459	W/S	0.13521	6,635,844
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+100+101+102)	388,728,926			90,693,557
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 24.(D)	6,849,444	W/S	0.13521	926,106
107	Plant Related					
108	Property	Worksheet H ln 24.(C)	391,111,713	DA		125,911,688
109	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	162,202,580	NA	0.00000	-
110	Other	Worksheet H ln 24.(E)	-	GP	0.31245	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	560,163,737			126,837,793
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		21.95%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		19.86%			
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)		1.2813			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	(55)			
119	Excess Deferred Income Tax	(Note U)	(31,144,966)	DA		(8,433,801)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	2,807,720	DA		1,369,695
121	Income Tax Calculation	(ln 114 * ln 126)	96,487,691			31,172,701
122	ITC adjustment	(ln 117 * ln 118)	(70)	GP	0.31245	(22)
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(39,905,750)			(10,806,149)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	3,597,505			1,754,978
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	60,179,375			22,121,508
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	485,782,743			156,943,959
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)		1,652,197,118			468,334,465

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SUPPORTING CALCULATIONS

ln No.								
	TRANSMISSION PLANT INCLUDED IN PJM TARIFF							
131	Total transmission plant	(ln 21)						3,498,190,883
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)							19,837
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)							-
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						3,498,171,046
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**0.99999**

136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	50,401	33,692	84,093	NA	0.00000	-
138	Transmission	354.21.b	231,303	15,883,327	16,114,630	TP	0.99999	16,114,539
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	67,062,085	11,058,232	78,120,317	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	10,064,693	14,798,800	24,863,493	NA	0.00000	-
142	Total	(sum lns 137 to 141)	77,408,482	41,774,051	119,182,533			16,114,539
143	Transmission related amount						**W/S=**	**0.13521**

144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						151,786,386
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						3,707,508,358
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						5,032,849
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						-
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						3,702,475,509

153			$	**Capital Structure Percentages** Actual	Cap Limit	Cost (Note S)		Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))		3,615,384,615	49.40%	49.40%	4.20%		0.0207
155	Preferred Stock (ln 149)		-	0.00%	0.00%	-		0.0000
156	Common Stock (ln 152)		3,702,475,509	50.60%	50.60%	9.85%		0.0498
157	Total (Sum lns 154 to 156)		7,317,860,124				**WACC=**	**0.0706**
158	Capital Structure Equity Limit (Note Z)	55%						

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the Ohio Power Company general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneouse General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corportation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= 1.21% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes) The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
P	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = long-term interest (ln 145) /average long term debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) /preferred outstanding (ln 155). Common Stock cost rate (ROE) = 10.35%, per the settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of capital are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M. The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
T	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
U	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
V	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
W	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
X	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Y	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilites recorded to Accounts 228.1-228.4 from rate base.
Z	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

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

Line No	Month (a)	Gross Plant In Service								
		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	-	-	3,392,748,131	3,120	6,837,295,441	-	811,668,175	603,499	282,731,798
2	January	-	-	3,409,777,547	3,120	6,864,754,728	-	817,227,212	603,499	286,261,784
3	February	-	-	3,427,991,473	3,120	6,902,975,206	-	820,404,775	603,499	288,021,189
4	March	-	-	3,436,358,200	3,120	6,945,851,252	-	828,129,234	603,499	279,021,716
5	April	-	-	3,449,314,142	3,120	6,985,344,460	-	840,707,761	603,499	282,681,696
6	May	-	-	3,479,326,828	3,120	7,029,778,672	-	889,026,175	603,499	284,829,673
7	June	-	-	3,494,130,146	3,120	7,060,910,816	-	891,700,066	603,499	277,132,109
8	July	-	-	3,501,078,603	3,120	7,090,647,176	-	892,916,497	603,499	279,565,178
9	August	-	-	3,522,125,272	3,120	7,111,221,177	-	894,471,575	603,499	280,379,812
10	September	-	-	3,527,522,716	3,120	7,141,201,814	-	895,636,710	603,499	270,717,955
11	October	-	-	3,561,035,911	3,120	7,164,886,912	-	896,949,402	603,499	272,699,277
12	November	-	-	3,613,416,446	3,120	7,204,842,229	-	898,923,440	603,499	275,821,707
13	December of Rate Year	-	-	3,661,656,065	3,120	7,241,363,266	-	961,439,709	603,499	271,170,485
14	Average of the 13 Monthly Balances	-	-	3,498,190,883	3,120	7,044,697,934	-	872,246,210	603,499	279,310,337

Line No	Month (a)	Accumulated Depreciation								
		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	-	-	940,291,542	3,120	1,939,734,686	-	145,053,071	367,701	150,816,246
16	January	-	-	943,078,073	3,120	1,952,034,319	-	146,523,050	369,749	155,193,359
17	February	-	-	944,211,778	3,120	1,964,606,918	-	148,017,764	371,798	159,627,092
18	March	-	-	945,919,335	3,120	1,977,974,135	-	149,577,482	373,846	153,358,144
19	April	-	-	948,912,379	3,120	1,991,469,811	-	151,258,549	375,894	157,671,208
20	May	-	-	951,743,252	3,120	2,003,133,846	-	153,316,554	377,943	162,045,271
21	June	-	-	953,619,490	3,120	2,013,439,445	-	155,193,010	379,991	156,929,351
22	July	-	-	958,045,152	3,120	2,024,233,482	-	156,907,295	382,039	160,942,980
23	August	-	-	962,151,371	3,120	2,033,260,543	-	158,793,591	384,088	164,937,717
24	September	-	-	964,513,269	3,120	2,038,098,628	-	160,569,182	386,136	156,867,460
25	October	-	-	968,195,241	3,120	2,048,081,690	-	160,866,945	388,184	160,802,711
26	November	-	-	972,082,742	3,120	2,057,529,656	-	162,555,415	390,233	164,770,984
27	December of Rate Year	-	-	972,227,466	3,120	2,063,932,876	-	164,572,106	392,281	152,105,471
28	Average of the 13 Monthly Balances	-	-	955,768,545	3,120	2,008,271,541	-	154,861,847	379,991	158,159,076

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	-	-	233,553	-
30	January	-	-	-	-
31	February	-	-	-	-
32	March	-	-	-	-
33	April	-	-	-	-
34	May	-	-	-	-
35	June	-	-	-	-
36	July	-	-	-	-
37	August	-	-	-	-
38	September	-	-	-	-
39	October	-	-	-	-
40	November	-	-	-	-
41	December of Rate Year	-	-	24,331	-
42	Average of the 13 Monthly Balances	-	-	19,837	-

43	Transmission Accum Depreciation net of GSU	955,768,545

	Plant Held For Future Use (a)	Source of Data (b)	Balance @ December 31, 2024 (c)	Balance @ December 31, 2023 (d)	Average Balance for 2024 (e)
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	4,929,728	4,454,034	4,691,881
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	2,313,229	2,313,229	2,313,229

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	183,361	111,377	147,369
53b	Accm Prv I/D - Asbestos - Curr	2282011	30,890	3,778	17,334
53c	Accm Prv I/D - Asbestos	2282012	201,325	30,753	116,039
54		Total	415,577	145,907	280,742

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

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

Line Number	(A) Description	(B) Source	(C) Balance @ December 31, 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)	-	-	-
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)	-	-	-
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)	-	-	-
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)	1,508,628,913	1,545,116,276	1,526,872,595
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	21,526	123,738	72,632
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	1,029,685,179	1,056,490,317	1,043,087,748
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	478,922,208	488,502,220	483,712,214
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	148,260,570	179,742,806	164,001,688
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	-	-	-
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	116,455,287	143,900,450	130,177,869
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	31,805,283	35,842,356	33,823,820
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	89,383,799	165,137,605	127,260,702
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	11,693,973	430,980	6,062,477
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	63,089,771	119,694,270	91,392,021
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	14,600,054	45,012,355	29,806,204
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	-	11	6
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	-	-	-
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	-	11	6
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	-	-

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

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

Ohio Power Company
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 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
		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	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1.00	ACCOUNT 281:														
2.01															
2.02		0	0			0	0	0	0						
2.03															
2.04		0	0	0	0	0									
2.05		0	0	0	0	0									
2.06		0	0	0	0	0									
3	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:														
5.01	EXCESS FIT % RATE CHANGE	0	0			0	0	0	0	-	-	-			
5.02	BOOK VS. TAX DEPRECIATION	449,196,048	0			224,598,024	0	97,518,021	127,080,004	-	195,036,041	254,160,007			
5.03	CAPD INTEREST - SECTION 481(a) - CHANGE IN METHD	(61,669)	0			(30,835)	0	(25,317)	(5,518)	-	(50,634)	(11,035)			
5.04	RELOCATION COST - SECTION 481(a) - CHANGE IN METH	(0)	0			0	0	0	(0)	-	-	(0)			
5.05	PJM INTEGRATION - SEC 481(a) - INTANG - DFD LABOR	0	0			0	0	0	0	-	-	-			
5.06	R & D DEDUCTION - SECTION 174	359,989	0			179,995	0	39,233	140,762	-	78,466	281,523			
5.07	GYPSUM WALLBOARD CONVEYOR	0	0			0	0	0	0	-	-	-			
5.08	BK PLANT IN SERVICE-SFAS 143-ARO	123,738	0			61,869	0	602	61,267	-	1,205	122,534			
5.09	TAX DEPRECIATION LOOKBACK	0	0			0	0	0	0	-	-	-			
5.10	DFIT-GENERATION PLANT	0	0			0	0	0	0	-	-	-			
5.11	GAIN/LOSS ON ACRS/MACRS PROPERTY	50,327,921	0			25,163,961	0	4,549,763	20,614,198	-	9,099,526	41,228,395			
5.12	GAIN/LOSS ON ACRS/MACRS-BK/TX UNIT OF PROPERTY	0	0			0	0	0	0	-	-	-			
5.13	AOFUDC	0	0			0	0	0	0	-	-	-			
5.14	ABFUDC	14,637,294	0			7,318,647	0	3,524,722	3,793,925	-	7,049,445	7,587,850			
5.15	ABFUDC-C&SOE GROSS METHOD	1,747,959	0			873,979	0	403,549	470,431	-	807,097	940,862			
5.16	ABFUDC-SMART HOUSE - LAND	1,591	0			796	0	0	796	-	-	1,591			
5.17	TAXES CAPITALIZED	0	0			0	0	0	0	-	-	-			
5.18	PENSIONS CAPITALIZED	0	0			0	0	0	0	-	-	-			
5.19	SEC 481 PENSOPEB ADJUSTMENT	2,281	0			1,140	0	327	813	-	654	1,627			
5.20	SAVINGS PLAN CAPITALIZED	0	0			0	0	0	0	-	-	-			
5.21	PERCENT REPAIR ALLOWANCE	11,938,907	0			5,969,453	0	1,144,646	4,824,807	-	2,289,292	9,649,615			
5.22	BOOK/TAX UNIT OF PROPERTY ADJ	240,467,912	0			120,233,956	0	21,630,742	98,603,214	-	43,261,484	197,206,428			
5.23	BK/TAX UNIT OF PROPERTY ADJ-SEC 481 ADJ	142,137,562	0			71,068,781	0	18,985,816	52,082,965	-	37,971,631	104,165,930			
5.24	BOOK/TAX MIXED SERVICE COST ADJ	94,546,835	0			47,273,418	0	14,436,072	32,837,346	-	28,872,143	65,674,692			
5.25	BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	18,079,186	0			9,039,593	0	0	9,039,593	-	-	18,079,186			
5.26	BK/TAX GAIN-SALE OF MISC PROP	0	0			0	0	0	0	-	-	-			
5.27	BK VS. TAX GAIN/LOSS - SPORN UNIT 5	0	0			0	0	0	0	-	-	-			
5.28	CAPITALIZED LEASES - A/C 1011 ASSETS	0	0			0	0	0	0	-	-	-			
5.29	TX ACCEL AMORT - CAPITALIZED SOFTWARE	1,737,570	0			868,785	0	132,352	736,434	-	264,703	1,472,867			
5.30	CAPITALIZED RELOCATION COSTS	23,515,895	0			11,757,948	0	154,837	11,603,110	-	309,675	23,206,221			
5.31	BOOK OPERATING LEASE - LIAB	14,686,680	0			7,343,340	0	167,153	7,176,187	-	334,305	14,352,375			
5.32	GAIN ON REACQUIRED DEBT	0	0			0	0	0	0	-	-	-			
5.33	REMOVAL COSTS	125,323,650	0			62,661,825	0	22,423,076	40,238,749	-	44,846,152	80,477,497			
5.34	REMOVAL COSTS REV-SFAS 143-ARO	0	0			0	0	0	0	-	-	0			
5.35	FERC JMG ADJUSTMENT	0	0			0	0	0	0	-	-	-			
5.36	282-ACCUM DEFD FEDERAL TBBS ADJ	22,451,142	0			11,225,571	0	0	11,225,571	-	-	22,451,142			
5.37	282 EXCESS ADJUSTMENT	0	0			0	0	0	0	-	-	-			
5.38	EXCESS ADFIT	333,895,784	0			166,947,892	0	59,166,120	107,781,772	-	118,332,240	215,563,544			
5.39	2006 - 282-ACCUM DEFD FEDERAL TBBS ADJ	0	22,451,142			11,225,571	0	0	11,225,571					-	22,451,142
5.40	2010 - EXCESS ADFIT 282 - PROTECTED.	0	241,170,814			120,585,407	0	46,914,460	73,670,948					93,828,919	147,341,895
5.41	2011 - EXCESS ADFIT 282 - UNPROTECTED.	0	65,741,190			32,870,595	0	8,286,738	24,583,858					16,573,475	49,167,715
5.42	6002 - PT AFUDC Debt - NORM	0	25,669,327			12,834,663	0	5,994,749	6,839,914					11,989,499	13,679,828
5.43	6004 - PT ARO - NORM	0	21,526			10,763	0	(269)	11,032					(537)	22,063
5.44	6006 - PT Basis Adj - NORM	0	30,511,074			15,255,537	0	2,007,518	13,248,019					4,015,036	26,496,038
5.45	6007 - PT CIAC - NORM	0	(49,434,738)			(24,717,369)	0	(5,170,460)	(19,546,909)					(10,340,920)	(39,093,818)
5.46	6009 - PT COR - NORM	0	161,862,631			80,931,315	0	28,739,701	52,191,614					57,479,402	104,383,228
5.47	6011 - PT CPI - NORM	0	(48,202,275)			(24,101,138)	0	(11,375,143)	(12,725,995)					(22,750,286)	(25,451,990)
5.48	6013 - PT Historical Other - NORM	0	(203,300)			(101,650)	0	(101,650)	0					(203,300)	-
5.49	6014 - PT IDDS - NORM	0	117,122,685			58,561,343	0	18,510,506	40,050,836					37,021,013	80,101,673
5.50	6018 - PT Method/Life - NORM	0	548,994,513			274,497,257	0	109,343,389	165,153,867					218,686,778	330,307,735
5.51	6021 - PT R&D Adjustment - NORM	0	359,989			179,995	0	39,233	140,762					78,466	281,523
5.52	6022 - PT Relocation Cost - NORM	0	32,467,657			16,233,829	0	473,413	15,760,416					946,825	31,520,832
5.53	6024 - PT Repairs UOP - NORM	0	467,660,602			233,830,301	0	47,791,733	186,038,568					95,583,466	372,077,136
5.54	6026 - PT Software - NORM	0	(3,565,626)			(1,782,813)	0	(6,055)	(1,776,758)					(12,109)	(3,553,517)
5.55	6028 - EFB Basis Adj - NORM	0	(100,350,684)			(50,175,342)	0	(10,970,367)	(39,204,975)					(21,940,733)	(78,409,951)
5.56	6503 - 2021 280H 481(a)	0	0			0	0	0	0					-	0
5.57	6523 - 2020 712L 481(a) Software	0	(16,324,986)			(8,162,493)	0	(1,137,220)	(7,025,273)					(2,274,441)	(14,050,545)
5.58	7001 - PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	0	(0)			0	0	(0)	0					(0)	-
5.59	7585 - BOOK OPERATING LEASE - ASSET	0	12,677,372			6,338,686	0	120,559	6,218,127					241,118	12,436,254
5.60	NON-UTILITY DEFERRED FIT	455,565	455,460	(455,565)	(455,460)	0									
5.61	SFAS 109 FLOW-THRU 282.3	47,209,180	49,433,077	(47,209,180)	(49,433,077)	0									
5.62	SFAS 109 EXCESS DFIT 282.4	(333,895,784)	(306,912,004)	333,895,784	306,912,004	0									
5.63	SFAS 109 FLOW-THRU 282.6	(22,451,142)	(22,451,142)	22,451,142	22,451,142	0									
6	TOTAL ACOUNT 282	1,236,434,095	1,229,154,303	308,682,181	279,474,610	1,526,872,595	0	483,712,548	1,043,160,046	0	488,503,425	1,056,612,851	0	478,921,671	1,029,707,242
7	ACCOUNT 282 - ARO-Related Deferals	123,738	21,526	0	0	61,869	0	602	61,267	0	1,205	122,534	0	(537)	22,063
8	ACCOUNT 283:														
9.01	NOL - STATE C/F - DEF STATE TAX ASSET - L/T	5,575,504	0			2,787,752	0	0	2,787,752	-	-	5,575,504			
9.02	NOL-STATE C/F-DEF TAX ASSET-L/T - WV	0	0			0	0	0	0	-	-	-			
9.03	DEFD FUEL EXP-CUR DEFL SET UP	(0)	0			0	0	0	(0)	-	-	(0)			
9.04	DEFD FUEL EXP-OH FAC-CURRENT	0	0			0	0	0	0	-	-	-			
9.05	DEFD TAX GAIN - DIVIDEND OF PARK GARAGE	2,194,425	0			1,097,213	0	0	1,097,213	-	-	2,194,425			
9.06	OH UNRECOV FUEL COST RESERVE	0	0			0	0	0	0	-	-	-			
9.07	DEF OH AUCTION EXP-INCREM	(0)	0			0	0	0	(0)	-	-	(0)			
9.08	PROP TX-STATE 2 OLD METHOD-TX	(0)	0			0	0	0	(0)	-	-	(0)			
9.09	PROP TAX-RKPT U2-OLD METHOD TX	0	0			0	0	0	0	-	-	-			
9.10	DEFD TAX GAIN - SEC I REG ASSET	0	0			0	0	0	0	-	-	-			
9.11	DEFERRED INTERCOMPANY TAX G/L	(203,300)	0			(101,650)	0	(101,650)	0	-	(203,300)	-			
9.12	MTM BK GAIN - A/L - TAX DEFL	0	0			0	0	0	0	-	-	0			
9.13	MARK & SPREAD-DEFL-283-A/L	0	0			0	0	0	0	-	-	-			
9.14	ACCRUED BK PENSION EXPENSE	31,322,814	0			15,661,407	0	2,355,278	13,306,129	-	4,710,557	26,612,258			
9.15	ACCRUED BK PENSION COSTS - SFAS 158	(27,687,174)	0			(13,843,587)	0	(2,449,007)	(11,394,580)	-	(4,898,014)	(22,789,161)			
9.16	REG ASSET - DEFERRED RTO COSTS	0	0			0	0	0	0	-	-	-			
9.17	DEFD EXPS (A/C 186)	(177)	0			(89)	0	0	(89)	-	-	(177)			
9.18	DEFD BK CONTRACT REVENUE	0	0			0	0	0	0	-	-	0			
9.19	CCD BILL- PREPAID PENSIONS-DFL	0	0			0	0	0	0	-	-	-			
9.20	DEFERRED EXPENSES	0	0			0	0	0	0	-	-	-			
9.21	RATE CASE DEFD CHARGES	0	0			0	0	0	0	-	-	-			
9.22	BK DEFL-DEMAND SIDE MNGMT EXP	0	0			0	0	0	0	-	-	-			
9.23	DEFD STORM DAMAGE	11,443,938	0			5,721,969	0	0	5,721,969	-	-	11,443,938			
9.24	RATE CASE DEFD CHGS	9,041	0			4,520	0	0	4,520	-	-	9,041			
9.25	DEFD EXPS (A/C 186)	1,593	0			796	0	796	0	-	1,593	-			
9.26	Accrued COVID-19 Incremental Costs - non-TX	0	0			0	0	0	0	-	0	0			
9.27	REG LIAB-UNUSED SHOPPING INCENTIVES	(59,684)	0			(29,842)	0	0	(29,842)	-	-	(59,684)			
9.28	REG ASSET-CARRY CHGS - OHIO TCR RIDER	(0)	0			0	0	(0)	0	-	(0)	-			
9.29	REG ASSET-OHIO STORM RECOVERY	0	0			0	0	0	0	-	-	-			
9.30	REG ASSET-SFAS 158 - PENSIONS	27,687,174	0			13,843,587	0	2,449,007	11,394,580	-	4,898,014	22,789,161			
9.31	REG ASSET-SFAS 158 - SERP	3,747	0			1,874	0	0	1,874	-	-	3,747			
9.32	REG ASSET-SFAS 158 - OPEB	3,186,709	0			1,593,354	0	648,337	945,017	-	1,296,674	1,890,034			
9.33	REG ASSET-UNDERRECOVERY ESRP COSTS-OH	7,419,643	0			3,709,822	0	0	3,709,822	-	-	7,419,643			
9.34	REG ASSET-EDR - ORMET	0	0			0	0	0	0	-	-	-			
9.35	REG ASSET-DEFD RECOVERABLE DISTR ASSET FOR PWO	0	0			0	0	0	0	-	-	-			
9.36	REG ASSET-UNDER RECOVERED CAPACITY COST	0	0			0	0	0	0	-	-	0			
9.37	REG ASSET-CAPACITY COST CARRYING CHARGES	0	0			0	0	0	0	-	-	0			
9.38	REG ASSET-UNDIREC DIST INVEST RIDER	7,413,893	0			3,706,947	0	0	3,706,947	-	-	7,413,893			
9.39	REG ASSET-UNDIREC DIST RECOUP REV PROG	0	0			0	0	0	0	-	-	0			
9.40	REG ASSET-DIR UNRECOGNIZED EQUITY	0	0			0	0	0	0	-	-	0			
9.41	REG ASSET-FERC Formula Rates Under Recvr	647,002	0			323,501	0	323,501	0	-	647,002	-			
9.42	REG ASSET-UNREC AER COSTS-OH	(0)	0			0	0	0	(0)	-	-	(0)			
9.43	REG ASSET-DIST DECOUPLING CARRYING CHARGES	0	0			0	0	0	0	-	-	0			
9.44	REG ASSET-PTBAR CARRYING CHARGES (DIST DECOUP)	11,112	0			5,556	0	0	5,556	-	-	11,112			
9.45	REG ASSET-PTBAR UNDER REC (DIST DECOUP)	364,071	0			182,036	0	0	182,036	-	-	364,071			
9.46	REG ASSET-UNDER RECOVERY-OHIO BTCR	8,862,308	0			4,431,154	0	4,431,154	0	-	8,862,308	-			
9.47	REG ASSET-UNDER RECOVERY-ACRR COSTS-OH	0	0			0	0	0	0	-	-	-			
9.48	REG ASSET-UNDIREC gSMART PHASE 2 O&M	5,528,100	0			2,764,050	0	0	2,764,050	-	-	5,528,100			
9.49	REG ASSET-UNDER RECOVERY OVEC PPA	10,516,736	0			5,258,368	0	0	5,258,368	-	-	10,516,736			
9.50	REG ASSET-GLOBAL SETTLE - CAPACITY COSTS	0	0			0	0	0	0	-	-	-			
9.51	REG ASSET-Bad Debt Rider Under-Recovery	148,558	0			74,279	0	0	74,279	-	-	148,558			
9.52	REG ASSET-SMART CITY RIDER-UNDIREC	0	0			0	0	0	0	-	-	-			
9.53	REG ASSET-UNDER RECOV-EXCESS TAX ETRR	52,413	0			26,206	0	0	26,206	-	-	52,413			
9.54	BOOK LEASES CAPITALIZED FOR TAX	202,052	0			101,026	0	138,773	(37,747)	-	277,545	(75,493)			
9.55	CAPITALIZED SOFTWARE COST - BOOK	13,832,850	0			6,916,425	0	1,194,225	5,722,200	-	2,388,449	11,444,400			
9.56	LOSS ON REACQUIRED DEBT	301,939	0			150,970	0	(0)	150,970	-	(0)	301,940			
9.57	REG ASSET-Bad Debt Rider Under-Recovery	0	0			0	0	0	0	-	-	-			
9.58	SFAS 106 PST RETIREMENT EXP - NON-DEDUCT CONT	(4,658,813)	0			(2,329,407)	0	(284,511)	(2,044,896)	-	(569,022)	(4,089,791)			
9.59	STATE TAX EXPENSE	0	0			0	0	0	0	-	-	-			
9.60	BOOK > TAX BASIS-PRTSHP INVEST	0	0			0	0	0	0	-	-	-			
9.61	STATE NOL CURRENT BENEFIT	0	0			0	0	0	0	-	-	-			
9.62	SFAS 106-MEDICARE SUBSIDY-(PPACA)-REG ASSET	216,762	0			108,381	0	14,273	94,108	-	28,546	188,216			
9.63	GROSS RECEIPTS- TAX EXPENSE	(368,739)	0			(184,370)	0	0	(184,370)	-	-	(368,739)			
9.64	REG ASSET - ACCRUED SFAS 112	1,060,945	0			530,472	0	23,663	506,809	-	47,326	1,013,619			
9.65	283 EXCESS ADJUSTMENT	0	0			0	0	0	0	-	-	-			
9.66	283-ACCUM DEFD FEDERAL TBBS ADJ	257,396	0			128,698	0	0	128,698	-	-	257,396			
9.67	283-ACCUM DEFD STATE TBBS ADJ	478,511	0			239,255	0	0	239,255	-	-	478,511			
9.68	EXCESS ADFIT	16,365,508	0			8,182,754	0	483,142	7,699,612	-	966,284	15,399,224			
9.69	2007 - 283-ACCUM DEFD FEDERAL TBBS ADJ	0	257,396			128,698	0	0	128,698					-	257,396
9.70	2008 - 283-ACCUM DEFD STATE TBBS ADJ	0	478,511			239,255	0	0	239,255					-	478,511
9.71	2012 - EXCESS ADFIT 283 - UNPROTECTED.	0	12,204,322			6,102,161	0	231,165	5,870,997					462,329	11,741,993
9.72	3510 - NOL-STATE C/F-DEF STATE TAX ASSET-L/T	0	523,252			261,626	0	0	261,626					-	523,252
9.73	4014 - NOL-STATE C/F-DEF TAX ASSET-L/T - IL	0	19,432			9,716	0	0	9,716					-	19,432
9.74	4017 - NOL-STATE C/F-DEF TAX ASSET-L/T - KY	0	5,337			2,669	0	0	2,669					-	5,337
9.75	4021 - NOL-STATE C/F-DEF TAX ASSET-L/T - MI	0	514			257	0	0	257					-	514
9.76	4040 - NOL-STATE C/F-DEF TAX ASSET-L/T - WV	0	6,900			3,450	0	0	3,450					-	6,900
9.77	7003 - DEFD FUEL EXP-CUR DEFL SET UP	0	(0)			0	0	0	(0)					-	(0)
9.78	7020 - DEF OH AUCTION EXP-INCREM	0	(0)			0	0	0	(0)					-	(0)
9.79	7026 - MTM BK GAIN-AL-TAX DEFL	0	663,617			331,808	0	0	331,808					-	663,617
9.80	7032 - ACCRUED BK PENSION EXPENSE	0	30,965,640			15,482,820	0	2,437,043	13,045,777					4,874,087	26,091,553

9.81	7033 - ACCRUED BK PENSION COSTS - SFAS 158	0	(29,548,005)			(14,774,003)	0	(2,537,270)	(12,236,732)					(5,074,541)	(24,473,464)
9.82	7081 - DEFD EXPS (A/C 186)	0	978			489	0	513	(24)					1,027	(49)
9.83	7083 - Litigation Accrual	0	0			0	0	0	0					-	0
9.84	7085 - DEFD STORM DAMAGE	0	5,998,407			2,999,204	0	0	2,999,204					-	5,998,407
9.85	7086 - RATE CASE DEFD CHGS	0	5,941			2,971	0	0	2,971					-	5,941
9.86	7094 - Accrued COVID-19 Incremental Costs - non-TX	0	0			0	0	0	0					0	0
9.87	7099 - BK DEFL-DEMAND SIDE MNGMT EXP	0	0			0	0	0	0					-	0
9.88	7110 - REG LIAB-UNREAL MTM GAIN-DEFL	0	(663,617)			(331,808)	0	0	(331,808)					-	(663,617)
9.89	7120 - REG LIAB-UNUSED SHOPPING INCENTIVES	0	(59,684)			(29,842)	0	0	(29,842)					-	(59,684)
9.90	7132 - REG ASSET-CARRY CHGS - OHIO TCR RIDER	0	(0)			0	0	(0)	0					(0)	-
9.91	7137 - REG ASSET-SFAS 158 - PENSIONS	0	29,548,005			14,774,003	0	2,537,270	12,236,732					5,074,541	24,473,464
9.92	7138 - REG ASSET-SFAS 158 - SERP	0	32,310			16,155	0	1	16,154					1	32,309
9.93	7139 - REG ASSET-SFAS 158 - OPEB	0	(1,450,155)			(725,078)	0	494,379	(1,219,456)					988,757	(2,438,912)
9.94	7154 - REG ASSET-UNDERRECOVERY ESRP COSTS-OH	0	5,504,639			2,752,320	0	0	2,752,320					-	5,504,639
9.95	7203 - REG ASSET-UND/REC DIST INVEST RIDER	0	2,306,980			1,153,490	0	0	1,153,490					-	2,306,980
9.96	7231 - REG ASSET-UNREC AER COSTS-OH	0	(0)			0	0	0	(0)					-	(0)
9.97	7235 - REG ASSET-DIST DECOUPLING CARRYING CHARGES	0	0			0	0	0	0					-	0
9.98	7248 - REG ASSET-PTBAR CARRY CHRGS (DIST DECOUP)-A/L	0	0			0	0	0	0					-	-
9.99	7249 - REG ASSET-PTBAR UNDER REC (DIST DECOUP)	0	0			0	0	0	0					-	-
10.00	7310 - REG ASSET-UNDER RECOVERY-OHIO BTCR	0	5,472,772			2,736,386	0	2,736,386	0					5,472,772	-
10.01	7336 - REG ASSET-UND/REC qSMART PHASE 2 O&M	0	7,098,069			3,549,035	0	0	3,549,035					-	7,098,069
10.02	7362 - REG ASSET-UNDER RECOVERY OVEC PPA	0	10,925,454			5,462,727	0	0	5,462,727					-	10,925,454
10.03	7414 - REG ASSET-UNDER RECOV-EXCESS TAX ETRR	0	52,413			26,206	0	0	26,206					-	52,413
10.04	7423 - REG ASSET-FERC Formula Rates Under Recvr	0	0			0	0	0	0					-	-
10.05	7495 - REG ASSET-Bad Debt Rider Under-Recovery	0	2,885,274			1,442,637	0	0	1,442,637					-	2,885,274
10.06	7571 - LOSS ON REACQUIRED DEBT	0	265,366			132,683	0	(0)	132,683					(0)	265,366
10.07	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	0	(0)			0	0	(0)	(0)					(0)	(0)
10.08	7593 - REG ASSET-ACCRUED SFAS 112	0	857,238			428,619	0	20,285	408,334					40,571	816,667
10.09	7602 - OH CIS DEFERRAL	0	83,109			41,555	0	0	41,555					-	83,109
10.10	8004 - PROPERTY TAX-Book - NORM	0	(0)			0	0	(0)	(0)					(0)	(0)
10.11	8007 - DEFD TAX GAIN - SEC I REG ASSET	0	0			0	0	0	0					-	-
10.12	8053 - SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	0	(4,658,813)			(2,329,407)	0	(284,511)	(2,044,896)					(569,022)	(4,089,791)
10.13	8056 - GROSS RECEIPTS- TAX EXPENSE	0	0			0	0	0	0					-	-
10.14	NON-UTILITY DEFERRED FIT	697,182	731,576	(697,182)	(731,576)	0	0	0	0						
10.15	Acc Dfd SIT - Other Inc & Ded 283.2002	63,886	65,789	(63,886)	(65,789)		0	0	0						
10.16	SFAS 109 FLOW-THRU 283.3	14,185,823	14,289,275	(14,185,823)	(14,289,275)	0	0	0	0						
10.17	SFAS 109 EXCESS DFIT 283.4	(16,365,508)	(12,204,322)	16,365,508	12,204,322	0	0	0	0						
10.18	Accum Defd Other FIT-TBBS 283.6001	(735,907)	(735,907)	735,907	735,907	0	0	0	0						
10.19	Accum Deferred SIT-TBBS 283.6002	2,278,623	2,278,623	(2,278,623)	(2,278,623)	0	0	0	0						
10.20	ADIT FED - SFAS 133 NONAFFIL 2830006	-	-	0	0	0	0	0	0						
10.21	ADIT FED - HDG-CF-INT RATE 28300015	-	-	0	0	0	0	0	0						
10.22	ADIT FED - HDG-CF-FOR EXCHG 28300016	-	-	0	0	0	0	0	0						
10		122,250,957	84,206,638	(124,099)	(4,425,035)	100,954,229	0	14,862,242	86,091,989	0	18,453,962	103,672,896	0	11,270,522	68,511,081
11	DEFD STATE INCOME TAXES	57,615,948	68,478,967			63,047,458	0	18,961,578	44,085,880		17,388,394	40,227,554		20,534,761	47,944,206
11.01	SFAS 109 - DEFD STATE INCOME TAXES	7,905,920	5,779,791	(7,905,920)	(5,779,791)	0									
12	TOTAL ACCOUNT 283	187,772,825	158,465,396	(8,030,019)	(10,204,826)	164,001,687	0	33,823,820	130,177,869	0	35,842,356	143,900,450	0	31,805,283	116,455,287
13	ACCOUNT 283 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
17	NOTE: POST 1970 ACCUMULATED DEFERRED														
18	INV TAX CRED. (JDITC) IN A/C 255														
18.01	TAX ALLOC-ITC-10%-46F1	11	0			6	0	0	6	-	-	11	-	-	-
18.02		0	0			0	0	0	0						
19															
20	TOTAL ACCOUNT 255	11	0	0	0	6	0	0	6	0	0	11	0	0	0

Ohio 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
		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	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01	State Property Mod - OH MUNI	(980,064)	0			(490,032)	0	(184,981)	(305,051)	-	(369,962)	(610,102)			
2.02	NOL & TAX CREDIT C/F - DEF TAX ASSET	11,962,254	0			5,981,127	0	5,977,100	4,027	-	11,954,199	8,055			
2.03	INT EXP CAPITALIZED FOR TAX	31,213,831	0			15,606,915	0	7,593,216	8,013,699	-	15,186,433	16,027,398			
2.04	CIAC - BOOK RECEIPTS	39,249,056	0			19,624,528	0	4,466,986	15,157,543	-	8,933,971	30,315,085			
2.05	CUST ADV INC FOR TAX	9,647,588	0			4,823,794	0	0	4,823,794	-		9,647,588			
2.06	CAMT CREDIT C/F	28,825,542	0			14,412,771	0	0	14,412,771	-		28,825,542			
2.07	PROVS POSS REV REFDS	1,123,183	0			561,591	0	196,086	365,506	-	392,171	731,011			
2.08	PERCENT REPAIR ALLOWANCE	651,406	0			325,703	0	64,784	260,920	-	129,567	521,839			
2.09	BOOK/TAX UNIT OF PROPERTY ADJ	2,799,348	0			1,399,674	0	252,989	1,146,685	-	505,978	2,293,370			
2.10	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	1,651,869	0			825,934	0	220,646	605,288	-	441,292	1,210,577			
2.11	BOOK/TAX MIXED SERVICE COST ADJ	1,100,743	0			550,371	0	167,890	382,481	-	335,780	764,963			
2.12	TX ACCEL AMORT - CAPITALIZED SOFTWARE	20,193	0			10,097	0	1,538	8,559	-	3,076	17,117			
2.13	CAPITALIZED RELOCATION COSTS	344,399	0			172,200	0	5,502	166,698	-	11,004	333,396			
2.14	DEFERRED INTERCOMPANY TAX G/L	(2,363)	0			(1,181)	0	(1,181)	0	-	(2,363)	-			
2.15	LIBERALIZED DEPR-REG	84	0			42	0	3	39	-	5	79			
2.16	LIBERALIZED DEPR-ADD FRWD	125	0			63	0	27	36	-	54	71			
2.17	SYD BENEFIT NORMLZD	286	0			143	0	30	113	-	60	226			
2.18	CLS LIFE DEPR (ADR)-REG	1,746	0			873	0	322	551	-	644	1,102			
2.19	CLS LIFE DEPR (ADR)-ADD FRWD	111	0			55	0	43	13	-	85	26			
2.20	ACRS BENEFIT NORMALIZED	5,194,252	0			2,597,126	0	1,128,189	1,468,937	-	2,256,378	2,937,874			
2.21	SEC 481 - LEAD/LAG TAX DEPREC	22,539	0			11,269	0	4,290	6,979	-	8,580	13,958			
2.22	RELOCATION CST-SECTION 481(a)-CHANGE IN METHD	6	0			3	0	0	3	-	-	6			
2.23	CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD	(709)	0			(354)	0	(291)	(63)	-	(583)	(126)			
2.24	R & D DEDUCTION - SEC 174	4,184	0			2,092	0	456	1,636	-	912	3,272			
2.25	ACRS NORM - ZIMMER	209	0			105	0	105	0	-	209	-			
2.26	BK PLANT IN SERVICE - SFAS 143 - ARO	310	0			155	0	(3)	158	-	(6)	316			
2.27	BK PLANT IN SERVICE - SFAS 143 - ARO 481A	1,128	0			564	0	10	554	-	20	1,108			
2.28	GAIN/LOSS ON ACRS/MACRS PROPERTY	898,998	0			449,499	0	87,588	361,911	-	175,177	723,821			
2.29	ABFUDC	267,159	0			133,579	0	62,381	71,198	-	124,762	142,396			
2.30	ABFUDC-C&SOE GROSS METHOD	49,888	0			24,944	0	9,861	15,083	-	19,722	30,166			
2.31	ABFUDC-SMART HOUSE - LAND	18	0			9	0	0	9	-	-	18			
2.32	BK/TX MIXED SERVICE COST ADJ-SEC 481 ADJ	210,109	0			105,055	0	0	105,055	-	-	210,109			
2.33	DEFD TAX GAIN - SEC 1REG ASSET	59,165	0			29,583	0	0	29,583	-	-	59,165			
2.34	DEFD TAX GAIN - DIVIDEND OF PARK GARAGE	25,503	0			12,751	0	0	12,751	-	-	25,503			
2.35	ACCRD PARTNERSHIP WITH OH-NONCURRENT	(62)	0			(31)	0	0	(31)	-	-	(62)			
2.36	DEFD STORM DAMAGE	132,997	0			66,499	0	0	66,499	-	-	132,997			
2.37	RATE CASE DEFD CHGS	105	0			53	0	0	53	-	-	105			
2.38	REG LIAB-UNUSED SHOPPING INCENTIVES	(694)	0			(347)	0	0	(347)	-	-	(694)			
2.39	REG ASSET-UNDERRECOVERY ESRP COSTS-OH	86,228	0			43,114	0	0	43,114	-	-	86,228			
2.40	REG ASSET-UNDREC DIST INVEST RIDER	86,161	0			43,081	0	0	43,081	-	-	86,161			
2.41	REG ASSET-PTBAR CARRYING CHARGES (DIST DECOUP)	2,053	0			1,027	0	0	1,027	-	-	2,053			
2.42	REG ASSET-PTBAR CARRY CHRGS (DIST DECOUP)-A/L	(1,924)	0			(962)	0	0	(962)	-	-	(1,924)			
2.43	REG ASSET-PTBAR UNDER REC (DIST DECOUP)	4,231	0			2,116	0	0	2,116	-	-	4,231			
2.44	REG ASSET-UNDEREC gSMART PHASE 2 O&M	64,245	0			32,123	0	0	32,123	-	-	64,245			
2.45	REG ASSET-UNDER RECOVERY OVEC PPA	122,221	0			61,111	0	0	61,111	-	-	122,221			
2.46	REG ASSET-UNDER RECOV-EXCESS TAX ETRR	609	0			305	0	0	305	-	-	609			
2.47	REG ASSET-Bad Debt Rider Under-Recovery	1,726	0			863	0	0	863	-	-	1,726			
2.48	TXS CAPD	9,339	0			4,670	0	1,640	3,030	-	3,280	6,060			
2.49	PENS CAPD	5,423	0			2,712	0	819	1,893	-	1,638	3,785			
2.50	SEC 481 PENS/OPEB ADJUSTMENT	27	0			13	0	4	9	-	8	19			
2.51	SAV PLAN CAPD	1,653	0			827	0	313	513	-	627	1,026			
2.52	PROV FOR RATE REFUND-TAX REFORM	0	0			0	0	0	0	-	-	-			
2.53	PROV FOR RATE REFUND-EXCESS PROTECTED	0	0			0	0	0	0	-	-	-			
2.54	LOSS ON DISP OF PROP - SFAS 143 - ARO -BK	0	0			0	0	0	0	-	-	-			
2.55	PROV FOR REFUND-DEFERRED FAC-OH	0	0			0	0	0	0	-	-	-			
2.56	INSURANCE PREMIUMS ACCRUED	(483,472)	0			(241,736)	0	(33,473)	(208,263)	-	(66,947)	(416,526)			
2.57	MARK & SPREAD - DEFL - 190 - A/L	0	0			0	0	0	0	-	-	-			
2.58	PROV WORKER'S COMP	45,297	0			22,648	0	14,507	8,141	-	29,015	16,282			
2.59	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	60,468	0			30,234	0	0	30,234	-	-	60,468			
2.60	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	3,703	0			1,852	0	0	1,852	-	-	3,703			
2.61	ACCRD BK SUP. SAVINGS PLAN EXP	24,446	0			12,223	0	0	12,223	-	-	24,446			
2.62	ACCRUED BK BENEFIT COSTS	0	0			0	0	0	0	-	-	-			
2.63	ACCRUED PSI PLAN EXP	(0)	0			0	0	0	(0)	-	-	(0)			
2.64	STOCK BASED COMP-CAREER SHARES	(613,653)	0			(306,826)	0	0	(306,826)	-	-	(613,653)			
2.65	BK ACCRD CUST EDUC FUND REIMB	0	0			0	0	0	0	-	-	-			
2.66	BK PROV-LT COAL NOTE RECEIVABLE	0	0			0	0	0	0	-	-	-			
2.67	BK PROV UNCOLL ACCTS	1,171	0			586	0	586	0	-	1,171	-			
2.68	BK PROV UNCOLL ACCTS-ST	369	0			185	0	0	185	-	-	369			
2.69	ACCRD COMPANYWIDE INCENTV PLAN	1,518,796	0			759,398	0	15,953	743,445	-	31,905	1,486,891			
2.70	ACCRD ENVIRONMENTAL LIAB-CURRENT	33,101	0			16,551	0	0	16,551	-	-	33,101			
2.71	ACCRUED BOOK VACATION PAY	2,972,074	0			1,486,037	0	28,107	1,457,930	-	56,214	2,915,860			
2.72	(ICDP)-INCENTIVE COMP DEFERRAL PLAN	23,484	0			11,742	0	0	11,742	-	-	23,484			
2.73	BOOK LEASES DEFERRED	6,078,515	0			3,039,257	0	11,770	3,027,487	-	23,541	6,054,974			
2.74	ACCRUED BK PENSION EXPENSE	363,958	0			181,979	0	27,372	154,607	-	54,744	309,214			
2.75	ACCRUED BK PENSION COSTS - SFAS 158	(320,210)	0			(160,105)	0	(28,402)	(131,703)	-	(56,803)	(263,407)			
2.76	ACCRD OH GROWTH FUND-NONCURRENT	278,354	0			139,177	0	0	139,177	-	-	278,354			
2.77	ACCRD OH GROWTH FUND-CURRENT	78,620	0			39,310	0	0	39,310	-	-	78,620			
2.78	REG ASSET-SFAS 158 - SERP	44	0			22	0	0	22	-	-	44			
2.79	REG ASSET-SFAS 158 - PENSIONS	320,210	0			160,105	0	28,402	131,703	-	56,803	263,407			
2.80	REG ASSET-SFAS 158 - OPEB	37,035	0			18,517	0	7,535	10,983	-	15,069	21,965			
2.81	REG ASSET-UNDER RECOVERY-OHIO BTCR	102,994	0			51,497	0	51,497	0	-	102,994	-			
2.82	REG ASSET-FERC Formula Rates Under Recvr	7,519	0			3,760	0	3,760	0	-	7,519	-			
2.83	BOOK LEASES CAPITALIZED FOR TAX	2,348	0			1,174	0	1,613	(439)	-	3,226	(877)			
2.84	CAPITALIZED SOFTWARE COST-BOOK	350,483	0			175,241	0	27,095	148,146	-	54,190	296,293			
2.85	CAPITALIZED SOFTWARE COST-BOOKS	(189,723)	0			(94,861)	0	(13,216)	(81,645)	-	(26,433)	(163,290)			
2.86	LOSS ON REACQUIRED DEBT	3,509	0			1,755	0	(0)	1,755	-	(0)	3,509			
2.87	ACCRUED BK SEVERANCE BENEFITS	637,785	0			318,893	0	0	318,893	-	-	637,785			
2.88	ACCRUED INTEREST-LONG-TERM - FIN 48	0	0			0	0	0	0	-	-	-			
2.89	CCD BILL-DFRD RETIRE BENE-DFL	(0)	0			0	0	(0)	0	-	(0)	-			
2.90	TX DFL JT POLE ATT CSTS	7,323,672	0			3,661,836	0	1,322	3,660,514	-	2,643	7,321,029			
2.91	EFB - TX DFL POLE ATT CSTS (TC)	(1,479,252)	0			(739,626)	0	0	(739,626)	-		(1,479,252)			
2.92	DEFD BK CONTRACT REVENUE	(221)	0			(110)	0	(110)	0	-	(221)	-			
2.93	FICA - NON-CUURENT	(0)	0			0	0	0	(0)	-		(0)			
2.94	DEFD REV - SAN ANGELO SETTLEMENT	0	0			0	0	0	0	-		0			
2.95	ADVANCE RENTAL INC /CUR MO\	470,359	0			235,180	0	6,580	228,599	-	13,161	457,199			
2.96	BK AMORT-QUAL OF SRVC ENHANCE	0	0			0	0	0	0	-	-	-			
2.97	DEFD EXPS (A/C 186)	16	0			8	0	9	(1)	-	19	(2)			
2.98	ADVANCE RENTAL INC (CUR MO)	0	0			0	0	0	0	-	-	-			
2.99	DEFD REV-BONUS LEASE SHORT-TERM	0	0			0	0	0	0	-	-	-			
3.00	DEFD REV-BONUS LEASE LONG-TERM	0	0			0	0	0	0	-	-	-			
3.01	REG LIAB-UNREAL MTM GAIN-DEFL	0	0			0	0	0	0	-	0	-			
3.02	AMORT - GOODWILL PER BOOKS	0	0			0	0	0	0	-	-	0			
3.03	CAPITALIZED SOFTWARE COSTS-TAX	2,995,056	0			1,497,528	0	2,895	1,494,633	-	5,790	2,989,266			
3.04	INSTALL ALLOWANCES CAPD - TAX	0	0			0	0	0	0	-	-	-			
3.05	BK CAPD SETTLEMENT CHARGES	0	0			0	0	0	0	-	-	-			
3.06	ACCRD SFAS 106 PST RETIRE EXP	(15,396,887)	0			(7,698,444)	0	(1,735,499)	(5,962,945)	-	(3,470,998)	(11,925,890)			
3.07	ACCRD OPEB COSTS - SFAS 158	3,149,674	0			1,574,837	0	640,802	934,035	-	1,281,605	1,868,069			
3.08	ACCRD SFAS 112 PST EMPLOY BEN	1,048,615	0			524,307	0	23,388	500,920	-	46,776	1,001,839			
3.09	ACCRD BOOK ARO EXPENSE - SFAS 143	430,980	0			215,490	0	5,009	210,481	-	10,019	420,961			
3.10	BOOK OPERATING LEASE - ASSET	501,488	0			250,744	0	167,345	83,399	-	334,690	166,798			
3.11	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	2,519	0			1,260	0	166	1,094	-	332	2,187			
3.12	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	(179)	0			(90)	0	20	(110)	-	40	(219)			
3.13	STATE TAX EXPENSED	0	0			0	0	0	0	-	-	-			
3.14	GRIDSMART CAPITAL RESERVE	0	0			0	0	0	0	-	-	-			
3.15	NOL - DEFERRED TAX ASSET RECLASS	(0)	0			0	0	0	(0)	-	-	(0)			
3.16	BOOK OPERATING LEASE - LIAB	14,244,024	0			7,122,012	0	0	7,122,012	-	-	14,244,024			
3.17	GAIN ON REACQUIRED DEBT	30,089	0			15,044	0	6,403	8,641	-	12,807	17,282			
3.18	REMOVAL CST	1,706,892	0			853,446	0	292,783	560,663	-	585,566	1,121,326			
3.19	GROSS RECEIPTS- TAX EXPENSE	(3,769)	0			(1,885)	0	252	(2,137)	-	504	(4,273)			
3.20	REMOVAL CST - FLOW-THROUGH	0	0			0	0	0	0	-	-	-			
3.21	1997-2003 IRS AUDIT SETTLEMENT	(36,726)	0			(18,363)	0	0	(18,363)	-	-	(36,726)			
3.22	AMT CREDIT - DEFERRED	0	0			0	0	0	0	-	-	-			
3.23	DEFD STATE INCOME TAXES	0	0			0	0	0	0	-	-	-			
3.24	FIN 48 - DEFD STATE INCOME TAXES	0	0			0	0	0	0	-	-	-			
3.25	REALIZED CAPITAL LOSS	(0)	0			0	0	(0)	0	-	(0)	-			
3.26	RESTRICTED STOCK PLAN	44,848	0			22,424	0	0	22,424	-	-	44,848			
3.27	PSI - STOCK BASED COMP	896,258	0			448,129	0	0	448,129	-	-	896,258			
3.28	IRS AUDIT SETTLEMENT	(0)	0			0	0	0	(0)	-	-	(0)			
3.29	IRS CAPITALIZATION ADJUSTMENT	1,863,135	0			931,568	0	481,258	450,310	-	962,516	900,619			
3.30	REG ASSET-ACCRUED SFAS 112	12,330	0			6,165	0	275	5,890	-	550	11,780			
3.31	EFB - OHIO MUNI	(1,166,235)	0			(583,118)	0	(127,493)	(455,625)	-	(254,986)	(911,249)			
3.32	2013 - OH Muni Modification	0	(1,166,235)			(583,118)	0	(127,493)	(455,625)					(254,986)	(911,249)
3.33	3091 - TAX CREDIT C/F W DEF TAX	0	3,966			1,983	0	0	1,983					0	3,966
3.34	3094 - CAMT CREDIT C/F W Def Tax	0	38,504,014			19,252,007	0	5,697,913	13,554,094					11,395,826	27,108,188
3.35	3501 - TAX CREDIT C/F - DEF TAX ASSET(OLD)	0	0			0	0	0	0					-	-
3.36	3502 - CAMT CREDIT C/F (OLD)	0	0			0	0	0	0					-	-
3.37	3510 - NOL-STATE C/F-DEF STATE TAX ASSET-L/T	0	(205,746)			(102,873)	0	(102,873)	0					(205,746)	-
3.38	3629 - DSIT Ohio Muni Adj	0	2,058,708			1,029,354	0	321,616	707,738					643,231	1,415,476
3.39	4041 - NOL - DEFERRED TAX ASSET RECLASS	0	0			0	0	0	0						-
3.40	6002 - PT AFUDC Debt - NORM	0	298,319			149,160	0	69,669	79,491					139,337	158,982
3.41	6004 - PT ARO - NORM	0	250			125	0	(3)	128					(6)	256
3.42	6006 - PT Basis Adj - NORM	0	354,598			177,294	0	23,331	153,963					46,661	307,927
3.43	6007 - PT CIAC - NORM	0	(574,512)			(287,256)	0	(60,089)	(227,167)					(120,178)	(454,333)
3.44	6009 - PT COR - NORM	0	1,880,910			940,455	0	334,044	606,411					668,088	1,212,822
3.45	6011 - PT CPI - NORM	0	(560,188)			(280,094)	0	(132,196)	(147,897)					(264,395)	(295,793)
3.46	6013 - PT Historical Other - NORM	0	(2,363)			(1,181)	0	(1,181)	0					(2,363)	-
3.47	6014 - PT IDD5 - NORM	0	1,363,111			681,555	0	215,241	466,314					430,483	932,628
3.48	6018 - PT Method/Life - NORM	0	6,379,713			3,189,857	0	1,270,388	1,919,469					2,540,776	3,838,937
3.49	6021 - PT R&D Adjustment - NORM	0	4,184			2,092	0	456	1,636					912	3,272
3.50	6022 - PT Relocation Cost - NORM	0	375,807			187,904	0	5,502	182,402					11,004	364,803
3.51	6024 - PT Repairs UOP - NORM	0	5,439,695			2,719,848	0	557,022	2,162,825					1,114,045	4,325,651
3.52	6026 - PT Software - NORM	0	(41,448)			(20,724)	0	(71)	(20,653)					(142)	(41,307)
3.53	6503 - 2021 280H 481(a)	0	0			0	0	0	0					-	-
3.54	6523 - 2020 712L 481(a) Software	0	(189,723)			(94,861)	0	(13,216)	(81,645)					(26,433)	(163,290)
3.55	7002 - CUST ADV for Construction	0	4,355,183			2,177,592	0	0	2,177,592						4,355,183
3.56	7021 - PROVS POSS REV REFDS-A/L	0	1,526,271			763,136	0	397,630	365,506					795,260	731,011
3.57	7026 - MTM BK GAIN-A/L-TAX DEFL	0	7,712			3,856	0	0	3,856						7,712
3.58	7027 - INSURANCE PREMIUMS ACCRUED	0	(637,174)			(318,587)	0	(42,318)	(276,269)					(84,635)	(552,539)
3.59	7029 - PROV WORKER'S COMP	0	28,878			14,439	0	760	13,679					1,519	27,358
3.60	7030 - PROV WORKER'S COMP - FT	0	(2,788)			(1,394)	0	(94)	(1,300)					(188)	(2,600)
3.61	7032 - ACCRUED BK PENSION EXPENSE	0	359,807			179,903	0	28,322	151,581					56,645	303,162

3.62	7033 - ACCRUED BK PENSION COSTS - SFAS 158	0	(341,836)			(170,918)	0	(29,427)	(141,491)						(58,855)	(282,981)
3.63	7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	0	58,770			29,385	0	0	29,385							58,770
3.64	7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	0	31,935			15,967	0	1	15,967						1	31,933
3.65	7036 - ACCRD BK SUP. SAVINGS PLAN EXP	0	28,420			14,210	0	0	14,210							28,420
3.66	7037 - ACCRUED PSI PLAN EXP	0	(0)			0	0	0	(0)							(0)
3.67	7039 - ACCRD LEASED ASSET BK RENT EXP	0	(3,066)			(1,533)	0	0	(1,533)							(3,066)
3.68	7040 - BK PROV UNCOLL ACCTS - ST	0	1,756			878	0	(0)	878						(0)	1,756
3.69	7048 - ACCRD COMPANYWIDE INCENTV PLAN	0	2,505,670			1,252,835	0	19,705	1,233,130						39,410	2,466,260
3.70	7051 - ACCRD ENVIRONMENTAL LIAB-CURRENT	0	33,101			16,551	0	0	16,551							33,101
3.71	7052 - ACCRUED BOOK VACATION PAY	0	2,460,850			1,230,425	0	27,577	1,202,848						55,155	2,405,695
3.72	7054 - BOOK LEASES DEFERRED	0	6,123,141			3,061,571	0	103,801	2,957,770						207,602	5,915,540
3.73	7055 - ICDPI-INCENTIVE COMP DEFERRAL PLAN	0	10,311			5,155	0	0	5,155							10,311
3.74	7057 - ACCRD OH GROWTH FUND-NONCURRENT	0	232,000			116,000	0	0	116,000							232,000
3.75	7058 - ACCRD OH GROWTH FUND-CURRENT	0	68,865			34,432	0	0	34,432							68,865
3.76	7061 - ACCRUED BK SEVERANCE BENEFITS	0	48,479			24,239	0	0	24,239							48,479
3.77	7076 - CCD BLL-DFRD RETIRE BENE-DFL	0	(0)			0	0	(0)	0						(0)	
3.78	7081 - DEFD EXPS (A/C 186)	0	11			6	0	6	(0)						12	(1)
3.79	7083 - Litigation Accrual	0	(661)			(330)	0	(330)	0						(661)	
3.80	7085 - DEFD STORM DAMAGE	0	69,711			34,856	0	0	34,856							69,711
3.81	7086 - RATE CASE DEFD CHGS	0	69			35	0	0	35							69
3.82	7097 - FICA - NON-CUURENT	0	(0)			0	0	0	(0)							(0)
3.83	7098 - TX DFL JT POLE ATT CSTS	0	7,902,832			3,951,416	0	1,322	3,950,094						2,643	7,900,188
3.84	7100 - DEFD REV - SAN ANGELO SETTLEMENT	0	0			0	0	0	0							0
3.85	7104 - ADVANCE RENTAL INC (CUR MO)	0	434,974			217,487	0	6,256	211,231						12,512	422,462
3.86	7108 - DEFD REV-BONUS LEASE SHORT-TERM	0	34,915			17,457	0	17,457	0						34,915	
3.87	7109 - DEFD REV-BONUS LEASE LONG-TERM	0	96,015			48,008	0	48,008	0						96,015	
3.88	7110 - REG LIAB-UNREAL MTM GAIN-DEFL	0	(7,712)			(3,856)	0	0	(3,856)							(7,712)
3.89	7120 - REG LIAB-UNUSED SHOPPING INCENTIVES	0	(694)			(347)	0	0	(347)							(694)
3.90	7137 - REG ASSET-SFAS 158 - PENSIONS	0	341,836			170,918	0	29,427	141,491						58,855	282,981
3.91	7138 - REG ASSET-SFAS 158 - SERP	0	376			188	0	0	188						0	375
3.92	7139 - REG ASSET-SFAS 158 - OPEB	0	(16,853)			(8,427)	0	5,745	(14,172)						11,491	(28,344)
3.93	7154 - REG ASSET-UNDERRECOVERY ESRP COSTS-OH	0	63,973			31,986	0	0	31,986							63,973
3.94	7203 - REG ASSET-UND/REC DIST INVEST RIDER	0	26,811			13,405	0	0	13,405							26,811
3.95	7248 - REG ASSET-PTBAR CARRY CHRGS (DIST DECOUP)-AE	0	0			0	0	0	0							-
3.96	7249 - REG ASSET-PTBAR UNDER REC (DIST DECOUP)	0	0			0	0	0	0							-
3.97	7310 - REG ASSET-UNDER RECOVERY-OHIO BTCR	0	63,602			31,801	0	31,801	0						63,602	
3.98	7336 - REG ASSET-UND/REC eSMART PHASE 2 O&M	0	82,491			41,246	0	0	41,246							82,491
3.99	7362 - REG ASSET-UNDER RECOVERY OVEC PPA	0	126,971			63,486	0	0	63,486							126,971
4.00	7414 - REG ASSET-UNDER RECOV-EXCESS TAX ETRR	0	609			305	0	0	305							609
4.01	7423 - REG ASSET-FERC Formula Rates Under Recvr	0	0			0	0	0	0						-	
4.02	7495 - REG ASSET-Bad Debt Rider Under-Recoverv	0	33,532			16,766	0	0	16,766							33,532
4.03	7566 - AMORT - GOODWILL PER BOOKS	0	0			0	0	0	0							0
4.04	7571 - LOSS ON REACQUIRED DEBT	0	3,084			1,542	0	(0)	1,542						(0)	3,084
4.05	7575 - ACCRD SFAS 106 PST RETIRE EXP	0	(16,378,652)			(8,189,326)	0	(1,820,798)	(6,368,528)						(3,641,595)	(12,737,057)
4.06	7577 - ACCRD OPEB COSTS - SFAS 158	0	(1,433,302)			(716,651)	0	488,633	(1,205,284)						977,266	(2,410,568)
4.07	7580 - ACCRD SFAS 112 PST EMPLOY BEN	0	847,275			423,638	0	20,050	403,588						40,099	807,176
4.08	7581 - ACCRD BOOK ARO EXPENSE - SFAS 143	0	11,693,723			5,846,862	0	5,634,101	212,761						11,268,202	425,521
4.09	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	0	(0)			0	0	(0)	(0)						(0)	(0)
4.10	7584 - BOOK OPERATING LEASE - LIAB	0	12,597,011			6,298,506	0	119,080	6,179,425						238,161	12,358,850
4.11	7585 - BOOK OPERATING LEASE - ASSET	0	147,332			73,666	0	1,401	72,265						2,802	144,529
4.12	7593 - REG ASSET-ACCRUED SFAS 112	0	9,963			4,981	0	236	4,746						472	9,491
4.13	7602 - OH CIS DEFERRAL	0	966			483	0	0	483							966
4.14	8007 - DEFD TAX GAIN - SEC I REG ASSET	0	0			0	0	0	0							-
4.15	8016 - STOCK BASED COMP-CAREER SHARES	0	272,554			136,277	0	0	136,277							272,554
4.16	8019 - ACCRD PARTNERSHIP WITH OH-NONCURRENT	0	62			31	0	0	31							62
4.17	8053 - SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	0	(54,143)			(27,071)	0	(3,306)	(23,765)						(6,613)	(47,530)
4.18	8054 - REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA	0	(179)			(90)	0	20	(110)						40	(219)
4.19	8056 - GROSS RECEIPTS- TAX EXPENSE	0	12			6	0	0	6						0	12
4.20	8060 - IRS AUDIT SETTLEMENT	0	(0)			0	0	0	(0)						0	(0)
4.21	8062 - RESTRICTED STOCK PLAN	0	44,635			22,318	0	0	22,318							44,635
4.22	9023 - State Property Mod - OH MUNI	0	(1,083,615)			(541,807)	0	(208,998)	(332,809)						(417,996)	(665,618)
4.23	NOL ADJUSTMENT	16,496,937	0			8,248,468					5,092,634	11,404,303		-	-	-
4.24	NOL CONTRA	(16,496,937)	0	16,496,937	0	0										
4.25	NON-UTILITY DEFERRED FIT	13,521	13,816	(13,521)	(13,816)	0										
4.26	SFAS 109 FLOW-THRU 190.3	1,856,128	1,457,999	(1,856,128)	(1,457,999)	0										
4.27	SFAS 109 EXCESS DFIT 190.4	98.584.516	89.738.986	(98.584.516)	(89.738.986)	0										
4.28	Accum Deferred FIT-TBBS 190.6001	5,913,032	5,907,377	(5,913,032)	(5,907,377)	0										
4.29	Accum Deferred SIT-TBBS 190.6002	(28,149)	(27,700)	28,149	27,700	0										
4.30	SFAS 133 ADIT FED - SFAS NONAFFIL 1900006	-	-	0	0	0										
4.31	ADIT FED - PENSION OCI NAF 1900009	-	-	0	0	0										
4.32	ADIT FED - HEDGE-CF-FOR EXCHG 1900016	-	-	0	0	0										
4.33	DEFERRED SIT 1901002	2,307,257	2,644,930			2,476,093	0	0	2,476,093			2,307,257				2,644,930
3	TOTAL ACCOUNT 190	271,476,654	186,474,276	(89,842,112)	(97,090,478)	135,509,180	0	32,898,995	94,361,707	0	45,022,374	136,612,168	0	0	25,868,250	63,515,549
4	ACCOUNT 190 - ARO-Related Deferals	430,980	11,693,973	0	0	215,490	0	5,009	210,481	0	10,019	420,961	0	0	11,268,196	425,778

OHIO 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**4**001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				98,584,516				(8,845,530)			89,738,986		WS B - 2 Col B/C, ADIT item 3.12
1b	281**1**001	ADFIT - Accel Amortization Property	Protected	TCJA 2017				-	-						-	-	
1c	281**4**001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017				-				-			-		
1d	282**1**001	ADFIT - Utility Property	Protected	TCJA 2017	(344,594,481)	**ARAM**	**Life of Asset**		(247,316,041)				6,145,222	-		(241,170,819)	WS B - 1 Cols M+N+O , ADIT Item 5.37
1e	282**1**001	ADFIT - Utility Property	Unprotected	TCJA 2017	(150,814,921)	**10 Years**	**1/2018 - 12/2027**		(86,579,746)				20,838,558	-		(65,741,188)	
1f	282**4**001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				247,316,041				(6,145,222)			241,170,819		WS B - 1 Col C/D, ADIT Item 5.40
1g	282**4**001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				86,579,746				(20,838,558)			65,741,188		
1h	283**1**001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(31,309,465)	**10 Years**	**1/2018 - 12/2027**		(16,365,511)				4,161,186	-		(12,204,325)	WS B - 1 Col C, ADIT Item 9.90
1i	283**4**001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				16,365,511				(4,161,186)			12,204,325		WS B - 1 Col B/C, ADIT Item 9.93
1j	**NOTE D**																
	Regulatory Deferral Accounts																
2a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
2b	254	Regulatory Liability		TCJA 2017				(448,845,815)				39,990,496			(408,855,319)		Company Records
2c	**NOTE D**																
3		Total For Accounting Entires (Sum of Lines 1a through 2b)						0	(350,261,299)	-	-	-	(31,144,966)	-	-	(319,116,333)	
													NOTE E				
TRANSMISSION FUNCTION BALANCES																	
															Sum of Cols (I) - (O)		
	Deferred Tax Account (NOTE B)																
4a	190**4**001	ADFIT - FAS 109 Excess	N/A	TCJA 2017				33,577,754				(2,401,386)			31,176,368		Company Records
4b	282**1**001	ADFIT - Utility Property	Protected	TCJA 2017	(123,296,457)	**ARAM**	**Life of Asset**		(96,234,277)				2,405,355	-		(93,828,922)	WS B - 1 Col N, ADIT 5.367
4c	282**1**001	ADFIT - Utility Property	Unprotected	TCJA 2017	(36,241,536)	**10 Years**	**1/2018 - 12/2027**		(22,097,967)				5,524,491	-		(16,573,476)	
4d	282**4**001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017				96,234,277				(2,405,355)			93,828,922		Company Records
4e	282**4**001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017				22,097,967				(5,524,491)			16,573,476		
4f	283**1**001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017	(5,504,494)	**10 Years**	**1/2018 - 12/2027**		(966,286)				503,955	-		(462,331)	WS B - 1 Col N, item 9.90
4g	283**4**001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017				966,285				(503,955)			462,330		Company Records
4h	**NOTE D**																
	Regulatory Deferral Accounts																
5a	182.3	Regulatory Asset		TCJA 2017				-							-		Company Records
5b	254	Regulatory Liability		TCJA 2017				(152,876,283)				10,835,187			(142,041,096)		Company Records
5c	**NOTE D**																
6		Total For Accounting Entires (Sum of Lines 4a through 5b)						0	(119,298,530)	-	-	-	(8,433,801)	-	-	(110,864,729)	
													NOTE E				

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

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

TAX CUT and JOBS ACT of 2017

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

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

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

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

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

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

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

Materials & Supplies

Line Number			Source	Balance @ December 31, 2024	Balance @ December 31, 2023	Average Balance for 2024
1						
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	5,694,942	7,283,017	6,488,980
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	3,172,866	474,336	1,823,601
4		Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)			-

Prepayment Balance Summary (Note 1)

5			Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
6		Totals as of December 31, 2024	11,117,288	(280,647,211)	0	5,866,664	285,897,834	291,764,499
7		Totals as of December 31, 2023	8,690,665	(276,207,831)		4,705,301	280,193,195	284,898,496
8		**Average Balance**	9,903,977	(278,427,521)	-	5,285,982	283,045,515	288,331,497

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	3,069,838	-		3,069,838		3,069,838	Plant Related Insurance Policies
11	1650003	Prepaid Rents	0	-				-	
12	1650004	Prepaid Interest	0	-				-	
13	1650005	Prepaid Employee Benefits	0	-				-	
14	1650006	Other Prepayments	1,149,923	1,149,923		-		-	Distribution
15	1650009	Prepaid Carry Cost-Factored AR	3,331,643	3,331,643				-	AR Factoring - Retail Only
16	1650010	Prepaid Pension Benefits	170,999,328	-			170,999,328	170,999,328	Prepaid Pension Expense
17	165001224	Prepaid Use Taxes	242,775	242,775				-	Prepaid Taxes-Distribution
18	1650013	Gavin JMG ST Prepaid Exp - Aff	0	-				-	
19	1650014	FAS 158 Qual Contra Asset	(170,999,328)	(170,999,328)				-	FAS 158 Liability
20	1650016	FAS 112 ASSETS	0	-				-	
21	1650017	Prepayments - Coal	0	-				-	
22	1650019	Prepaid Pension Expense - CG&E	0	-				-	
23	1650020	Prepaid Pension Expense - DP&L	0	-				-	
24	1650021	Prepaid Insurance - EIS	2,796,826	-		2,796,826		2,796,826	Energy EIS Services
25	1650023	Prepaid Lease	21,972	21,972				-	
26	1650030	Other Prepayments-Long Term	504,311	504,311				-	Other - Distribution
27	1650035	PRW Without Med-D Benefits	114,898,506	-			114,898,506	114,898,506	Prepaid Pension Expense
28	1650036	PRW for Med-D Benefits	0	-				-	
29	1650037	FAS158 Contra-PRW Exc Med-D	(114,898,506)	(114,898,506)	-			-	FAS 158 Liability
30	1650041	Prepaid Regulatory Fees	(0)	(0)				-	
		Subtotal - Form 1, p 111.57.c	11,117,288	(280,647,211)	0	5,866,664	285,897,834	291,764,499	

Prepayments Account 165 - Balance @ 12/31/ 2023

31	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
32	1650001	Prepaid Insurance	2,329,320	-		2,329,320		2,329,320	Plant Related Insurance Policies
33	1650003	Prepaid Rents	0	-				-	
34	1650004	Prepaid Interest	0	-				-	
35	1650005	Prepaid Employee Benefits	0	-				-	
36	1650006	Other Prepayments	733,066	733,066		-		-	Distribution
37	1650009	Prepaid Carry Cost-Factored AR	2,224,735	2,224,735				-	AR Factoring - Retail Only
38	1650010	Prepaid Pension Benefits	173,148,392	-			173,148,392	173,148,392	Prepaid Pension Expense
39	165001223	Prepaid Use Taxes	197,458	197,458				-	Prepaid Taxes-Distribution
40	1650013	Gavin JMG ST Prepaid Exp - Aff	0	-				-	
41	1650014	FAS 158 Qual Contra Asset	(173,148,392)	(173,148,392)				-	FAS 158 Liability
42	1650016	FAS 112 ASSETS	0	-				-	
43	1650017	Prepayments - Coal	0	-				-	
44	1650019	Prepaid Pension Expense - CG&E	0	-				-	
45	1650020	Prepaid Pension Expense - DP&L	0	-				-	
46	1650021	Prepaid Insurance - EIS	2,375,980	-		2,375,980		2,375,980	Energy EIS Services
47	1650023	Prepaid Lease	64,563	64,563				-	
48	1650030	Other Prepayments-Long Term	765,542	765,542				-	Other - Distribution
49	1650035	PRW Without Med-D Benefits	107,044,803	-			107,044,803	107,044,803	Prepaid Pension Expense
50	1650036	PRW for Med-D Benefits	0	-				-	
51	1650037	FAS158 Contra-PRW Exc Med-D	(107,044,803)	(107,044,803)	-			-	FAS 158 Liability
52	1650041	Prepaid Regulatory Fees	(0)	(0)				-	
		Subtotal - Form 1, p 111.57.d	8,690,665	(276,207,831)		4,705,301	280,193,195	284,898,496	

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

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

Line Number	(A) Description	(B) 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)	
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	
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 Ohio Power Company's general ledger.

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

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	6,870,048	6,870,048	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	2,428,575	2,426,457	2,118
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	56,892,777	38,584,692	18,308,085
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	3,943,003	3,215,732	727,271
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	167,410,633	167,327,590	83,043
5a	**Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)**	3,936	-	3,936
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))**	237,548,973	218,424,520	19,124,453
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	237,548,973	218,424,520	19,124,453

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

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

9	**Facility Credits under PJM OATT Section 30.9**	10,061,003

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

Line Number	(A) Item No.	(B) Description	(C) 2024 Expense	(D) 100% Non-Transmission	(E) 100% Transmission Specific	(F) Explanation
		Regulatory O&M Deferrals & Amortizations				
1	5660005	Misc Transmission Expense	16,140,646			
2						
3						
4		**Total**	16,140,646			
		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	477,366			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	7,167			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	13,419			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	391,926			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	0			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	0			
14		**Total of Account 561**	889,879			
		Account 928				
15	9280000	Regulatory Commission Exp	3,362	2,116	1,245	
16	9280001	Regulatory Commission Exp-Adm	261,303	117,579	143,724	
17	9280002	Regulatory Commission Exp-Case	992,498	929,672	62,826	
18	9280003	Rate Case Amort	14,761	14,761	-	
19	9280005	Reg Com Exp-FERC Trans Cases	101,556	976	100,580	
20	9280006	State Publ Serv CommissionFees	6,979,921	6,979,921	-	
21						
22		**Total (FERC Form 1 p.323.189.b)**	8,353,400	8,045,024	308,376	
		Account 930.1				
23	9301000	General Advertising Expenses	-	-	-	
24	9301001	Newspaper Advertising Space	794	548	246	
25	9301007	Special Adv Space & Prod Exp	580,915	580,915	-	
26	9301009	Fairs, Shows, and Exhibits	2,178		-	
27	9301010	Publicity	-	-	-	
28	9301012	Public Opinion Surveys	113,254	113,251	3	
29	9301014	Video Communications	-	-	-	
30	9301015	Other Corporate Comm Exp	570	570	-	
31						
32						
33						
34						
35						
36						
37						
38						
39						
40		**Total (FERC Form 1 p.323.191.b)**	697,711	695,283	249	
		Account 930.2				
41	9302000	Misc General Expenses	1,112,692	947,620	165,072	
42	9302003	Corporate & Fiscal Expenses	306,027	264,589	41,438	
43	9302004	Research, Develop&Demonstr Exp	1,977	1,498	479	
44	9302006	Assoc Business Development Materials Sold	81,918	81,918	-	
45	9302007	Assoc Business Development Exp	1,054,907	683,974	370,932	
46						
47		**Total (FERC Form 1 p.323.192.b)**	2,557,520	1,979,599	577,922	

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

West Virginia Corporate Income Tax	6.50%	
Apportionment Factor - Note 2	0.17%	
Effective State Tax Rate		0.01%
Illinois Corporation Income Tax	9.50%	
Apportionment Factor - Note 2	0.25%	
Effective State Tax Rate		0.02%
Michigan Business Income Tax	6.00%	
Apportionment Factor - Note 2	0.01%	
Effective State Tax Rate		0.00%
Kentucky Business Income Tax	5.00%	
Apportionment Factor - Note 2	0.07%	
Effective State Tax Rate		0.00%
Ohio Municipal Net Income Tax	2.00%	
Apportionment Factor - Note 2	58.40%	
Effective State Tax Rate		1.17%
Total Effective State Income Tax Rate		1.21%

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

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

Line No.	(A) Account	(B) Total Company	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
		NOTE 1				
1	**Revenue Taxes**					
2	Gross Receipts Tax	9,978,348				9,978,348
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Ohio	390,408,186	390,408,186			
5	Real and Personal Property - West Virginia	702,030	702,030			
6	Real and Personal Property - Other Jurisdictions	1,497	1,497			
7	Real and Personal Property -	-	-			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)	6,583,355		6,583,355		
10	Federal Unemployment Tax	-		-		
11	State Unemployment Insurance	266,089		266,089		
12	**Production Taxes**					
13	State Severance Taxes	-				-
14	**Miscellaneous Taxes**					
15	State Business & Occupation Tax	-				-
16	State Public Service Commission Fees	-			-	
17	State Franchise Taxes	-			-	
18	State Lic/Registration Fee	-			-	
19	Misc. State and Local Tax	-			-	
20	Sales & Use	(1,432)				(1,432)
21	Federal Excise Tax	152,225,664				152,225,664
22	Gross Receipts Audit	-				-
23						
24	Total Taxes by Allocable Basis	560,163,737	391,111,713	6,849,444	-	162,202,580

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

Functional Property Tax Allocation

		Production	Transmsission	Distribution	General	Total
25	Functionalized Net Plant (TCOS, Lns 41 thru 46)	-	2,542,422,337	5,036,426,393	717,160,855	8,296,009,585
	OHIO JURISDICTION					
26	Percentage of Plant in OHIO JURISDICTION	0.00%	95.88%	100.00%	99.39%	
27	Net Plant in OHIO JURISDICTION (Ln 25 * Ln 26)	-	2,437,646,122	5,036,283,129	712,817,546	8,186,746,796
28	Less: Net Value of Exempted Generation Plant	-				
29	Taxable Property Basis (Ln 27 - Ln 28)	-	2,437,646,122	5,036,283,129	712,817,546	8,186,746,796
30	Relative Valuation Factor	24%	85%	85%	24%	
31	Weighted Net Plant (Ln 29 * Ln 30)	-	2,071,999,203	4,280,840,659	171,076,211	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	0.00%	32.62%	67.38%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	-	55,797,058	115,279,153	(171,076,211)	-
34	Weighted OHIO JURISDICTION Plant (Ln 31 + 33)	-	2,127,796,261	4,396,119,812	0	6,523,916,074
35	Functional Percentage (Ln 34/Total Ln 34)	0.00%	32.62%	67.38%		
	WEST VA JURISDICTION					
36	Net Plant in WEST VA JURISDICTION (Ln 25 - Ln 27)	-	104,776,216	143,265	4,343,308	109,262,789
37	Less: Net Value of Exempted Generation Plant	-				
38	Taxable Property Basis (Ln 36 - Ln 37)	-	104,776,216	143,265	4,343,308	109,262,789
39	Relative Valuation Factor	100%	100%	100%	100%	
40	Weighted Net Plant (Ln 38 * Ln 39)	-	104,776,216	143,265	4,343,308	
41	General Plant Allocator (Ln 40 / (Total - General Plant))	0.00%	99.86%	0.14%	-100.00%	
42	Functionalized General Plant (Ln 41 * General Plant)	-	4,337,378	5,931	(4,343,308)	-
43	Weighted WEST VA JURISDICTION Plant (Ln 40 + 42)	-	109,113,594	149,196	0	109,262,789
44	Functional Percentage (Ln 43/Total Ln 43)	0.00%	99.86%	0.14%		

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

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	**Revenue Taxes**			
2	Gross Receipts Tax	9,978,348		
			9,978,348	pg. 263, Ln. 26(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)**		**391,111,713**				**125,911,688**
4	Real and Personal Property - Ohio		390,408,186				125,210,374
		2022		(3,573)	pg. 263, Ln. 1, 2 & 5(i)	31.82%	(1,137)
		2023		748,386	pg. 263, Ln. 1, 2 & 5(i)	32.07%	240,044
		2024		816,737	pg. 263, Ln. 1, 2 & 5(i)	32.62%	266,381
		2021		58,625	pg. 263, Ln. 1, 2 & 5(i)	31.88%	18,689
		2022		7,064,819	pg. 263, Ln. 1, 2 & 5(i)	31.82%	2,248,306
		2023		381,548,100	pg. 263, Ln. 1, 2 & 5(i)	32.07%	122,380,946
		2022		(2,552)	pg. 263, Ln. 1, 2 & 5(i)	31.82%	(812)
		2023		(3,349)	pg. 263, Ln. 1, 2 & 5(i)	32.07%	(1,074)
		2024		180,993	pg. 263, Ln. 1, 2 & 5(i)	32.62%	59,031
5	Real and Personal Property - WVA		702,030				700,846
		2022		363,768	pg. 263, Ln. 4(i)	99.82%	363,114
		2023		338,261	pg. 263, Ln. 4(i)	99.84%	337,733
							-
							-
							-
							-
							-
							-
							-
6	Real and Personal Property - Other		1,497				468
		2024		1,497	pg. 263, Ln. 3(i)	31.25%	468
							-
							-
							-
							-
			-				-
7	Real and Personal Property - Other Jurisdictions						-
							-
							-

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	**Payroll Taxes**			
9	Federal Insurance Contribution (FICA)	6,583,355		
			6,583,355	pg. 263, Ln. 23(i)
10	Federal Unemployment Tax	-		
11	State Unemployment Insurance	266,089		
			227,675	pg. 263, Ln. 6(i)
			38,414	pg. 263, Ln. 7(i)
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	-		
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	-		
18	State Lic/Registration Fee	-		
				pg. 263, Ln. 87(i)
19	Misc. State and Local Tax	-		
20	Sales & Use	(1,432)		
			(1,432)	pg. 263, Ln. 8(i)
21	State Excise Tax	152,225,664		
			152,225,664	pg. 263, Ln. 22(i)
22	PAGR Audit	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	560,163,737	560,163,737	

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
Ohio 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
Ohio Power Company

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

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

ROE w/o incentives (TCOS, ln 156)			9.85%
Project ROE Incentive Adder			0
ROE with additional 0 basis point incentive			9.85%
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	49.40%	4.20%	2.074%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	50.60%	9.85%	4.984%
		R =	7.058%

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

Rate Base (TCOS, ln 68)	2,223,693,936
R (from A. above)	7.058%
Return (Rate Base x R)	156,943,959

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

Return (from B. above)	156,943,959
Effective Tax Rate (TCOS, ln 114)	19.86%
Income Tax Calculation (Return x CIT)	31,172,701
ITC Adjustment	(22)
Excess Deferred Income Tax	(10,806,149)
Tax Affect of Permanent Differences	1,754,978
Income Taxes	22,121,508

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)	468,334,465
Lease Payments (TCOS, Ln 95)	2,781,283
Return (TCOS, ln 126)	156,943,959
Income Taxes (TCOS, ln 125)	22,121,508
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	286,487,715

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	286,487,715
Return (from I.B. above)	156,943,959
Income Taxes (from I.C. above)	22,121,508
Annual Revenue Requirement, with 0 Basis Point ROE increase	465,553,182
Depreciation (TCOS, ln 100)	80,891,966
Annual Rev. Req, w/ 0 Basis Point ROE increase, less Depreciation	384,661,216

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

Net Transmission Plant (TCOS, ln 42)	2,542,402,500
Annual Revenue Requirement, with 0 Basis Point ROE increase	465,553,182
FCR with 0 Basis Point increase in ROE	18.31%
Annual Rev. Req, w / 0 Basis Point ROE increase, less Dep.	384,661,216
FCR with 0 Basis Point ROE increase, less Depreciation	15.13%
FCR less Depreciation (TCOS, ln 10)	15.13%
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)	3,498,171,046
Annual Depreciation and Amortization Expense (TCOS, ln 100)	80,891,966
Composite Depreciation Rate	2.31%
Depreciable Life for Composite Depreciation Rate	43.24
Round to nearest whole year	43

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	$ 9,385,628	$ 9,385,628	$ -
	Actual after True-up	$ 9,441,454	$ 9,441,454	$ -
	True-up of ARR For 2024	55,826	55,826	-

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	670,754	670,754	-
Prior Yr True-Up	672,065	672,065	-
True-Up Adjustment	1,312	1,312	-

Details

Investment	5,559,037	Current Year	2024
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	3	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	129,280

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2009	5,559,037	96,960	5,462,077	5,510,557	930,698	930,698	$ -	$ 894,796	$ 35,902	$ 894,796	$ 35,902	$ -
2010	5,462,077	129,280	5,332,797	5,397,437	945,903	945,903	$ -	$ 1,094,271	$ (148,368)	$ 1,094,271	$ (148,368)	$ -
2011	5,332,797	129,280	5,203,517	5,268,157	926,343	926,343	$ -	$ 1,210,680	$ (284,337)	$ 1,210,680	$ (284,337)	$ -
2012	5,203,517	129,280	5,074,237	5,138,877	906,783	906,783	$ -	$ 1,057,666	$ (150,882)	$ 1,057,666	$ (150,882)	$ -
2013	5,074,237	129,280	4,944,957	5,009,597	887,224	887,224	$ -	$ 1,051,933	$ (164,709)	$ 1,051,933	$ (164,709)	$ -
2014	4,944,957	129,280	4,815,677	4,880,317	867,664	867,664	$ -	$ 1,050,369	$ (182,705)	$ 1,050,369	$ (182,705)	$ -
2015	4,815,677	129,280	4,686,398	4,751,037	848,104	848,104	$ -	$ 1,028,335	$ (180,231)	$ 1,028,335	$ (180,231)	$ -
2016	4,686,398	129,280	4,557,118	4,621,758	828,544	828,544	$ -	$ 989,594	$ (161,050)	$ 989,594	$ (161,050)	$ -
2017	4,557,118	129,280	4,427,838	4,492,478	808,984	808,984	$ -	$ 996,311	$ (187,327)	$ 996,311	$ (187,327)	$ -
2018	4,427,838	129,280	4,298,558	4,363,198	789,424	789,424	$ -	$ 790,538	$ (1,114)	$ 790,538	$ (1,114)	$ -
2019	4,298,558	129,280	4,169,278	4,233,918	769,865	769,865	$ -	$ 766,759	$ 3,106	$ 766,759	$ 3,106	$ -
2020	4,169,278	129,280	4,039,998	4,104,638	750,305	750,305	$ -	$ 736,885	$ 13,419	$ 736,885	$ 13,419	$ -
2021	4,039,998	129,280	3,910,718	3,975,358	730,745	730,745	$ -	$ 701,370	$ 29,375	$ 701,370	$ 29,375	$ -
2022	3,910,718	129,280	3,781,438	3,846,078	711,185	711,185	$ -	$ 686,013	$ 25,172	$ 686,013	$ 25,172	$ -
2023	3,781,438	129,280	3,652,158	3,716,798	691,625	691,625	$ -	$ 693,209	$ (1,583)	$ 693,209	$ (1,583)	$ -
2024	3,652,158	129,280	3,522,878	3,587,518	672,065	672,065	$ -	$ 670,754	$ 1,312	$ 670,754	$ 1,312	$ -
2025	3,522,878	129,280	3,393,598	3,458,238	652,506	652,506	$ -		$ -		$ -	$ -
2026	3,393,598	129,280	3,264,318	3,328,958	632,946	632,946	$ -		$ -		$ -	$ -
2027	3,264,318	129,280	3,135,038	3,199,678	613,386	613,386	$ -		$ -		$ -	$ -
2028	3,135,038	129,280	3,005,758	3,070,398	593,826	593,826	$ -		$ -		$ -	$ -
2029	3,005,758	129,280	2,876,478	2,941,118	574,266	574,266	$ -		$ -		$ -	$ -
2030	2,876,478	129,280	2,747,199	2,811,839	554,706	554,706	$ -		$ -		$ -	$ -
2031	2,747,199	129,280	2,617,919	2,682,559	535,147	535,147	$ -		$ -		$ -	$ -
2032	2,617,919	129,280	2,488,639	2,553,279	515,587	515,587	$ -		$ -		$ -	$ -
2033	2,488,639	129,280	2,359,359	2,423,999	496,027	496,027	$ -		$ -		$ -	$ -
2034	2,359,359	129,280	2,230,079	2,294,719	476,467	476,467	$ -		$ -		$ -	$ -
2035	2,230,079	129,280	2,100,799	2,165,439	456,907	456,907	$ -		$ -		$ -	$ -
2036	2,100,799	129,280	1,971,519	2,036,159	437,347	437,347	$ -		$ -		$ -	$ -
2037	1,971,519	129,280	1,842,239	1,906,879	417,788	417,788	$ -		$ -		$ -	$ -
2038	1,842,239	129,280	1,712,959	1,777,599	398,228	398,228	$ -		$ -		$ -	$ -
2039	1,712,959	129,280	1,583,679	1,648,319	378,668	378,668	$ -		$ -		$ -	$ -
2040	1,583,679	129,280	1,454,399	1,519,039	359,108	359,108	$ -		$ -		$ -	$ -
2041	1,454,399	129,280	1,325,119	1,389,759	339,548	339,548	$ -		$ -		$ -	$ -
2042	1,325,119	129,280	1,195,839	1,260,479	319,988	319,988	$ -		$ -		$ -	$ -
2043	1,195,839	129,280	1,066,559	1,131,199	300,428	300,428	$ -		$ -		$ -	$ -
2044	1,066,559	129,280	937,280	1,001,919	280,869	280,869	$ -		$ -		$ -	$ -
2045	937,280	129,280	808,000	872,640	261,309	261,309	$ -		$ -		$ -	$ -
2046	808,000	129,280	678,720	743,360	241,749	241,749	$ -		$ -		$ -	$ -
2047	678,720	129,280	549,440	614,080	222,189	222,189	$ -		$ -		$ -	$ -
2048	549,440	129,280	420,160	484,800	202,629	202,629	$ -		$ -		$ -	$ -
2049	420,160	129,280	290,880	355,520	183,069	183,069	$ -		$ -		$ -	$ -
2050	290,880	129,280	161,600	226,240	163,510	163,510	$ -		$ -		$ -	$ -
2051	161,600	129,280	32,320	96,960	143,950	143,950	$ -		$ -		$ -	$ -
2052	32,320	32,320	-	16,160	34,765	34,765	$ -		$ -		$ -	$ -
2053	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2054	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2055	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		5,559,037			23,852,374	23,852,374	-					

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	869,371	869,371	-
Prior Yr True-Up	873,598	873,598	-
True-Up Adjustment	4,227	4,227	-

Details			
Investment	6,529,259	Current Year	2024
Service Year (yyyy)	2012	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	151,843

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2012	6,529,259	12,654	6,516,605	6,522,932	999,562	999,562	$ -	$ 832,082	$ 167,480	$ 832,082	$ 167,480	$ -
2013	6,516,605	151,843	6,364,762	6,440,684	1,126,308	1,126,308	$ -	$ 1,210,587	$ (84,279)	$ 1,210,587	$ (84,279)	$ -
2014	6,364,762	151,843	6,212,919	6,288,840	1,103,334	1,103,334	$ -	$ 1,247,628	$ (144,294)	$ 1,247,628	$ (144,294)	$ -
2015	6,212,919	151,843	6,061,075	6,136,997	1,080,361	1,080,361	$ -	$ 1,279,512	$ (199,151)	$ 1,279,512	$ (199,151)	$ -
2016	6,061,075	151,843	5,909,232	5,985,154	1,057,387	1,057,387	$ -	$ 1,233,385	$ (175,998)	$ 1,233,385	$ (175,998)	$ -
2017	5,909,232	151,843	5,757,389	5,833,311	1,034,413	1,034,413	$ -	$ 1,245,646	$ (211,233)	$ 1,245,646	$ (211,233)	$ -
2018	5,757,389	151,843	5,605,546	5,681,467	1,011,440	1,011,440	$ -	$ 1,010,825	$ 615	$ 1,010,825	$ 615	$ -
2019	5,605,546	151,843	5,453,703	5,529,624	988,466	988,466	$ -	$ 982,301	$ 6,165	$ 982,301	$ 6,165	$ -
2020	5,453,703	151,843	5,301,859	5,377,781	965,492	965,492	$ -	$ 945,781	$ 19,712	$ 945,781	$ 19,712	$ -
2021	5,301,859	151,843	5,150,016	5,225,938	942,519	942,519	$ -	$ 901,778	$ 40,741	$ 901,778	$ 40,741	$ -
2022	5,150,016	151,843	4,998,173	5,074,095	919,545	919,545	$ -	$ 884,126	$ 35,419	$ 884,126	$ 35,419	$ -
2023	4,998,173	151,843	4,846,330	4,922,251	896,572	896,572	$ -	$ 896,254	$ 317	$ 896,254	$ 317	$ -
2024	4,846,330	151,843	4,694,486	4,770,408	873,598	873,598	$ -	$ 869,371	$ 4,227	$ 869,371	$ 4,227	$ -
2025	4,694,486	151,843	4,542,643	4,618,565	850,624	850,624	$ -		$ -		$ -	$ -
2026	4,542,643	151,843	4,390,800	4,466,722	827,651	827,651	$ -		$ -		$ -	$ -
2027	4,390,800	151,843	4,238,957	4,314,878	804,677	804,677	$ -		$ -		$ -	$ -
2028	4,238,957	151,843	4,087,114	4,163,035	781,703	781,703	$ -		$ -		$ -	$ -
2029	4,087,114	151,843	3,935,270	4,011,192	758,730	758,730	$ -		$ -		$ -	$ -
2030	3,935,270	151,843	3,783,427	3,859,349	735,756	735,756	$ -		$ -		$ -	$ -
2031	3,783,427	151,843	3,631,584	3,707,505	712,783	712,783	$ -		$ -		$ -	$ -
2032	3,631,584	151,843	3,479,741	3,555,662	689,809	689,809	$ -		$ -		$ -	$ -
2033	3,479,741	151,843	3,327,897	3,403,819	666,835	666,835	$ -		$ -		$ -	$ -
2034	3,327,897	151,843	3,176,054	3,251,976	643,862	643,862	$ -		$ -		$ -	$ -
2035	3,176,054	151,843	3,024,211	3,100,133	620,888	620,888	$ -		$ -		$ -	$ -
2036	3,024,211	151,843	2,872,368	2,948,289	597,914	597,914	$ -		$ -		$ -	$ -
2037	2,872,368	151,843	2,720,524	2,796,446	574,941	574,941	$ -		$ -		$ -	$ -
2038	2,720,524	151,843	2,568,681	2,644,603	551,967	551,967	$ -		$ -		$ -	$ -
2039	2,568,681	151,843	2,416,838	2,492,760	528,994	528,994	$ -		$ -		$ -	$ -
2040	2,416,838	151,843	2,264,995	2,340,916	506,020	506,020	$ -		$ -		$ -	$ -
2041	2,264,995	151,843	2,113,152	2,189,073	483,046	483,046	$ -		$ -		$ -	$ -
2042	2,113,152	151,843	1,961,308	2,037,230	460,073	460,073	$ -		$ -		$ -	$ -
2043	1,961,308	151,843	1,809,465	1,885,387	437,099	437,099	$ -		$ -		$ -	$ -
2044	1,809,465	151,843	1,657,622	1,733,544	414,125	414,125	$ -		$ -		$ -	$ -
2045	1,657,622	151,843	1,505,779	1,581,700	391,152	391,152	$ -		$ -		$ -	$ -
2046	1,505,779	151,843	1,353,935	1,429,857	368,178	368,178	$ -		$ -		$ -	$ -
2047	1,353,935	151,843	1,202,092	1,278,014	345,205	345,205	$ -		$ -		$ -	$ -
2048	1,202,092	151,843	1,050,249	1,126,171	322,231	322,231	$ -		$ -		$ -	$ -
2049	1,050,249	151,843	898,406	974,327	299,257	299,257	$ -		$ -		$ -	$ -
2050	898,406	151,843	746,563	822,484	276,284	276,284	$ -		$ -		$ -	$ -
2051	746,563	151,843	594,719	670,641	253,310	253,310	$ -		$ -		$ -	$ -
2052	594,719	151,843	442,876	518,798	230,336	230,336	$ -		$ -		$ -	$ -
2053	442,876	151,843	291,033	366,954	207,363	207,363	$ -		$ -		$ -	$ -
2054	291,033	151,843	139,190	215,111	184,389	184,389	$ -		$ -		$ -	$ -
2055	139,190	139,190	-	69,595	149,719	149,719	$ -		$ -		$ -	$ -
2056	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		6,529,259			28,673,918	28,673,918	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	166,556	166,556	-
Prior Yr True-Up	167,434	167,434	-
True-Up Adjustment	879	879	-

Details

Investment	1,232,494	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	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	28,663

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	1,232,494	14,331	1,218,163	1,225,329	199,721	199,721	$ -	$ 219,263	$ (19,542)	$ 219,263	$ (19,542)	$ -
2014	1,218,163	28,663	1,189,500	1,203,832	210,800	210,800	$ -	$ 203,042	$ 7,758	$ 203,042	$ 7,758	$ -
2015	1,189,500	28,663	1,160,838	1,175,169	206,464	206,464	$ -	$ 228,159	$ (21,695)	$ 228,159	$ (21,695)	$ -
2016	1,160,838	28,663	1,132,175	1,146,506	202,127	202,127	$ -	$ 81,330	$ 120,797	$ 81,330	$ 120,797	$ -
2017	1,132,175	28,663	1,103,512	1,117,844	197,791	197,791	$ -	$ 222,274	$ (24,483)	$ 222,274	$ (24,483)	$ -
2018	1,103,512	28,663	1,074,850	1,089,181	193,454	193,454	$ -	$ 147,062	$ 46,392	$ 147,062	$ 46,392	$ -
2019	1,074,850	28,663	1,046,187	1,060,518	189,117	189,117	$ -	$ 142,952	$ 46,165	$ 142,952	$ 46,165	$ -
2020	1,046,187	28,663	1,017,524	1,031,856	184,781	184,781	$ -	$ 137,674	$ 47,107	$ 137,674	$ 47,107	$ -
2021	1,017,524	28,663	988,862	1,003,193	180,444	180,444	$ -	$ 172,566	$ 7,878	$ 172,566	$ 7,878	$ -
2022	988,862	28,663	960,199	974,530	176,107	176,107	$ -	$ 169,246	$ 6,862	$ 169,246	$ 6,862	$ -
2023	960,199	28,663	931,536	945,868	171,771	171,771	$ -	$ 171,646	$ 125	$ 171,646	$ 125	$ -
2024	931,536	28,663	902,874	917,205	167,434	167,434	$ -	$ 166,556	$ 879	$ 166,556	$ 879	$ -
2025	902,874	28,663	874,211	888,542	163,098	163,098	$ -		$ -		$ -	$ -
2026	874,211	28,663	845,548	859,880	158,761	158,761	$ -		$ -		$ -	$ -
2027	845,548	28,663	816,886	831,217	154,424	154,424	$ -		$ -		$ -	$ -
2028	816,886	28,663	788,223	802,554	150,088	150,088	$ -		$ -		$ -	$ -
2029	788,223	28,663	759,560	773,892	145,751	145,751	$ -		$ -		$ -	$ -
2030	759,560	28,663	730,898	745,229	141,415	141,415	$ -		$ -		$ -	$ -
2031	730,898	28,663	702,235	716,566	137,078	137,078	$ -		$ -		$ -	$ -
2032	702,235	28,663	673,572	687,904	132,741	132,741	$ -		$ -		$ -	$ -
2033	673,572	28,663	644,910	659,241	128,405	128,405	$ -		$ -		$ -	$ -
2034	644,910	28,663	616,247	630,578	124,068	124,068	$ -		$ -		$ -	$ -
2035	616,247	28,663	587,584	601,916	119,732	119,732	$ -		$ -		$ -	$ -
2036	587,584	28,663	558,922	573,253	115,395	115,395	$ -		$ -		$ -	$ -
2037	558,922	28,663	530,259	544,590	111,058	111,058	$ -		$ -		$ -	$ -
2038	530,259	28,663	501,597	515,928	106,722	106,722	$ -		$ -		$ -	$ -
2039	501,597	28,663	472,934	487,265	102,385	102,385	$ -		$ -		$ -	$ -
2040	472,934	28,663	444,271	458,603	98,048	98,048	$ -		$ -		$ -	$ -
2041	444,271	28,663	415,609	429,940	93,712	93,712	$ -		$ -		$ -	$ -
2042	415,609	28,663	386,946	401,277	89,375	89,375	$ -		$ -		$ -	$ -
2043	386,946	28,663	358,283	372,615	85,039	85,039	$ -		$ -		$ -	$ -
2044	358,283	28,663	329,621	343,952	80,702	80,702	$ -		$ -		$ -	$ -
2045	329,621	28,663	300,958	315,289	76,365	76,365	$ -		$ -		$ -	$ -
2046	300,958	28,663	272,295	286,627	72,029	72,029	$ -		$ -		$ -	$ -
2047	272,295	28,663	243,633	257,964	67,692	67,692	$ -		$ -		$ -	$ -
2048	243,633	28,663	214,970	229,301	63,356	63,356	$ -		$ -		$ -	$ -
2049	214,970	28,663	186,307	200,639	59,019	59,019	$ -		$ -		$ -	$ -
2050	186,307	28,663	157,645	171,976	54,682	54,682	$ -		$ -		$ -	$ -
2051	157,645	28,663	128,982	143,313	50,346	50,346	$ -		$ -		$ -	$ -
2052	128,982	28,663	100,319	114,651	46,009	46,009	$ -		$ -		$ -	$ -
2053	100,319	28,663	71,657	85,988	41,672	41,672	$ -		$ -		$ -	$ -
2054	71,657	28,663	42,994	57,325	37,336	37,336	$ -		$ -		$ -	$ -
2055	42,994	28,663	14,331	28,663	32,999	32,999	$ -		$ -		$ -	$ -
2056	14,331	14,331	-	7,166	15,415	15,415	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		1,232,494			5,334,929	5,334,929	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	779,148	779,148	-
Prior Yr True-Up	783,482	783,482	-
True-Up Adjustment	4,334	4,334	-

Details			
Investment	5,705,686	Current Year	2024
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	132,690

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	5,705,686	11,058	5,694,628	5,700,157	873,482	873,482	$ -	$ 528,784	$ 344,698	$ 528,784	$ 344,698	$ -
2014	5,694,628	132,690	5,561,938	5,628,283	984,240	984,240	$ -	$ 1,017,894	$ (33,654)	$ 1,017,894	$ (33,654)	$ -
2015	5,561,938	132,690	5,429,248	5,495,593	964,164	964,164	$ -	$ 953,651	$ 10,513	$ 953,651	$ 10,513	$ -
2016	5,429,248	132,690	5,296,557	5,362,903	944,088	944,088	$ -	$ 919,468	$ 24,620	$ 919,468	$ 24,620	$ -
2017	5,296,557	132,690	5,163,867	5,230,212	924,013	924,013	$ -	$ 929,340	$ (5,327)	$ 929,340	$ (5,327)	$ -
2018	5,163,867	132,690	5,031,177	5,097,522	903,937	903,937	$ -	$ 902,942	$ 995	$ 902,942	$ 995	$ -
2019	5,031,177	132,690	4,898,486	4,964,831	883,861	883,861	$ -	$ 877,873	$ 5,988	$ 877,873	$ 5,988	$ -
2020	4,898,486	132,690	4,765,796	4,832,141	863,785	863,785	$ -	$ 845,618	$ 18,167	$ 845,618	$ 18,167	$ -
2021	4,765,796	132,690	4,633,106	4,699,451	843,709	843,709	$ -	$ 806,620	$ 37,089	$ 806,620	$ 37,089	$ -
2022	4,633,106	132,690	4,500,415	4,566,760	823,634	823,634	$ -	$ 791,287	$ 32,346	$ 791,287	$ 32,346	$ -
2023	4,500,415	132,690	4,367,725	4,434,070	803,558	803,558	$ -	$ 802,762	$ 796	$ 802,762	$ 796	$ -
2024	4,367,725	132,690	4,235,034	4,301,380	783,482	783,482	$ -	$ 779,148	$ 4,334	$ 779,148	$ 4,334	$ -
2025	4,235,034	132,690	4,102,344	4,168,689	763,406	763,406	$ -		$ -		$ -	$ -
2026	4,102,344	132,690	3,969,654	4,035,999	743,330	743,330	$ -		$ -		$ -	$ -
2027	3,969,654	132,690	3,836,963	3,903,308	723,254	723,254	$ -		$ -		$ -	$ -
2028	3,836,963	132,690	3,704,273	3,770,618	703,179	703,179	$ -		$ -		$ -	$ -
2029	3,704,273	132,690	3,571,583	3,637,928	683,103	683,103	$ -		$ -		$ -	$ -
2030	3,571,583	132,690	3,438,892	3,505,237	663,027	663,027	$ -		$ -		$ -	$ -
2031	3,438,892	132,690	3,306,202	3,372,547	642,951	642,951	$ -		$ -		$ -	$ -
2032	3,306,202	132,690	3,173,511	3,239,857	622,875	622,875	$ -		$ -		$ -	$ -
2033	3,173,511	132,690	3,040,821	3,107,166	602,799	602,799	$ -		$ -		$ -	$ -
2034	3,040,821	132,690	2,908,131	2,974,476	582,724	582,724	$ -		$ -		$ -	$ -
2035	2,908,131	132,690	2,775,440	2,841,785	562,648	562,648	$ -		$ -		$ -	$ -
2036	2,775,440	132,690	2,642,750	2,709,095	542,572	542,572	$ -		$ -		$ -	$ -
2037	2,642,750	132,690	2,510,060	2,576,405	522,496	522,496	$ -		$ -		$ -	$ -
2038	2,510,060	132,690	2,377,369	2,443,714	502,420	502,420	$ -		$ -		$ -	$ -
2039	2,377,369	132,690	2,244,679	2,311,024	482,344	482,344	$ -		$ -		$ -	$ -
2040	2,244,679	132,690	2,111,988	2,178,334	462,269	462,269	$ -		$ -		$ -	$ -
2041	2,111,988	132,690	1,979,298	2,045,643	442,193	442,193	$ -		$ -		$ -	$ -
2042	1,979,298	132,690	1,846,608	1,912,953	422,117	422,117	$ -		$ -		$ -	$ -
2043	1,846,608	132,690	1,713,917	1,780,262	402,041	402,041	$ -		$ -		$ -	$ -
2044	1,713,917	132,690	1,581,227	1,647,572	381,965	381,965	$ -		$ -		$ -	$ -
2045	1,581,227	132,690	1,448,537	1,514,882	361,889	361,889	$ -		$ -		$ -	$ -
2046	1,448,537	132,690	1,315,846	1,382,191	341,814	341,814	$ -		$ -		$ -	$ -
2047	1,315,846	132,690	1,183,156	1,249,501	321,738	321,738	$ -		$ -		$ -	$ -
2048	1,183,156	132,690	1,050,465	1,116,811	301,662	301,662	$ -		$ -		$ -	$ -
2049	1,050,465	132,690	917,775	984,120	281,586	281,586	$ -		$ -		$ -	$ -
2050	917,775	132,690	785,085	851,430	261,510	261,510	$ -		$ -		$ -	$ -
2051	785,085	132,690	652,394	718,740	241,434	241,434	$ -		$ -		$ -	$ -
2052	652,394	132,690	519,704	586,049	221,359	221,359	$ -		$ -		$ -	$ -
2053	519,704	132,690	387,014	453,359	201,283	201,283	$ -		$ -		$ -	$ -
2054	387,014	132,690	254,323	320,668	181,207	181,207	$ -		$ -		$ -	$ -
2055	254,323	132,690	121,633	187,978	161,131	161,131	$ -		$ -		$ -	$ -
2056	121,633	121,633	-	60,816	130,834	130,834	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		5,705,686			25,057,113	25,057,113	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	285,853	285,853	-
Prior Yr True-Up	287,459	287,459	-
True-Up Adjustment	1,606	1,606	-

Details			
Investment	2,088,951	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	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	48,580

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	2,088,951	-	2,088,951	2,088,951	316,055	316,055	$ -	$ 424,916	$ (108,861)	$ 424,916	$ (108,861)	$ -
2014	2,088,951	48,580	2,040,371	2,064,661	360,960	360,960	$ -	$ 372,954	$ (11,994)	$ 372,954	$ (11,994)	$ -
2015	2,040,371	48,580	1,991,790	2,016,081	353,610	353,610	$ -	$ 375,622	$ (22,012)	$ 375,622	$ (22,012)	$ -
2016	1,991,790	48,580	1,943,210	1,967,500	346,260	346,260	$ -	$ 363,235	$ (16,975)	$ 363,235	$ (16,975)	$ -
2017	1,943,210	48,580	1,894,630	1,918,920	338,910	338,910	$ -	$ 367,158	$ (28,248)	$ 367,158	$ (28,248)	$ -
2018	1,894,630	48,580	1,846,050	1,870,340	331,560	331,560	$ -	$ 331,181	$ 379	$ 331,181	$ 379	$ -
2019	1,846,050	48,580	1,797,469	1,821,760	324,209	324,209	$ -	$ 321,999	$ 2,210	$ 321,999	$ 2,210	$ -
2020	1,797,469	48,580	1,748,889	1,773,179	316,859	316,859	$ -	$ 310,179	$ 6,680	$ 310,179	$ 6,680	$ -
2021	1,748,889	48,580	1,700,309	1,724,599	309,509	309,509	$ -	$ 295,885	$ 13,624	$ 295,885	$ 13,624	$ -
2022	1,700,309	48,580	1,651,729	1,676,019	302,159	302,159	$ -	$ 290,274	$ 11,885	$ 290,274	$ 11,885	$ -
2023	1,651,729	48,580	1,603,148	1,627,439	294,809	294,809	$ -	$ 294,502	$ 307	$ 294,502	$ 307	$ -
2024	1,603,148	48,580	1,554,568	1,578,858	287,459	287,459	$ -	$ 285,853	$ 1,606	$ 285,853	$ 1,606	$ -
2025	1,554,568	48,580	1,505,988	1,530,278	280,109	280,109	$ -		$ -		$ -	$ -
2026	1,505,988	48,580	1,457,408	1,481,698	272,759	272,759	$ -		$ -		$ -	$ -
2027	1,457,408	48,580	1,408,827	1,433,118	265,409	265,409	$ -		$ -		$ -	$ -
2028	1,408,827	48,580	1,360,247	1,384,537	258,058	258,058	$ -		$ -		$ -	$ -
2029	1,360,247	48,580	1,311,667	1,335,957	250,708	250,708	$ -		$ -		$ -	$ -
2030	1,311,667	48,580	1,263,087	1,287,377	243,358	243,358	$ -		$ -		$ -	$ -
2031	1,263,087	48,580	1,214,506	1,238,796	236,008	236,008	$ -		$ -		$ -	$ -
2032	1,214,506	48,580	1,165,926	1,190,216	228,658	228,658	$ -		$ -		$ -	$ -
2033	1,165,926	48,580	1,117,346	1,141,636	221,308	221,308	$ -		$ -		$ -	$ -
2034	1,117,346	48,580	1,068,766	1,093,056	213,958	213,958	$ -		$ -		$ -	$ -
2035	1,068,766	48,580	1,020,185	1,044,475	206,608	206,608	$ -		$ -		$ -	$ -
2036	1,020,185	48,580	971,605	995,895	199,258	199,258	$ -		$ -		$ -	$ -
2037	971,605	48,580	923,025	947,315	191,907	191,907	$ -		$ -		$ -	$ -
2038	923,025	48,580	874,445	898,735	184,557	184,557	$ -		$ -		$ -	$ -
2039	874,445	48,580	825,864	850,154	177,207	177,207	$ -		$ -		$ -	$ -
2040	825,864	48,580	777,284	801,574	169,857	169,857	$ -		$ -		$ -	$ -
2041	777,284	48,580	728,704	752,994	162,507	162,507	$ -		$ -		$ -	$ -
2042	728,704	48,580	680,124	704,414	155,157	155,157	$ -		$ -		$ -	$ -
2043	680,124	48,580	631,543	655,833	147,807	147,807	$ -		$ -		$ -	$ -
2044	631,543	48,580	582,963	607,253	140,457	140,457	$ -		$ -		$ -	$ -
2045	582,963	48,580	534,383	558,673	133,107	133,107	$ -		$ -		$ -	$ -
2046	534,383	48,580	485,803	510,093	125,756	125,756	$ -		$ -		$ -	$ -
2047	485,803	48,580	437,222	461,512	118,406	118,406	$ -		$ -		$ -	$ -
2048	437,222	48,580	388,642	412,932	111,056	111,056	$ -		$ -		$ -	$ -
2049	388,642	48,580	340,062	364,352	103,706	103,706	$ -		$ -		$ -	$ -
2050	340,062	48,580	291,482	315,772	96,356	96,356	$ -		$ -		$ -	$ -
2051	291,482	48,580	242,901	267,191	89,006	89,006	$ -		$ -		$ -	$ -
2052	242,901	48,580	194,321	218,611	81,656	81,656	$ -		$ -		$ -	$ -
2053	194,321	48,580	145,741	170,031	74,306	74,306	$ -		$ -		$ -	$ -
2054	145,741	48,580	97,161	121,451	66,956	66,956	$ -		$ -		$ -	$ -
2055	97,161	48,580	48,580	72,870	59,605	59,605	$ -		$ -		$ -	$ -
2056	48,580	48,580	0	24,290	52,255	52,255	$ -		$ -		$ -	$ -
2057	0	0	-	0	0	0	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		2,088,951			9,200,183	9,200,183	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	800,538	800,538	-
Prior Yr True-Up	806,318	806,318	-
True-Up Adjustment	5,780	5,780	-

Details

Investment	5,507,426	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	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	128,080

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2016	5,507,426	64,040	5,443,386	5,475,406	892,460	892,460	$ -	$ 42,109	$ 850,351	$ 42,109	$ 850,351	$ -
2017	5,443,386	128,080	5,315,307	5,379,346	941,966	941,966	$ -	$ 41,186	$ 900,780	$ 41,186	$ 900,780	$ -
2018	5,315,307	128,080	5,187,227	5,251,267	922,587	922,587	$ -	$ (7,120)	$ 929,707	$ (7,120)	$ 929,707	$ -
2019	5,187,227	128,080	5,059,147	5,123,187	903,209	903,209	$ -	$ 25,082	$ 878,127	$ 25,082	$ 878,127	$ -
2020	5,059,147	128,080	4,931,068	4,995,107	883,831	883,831	$ -	$ 863,948	$ 19,883	$ 863,948	$ 19,883	$ -
2021	4,931,068	128,080	4,802,988	4,867,028	864,453	864,453	$ -	$ 824,945	$ 39,508	$ 824,945	$ 39,508	$ -
2022	4,802,988	128,080	4,674,908	4,738,948	845,075	845,075	$ -	$ 810,374	$ 34,701	$ 810,374	$ 34,701	$ -
2023	4,674,908	128,080	4,546,829	4,610,868	825,696	825,696	$ -	$ 823,634	$ 2,062	$ 823,634	$ 2,062	$ -
2024	4,546,829	128,080	4,418,749	4,482,789	806,318	806,318	$ -	$ 800,538	$ 5,780	$ 800,538	$ 5,780	$ -
2025	4,418,749	128,080	4,290,669	4,354,709	786,940	786,940	$ -	$ -	$ -	$ -	$ -	$ -
2026	4,290,669	128,080	4,162,590	4,226,629	767,562	767,562	$ -		$ -		$ -	$ -
2027	4,162,590	128,080	4,034,510	4,098,550	748,183	748,183	$ -		$ -		$ -	$ -
2028	4,034,510	128,080	3,906,430	3,970,470	728,805	728,805	$ -		$ -		$ -	$ -
2029	3,906,430	128,080	3,778,350	3,842,390	709,427	709,427	$ -		$ -		$ -	$ -
2030	3,778,350	128,080	3,650,271	3,714,311	690,049	690,049	$ -		$ -		$ -	$ -
2031	3,650,271	128,080	3,522,191	3,586,231	670,670	670,670	$ -		$ -		$ -	$ -
2032	3,522,191	128,080	3,394,111	3,458,151	651,292	651,292	$ -		$ -		$ -	$ -
2033	3,394,111	128,080	3,266,032	3,330,072	631,914	631,914	$ -		$ -		$ -	$ -
2034	3,266,032	128,080	3,137,952	3,201,992	612,536	612,536	$ -		$ -		$ -	$ -
2035	3,137,952	128,080	3,009,872	3,073,912	593,157	593,157	$ -		$ -		$ -	$ -
2036	3,009,872	128,080	2,881,793	2,945,833	573,779	573,779	$ -		$ -		$ -	$ -
2037	2,881,793	128,080	2,753,713	2,817,753	554,401	554,401	$ -		$ -		$ -	$ -
2038	2,753,713	128,080	2,625,633	2,689,673	535,023	535,023	$ -		$ -		$ -	$ -
2039	2,625,633	128,080	2,497,554	2,561,594	515,644	515,644	$ -		$ -		$ -	$ -
2040	2,497,554	128,080	2,369,474	2,433,514	496,266	496,266	$ -		$ -		$ -	$ -
2041	2,369,474	128,080	2,241,394	2,305,434	476,888	476,888	$ -		$ -		$ -	$ -
2042	2,241,394	128,080	2,113,315	2,177,355	457,510	457,510	$ -		$ -		$ -	$ -
2043	2,113,315	128,080	1,985,235	2,049,275	438,132	438,132	$ -		$ -		$ -	$ -
2044	1,985,235	128,080	1,857,155	1,921,195	418,753	418,753	$ -		$ -		$ -	$ -
2045	1,857,155	128,080	1,729,076	1,793,115	399,375	399,375	$ -		$ -		$ -	$ -
2046	1,729,076	128,080	1,600,996	1,665,036	379,997	379,997	$ -		$ -		$ -	$ -
2047	1,600,996	128,080	1,472,916	1,536,956	360,619	360,619	$ -		$ -		$ -	$ -
2048	1,472,916	128,080	1,344,837	1,408,876	341,240	341,240	$ -		$ -		$ -	$ -
2049	1,344,837	128,080	1,216,757	1,280,797	321,862	321,862	$ -		$ -		$ -	$ -
2050	1,216,757	128,080	1,088,677	1,152,717	302,484	302,484	$ -		$ -		$ -	$ -
2051	1,088,677	128,080	960,598	1,024,637	283,106	283,106	$ -		$ -		$ -	$ -
2052	960,598	128,080	832,518	896,558	263,727	263,727	$ -		$ -		$ -	$ -
2053	832,518	128,080	704,438	768,478	244,349	244,349	$ -		$ -		$ -	$ -
2054	704,438	128,080	576,359	640,398	224,971	224,971	$ -		$ -		$ -	$ -
2055	576,359	128,080	448,279	512,319	205,593	205,593	$ -		$ -		$ -	$ -
2056	448,279	128,080	320,199	384,239	186,214	186,214	$ -		$ -		$ -	$ -
2057	320,199	128,080	192,120	256,159	166,836	166,836	$ -		$ -		$ -	$ -
2058	192,120	128,080	64,040	128,080	147,458	147,458	$ -		$ -		$ -	$ -
2059	64,040	128,080	(64,040)	(0)	128,080	128,080	$ -		$ -		$ -	$ -
2060	(64,040)	128,080	(192,120)	(128,080)	108,701	108,701	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		5,699,546			24,007,137	24,007,137	-					

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

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

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

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

A. Base Plan Facilities

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

Project Description:

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	546,186	546,186	-
Prior Yr True-Up	549,193	549,193	-
True-Up Adjustment	3,007	3,007	-

Details

Investment	4,008,040	Current Year	2024
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	93,210

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	4,008,040	15,535	3,992,505	4,000,272	620,769	620,769	$ -	$ 0	$ 620,769	$ 0	$ 620,769	$ -
2014	3,992,505	93,210	3,899,294	3,945,900	690,218	690,218	$ -	$ 7,389,952	$ (6,699,734)	$ 7,389,952	$ (6,699,734)	$ -
2015	3,899,294	93,210	3,806,084	3,852,689	676,116	676,116	$ -	$ 583,939	$ 92,177	$ 583,939	$ 92,177	$ -
2016	3,806,084	93,210	3,712,874	3,759,479	662,013	662,013	$ -	$ 662,503	$ (490)	$ 662,503	$ (490)	$ -
2017	3,712,874	93,210	3,619,664	3,666,269	647,911	647,911	$ -	$ 750,034	$ (102,123)	$ 750,034	$ (102,123)	$ -
2018	3,619,664	93,210	3,526,454	3,573,059	633,808	633,808	$ -	$ 633,061	$ 747	$ 633,061	$ 747	$ -
2019	3,526,454	93,210	3,433,243	3,479,848	619,705	619,705	$ -	$ 682,446	$ (62,741)	$ 682,446	$ (62,741)	$ -
2020	3,433,243	93,210	3,340,033	3,386,638	605,603	605,603	$ -	$ 597,311	$ 8,292	$ 597,311	$ 8,292	$ -
2021	3,340,033	93,210	3,246,823	3,293,428	591,500	591,500	$ -	$ 565,534	$ 25,967	$ 565,534	$ 25,967	$ -
2022	3,246,823	93,210	3,153,613	3,200,218	577,398	577,398	$ -	$ 554,757	$ 22,640	$ 554,757	$ 22,640	$ -
2023	3,153,613	93,210	3,060,402	3,107,008	563,295	563,295	$ -	$ 562,766	$ 529	$ 562,766	$ 529	$ -
2024	3,060,402	93,210	2,967,192	3,013,797	549,193	549,193	$ -	$ 546,186	$ 3,007	$ 546,186	$ 3,007	$ -
2025	2,967,192	93,210	2,873,982	2,920,587	535,090	535,090	$ -		$ -		$ -	$ -
2026	2,873,982	93,210	2,780,772	2,827,377	520,988	520,988	$ -		$ -		$ -	$ -
2027	2,780,772	93,210	2,687,562	2,734,167	506,885	506,885	$ -		$ -		$ -	$ -
2028	2,687,562	93,210	2,594,351	2,640,956	492,782	492,782	$ -		$ -		$ -	$ -
2029	2,594,351	93,210	2,501,141	2,547,746	478,680	478,680	$ -		$ -		$ -	$ -
2030	2,501,141	93,210	2,407,931	2,454,536	464,577	464,577	$ -		$ -		$ -	$ -
2031	2,407,931	93,210	2,314,721	2,361,326	450,475	450,475	$ -		$ -		$ -	$ -
2032	2,314,721	93,210	2,221,510	2,268,116	436,372	436,372	$ -		$ -		$ -	$ -
2033	2,221,510	93,210	2,128,300	2,174,905	422,270	422,270	$ -		$ -		$ -	$ -
2034	2,128,300	93,210	2,035,090	2,081,695	408,167	408,167	$ -		$ -		$ -	$ -
2035	2,035,090	93,210	1,941,880	1,988,485	394,065	394,065	$ -		$ -		$ -	$ -
2036	1,941,880	93,210	1,848,669	1,895,275	379,962	379,962	$ -		$ -		$ -	$ -
2037	1,848,669	93,210	1,755,459	1,802,064	365,860	365,860	$ -		$ -		$ -	$ -
2038	1,755,459	93,210	1,662,249	1,708,854	351,757	351,757	$ -		$ -		$ -	$ -
2039	1,662,249	93,210	1,569,039	1,615,644	337,654	337,654	$ -		$ -		$ -	$ -
2040	1,569,039	93,210	1,475,829	1,522,434	323,552	323,552	$ -		$ -		$ -	$ -
2041	1,475,829	93,210	1,382,618	1,429,223	309,449	309,449	$ -		$ -		$ -	$ -
2042	1,382,618	93,210	1,289,408	1,336,013	295,347	295,347	$ -		$ -		$ -	$ -
2043	1,289,408	93,210	1,196,198	1,242,803	281,244	281,244	$ -		$ -		$ -	$ -
2044	1,196,198	93,210	1,102,988	1,149,593	267,142	267,142	$ -		$ -		$ -	$ -
2045	1,102,988	93,210	1,009,777	1,056,383	253,039	253,039	$ -		$ -		$ -	$ -
2046	1,009,777	93,210	916,567	963,172	238,937	238,937	$ -		$ -		$ -	$ -
2047	916,567	93,210	823,357	869,962	224,834	224,834	$ -		$ -		$ -	$ -
2048	823,357	93,210	730,147	776,752	210,731	210,731	$ -		$ -		$ -	$ -
2049	730,147	93,210	636,937	683,542	196,629	196,629	$ -		$ -		$ -	$ -
2050	636,937	93,210	543,726	590,331	182,526	182,526	$ -		$ -		$ -	$ -
2051	543,726	93,210	450,516	497,121	168,424	168,424	$ -		$ -		$ -	$ -
2052	450,516	93,210	357,306	403,911	154,321	154,321	$ -		$ -		$ -	$ -
2053	357,306	93,210	264,096	310,701	140,219	140,219	$ -		$ -		$ -	$ -
2054	264,096	93,210	170,885	217,491	126,116	126,116	$ -		$ -		$ -	$ -
2055	170,885	93,210	77,675	124,280	112,014	112,014	$ -		$ -		$ -	$ -
2056	77,675	77,675	-	38,838	83,551	83,551	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		4,008,040			17,551,189	17,551,189	-					

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

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

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

A. Base Plan Facilities

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

Project Description:

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**15,823**	**15,823**	-
Prior Yr True-Up	**15,902**	**15,902**	-
True-Up Adjustment	**79**	**79**	**-**

Details

Investment	118,332	Current Year	2024
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	1	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	2,752

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	118,332	2,523	115,810	117,071	20,235	20,235	$ -	$ 0	$ 20,235	$ 0	$ 20,235	$ -
2014	115,810	2,752	113,058	114,434	20,066	20,066	$ -	$ 25,862	$ (5,796)	$ 25,862	$ (5,796)	$ -
2015	113,058	2,752	110,306	111,682	19,649	19,649	$ -	$ 17,942	$ 1,707	$ 17,942	$ 1,707	$ -
2016	110,306	2,752	107,554	108,930	19,233	19,233	$ -	$ 22,706	$ (3,473)	$ 22,706	$ (3,473)	$ -
2017	107,554	2,752	104,802	106,178	18,816	18,816	$ -	$ 22,935	$ (4,119)	$ 22,935	$ (4,119)	$ -
2018	104,802	2,752	102,050	103,426	18,400	18,400	$ -	$ 18,387	$ 13	$ 18,387	$ 13	$ -
2019	102,050	2,752	99,298	100,674	17,984	17,984	$ -	$ 17,870	$ 114	$ 17,870	$ 114	$ -
2020	99,298	2,752	96,546	97,922	17,567	17,567	$ -	$ 17,207	$ 361	$ 17,207	$ 361	$ -
2021	96,546	2,752	93,794	95,170	17,151	17,151	$ -	$ 16,407	$ 744	$ 16,407	$ 744	$ -
2022	93,794	2,752	91,043	92,418	16,735	16,735	$ -	$ 16,088	$ 647	$ 16,088	$ 647	$ -
2023	91,043	2,752	88,291	89,667	16,318	16,318	$ -	$ 16,311	$ 8	$ 16,311	$ 8	$ -
2024	88,291	2,752	85,539	86,915	15,902	15,902	$ -	$ 15,823	$ 79	$ 15,823	$ 79	$ -
2025	85,539	2,752	82,787	84,163	15,486	15,486	$ -		$ -		$ -	$ -
2026	82,787	2,752	80,035	81,411	15,069	15,069	$ -		$ -		$ -	$ -
2027	80,035	2,752	77,283	78,659	14,653	14,653	$ -		$ -		$ -	$ -
2028	77,283	2,752	74,531	75,907	14,237	14,237	$ -		$ -		$ -	$ -
2029	74,531	2,752	71,779	73,155	13,820	13,820	$ -		$ -		$ -	$ -
2030	71,779	2,752	69,027	70,403	13,404	13,404	$ -		$ -		$ -	$ -
2031	69,027	2,752	66,275	67,651	12,987	12,987	$ -		$ -		$ -	$ -
2032	66,275	2,752	63,523	64,899	12,571	12,571	$ -		$ -		$ -	$ -
2033	63,523	2,752	60,771	62,147	12,155	12,155	$ -		$ -		$ -	$ -
2034	60,771	2,752	58,020	59,396	11,738	11,738	$ -		$ -		$ -	$ -
2035	58,020	2,752	55,268	56,644	11,322	11,322	$ -		$ -		$ -	$ -
2036	55,268	2,752	52,516	53,892	10,906	10,906	$ -		$ -		$ -	$ -
2037	52,516	2,752	49,764	51,140	10,489	10,489	$ -		$ -		$ -	$ -
2038	49,764	2,752	47,012	48,388	10,073	10,073	$ -		$ -		$ -	$ -
2039	47,012	2,752	44,260	45,636	9,657	9,657	$ -		$ -		$ -	$ -
2040	44,260	2,752	41,508	42,884	9,240	9,240	$ -		$ -		$ -	$ -
2041	41,508	2,752	38,756	40,132	8,824	8,824	$ -		$ -		$ -	$ -
2042	38,756	2,752	36,004	37,380	8,407	8,407	$ -		$ -		$ -	$ -
2043	36,004	2,752	33,252	34,628	7,991	7,991	$ -		$ -		$ -	$ -
2044	33,252	2,752	30,500	31,876	7,575	7,575	$ -		$ -		$ -	$ -
2045	30,500	2,752	27,748	29,124	7,158	7,158	$ -		$ -		$ -	$ -
2046	27,748	2,752	24,997	26,373	6,742	6,742	$ -		$ -		$ -	$ -
2047	24,997	2,752	22,245	23,621	6,326	6,326	$ -		$ -		$ -	$ -
2048	22,245	2,752	19,493	20,869	5,909	5,909	$ -		$ -		$ -	$ -
2049	19,493	2,752	16,741	18,117	5,493	5,493	$ -		$ -		$ -	$ -
2050	16,741	2,752	13,989	15,365	5,077	5,077	$ -		$ -		$ -	$ -
2051	13,989	2,752	11,237	12,613	4,660	4,660	$ -		$ -		$ -	$ -
2052	11,237	2,752	8,485	9,861	4,244	4,244	$ -		$ -		$ -	$ -
2053	8,485	2,752	5,733	7,109	3,828	3,828	$ -		$ -		$ -	$ -
2054	5,733	2,752	2,981	4,357	3,411	3,411	$ -		$ -		$ -	$ -
2055	2,981	2,752	229	1,605	2,995	2,995	$ -		$ -		$ -	$ -
2056	229	229	-	115	247	247	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		118,332			504,749	504,749	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	488,149	488,149	-
Prior Yr True-Up	491,295	491,295	-
True-Up Adjustment	3,146	3,146	-

Details

Investment	3,459,640	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	3	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	80,457

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	3,459,640	60,343	3,399,298	3,429,469	579,215	579,215	$ -	$ 652,736	$ (73,521)	$ 652,736	$ (73,521)	$ -
2016	3,399,298	80,457	3,318,841	3,359,069	588,678	588,678	$ -	$ 666,514	$ (77,836)	$ 666,514	$ (77,836)	$ -
2017	3,318,841	80,457	3,238,384	3,278,613	576,505	576,505	$ -	$ 674,329	$ (97,824)	$ 674,329	$ (97,824)	$ -
2018	3,238,384	80,457	3,157,928	3,198,156	564,332	564,332	$ -	$ 563,359	$ 973	$ 563,359	$ 973	$ -
2019	3,157,928	80,457	3,077,471	3,117,699	552,159	552,159	$ -	$ 548,044	$ 4,115	$ 548,044	$ 4,115	$ -
2020	3,077,471	80,457	2,997,014	3,037,242	539,986	539,986	$ -	$ 528,210	$ 11,777	$ 528,210	$ 11,777	$ -
2021	2,997,014	80,457	2,916,557	2,956,786	527,813	527,813	$ -	$ 504,122	$ 23,691	$ 504,122	$ 23,691	$ -
2022	2,916,557	80,457	2,836,101	2,876,329	515,640	515,640	$ -	$ 494,899	$ 20,741	$ 494,899	$ 20,741	$ -
2023	2,836,101	80,457	2,755,644	2,795,872	503,468	503,468	$ -	$ 502,565	$ 902	$ 502,565	$ 902	$ -
2024	2,755,644	80,457	2,675,187	2,715,415	491,295	491,295	$ -	$ 488,149	$ 3,146	$ 488,149	$ 3,146	$ -
2025	2,675,187	80,457	2,594,730	2,634,959	479,122	479,122	$ -		$ -		$ -	$ -
2026	2,594,730	80,457	2,514,274	2,554,502	466,949	466,949	$ -		$ -		$ -	$ -
2027	2,514,274	80,457	2,433,817	2,474,045	454,776	454,776	$ -		$ -		$ -	$ -
2028	2,433,817	80,457	2,353,360	2,393,588	442,603	442,603	$ -		$ -		$ -	$ -
2029	2,353,360	80,457	2,272,903	2,313,132	430,430	430,430	$ -		$ -		$ -	$ -
2030	2,272,903	80,457	2,192,447	2,232,675	418,257	418,257	$ -		$ -		$ -	$ -
2031	2,192,447	80,457	2,111,990	2,152,218	406,084	406,084	$ -		$ -		$ -	$ -
2032	2,111,990	80,457	2,031,533	2,071,761	393,911	393,911	$ -		$ -		$ -	$ -
2033	2,031,533	80,457	1,951,076	1,991,305	381,738	381,738	$ -		$ -		$ -	$ -
2034	1,951,076	80,457	1,870,620	1,910,848	369,565	369,565	$ -		$ -		$ -	$ -
2035	1,870,620	80,457	1,790,163	1,830,391	357,392	357,392	$ -		$ -		$ -	$ -
2036	1,790,163	80,457	1,709,706	1,749,934	345,219	345,219	$ -		$ -		$ -	$ -
2037	1,709,706	80,457	1,629,249	1,669,478	333,046	333,046	$ -		$ -		$ -	$ -
2038	1,629,249	80,457	1,548,792	1,589,021	320,873	320,873	$ -		$ -		$ -	$ -
2039	1,548,792	80,457	1,468,336	1,508,564	308,700	308,700	$ -		$ -		$ -	$ -
2040	1,468,336	80,457	1,387,879	1,428,107	296,527	296,527	$ -		$ -		$ -	$ -
2041	1,387,879	80,457	1,307,422	1,347,651	284,354	284,354	$ -		$ -		$ -	$ -
2042	1,307,422	80,457	1,226,965	1,267,194	272,181	272,181	$ -		$ -		$ -	$ -
2043	1,226,965	80,457	1,146,509	1,186,737	260,008	260,008	$ -		$ -		$ -	$ -
2044	1,146,509	80,457	1,066,052	1,106,280	247,835	247,835	$ -		$ -		$ -	$ -
2045	1,066,052	80,457	985,595	1,025,824	235,662	235,662	$ -		$ -		$ -	$ -
2046	985,595	80,457	905,138	945,367	223,489	223,489	$ -		$ -		$ -	$ -
2047	905,138	80,457	824,682	864,910	211,316	211,316	$ -		$ -		$ -	$ -
2048	824,682	80,457	744,225	784,453	199,143	199,143	$ -		$ -		$ -	$ -
2049	744,225	80,457	663,768	703,997	186,970	186,970	$ -		$ -		$ -	$ -
2050	663,768	80,457	583,311	623,540	174,797	174,797	$ -		$ -		$ -	$ -
2051	583,311	80,457	502,855	543,083	162,624	162,624	$ -		$ -		$ -	$ -
2052	502,855	80,457	422,398	462,626	150,451	150,451	$ -		$ -		$ -	$ -
2053	422,398	80,457	341,941	382,170	138,278	138,278	$ -		$ -		$ -	$ -
2054	341,941	80,457	261,484	301,713	126,105	126,105	$ -		$ -		$ -	$ -
2055	261,484	80,457	181,028	221,256	113,932	113,932	$ -		$ -		$ -	$ -
2056	181,028	80,457	100,571	140,799	101,759	101,759	$ -		$ -		$ -	$ -
2057	100,571	80,457	20,114	60,343	89,586	89,586	$ -		$ -		$ -	$ -
2058	20,114	20,114	-	10,057	21,636	21,636	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		3,459,640			14,844,412	14,844,412	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	608,416	608,416	-
Prior Yr True-Up	611,731	611,731	-
True-Up Adjustment	3,315	3,315	-

Details			
Investment	4,474,020	Current Year	2024
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	9	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	104,047

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2013	4,474,020	26,012	4,448,008	4,461,014	700,956	700,956	$ -	$ 0	$ 700,956	$ 0	$ 700,956	$ -
2014	4,448,008	104,047	4,343,961	4,395,985	769,152	769,152	$ -	$ 95,797	$ 673,355	$ 95,797	$ 673,355	$ -
2015	4,343,961	104,047	4,239,914	4,291,938	753,410	753,410	$ -	$ 660,744	$ 92,666	$ 660,744	$ 92,666	$ -
2016	4,239,914	104,047	4,135,867	4,187,891	737,668	737,668	$ -	$ 821,901	$ (84,233)	$ 821,901	$ (84,233)	$ -
2017	4,135,867	104,047	4,031,820	4,083,844	721,926	721,926	$ -	$ 828,442	$ (106,516)	$ 828,442	$ (106,516)	$ -
2018	4,031,820	104,047	3,927,774	3,979,797	706,184	706,184	$ -	$ 652,807	$ 53,377	$ 652,807	$ 53,377	$ -
2019	3,927,774	104,047	3,823,727	3,875,750	690,441	690,441	$ -	$ 685,825	$ 4,616	$ 685,825	$ 4,616	$ -
2020	3,823,727	104,047	3,719,680	3,771,703	674,699	674,699	$ -	$ 660,577	$ 14,122	$ 660,577	$ 14,122	$ -
2021	3,719,680	104,047	3,615,633	3,667,656	658,957	658,957	$ -	$ 630,069	$ 28,888	$ 630,069	$ 28,888	$ -
2022	3,615,633	104,047	3,511,586	3,563,609	643,215	643,215	$ -	$ 618,034	$ 25,182	$ 618,034	$ 25,182	$ -
2023	3,511,586	104,047	3,407,539	3,459,562	627,473	627,473	$ -	$ 626,916	$ 556	$ 626,916	$ 556	$ -
2024	3,407,539	104,047	3,303,492	3,355,515	611,731	611,731	$ -	$ 608,416	$ 3,315	$ 608,416	$ 3,315	$ -
2025	3,303,492	104,047	3,199,445	3,251,468	595,989	595,989	$ -		$ -		$ -	$ -
2026	3,199,445	104,047	3,095,398	3,147,421	580,247	580,247	$ -		$ -		$ -	$ -
2027	3,095,398	104,047	2,991,351	3,043,374	564,504	564,504	$ -		$ -		$ -	$ -
2028	2,991,351	104,047	2,887,304	2,939,327	548,762	548,762	$ -		$ -		$ -	$ -
2029	2,887,304	104,047	2,783,257	2,835,280	533,020	533,020	$ -		$ -		$ -	$ -
2030	2,783,257	104,047	2,679,210	2,731,233	517,278	517,278	$ -		$ -		$ -	$ -
2031	2,679,210	104,047	2,575,163	2,627,186	501,536	501,536	$ -		$ -		$ -	$ -
2032	2,575,163	104,047	2,471,116	2,523,139	485,794	485,794	$ -		$ -		$ -	$ -
2033	2,471,116	104,047	2,367,069	2,419,092	470,052	470,052	$ -		$ -		$ -	$ -
2034	2,367,069	104,047	2,263,022	2,315,045	454,309	454,309	$ -		$ -		$ -	$ -
2035	2,263,022	104,047	2,158,975	2,210,998	438,567	438,567	$ -		$ -		$ -	$ -
2036	2,158,975	104,047	2,054,928	2,106,951	422,825	422,825	$ -		$ -		$ -	$ -
2037	2,054,928	104,047	1,950,881	2,002,904	407,083	407,083	$ -		$ -		$ -	$ -
2038	1,950,881	104,047	1,846,834	1,898,857	391,341	391,341	$ -		$ -		$ -	$ -
2039	1,846,834	104,047	1,742,787	1,794,810	375,599	375,599	$ -		$ -		$ -	$ -
2040	1,742,787	104,047	1,638,740	1,690,763	359,857	359,857	$ -		$ -		$ -	$ -
2041	1,638,740	104,047	1,534,693	1,586,716	344,115	344,115	$ -		$ -		$ -	$ -
2042	1,534,693	104,047	1,430,646	1,482,669	328,372	328,372	$ -		$ -		$ -	$ -
2043	1,430,646	104,047	1,326,599	1,378,622	312,630	312,630	$ -		$ -		$ -	$ -
2044	1,326,599	104,047	1,222,552	1,274,576	296,888	296,888	$ -		$ -		$ -	$ -
2045	1,222,552	104,047	1,118,505	1,170,529	281,146	281,146	$ -		$ -		$ -	$ -
2046	1,118,505	104,047	1,014,458	1,066,482	265,404	265,404	$ -		$ -		$ -	$ -
2047	1,014,458	104,047	910,411	962,435	249,662	249,662	$ -		$ -		$ -	$ -
2048	910,411	104,047	806,364	858,388	233,920	233,920	$ -		$ -		$ -	$ -
2049	806,364	104,047	702,317	754,341	218,177	218,177	$ -		$ -		$ -	$ -
2050	702,317	104,047	598,270	650,294	202,435	202,435	$ -		$ -		$ -	$ -
2051	598,270	104,047	494,223	546,247	186,693	186,693	$ -		$ -		$ -	$ -
2052	494,223	104,047	390,176	442,200	170,951	170,951	$ -		$ -		$ -	$ -
2053	390,176	104,047	286,129	338,153	155,209	155,209	$ -		$ -		$ -	$ -
2054	286,129	104,047	182,082	234,106	139,467	139,467	$ -		$ -		$ -	$ -
2055	182,082	104,047	78,035	130,059	123,725	123,725	$ -		$ -		$ -	$ -
2056	78,035	78,035	-	39,018	83,939	83,939	$ -		$ -		$ -	$ -
2057	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		4,474,020			19,535,306	19,535,306	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details

Investment	-	Current Year	2024
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

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

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,009,624	1,009,624	-
Prior Yr True-Up	1,016,076	1,016,076	-
True-Up Adjustment	6,452	6,452	-

Details

Investment	7,169,898	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	2	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	166,742

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	7,169,898	138,952	7,030,946	7,100,422	1,213,233	1,213,233	$ -	$ 250,071	$ 963,162	$ 250,071	$ 963,162	$ -
2016	7,030,946	166,742	6,864,204	6,947,575	1,217,898	1,217,898	$ -	$ 77,068	$ 1,140,830	$ 77,068	$ 1,140,830	$ -
2017	6,864,204	166,742	6,697,463	6,780,834	1,192,671	1,192,671	$ -	$ 123,326	$ 1,069,345	$ 123,326	$ 1,069,345	$ -
2018	6,697,463	166,742	6,530,721	6,614,092	1,167,443	1,167,443	$ -	$ 1,165,473	$ 1,970	$ 1,165,473	$ 1,970	$ -
2019	6,530,721	166,742	6,363,979	6,447,350	1,142,215	1,142,215	$ -	$ 1,133,749	$ 8,466	$ 1,133,749	$ 8,466	$ -
2020	6,363,979	166,742	6,197,237	6,280,608	1,116,987	1,116,987	$ -	$ 1,092,679	$ 24,308	$ 1,092,679	$ 24,308	$ -
2021	6,197,237	166,742	6,030,495	6,113,866	1,091,759	1,091,759	$ -	$ 1,042,817	$ 48,943	$ 1,042,817	$ 48,943	$ -
2022	6,030,495	166,742	5,863,754	5,947,125	1,066,532	1,066,532	$ -	$ 1,023,693	$ 42,838	$ 1,023,693	$ 42,838	$ -
2023	5,863,754	166,742	5,697,012	5,780,383	1,041,304	1,041,304	$ -	$ 1,039,489	$ 1,815	$ 1,039,489	$ 1,815	$ -
2024	5,697,012	166,742	5,530,270	5,613,641	1,016,076	1,016,076	$ -	$ 1,009,624	$ 6,452	$ 1,009,624	$ 6,452	$ -
2025	5,530,270	166,742	5,363,528	5,446,899	990,848	990,848	$ -		$ -		$ -	$ -
2026	5,363,528	166,742	5,196,786	5,280,157	965,621	965,621	$ -		$ -		$ -	$ -
2027	5,196,786	166,742	5,030,045	5,113,415	940,393	940,393	$ -		$ -		$ -	$ -
2028	5,030,045	166,742	4,863,303	4,946,674	915,165	915,165	$ -		$ -		$ -	$ -
2029	4,863,303	166,742	4,696,561	4,779,932	889,937	889,937	$ -		$ -		$ -	$ -
2030	4,696,561	166,742	4,529,819	4,613,190	864,710	864,710	$ -		$ -		$ -	$ -
2031	4,529,819	166,742	4,363,077	4,446,448	839,482	839,482	$ -		$ -		$ -	$ -
2032	4,363,077	166,742	4,196,336	4,279,706	814,254	814,254	$ -		$ -		$ -	$ -
2033	4,196,336	166,742	4,029,594	4,112,965	789,026	789,026	$ -		$ -		$ -	$ -
2034	4,029,594	166,742	3,862,852	3,946,223	763,799	763,799	$ -		$ -		$ -	$ -
2035	3,862,852	166,742	3,696,110	3,779,481	738,571	738,571	$ -		$ -		$ -	$ -
2036	3,696,110	166,742	3,529,368	3,612,739	713,343	713,343	$ -		$ -		$ -	$ -
2037	3,529,368	166,742	3,362,626	3,445,997	688,115	688,115	$ -		$ -		$ -	$ -
2038	3,362,626	166,742	3,195,885	3,279,256	662,888	662,888	$ -		$ -		$ -	$ -
2039	3,195,885	166,742	3,029,143	3,112,514	637,660	637,660	$ -		$ -		$ -	$ -
2040	3,029,143	166,742	2,862,401	2,945,772	612,432	612,432	$ -		$ -		$ -	$ -
2041	2,862,401	166,742	2,695,659	2,779,030	587,204	587,204	$ -		$ -		$ -	$ -
2042	2,695,659	166,742	2,528,917	2,612,288	561,977	561,977	$ -		$ -		$ -	$ -
2043	2,528,917	166,742	2,362,176	2,445,547	536,749	536,749	$ -		$ -		$ -	$ -
2044	2,362,176	166,742	2,195,434	2,278,805	511,521	511,521	$ -		$ -		$ -	$ -
2045	2,195,434	166,742	2,028,692	2,112,063	486,293	486,293	$ -		$ -		$ -	$ -
2046	2,028,692	166,742	1,861,950	1,945,321	461,066	461,066	$ -		$ -		$ -	$ -
2047	1,861,950	166,742	1,695,208	1,778,579	435,838	435,838	$ -		$ -		$ -	$ -
2048	1,695,208	166,742	1,528,467	1,611,837	410,610	410,610	$ -		$ -		$ -	$ -
2049	1,528,467	166,742	1,361,725	1,445,096	385,382	385,382	$ -		$ -		$ -	$ -
2050	1,361,725	166,742	1,194,983	1,278,354	360,155	360,155	$ -		$ -		$ -	$ -
2051	1,194,983	166,742	1,028,241	1,111,612	334,927	334,927	$ -		$ -		$ -	$ -
2052	1,028,241	166,742	861,499	944,870	309,699	309,699	$ -		$ -		$ -	$ -
2053	861,499	166,742	694,758	778,128	284,471	284,471	$ -		$ -		$ -	$ -
2054	694,758	166,742	528,016	611,387	259,244	259,244	$ -		$ -		$ -	$ -
2055	528,016	166,742	361,274	444,645	234,016	234,016	$ -		$ -		$ -	$ -
2056	361,274	166,742	194,532	277,903	208,788	208,788	$ -		$ -		$ -	$ -
2057	194,532	166,742	27,790	111,161	183,560	183,560	$ -		$ -		$ -	$ -
2058	27,790	27,790	-	13,895	29,893	29,893	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		7,169,898			30,673,756	30,673,756	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	172,415	172,415	-
Prior Yr True-Up	173,553	173,553	-
True-Up Adjustment	1,138	1,138	-

Details

Investment	1,214,619	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	28,247

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	1,214,619	14,123	1,200,496	1,207,557	196,825	196,825	$ -	$ 247,850	$ (51,025)	$ 247,850	$ (51,025)	$ -
2016	1,200,496	28,247	1,172,249	1,186,372	207,743	207,743	$ -	$ 216,823	$ (9,080)	$ 216,823	$ (9,080)	$ -
2017	1,172,249	28,247	1,144,002	1,158,125	203,469	203,469	$ -	$ 219,628	$ (16,159)	$ 219,628	$ (16,159)	$ -
2018	1,144,002	28,247	1,115,755	1,129,878	199,196	199,196	$ -	$ 198,829	$ 367	$ 198,829	$ 367	$ -
2019	1,115,755	28,247	1,087,508	1,101,631	194,922	194,922	$ -	$ 193,445	$ 1,477	$ 193,445	$ 1,477	$ -
2020	1,087,508	28,247	1,059,261	1,073,384	190,648	190,648	$ -	$ 186,463	$ 4,185	$ 186,463	$ 4,185	$ -
2021	1,059,261	28,247	1,031,014	1,045,137	186,374	186,374	$ -	$ 177,978	$ 8,397	$ 177,978	$ 8,397	$ -
2022	1,031,014	28,247	1,002,767	1,016,890	182,101	182,101	$ -	$ 174,745	$ 7,356	$ 174,745	$ 7,356	$ -
2023	1,002,767	28,247	974,520	988,644	177,827	177,827	$ -	$ 177,483	$ 344	$ 177,483	$ 344	$ -
2024	974,520	28,247	946,273	960,397	173,553	173,553	$ -	$ 172,415	$ 1,138	$ 172,415	$ 1,138	$ -
2025	946,273	28,247	918,026	932,150	169,280	169,280	$ -		$ -		$ -	$ -
2026	918,026	28,247	889,779	903,903	165,006	165,006	$ -		$ -		$ -	$ -
2027	889,779	28,247	861,532	875,656	160,732	160,732	$ -		$ -		$ -	$ -
2028	861,532	28,247	833,285	847,409	156,458	156,458	$ -		$ -		$ -	$ -
2029	833,285	28,247	805,038	819,162	152,185	152,185	$ -		$ -		$ -	$ -
2030	805,038	28,247	776,791	790,915	147,911	147,911	$ -		$ -		$ -	$ -
2031	776,791	28,247	748,544	762,668	143,637	143,637	$ -		$ -		$ -	$ -
2032	748,544	28,247	720,297	734,421	139,364	139,364	$ -		$ -		$ -	$ -
2033	720,297	28,247	692,050	706,174	135,090	135,090	$ -		$ -		$ -	$ -
2034	692,050	28,247	663,804	677,927	130,816	130,816	$ -		$ -		$ -	$ -
2035	663,804	28,247	635,557	649,680	126,542	126,542	$ -		$ -		$ -	$ -
2036	635,557	28,247	607,310	621,433	122,269	122,269	$ -		$ -		$ -	$ -
2037	607,310	28,247	579,063	593,186	117,995	117,995	$ -		$ -		$ -	$ -
2038	579,063	28,247	550,816	564,939	113,721	113,721	$ -		$ -		$ -	$ -
2039	550,816	28,247	522,569	536,692	109,448	109,448	$ -		$ -		$ -	$ -
2040	522,569	28,247	494,322	508,445	105,174	105,174	$ -		$ -		$ -	$ -
2041	494,322	28,247	466,075	480,198	100,900	100,900	$ -		$ -		$ -	$ -
2042	466,075	28,247	437,828	451,951	96,626	96,626	$ -		$ -		$ -	$ -
2043	437,828	28,247	409,581	423,704	92,353	92,353	$ -		$ -		$ -	$ -
2044	409,581	28,247	381,334	395,457	88,079	88,079	$ -		$ -		$ -	$ -
2045	381,334	28,247	353,087	367,210	83,805	83,805	$ -		$ -		$ -	$ -
2046	353,087	28,247	324,840	338,963	79,532	79,532	$ -		$ -		$ -	$ -
2047	324,840	28,247	296,593	310,717	75,258	75,258	$ -		$ -		$ -	$ -
2048	296,593	28,247	268,346	282,470	70,984	70,984	$ -		$ -		$ -	$ -
2049	268,346	28,247	240,099	254,223	66,710	66,710	$ -		$ -		$ -	$ -
2050	240,099	28,247	211,852	225,976	62,437	62,437	$ -		$ -		$ -	$ -
2051	211,852	28,247	183,605	197,729	58,163	58,163	$ -		$ -		$ -	$ -
2052	183,605	28,247	155,358	169,482	53,889	53,889	$ -		$ -		$ -	$ -
2053	155,358	28,247	127,111	141,235	49,616	49,616	$ -		$ -		$ -	$ -
2054	127,111	28,247	98,864	112,988	45,342	45,342	$ -		$ -		$ -	$ -
2055	98,864	28,247	70,617	84,741	41,068	41,068	$ -		$ -		$ -	$ -
2056	70,617	28,247	42,370	56,494	36,794	36,794	$ -		$ -		$ -	$ -
2057	42,370	28,247	14,123	28,247	32,521	32,521	$ -		$ -		$ -	$ -
2058	14,123	14,123	-	7,062	15,192	15,192	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		1,214,619			5,257,556	5,257,556	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	439,452	439,452	-
Prior Yr True-Up	442,491	442,491	-
True-Up Adjustment	3,039	3,039	-

Details

Investment	3,059,126	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	71,142

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	3,059,126	-	3,059,126	3,059,126	462,841	462,841	$ -	$ 559,098	$ (96,257)	$ 559,098	$ (96,257)	$ -
2016	3,059,126	71,142	2,987,983	3,023,554	528,601	528,601	$ -	$ 620,362	$ (91,761)	$ 620,362	$ (91,761)	$ -
2017	2,987,983	71,142	2,916,841	2,952,412	517,837	517,837	$ -	$ 646,844	$ (129,007)	$ 646,844	$ (129,007)	$ -
2018	2,916,841	71,142	2,845,698	2,881,269	507,074	507,074	$ -	$ 506,029	$ 1,045	$ 506,029	$ 1,045	$ -
2019	2,845,698	71,142	2,774,556	2,810,127	496,310	496,310	$ -	$ 492,430	$ 3,880	$ 492,430	$ 3,880	$ -
2020	2,774,556	71,142	2,703,413	2,738,985	485,546	485,546	$ -	$ 474,754	$ 10,792	$ 474,754	$ 10,792	$ -
2021	2,703,413	71,142	2,632,271	2,667,842	474,782	474,782	$ -	$ 453,236	$ 21,546	$ 453,236	$ 21,546	$ -
2022	2,632,271	71,142	2,561,128	2,596,700	464,019	464,019	$ -	$ 445,118	$ 18,901	$ 445,118	$ 18,901	$ -
2023	2,561,128	71,142	2,489,986	2,525,557	453,255	453,255	$ -	$ 452,249	$ 1,006	$ 452,249	$ 1,006	$ -
2024	2,489,986	71,142	2,418,843	2,454,415	442,491	442,491	$ -	$ 439,452	$ 3,039	$ 439,452	$ 3,039	$ -
2025	2,418,843	71,142	2,347,701	2,383,272	431,728	431,728	$ -		$ -		$ -	$ -
2026	2,347,701	71,142	2,276,559	2,312,130	420,964	420,964	$ -		$ -		$ -	$ -
2027	2,276,559	71,142	2,205,416	2,240,987	410,200	410,200	$ -		$ -		$ -	$ -
2028	2,205,416	71,142	2,134,274	2,169,845	399,436	399,436	$ -		$ -		$ -	$ -
2029	2,134,274	71,142	2,063,131	2,098,702	388,673	388,673	$ -		$ -		$ -	$ -
2030	2,063,131	71,142	1,991,989	2,027,560	377,909	377,909	$ -		$ -		$ -	$ -
2031	1,991,989	71,142	1,920,846	1,956,418	367,145	367,145	$ -		$ -		$ -	$ -
2032	1,920,846	71,142	1,849,704	1,885,275	356,381	356,381	$ -		$ -		$ -	$ -
2033	1,849,704	71,142	1,778,561	1,814,133	345,618	345,618	$ -		$ -		$ -	$ -
2034	1,778,561	71,142	1,707,419	1,742,990	334,854	334,854	$ -		$ -		$ -	$ -
2035	1,707,419	71,142	1,636,276	1,671,848	324,090	324,090	$ -		$ -		$ -	$ -
2036	1,636,276	71,142	1,565,134	1,600,705	313,326	313,326	$ -		$ -		$ -	$ -
2037	1,565,134	71,142	1,493,992	1,529,563	302,563	302,563	$ -		$ -		$ -	$ -
2038	1,493,992	71,142	1,422,849	1,458,420	291,799	291,799	$ -		$ -		$ -	$ -
2039	1,422,849	71,142	1,351,707	1,387,278	281,035	281,035	$ -		$ -		$ -	$ -
2040	1,351,707	71,142	1,280,564	1,316,135	270,272	270,272	$ -		$ -		$ -	$ -
2041	1,280,564	71,142	1,209,422	1,244,993	259,508	259,508	$ -		$ -		$ -	$ -
2042	1,209,422	71,142	1,138,279	1,173,851	248,744	248,744	$ -		$ -		$ -	$ -
2043	1,138,279	71,142	1,067,137	1,102,708	237,980	237,980	$ -		$ -		$ -	$ -
2044	1,067,137	71,142	995,994	1,031,566	227,217	227,217	$ -		$ -		$ -	$ -
2045	995,994	71,142	924,852	960,423	216,453	216,453	$ -		$ -		$ -	$ -
2046	924,852	71,142	853,709	889,281	205,689	205,689	$ -		$ -		$ -	$ -
2047	853,709	71,142	782,567	818,138	194,925	194,925	$ -		$ -		$ -	$ -
2048	782,567	71,142	711,425	746,996	184,162	184,162	$ -		$ -		$ -	$ -
2049	711,425	71,142	640,282	675,853	173,398	173,398	$ -		$ -		$ -	$ -
2050	640,282	71,142	569,140	604,711	162,634	162,634	$ -		$ -		$ -	$ -
2051	569,140	71,142	497,997	533,568	151,870	151,870	$ -		$ -		$ -	$ -
2052	497,997	71,142	426,855	462,426	141,107	141,107	$ -		$ -		$ -	$ -
2053	426,855	71,142	355,712	391,284	130,343	130,343	$ -		$ -		$ -	$ -
2054	355,712	71,142	284,570	320,141	119,579	119,579	$ -		$ -		$ -	$ -
2055	284,570	71,142	213,427	248,999	108,816	108,816	$ -		$ -		$ -	$ -
2056	213,427	71,142	142,285	177,856	98,052	98,052	$ -		$ -		$ -	$ -
2057	142,285	71,142	71,142	106,714	87,288	87,288	$ -		$ -		$ -	$ -
2058	71,142	71,142	-	35,571	76,524	76,524	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		3,059,126			13,473,038	13,473,038	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	311,609	311,609	-
Prior Yr True-Up	313,764	313,764	-
True-Up Adjustment	2,155	2,155	-

Details			
Investment	2,169,182	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	50,446

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	2,169,182	-	2,169,182	2,169,182	328,194	328,194	$ -	$ 265,269	$ 62,925	$ 265,269	$ 62,925	$ -
2016	2,169,182	50,446	2,118,736	2,143,959	374,823	374,823	$ -	$ 405,050	$ (30,227)	$ 405,050	$ (30,227)	$ -
2017	2,118,736	50,446	2,068,290	2,093,513	367,191	367,191	$ -	$ 419,228	$ (52,037)	$ 419,228	$ (52,037)	$ -
2018	2,068,290	50,446	2,017,844	2,043,067	359,559	359,559	$ -	$ 326,706	$ 32,853	$ 326,706	$ 32,853	$ -
2019	2,017,844	50,446	1,967,398	1,992,621	351,926	351,926	$ -	$ 349,175	$ 2,751	$ 349,175	$ 2,751	$ -
2020	1,967,398	50,446	1,916,952	1,942,175	344,294	344,294	$ -	$ 336,641	$ 7,652	$ 336,641	$ 7,652	$ -
2021	1,916,952	50,446	1,866,505	1,891,729	336,661	336,661	$ -	$ 321,383	$ 15,278	$ 321,383	$ 15,278	$ -
2022	1,866,505	50,446	1,816,059	1,841,282	329,029	329,029	$ -	$ 315,627	$ 13,402	$ 315,627	$ 13,402	$ -
2023	1,816,059	50,446	1,765,613	1,790,836	321,397	321,397	$ -	$ 320,683	$ 714	$ 320,683	$ 714	$ -
2024	1,765,613	50,446	1,715,167	1,740,390	313,764	313,764	$ -	$ 311,609	$ 2,155	$ 311,609	$ 2,155	$ -
2025	1,715,167	50,446	1,664,721	1,689,944	306,132	306,132	$ -		$ -		$ -	$ -
2026	1,664,721	50,446	1,614,275	1,639,498	298,499	298,499	$ -		$ -		$ -	$ -
2027	1,614,275	50,446	1,563,829	1,589,052	290,867	290,867	$ -		$ -		$ -	$ -
2028	1,563,829	50,446	1,513,383	1,538,606	283,235	283,235	$ -		$ -		$ -	$ -
2029	1,513,383	50,446	1,462,937	1,488,160	275,602	275,602	$ -		$ -		$ -	$ -
2030	1,462,937	50,446	1,412,491	1,437,714	267,970	267,970	$ -		$ -		$ -	$ -
2031	1,412,491	50,446	1,362,045	1,387,268	260,337	260,337	$ -		$ -		$ -	$ -
2032	1,362,045	50,446	1,311,598	1,336,821	252,705	252,705	$ -		$ -		$ -	$ -
2033	1,311,598	50,446	1,261,152	1,286,375	245,073	245,073	$ -		$ -		$ -	$ -
2034	1,261,152	50,446	1,210,706	1,235,929	237,440	237,440	$ -		$ -		$ -	$ -
2035	1,210,706	50,446	1,160,260	1,185,483	229,808	229,808	$ -		$ -		$ -	$ -
2036	1,160,260	50,446	1,109,814	1,135,037	222,175	222,175	$ -		$ -		$ -	$ -
2037	1,109,814	50,446	1,059,368	1,084,591	214,543	214,543	$ -		$ -		$ -	$ -
2038	1,059,368	50,446	1,008,922	1,034,145	206,910	206,910	$ -		$ -		$ -	$ -
2039	1,008,922	50,446	958,476	983,699	199,278	199,278	$ -		$ -		$ -	$ -
2040	958,476	50,446	908,030	933,253	191,646	191,646	$ -		$ -		$ -	$ -
2041	908,030	50,446	857,584	882,807	184,013	184,013	$ -		$ -		$ -	$ -
2042	857,584	50,446	807,137	832,361	176,381	176,381	$ -		$ -		$ -	$ -
2043	807,137	50,446	756,691	781,914	168,748	168,748	$ -		$ -		$ -	$ -
2044	756,691	50,446	706,245	731,468	161,116	161,116	$ -		$ -		$ -	$ -
2045	706,245	50,446	655,799	681,022	153,484	153,484	$ -		$ -		$ -	$ -
2046	655,799	50,446	605,353	630,576	145,851	145,851	$ -		$ -		$ -	$ -
2047	605,353	50,446	554,907	580,130	138,219	138,219	$ -		$ -		$ -	$ -
2048	554,907	50,446	504,461	529,684	130,586	130,586	$ -		$ -		$ -	$ -
2049	504,461	50,446	454,015	479,238	122,954	122,954	$ -		$ -		$ -	$ -
2050	454,015	50,446	403,569	428,792	115,322	115,322	$ -		$ -		$ -	$ -
2051	403,569	50,446	353,123	378,346	107,689	107,689	$ -		$ -		$ -	$ -
2052	353,123	50,446	302,677	327,900	100,057	100,057	$ -		$ -		$ -	$ -
2053	302,677	50,446	252,230	277,454	92,424	92,424	$ -		$ -		$ -	$ -
2054	252,230	50,446	201,784	227,007	84,792	84,792	$ -		$ -		$ -	$ -
2055	201,784	50,446	151,338	176,561	77,160	77,160	$ -		$ -		$ -	$ -
2056	151,338	50,446	100,892	126,115	69,527	69,527	$ -		$ -		$ -	$ -
2057	100,892	50,446	50,446	75,669	61,895	61,895	$ -		$ -		$ -	$ -
2058	50,446	50,446	-	25,223	54,262	54,262	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		2,169,182			9,553,538	9,553,538	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	89,174	89,174	-
Prior Yr True-Up	89,790	89,790	-
True-Up Adjustment	617	617	-

Details

Investment	620,757	Current Year	2024
Service Year (yyyy)	2,015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	14,436

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	620,757	-	620,757	620,757	93,920	93,920	$ -	$ 63,382	$ 30,538	$ 63,382	$ 30,538	$ -
2016	620,757	14,436	606,321	613,539	107,264	107,264	$ -	$ -	$ -	$ -	$ -	$ -
2017	606,321	14,436	591,885	599,103	105,079	105,079	$ -	$ 28,232	$ 76,847	$ 28,232	$ 76,847	$ -
2018	591,885	14,436	577,448	584,667	102,895	102,895	$ -	$ -	$ -	$ -	$ -	$ -
2019	577,448	14,436	563,012	570,230	100,711	100,711	$ -	$ 99,924	$ 787	$ 99,924	$ 787	$ -
2020	563,012	14,436	548,576	555,794	98,527	98,527	$ -	$ 96,337	$ 2,190	$ 96,337	$ 2,190	$ -
2021	548,576	14,436	534,140	541,358	96,343	96,343	$ -	$ 91,971	$ 4,372	$ 91,971	$ 4,372	$ -
2022	534,140	14,436	519,704	526,922	94,159	94,159	$ -	$ 90,323	$ 3,835	$ 90,323	$ 3,835	$ -
2023	519,704	14,436	505,267	512,486	91,974	91,974	$ -	$ 91,770	$ 204	$ 91,770	$ 204	$ -
2024	505,267	14,436	490,831	498,049	89,790	89,790	$ -	$ 89,174	$ 617	$ 89,174	$ 617	$ -
2025	490,831	14,436	476,395	483,613	87,606	87,606	$ -		$ -		$ -	$ -
2026	476,395	14,436	461,959	469,177	85,422	85,422	$ -		$ -		$ -	$ -
2027	461,959	14,436	447,523	454,741	83,238	83,238	$ -		$ -		$ -	$ -
2028	447,523	14,436	433,086	440,304	81,054	81,054	$ -		$ -		$ -	$ -
2029	433,086	14,436	418,650	425,868	78,869	78,869	$ -		$ -		$ -	$ -
2030	418,650	14,436	404,214	411,432	76,685	76,685	$ -		$ -		$ -	$ -
2031	404,214	14,436	389,778	396,996	74,501	74,501	$ -		$ -		$ -	$ -
2032	389,778	14,436	375,342	382,560	72,317	72,317	$ -		$ -		$ -	$ -
2033	375,342	14,436	360,905	368,123	70,133	70,133	$ -		$ -		$ -	$ -
2034	360,905	14,436	346,469	353,687	67,948	67,948	$ -		$ -		$ -	$ -
2035	346,469	14,436	332,033	339,251	65,764	65,764	$ -		$ -		$ -	$ -
2036	332,033	14,436	317,597	324,815	63,580	63,580	$ -		$ -		$ -	$ -
2037	317,597	14,436	303,160	310,379	61,396	61,396	$ -		$ -		$ -	$ -
2038	303,160	14,436	288,724	295,942	59,212	59,212	$ -		$ -		$ -	$ -
2039	288,724	14,436	274,288	281,506	57,028	57,028	$ -		$ -		$ -	$ -
2040	274,288	14,436	259,852	267,070	54,843	54,843	$ -		$ -		$ -	$ -
2041	259,852	14,436	245,416	252,634	52,659	52,659	$ -		$ -		$ -	$ -
2042	245,416	14,436	230,979	238,197	50,475	50,475	$ -		$ -		$ -	$ -
2043	230,979	14,436	216,543	223,761	48,291	48,291	$ -		$ -		$ -	$ -
2044	216,543	14,436	202,107	209,325	46,107	46,107	$ -		$ -		$ -	$ -
2045	202,107	14,436	187,671	194,889	43,923	43,923	$ -		$ -		$ -	$ -
2046	187,671	14,436	173,235	180,453	41,738	41,738	$ -		$ -		$ -	$ -
2047	173,235	14,436	158,798	166,016	39,554	39,554	$ -		$ -		$ -	$ -
2048	158,798	14,436	144,362	151,580	37,370	37,370	$ -		$ -		$ -	$ -
2049	144,362	14,436	129,926	137,144	35,186	35,186	$ -		$ -		$ -	$ -
2050	129,926	14,436	115,490	122,708	33,002	33,002	$ -		$ -		$ -	$ -
2051	115,490	14,436	101,053	108,272	30,818	30,818	$ -		$ -		$ -	$ -
2052	101,053	14,436	86,617	93,835	28,633	28,633	$ -		$ -		$ -	$ -
2053	86,617	14,436	72,181	79,399	26,449	26,449	$ -		$ -		$ -	$ -
2054	72,181	14,436	57,745	64,963	24,265	24,265	$ -		$ -		$ -	$ -
2055	57,745	14,436	43,309	50,527	22,081	22,081	$ -		$ -		$ -	$ -
2056	43,309	14,436	28,872	36,091	19,897	19,897	$ -		$ -		$ -	$ -
2057	28,872	14,436	14,436	21,654	17,712	17,712	$ -		$ -		$ -	$ -
2058	14,436	14,436	-	7,218	15,528	15,528	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		620,757			2,733,946	2,733,946	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	984,438	984,438	-
Prior Yr True-Up	991,245	991,245	-
True-Up Adjustment	6,807	6,807	-

Details

Investment	6,852,888	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	159,369

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	6,852,888	-	6,852,888	6,852,888	1,036,830	1,036,830	$ -	$ 1,039,339	$ (2,509)	$ 1,039,339	$ (2,509)	$ -
2016	6,852,888	159,369	6,693,518	6,773,203	1,184,144	1,184,144	$ -	$ 1,387,490	$ (203,346)	$ 1,387,490	$ (203,346)	$ -
2017	6,693,518	159,369	6,534,149	6,613,833	1,160,031	1,160,031	$ -	$ 1,411,523	$ (251,492)	$ 1,411,523	$ (251,492)	$ -
2018	6,534,149	159,369	6,374,779	6,454,464	1,135,919	1,135,919	$ -	$ 1,133,578	$ 2,341	$ 1,133,578	$ 2,341	$ -
2019	6,374,779	159,369	6,215,410	6,295,095	1,111,807	1,111,807	$ -	$ 1,103,114	$ 8,693	$ 1,103,114	$ 8,693	$ -
2020	6,215,410	159,369	6,056,040	6,135,725	1,087,694	1,087,694	$ -	$ 1,063,519	$ 24,175	$ 1,063,519	$ 24,175	$ -
2021	6,056,040	159,369	5,896,671	5,976,356	1,063,582	1,063,582	$ -	$ 1,015,315	$ 48,267	$ 1,015,315	$ 48,267	$ -
2022	5,896,671	159,369	5,737,301	5,816,986	1,039,470	1,039,470	$ -	$ 997,129	$ 42,341	$ 997,129	$ 42,341	$ -
2023	5,737,301	159,369	5,577,932	5,657,617	1,015,357	1,015,357	$ -	$ 1,013,103	$ 2,254	$ 1,013,103	$ 2,254	$ -
2024	5,577,932	159,369	5,418,562	5,498,247	991,245	991,245	$ -	$ 984,438	$ 6,807	$ 984,438	$ 6,807	$ -
2025	5,418,562	159,369	5,259,193	5,338,878	967,133	967,133	$ -		$ -		$ -	$ -
2026	5,259,193	159,369	5,099,823	5,179,508	943,020	943,020	$ -		$ -		$ -	$ -
2027	5,099,823	159,369	4,940,454	5,020,139	918,908	918,908	$ -		$ -		$ -	$ -
2028	4,940,454	159,369	4,781,084	4,860,769	894,796	894,796	$ -		$ -		$ -	$ -
2029	4,781,084	159,369	4,621,715	4,701,400	870,683	870,683	$ -		$ -		$ -	$ -
2030	4,621,715	159,369	4,462,345	4,542,030	846,571	846,571	$ -		$ -		$ -	$ -
2031	4,462,345	159,369	4,302,976	4,382,661	822,459	822,459	$ -		$ -		$ -	$ -
2032	4,302,976	159,369	4,143,607	4,223,291	798,346	798,346	$ -		$ -		$ -	$ -
2033	4,143,607	159,369	3,984,237	4,063,922	774,234	774,234	$ -		$ -		$ -	$ -
2034	3,984,237	159,369	3,824,868	3,904,552	750,122	750,122	$ -		$ -		$ -	$ -
2035	3,824,868	159,369	3,665,498	3,745,183	726,009	726,009	$ -		$ -		$ -	$ -
2036	3,665,498	159,369	3,506,129	3,585,813	701,897	701,897	$ -		$ -		$ -	$ -
2037	3,506,129	159,369	3,346,759	3,426,444	677,785	677,785	$ -		$ -		$ -	$ -
2038	3,346,759	159,369	3,187,390	3,267,074	653,672	653,672	$ -		$ -		$ -	$ -
2039	3,187,390	159,369	3,028,020	3,107,705	629,560	629,560	$ -		$ -		$ -	$ -
2040	3,028,020	159,369	2,868,651	2,948,335	605,448	605,448	$ -		$ -		$ -	$ -
2041	2,868,651	159,369	2,709,281	2,788,966	581,335	581,335	$ -		$ -		$ -	$ -
2042	2,709,281	159,369	2,549,912	2,629,596	557,223	557,223	$ -		$ -		$ -	$ -
2043	2,549,912	159,369	2,390,542	2,470,227	533,111	533,111	$ -		$ -		$ -	$ -
2044	2,390,542	159,369	2,231,173	2,310,857	508,998	508,998	$ -		$ -		$ -	$ -
2045	2,231,173	159,369	2,071,803	2,151,488	484,886	484,886	$ -		$ -		$ -	$ -
2046	2,071,803	159,369	1,912,434	1,992,119	460,774	460,774	$ -		$ -		$ -	$ -
2047	1,912,434	159,369	1,753,064	1,832,749	436,661	436,661	$ -		$ -		$ -	$ -
2048	1,753,064	159,369	1,593,695	1,673,380	412,549	412,549	$ -		$ -		$ -	$ -
2049	1,593,695	159,369	1,434,325	1,514,010	388,437	388,437	$ -		$ -		$ -	$ -
2050	1,434,325	159,369	1,274,956	1,354,641	364,324	364,324	$ -		$ -		$ -	$ -
2051	1,274,956	159,369	1,115,586	1,195,271	340,212	340,212	$ -		$ -		$ -	$ -
2052	1,115,586	159,369	956,217	1,035,902	316,100	316,100	$ -		$ -		$ -	$ -
2053	956,217	159,369	796,847	876,532	291,987	291,987	$ -		$ -		$ -	$ -
2054	796,847	159,369	637,478	717,163	267,875	267,875	$ -		$ -		$ -	$ -
2055	637,478	159,369	478,108	557,793	243,763	243,763	$ -		$ -		$ -	$ -
2056	478,108	159,369	318,739	398,424	219,650	219,650	$ -		$ -		$ -	$ -
2057	318,739	159,369	159,369	239,054	195,538	195,538	$ -		$ -		$ -	$ -
2058	159,369	159,369	-	79,685	171,426	171,426	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		6,852,888			30,181,571	30,181,571	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	863,372	863,372	-
Prior Yr True-Up	869,027	869,027	-
True-Up Adjustment	5,655	5,655	-

Details			
Investment	6,094,421	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	141,731

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2015	6,094,421	82,676	6,011,745	6,053,083	998,497	998,497	$ -	$ 805,154	$ 193,343	$ 805,154	$ 193,343	$ -
2016	6,011,745	141,731	5,870,014	5,940,879	1,040,576	1,040,576	$ -	$ 1,159,062	$ (118,486)	$ 1,159,062	$ (118,486)	$ -
2017	5,870,014	141,731	5,728,283	5,799,149	1,019,132	1,019,132	$ -	$ 1,177,370	$ (158,238)	$ 1,177,370	$ (158,238)	$ -
2018	5,728,283	141,731	5,586,553	5,657,418	997,689	997,689	$ -	$ 974,758	$ 22,931	$ 974,758	$ 22,931	$ -
2019	5,586,553	141,731	5,444,822	5,515,687	976,245	976,245	$ -	$ 948,328	$ 27,917	$ 948,328	$ 27,917	$ -
2020	5,444,822	141,731	5,303,091	5,373,957	954,801	954,801	$ -	$ 914,070	$ 40,731	$ 914,070	$ 40,731	$ -
2021	5,303,091	141,731	5,161,360	5,232,226	933,358	933,358	$ -	$ 891,359	$ 41,998	$ 891,359	$ 41,998	$ -
2022	5,161,360	141,731	5,019,630	5,090,495	911,914	911,914	$ -	$ 875,129	$ 36,785	$ 875,129	$ 36,785	$ -
2023	5,019,630	141,731	4,877,899	4,948,764	890,470	890,470	$ -	$ 888,789	$ 1,682	$ 888,789	$ 1,682	$ -
2024	4,877,899	141,731	4,736,168	4,807,034	869,027	869,027	$ -	$ 863,372	$ 5,655	$ 863,372	$ 5,655	$ -
2025	4,736,168	141,731	4,594,438	4,665,303	847,583	847,583	$ -		$ -		$ -	$ -
2026	4,594,438	141,731	4,452,707	4,523,572	826,140	826,140	$ -		$ -		$ -	$ -
2027	4,452,707	141,731	4,310,976	4,381,841	804,696	804,696	$ -		$ -		$ -	$ -
2028	4,310,976	141,731	4,169,245	4,240,111	783,252	783,252	$ -		$ -		$ -	$ -
2029	4,169,245	141,731	4,027,515	4,098,380	761,809	761,809	$ -		$ -		$ -	$ -
2030	4,027,515	141,731	3,885,784	3,956,649	740,365	740,365	$ -		$ -		$ -	$ -
2031	3,885,784	141,731	3,744,053	3,814,919	718,921	718,921	$ -		$ -		$ -	$ -
2032	3,744,053	141,731	3,602,322	3,673,188	697,478	697,478	$ -		$ -		$ -	$ -
2033	3,602,322	141,731	3,460,592	3,531,457	676,034	676,034	$ -		$ -		$ -	$ -
2034	3,460,592	141,731	3,318,861	3,389,726	654,591	654,591	$ -		$ -		$ -	$ -
2035	3,318,861	141,731	3,177,130	3,247,996	633,147	633,147	$ -		$ -		$ -	$ -
2036	3,177,130	141,731	3,035,400	3,106,265	611,703	611,703	$ -		$ -		$ -	$ -
2037	3,035,400	141,731	2,893,669	2,964,534	590,260	590,260	$ -		$ -		$ -	$ -
2038	2,893,669	141,731	2,751,938	2,822,804	568,816	568,816	$ -		$ -		$ -	$ -
2039	2,751,938	141,731	2,610,207	2,681,073	547,373	547,373	$ -		$ -		$ -	$ -
2040	2,610,207	141,731	2,468,477	2,539,342	525,929	525,929	$ -		$ -		$ -	$ -
2041	2,468,477	141,731	2,326,746	2,397,611	504,485	504,485	$ -		$ -		$ -	$ -
2042	2,326,746	141,731	2,185,015	2,255,881	483,042	483,042	$ -		$ -		$ -	$ -
2043	2,185,015	141,731	2,043,285	2,114,150	461,598	461,598	$ -		$ -		$ -	$ -
2044	2,043,285	141,731	1,901,554	1,972,419	440,154	440,154	$ -		$ -		$ -	$ -
2045	1,901,554	141,731	1,759,823	1,830,688	418,711	418,711	$ -		$ -		$ -	$ -
2046	1,759,823	141,731	1,618,092	1,688,958	397,267	397,267	$ -		$ -		$ -	$ -
2047	1,618,092	141,731	1,476,362	1,547,227	375,824	375,824	$ -		$ -		$ -	$ -
2048	1,476,362	141,731	1,334,631	1,405,496	354,380	354,380	$ -		$ -		$ -	$ -
2049	1,334,631	141,731	1,192,900	1,263,766	332,936	332,936	$ -		$ -		$ -	$ -
2050	1,192,900	141,731	1,051,170	1,122,035	311,493	311,493	$ -		$ -		$ -	$ -
2051	1,051,170	141,731	909,439	980,304	290,049	290,049	$ -		$ -		$ -	$ -
2052	909,439	141,731	767,708	838,573	268,605	268,605	$ -		$ -		$ -	$ -
2053	767,708	141,731	625,977	696,843	247,162	247,162	$ -		$ -		$ -	$ -
2054	625,977	141,731	484,247	555,112	225,718	225,718	$ -		$ -		$ -	$ -
2055	484,247	141,731	342,516	413,381	204,275	204,275	$ -		$ -		$ -	$ -
2056	342,516	141,731	200,785	271,651	182,831	182,831	$ -		$ -		$ -	$ -
2057	200,785	141,731	59,054	129,920	161,387	161,387	$ -		$ -		$ -	$ -
2058	59,054	59,054	-	29,527	63,522	63,522	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		6,094,421			26,303,245	26,303,245	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	-	-	-
Prior Yr True-Up	-	-	-
True-Up Adjustment	-	-	-

Details			
Investment	-	Current Year	2024
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

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

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	91,091	91,091	-
Prior Yr True-Up	91,854	91,854	-
True-Up Adjustment	763	763	-

Details			
Investment	598,619	Current Year	2024
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	13,921

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2018	598,619	6,961	591,658	595,139	97,004	97,004	$ -	$ 8,836	$ 88,168	$ 8,836	$ 88,168	$ -
2019	591,658	13,921	577,737	584,698	102,385	102,385	$ -	$ 2,185	$ 100,200	$ 2,185	$ 100,200	$ -
2020	577,737	13,921	563,815	570,776	100,279	100,279	$ -	$ 97,920	$ 2,359	$ 97,920	$ 2,359	$ -
2021	563,815	13,921	549,894	556,855	98,173	98,173	$ -	$ 93,566	$ 4,606	$ 93,566	$ 4,606	$ -
2022	549,894	13,921	535,973	542,933	96,066	96,066	$ -	$ 92,002	$ 4,064	$ 92,002	$ 4,064	$ -
2023	535,973	13,921	522,051	529,012	93,960	93,960	$ -	$ 93,627	$ 333	$ 93,627	$ 333	$ -
2024	522,051	13,921	508,130	515,091	91,854	91,854	$ -	$ 91,091	$ 763	$ 91,091	$ 763	$ -
2025	508,130	13,921	494,209	501,169	89,747	89,747	$ -	$ -	$ -	$ -	$ -	$ -
2026	494,209	13,921	480,287	487,248	87,641	87,641	$ -	$ -	$ -	$ -	$ -	$ -
2027	480,287	13,921	466,366	473,327	85,535	85,535	$ -	$ -	$ -	$ -	$ -	$ -
2028	466,366	13,921	452,445	459,405	83,429	83,429	$ -		$ -		$ -	$ -
2029	452,445	13,921	438,523	445,484	81,322	81,322	$ -		$ -		$ -	$ -
2030	438,523	13,921	424,602	431,562	79,216	79,216	$ -		$ -		$ -	$ -
2031	424,602	13,921	410,680	417,641	77,110	77,110	$ -		$ -		$ -	$ -
2032	410,680	13,921	396,759	403,720	75,003	75,003	$ -		$ -		$ -	$ -
2033	396,759	13,921	382,838	389,798	72,897	72,897	$ -		$ -		$ -	$ -
2034	382,838	13,921	368,916	375,877	70,791	70,791	$ -		$ -		$ -	$ -
2035	368,916	13,921	354,995	361,956	68,685	68,685	$ -		$ -		$ -	$ -
2036	354,995	13,921	341,074	348,034	66,578	66,578	$ -		$ -		$ -	$ -
2037	341,074	13,921	327,152	334,113	64,472	64,472	$ -		$ -		$ -	$ -
2038	327,152	13,921	313,231	320,191	62,366	62,366	$ -		$ -		$ -	$ -
2039	313,231	13,921	299,309	306,270	60,260	60,260	$ -		$ -		$ -	$ -
2040	299,309	13,921	285,388	292,349	58,153	58,153	$ -		$ -		$ -	$ -
2041	285,388	13,921	271,467	278,427	56,047	56,047	$ -		$ -		$ -	$ -
2042	271,467	13,921	257,545	264,506	53,941	53,941	$ -		$ -		$ -	$ -
2043	257,545	13,921	243,624	250,585	51,834	51,834	$ -		$ -		$ -	$ -
2044	243,624	13,921	229,703	236,663	49,728	49,728	$ -		$ -		$ -	$ -
2045	229,703	13,921	215,781	222,742	47,622	47,622	$ -		$ -		$ -	$ -
2046	215,781	13,921	201,860	208,821	45,516	45,516	$ -		$ -		$ -	$ -
2047	201,860	13,921	187,938	194,899	43,409	43,409	$ -		$ -		$ -	$ -
2048	187,938	13,921	174,017	180,978	41,303	41,303	$ -		$ -		$ -	$ -
2049	174,017	13,921	160,096	167,056	39,197	39,197	$ -		$ -		$ -	$ -
2050	160,096	13,921	146,174	153,135	37,090	37,090	$ -		$ -		$ -	$ -
2051	146,174	13,921	132,253	139,214	34,984	34,984	$ -		$ -		$ -	$ -
2052	132,253	13,921	118,332	125,292	32,878	32,878	$ -		$ -		$ -	$ -
2053	118,332	13,921	104,410	111,371	30,772	30,772	$ -		$ -		$ -	$ -
2054	104,410	13,921	90,489	97,450	28,665	28,665	$ -		$ -		$ -	$ -
2055	90,489	13,921	76,568	83,528	26,559	26,559	$ -		$ -		$ -	$ -
2056	76,568	13,921	62,646	69,607	24,453	24,453	$ -		$ -		$ -	$ -
2057	62,646	13,921	48,725	55,685	22,346	22,346	$ -		$ -		$ -	$ -
2058	48,725	13,921	34,803	41,764	20,240	20,240	$ -		$ -		$ -	$ -
2059	34,803	13,921	20,882	27,843	18,134	18,134	$ -		$ -		$ -	$ -
2060	20,882	13,921	6,961	13,921	16,028	16,028	$ -		$ -		$ -	$ -
2061	6,961	6,961	-	3,480	7,487	7,487	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2077	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		598,619			2,591,160	2,591,160	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	122,962	122,962	-
Prior Yr True-Up	123,849	123,849	-
True-Up Adjustment	888	888	-

Details			
Investment	845,933	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	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	19,673

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	845,933	9,836	836,097	841,015	137,081	137,081	$ -	$ -	$ -	$ -	$ -	$ -
2017	836,097	19,673	816,424	826,261	144,685	144,685	$ -	$ 51,695	$ 92,990	$ 51,695	$ 92,990	$ -
2018	816,424	19,673	796,751	806,588	141,708	141,708	$ -	$ 40,449	$ 101,259	$ 40,449	$ 101,259	$ -
2019	796,751	19,673	777,078	786,915	138,732	138,732	$ -	$ 39,370	$ 99,362	$ 39,370	$ 99,362	$ -
2020	777,078	19,673	757,405	767,242	135,755	135,755	$ -	$ 37,965	$ 97,790	$ 37,965	$ 97,790	$ -
2021	757,405	19,673	737,733	747,569	132,779	132,779	$ -	$ 36,251	$ 96,528	$ 36,251	$ 96,528	$ -
2022	737,733	19,673	718,060	727,896	129,802	129,802	$ -	$ 35,611	$ 94,192	$ 35,611	$ 94,192	$ -
2023	718,060	19,673	698,387	708,223	126,826	126,826	$ -	$ 36,193	$ 90,633	$ 36,193	$ 90,633	$ -
2024	698,387	19,673	678,714	688,550	123,849	123,849	$ -	$ 122,962	$ 888	$ 122,962	$ 888	$ -
2025	678,714	19,673	659,041	668,878	120,873	120,873	$ -		$ -		$ -	$ -
2026	659,041	19,673	639,368	649,205	117,896	117,896	$ -		$ -		$ -	$ -
2027	639,368	19,673	619,695	629,532	114,920	114,920	$ -		$ -		$ -	$ -
2028	619,695	19,673	600,023	609,859	111,944	111,944	$ -		$ -		$ -	$ -
2029	600,023	19,673	580,350	590,186	108,967	108,967	$ -		$ -		$ -	$ -
2030	580,350	19,673	560,677	570,513	105,991	105,991	$ -		$ -		$ -	$ -
2031	560,677	19,673	541,004	550,840	103,014	103,014	$ -		$ -		$ -	$ -
2032	541,004	19,673	521,331	531,167	100,038	100,038	$ -		$ -		$ -	$ -
2033	521,331	19,673	501,658	511,495	97,061	97,061	$ -		$ -		$ -	$ -
2034	501,658	19,673	481,985	491,822	94,085	94,085	$ -		$ -		$ -	$ -
2035	481,985	19,673	462,312	472,149	91,108	91,108	$ -		$ -		$ -	$ -
2036	462,312	19,673	442,640	452,476	88,132	88,132	$ -		$ -		$ -	$ -
2037	442,640	19,673	422,967	432,803	85,155	85,155	$ -		$ -		$ -	$ -
2038	422,967	19,673	403,294	413,130	82,179	82,179	$ -		$ -		$ -	$ -
2039	403,294	19,673	383,621	393,457	79,202	79,202	$ -		$ -		$ -	$ -
2040	383,621	19,673	363,948	373,785	76,226	76,226	$ -		$ -		$ -	$ -
2041	363,948	19,673	344,275	354,112	73,249	73,249	$ -		$ -		$ -	$ -
2042	344,275	19,673	324,602	334,439	70,273	70,273	$ -		$ -		$ -	$ -
2043	324,602	19,673	304,929	314,766	67,296	67,296	$ -		$ -		$ -	$ -
2044	304,929	19,673	285,257	295,093	64,320	64,320	$ -		$ -		$ -	$ -
2045	285,257	19,673	265,584	275,420	61,343	61,343	$ -		$ -		$ -	$ -
2046	265,584	19,673	245,911	255,747	58,367	58,367	$ -		$ -		$ -	$ -
2047	245,911	19,673	226,238	236,074	55,391	55,391	$ -		$ -		$ -	$ -
2048	226,238	19,673	206,565	216,402	52,414	52,414	$ -		$ -		$ -	$ -
2049	206,565	19,673	186,892	196,729	49,438	49,438	$ -		$ -		$ -	$ -
2050	186,892	19,673	167,219	177,056	46,461	46,461	$ -		$ -		$ -	$ -
2051	167,219	19,673	147,547	157,383	43,485	43,485	$ -		$ -		$ -	$ -
2052	147,547	19,673	127,874	137,710	40,508	40,508	$ -		$ -		$ -	$ -
2053	127,874	19,673	108,201	118,037	37,532	37,532	$ -		$ -		$ -	$ -
2054	108,201	19,673	88,528	98,364	34,555	34,555	$ -		$ -		$ -	$ -
2055	88,528	19,673	68,855	78,691	31,579	31,579	$ -		$ -		$ -	$ -
2056	68,855	19,673	49,182	59,019	28,602	28,602	$ -		$ -		$ -	$ -
2057	49,182	19,673	29,509	39,346	25,626	25,626	$ -		$ -		$ -	$ -
2058	29,509	19,673	9,836	19,673	22,649	22,649	$ -		$ -		$ -	$ -
2059	9,836	9,836	-	4,918	10,581	10,581	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		845,933			3,661,676	3,661,676	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	1,199	1,199	-
Prior Yr True-Up	1,207	1,207	-
True-Up Adjustment	7	7	-

Details			
Investment	8,640	Current Year	2024
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	7	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	201

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2014	8,640	84	8,556	8,598	1,385	1,385	$ -	$ -	$ -	$ -	$ -	$ -
2015	8,556	201	8,355	8,456	1,480	1,480	$ -	$ -	$ -	$ -	$ -	$ -
2016	8,355	201	8,154	8,255	1,450	1,450	$ -	$ -	$ -	$ -	$ -	$ -
2017	8,154	201	7,954	8,054	1,419	1,419	$ -	$ -	$ -	$ -	$ -	$ -
2018	7,954	201	7,753	7,853	1,389	1,389	$ -	$ -	$ 2	$ 1,387	$ 2	$ -
2019	7,753	201	7,552	7,652	1,359	1,359	$ -	$ 1,349	$ 10	$ 1,349	$ 10	$ -
2020	7,552	201	7,351	7,451	1,328	1,328	$ -	$ 2,796	$ (1,468)	$ 2,796	$ (1,468)	$ -
2021	7,351	201	7,150	7,250	1,298	1,298	$ -	$ 1,240	$ 58	$ 1,240	$ 58	$ -
2022	7,150	201	6,949	7,049	1,267	1,267	$ -	$ 1,217	$ 50	$ 1,217	$ 50	$ -
2023	6,949	201	6,748	6,848	1,237	1,237	$ -	$ 1,235	$ 2	$ 1,235	$ 2	$ -
2024	6,748	201	6,547	6,647	1,207	1,207	$ -	$ 1,199	$ 7	$ 1,199	$ 7	$ -
2025	6,547	201	6,346	6,447	1,176	1,176	$ -		$ -		$ -	$ -
2026	6,346	201	6,145	6,246	1,146	1,146	$ -		$ -		$ -	$ -
2027	6,145	201	5,944	6,045	1,115	1,115	$ -		$ -		$ -	$ -
2028	5,944	201	5,743	5,844	1,085	1,085	$ -		$ -		$ -	$ -
2029	5,743	201	5,542	5,643	1,055	1,055	$ -		$ -		$ -	$ -
2030	5,542	201	5,341	5,442	1,024	1,024	$ -		$ -		$ -	$ -
2031	5,341	201	5,141	5,241	994	994	$ -		$ -		$ -	$ -
2032	5,141	201	4,940	5,040	963	963	$ -		$ -		$ -	$ -
2033	4,940	201	4,739	4,839	933	933	$ -		$ -		$ -	$ -
2034	4,739	201	4,538	4,638	903	903	$ -		$ -		$ -	$ -
2035	4,538	201	4,337	4,437	872	872	$ -		$ -		$ -	$ -
2036	4,337	201	4,136	4,236	842	842	$ -		$ -		$ -	$ -
2037	4,136	201	3,935	4,035	811	811	$ -		$ -		$ -	$ -
2038	3,935	201	3,734	3,834	781	781	$ -		$ -		$ -	$ -
2039	3,734	201	3,533	3,634	751	751	$ -		$ -		$ -	$ -
2040	3,533	201	3,332	3,433	720	720	$ -		$ -		$ -	$ -
2041	3,332	201	3,131	3,232	690	690	$ -		$ -		$ -	$ -
2042	3,131	201	2,930	3,031	659	659	$ -		$ -		$ -	$ -
2043	2,930	201	2,729	2,830	629	629	$ -		$ -		$ -	$ -
2044	2,729	201	2,528	2,629	599	599	$ -		$ -		$ -	$ -
2045	2,528	201	2,327	2,428	568	568	$ -		$ -		$ -	$ -
2046	2,327	201	2,127	2,227	538	538	$ -		$ -		$ -	$ -
2047	2,127	201	1,926	2,026	507	507	$ -		$ -		$ -	$ -
2048	1,926	201	1,725	1,825	477	477	$ -		$ -		$ -	$ -
2049	1,725	201	1,524	1,624	447	447	$ -		$ -		$ -	$ -
2050	1,524	201	1,323	1,423	416	416	$ -		$ -		$ -	$ -
2051	1,323	201	1,122	1,222	386	386	$ -		$ -		$ -	$ -
2052	1,122	201	921	1,021	355	355	$ -		$ -		$ -	$ -
2053	921	201	720	820	325	325	$ -		$ -		$ -	$ -
2054	720	201	519	620	295	295	$ -		$ -		$ -	$ -
2055	519	201	318	419	264	264	$ -		$ -		$ -	$ -
2056	318	201	117	218	234	234	$ -		$ -		$ -	$ -
2057	117	117	-	59	126	126	$ -		$ -		$ -	$ -
2058	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2059	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2060	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2061	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2062	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		8,640			37,508	37,508	-					

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

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

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

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

A. Base Plan Facilities

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

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

2024	Rev Require	W Incentives	Incentive Amounts
Prior Yr Projected	**69,498**	**69,498**	-
Prior Yr True-Up	**70,121**	**70,121**	-
True-Up Adjustment	**622**	**622**	**-**

Details

Investment	445,906	Current Year	2024
Service Year (yyyy)	2019	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	7	FCR w/o incentives, less depreciation	15.13%
Useful life	43	FCR w/incentives approved for these facilities, less dep.	15.13%
CIAC (Yes or No)	No	Annual Depreciation Expense	10,370

TRUE UP OF PROJECT REVENUE REQUIREMENT FOR PRIOR YEAR:

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

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Average Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year WS J w/o Incentives	RTEP Rev Req't True-up w/o Incentives	RTEP Projected Rev. Req't.From Prior Year WS J with Incentives **	RTEP Rev Req't True-up with Incentives **	True-up of Incentive with Incentives **
2019	445,906	4,321	441,585	443,745	71,459	71,459	$ -	$ 787,895	$ (716,436)	$ 787,895	$ (716,436)	$ -
2020	441,585	10,370	431,215	436,400	76,396	76,396	$ -	$ 1,123,919	$ (1,047,522)	$ 1,123,919	$ (1,047,522)	$ -
2021	431,215	10,370	420,845	426,030	74,828	74,828	$ -	$ -	$ -	$ -	$ -	$ -
2022	420,845	10,370	410,475	415,660	73,259	73,259	$ -	$ -	$ -	$ -	$ -	$ -
2023	410,475	10,370	400,105	405,290	71,690	71,690	$ -	$ -	$ -	$ -	$ -	$ -
2024	400,105	10,370	389,735	394,920	70,121	70,121	$ -	$ 69,498	$ 622	$ 69,498	$ 622	$ -
2025	389,735	10,370	379,365	384,550	68,552	68,552	$ -	$ -	$ -	$ -	$ -	$ -
2026	379,365	10,370	368,995	374,180	66,983	66,983	$ -	$ -	$ -	$ -	$ -	$ -
2027	368,995	10,370	358,626	363,811	65,414	65,414	$ -	$ -	$ -	$ -	$ -	$ -
2028	358,626	10,370	348,256	353,441	63,845	63,845	$ -	$ -	$ -	$ -	$ -	$ -
2029	348,256	10,370	337,886	343,071	62,276	62,276	$ -		$ -		$ -	$ -
2030	337,886	10,370	327,516	332,701	60,707	60,707	$ -		$ -		$ -	$ -
2031	327,516	10,370	317,146	322,331	59,138	59,138	$ -		$ -		$ -	$ -
2032	317,146	10,370	306,776	311,961	57,569	57,569	$ -		$ -		$ -	$ -
2033	306,776	10,370	296,406	301,591	56,000	56,000	$ -		$ -		$ -	$ -
2034	296,406	10,370	286,036	291,221	54,431	54,431	$ -		$ -		$ -	$ -
2035	286,036	10,370	275,666	280,851	52,862	52,862	$ -		$ -		$ -	$ -
2036	275,666	10,370	265,297	270,481	51,293	51,293	$ -		$ -		$ -	$ -
2037	265,297	10,370	254,927	260,112	49,724	49,724	$ -		$ -		$ -	$ -
2038	254,927	10,370	244,557	249,742	48,155	48,155	$ -		$ -		$ -	$ -
2039	244,557	10,370	234,187	239,372	46,586	46,586	$ -		$ -		$ -	$ -
2040	234,187	10,370	223,817	229,002	45,017	45,017	$ -		$ -		$ -	$ -
2041	223,817	10,370	213,447	218,632	43,449	43,449	$ -		$ -		$ -	$ -
2042	213,447	10,370	203,077	208,262	41,880	41,880	$ -		$ -		$ -	$ -
2043	203,077	10,370	192,707	197,892	40,311	40,311	$ -		$ -		$ -	$ -
2044	192,707	10,370	182,337	187,522	38,742	38,742	$ -		$ -		$ -	$ -
2045	182,337	10,370	171,967	177,152	37,173	37,173	$ -		$ -		$ -	$ -
2046	171,967	10,370	161,598	166,782	35,604	35,604	$ -		$ -		$ -	$ -
2047	161,598	10,370	151,228	156,413	34,035	34,035	$ -		$ -		$ -	$ -
2048	151,228	10,370	140,858	146,043	32,466	32,466	$ -		$ -		$ -	$ -
2049	140,858	10,370	130,488	135,673	30,897	30,897	$ -		$ -		$ -	$ -
2050	130,488	10,370	120,118	125,303	29,328	29,328	$ -		$ -		$ -	$ -
2051	120,118	10,370	109,748	114,933	27,759	27,759	$ -		$ -		$ -	$ -
2052	109,748	10,370	99,378	104,563	26,190	26,190	$ -		$ -		$ -	$ -
2053	99,378	10,370	89,008	94,193	24,621	24,621	$ -		$ -		$ -	$ -
2054	89,008	10,370	78,638	83,823	23,052	23,052	$ -		$ -		$ -	$ -
2055	78,638	10,370	68,268	73,453	21,483	21,483	$ -		$ -		$ -	$ -
2056	68,268	10,370	57,899	63,084	19,914	19,914	$ -		$ -		$ -	$ -
2057	57,899	10,370	47,529	52,714	18,345	18,345	$ -		$ -		$ -	$ -
2058	47,529	10,370	37,159	42,344	16,776	16,776	$ -		$ -		$ -	$ -
2059	37,159	10,370	26,789	31,974	15,207	15,207	$ -		$ -		$ -	$ -
2060	26,789	10,370	16,419	21,604	13,639	13,639	$ -		$ -		$ -	$ -
2061	16,419	10,370	6,049	11,234	12,070	12,070	$ -		$ -		$ -	$ -
2062	6,049	6,049	-	3,025	6,507	6,507	$ -		$ -		$ -	$ -
2063	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2064	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2065	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2066	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2067	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2068	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2069	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2070	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2071	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2072	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2073	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2074	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2075	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2076	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2077	-	-	-	-	-	-	$ -		$ -		$ -	$ -
2078	-	-	-	-	-	-	$ -		$ -		$ -	$ -
Project Totals		445,906			1,935,752	1,935,752	-					

** 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
Ohio Power Company

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

Line No	Month (a)	Average Balance of Common Equity: Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	3,571,335,295		5,515,621	-	3,565,819,673
2	January	3,595,831,327		5,515,621	-	3,590,315,705
3	February	3,623,767,665		5,515,621	-	3,618,252,043
4	March	3,641,925,010		5,435,454	-	3,636,489,555
5	April	3,653,521,514		5,435,454	-	3,648,086,060
6	May	3,686,837,114		5,435,454	-	3,681,401,659
7	June	3,660,350,359		4,706,020	-	3,655,644,339
8	July	3,702,717,269		4,706,020	-	3,698,011,249
9	August	3,749,233,930		4,706,020	-	3,744,527,910
10	September	3,773,877,164		4,675,511	-	3,769,201,652
11	October	3,813,404,864		4,675,511	-	3,808,729,353
12	November	3,840,739,164		4,675,511	-	3,836,063,653
13	December of Rate Year	3,884,067,982		4,429,218	-	3,879,638,764
14	Average of the 13 Monthly Balances	3,707,508,358	-	5,032,849	-	3,702,475,509

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				3,400,000,000		3,400,000,000
16	January				3,400,000,000		3,400,000,000
17	February				3,400,000,000		3,400,000,000
18	March				3,400,000,000		3,400,000,000
19	April				3,400,000,000		3,400,000,000
20	May				3,750,000,000		3,750,000,000
21	June				3,750,000,000		3,750,000,000
22	July				3,750,000,000		3,750,000,000
23	August				3,750,000,000		3,750,000,000
24	September				3,750,000,000		3,750,000,000
25	October				3,750,000,000		3,750,000,000
26	November				3,750,000,000		3,750,000,000
27	December of Rate Year				3,750,000,000		3,750,000,000
28	Average of the 13 Monthly Balances	-	-	-	3,615,384,615	-	3,615,384,615

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)			148,946,181			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			-			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			-			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			2,666,046			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			174,160			
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)**			151,786,386			
38	**Average Cost of Debt for 2024 (Ln 37/ In 28 (g))**			**4.20%**			

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							
41							
42				-			
43				-			
44				-			
45				-			
46				-			
47				-			
48				-			
49					-		
50	Total Hedge Amortization	-	-				
51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)			-			
52	Total Average Capital Structure Balance for 2024 (TCOS, Ln 157)			7,317,860,124			
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital			0.0005			
54	Limit of Recoverable Amount			3,658,930			
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**			**-**			

Development of Cost of Preferred Stock

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

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**	**FERC Account**
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 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
Ohio 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	=	$0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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