

1301 K Street, NW Suite 500 East Washington, D.C. 20005

(202) 973-4200 Fax: (202) 973-4299 www.dwt.com

May 1, 2025

The Honorable Debbie-Anne A. Reese Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, DC 20426

Re: American Transmission Systems, Incorporated Docket No. ER25-____-000 2025 PTRR Informational Filing

Dear Secretary Reese:

Pursuant to section VI of the American Transmission Systems, Incorporated ("ATSI") Formula Rate Implementation Protocols (Annual True-Up, Information Exchange, and Challenge Procedures)¹ ("Protocols"), ATSI submits this informational filing of its Projected Transmission Revenue Requirement ("PTRR") for Rate Year 2025 ("2025 PTRR").

I. Background

On October 15, 2024, ATSI submitted its 2025 PTRR to PJM for posting. ATSI held an open meeting on the 2025 PTRR with interested parties on November 6, 2024.²

Under section VI of the Protocols, by May 1 of each Rate Year, ATSI is required to submit to the Commission in a new docket an informational filing of its PTRR for that Rate Year ("Informational Filing"). The Informational Filing must include ATSI's Actual Transmission Revenue Requirement ("ATRR") and True-up (defined below) reflected in the PTRR for that Rate Year.

The Informational Filing also must include information sufficient to determine:

¹ PJM Open Access Transmission Tariff, Attachment H-21B.

² As required under section II(B) of the Protocols, by May 1, 2025, ATSI will provide its Annual Update for Rate Year 2024 to PJM for posting on the PJM website.

- 1. that input data under the Formula Rate are properly recorded in any underlying workpapers;
- 2. that ATSI has properly applied the Formula Rate and these procedures;
- 3. the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review;
- 4. the extent of Accounting Changes that affect Formula Rate inputs; and
- 5. the reasonableness and prudence of actual or projected costs.

The Informational Filing also must describe any corrections or adjustments, and must describe all aspects of the Formula Rate or its inputs that are the subject of an ongoing dispute under the Preliminary or Formal Challenge procedures.

II. Description of Filing

As required under section VI of the Protocols, this Informational Filing includes the following information.

A. ATRR and True-up reflected in the 2025 PTRR

Under the Protocols, the ATRR is defined as:

the actual net transmission revenue requirement calculated and posted on the PJM website no later than May 1 of each year subsequent to calendar year 2015 for the immediately preceding calendar year in accordance with ATSI's Formula Rate and based upon ATSI's actual costs and expenditures.

Under the Protocols, "True-up" means the difference between the revenues collected by PJM based on the PTRR (net of the True-up from the prior year) and the ATRR for the same Rate Year. The True-up is defined as a component of the PTRR.

The ATRR for Rate Year 2023 and True-up for Rate Year 2023, both posted on the PJM website, are attached hereto as Attachment A. The True-up for Rate Year 2023 was included as a component of the 2025 PTRR.

B. 2025 PTRR

The 2025 PTRR, as posted on October 15, 2024, included sufficient information to determine: (i) that input data under the Formula Rate are properly recorded in any underlying workpapers; (ii) that ATSI has properly applied the Formula Rate and the Protocols; (iii) the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review; (iv) the extent of Accounting Changes that affect Formula Rate inputs;³ and (v) the reasonableness and prudence of actual or projected costs.

The 2025 PTRR, as posted, is attached as Attachment B to this Informational Filing.

C. Corrections or Adjustments

There have not been any corrections or adjustments made to the 2025 PTRR since the October 15, 2024 posting.

D. Ongoing Disputes

There are no ongoing disputes concerning the 2023 ATRR or the 2025 PTRR.

E. Informational Purposes Only

As specified in section VI of the Protocols, this filing is informational only. Any challenges to the implementation of the ATSI Formula Rate must be made through the challenge procedures described in Section IV of the Protocols or in a separate complaint proceeding, and not in response to this Informational Filing.

³ Effective in 2024, ATSI began capitalizing costs incurred under its program for transmission tower initial coatings, rather than treating such costs as transmission operation and maintenance expense as was done previously. ATSI implemented this capitalized treatment consistent with guidance provided by the Commission regarding the treatment of tower coating costs under the Uniform System of Accounts. *See Pac. Gas & Elec. Co.*, 178 FERC ¶ 61,123, at PP 15-21 (2022).

III. Communications

Communications with respect to the Information Filing should be directed to the following individuals whose names should be entered on the official service list for this docket.⁴

Evan K. Dean Senior Corporate Counsel Marcus H. Pryor II Attorney IV FirstEnergy Service Company 341 White Pond Drive Akron, OH 44320 (330) 761-4307 edean@firstenergycorp.com mpryor ii@firstenergycorp.com

Richard P. Sparling Bradley R. Miliauskas Davis Wright Tremaine LLP 1301 K Street, NW Suite 500 East Washington, DC 20005 (202) 973-4200 ricksparling@dwt.com bradleymiliauskas@dwt.com Roger D. Ruch Director, Transmission Rates & Regulatory Affairs FirstEnergy Service Company 76 South Main Street Akron, OH 44308 (330) 384-5130 ruchr@firstenergycorp.com

IV. Notice and Service

As required by section VI of the Protocols, within five (5) days of the submission of this Informational Filing, ATSI will coordinate with PJM to provide notice of the Informational Filing via an email exploder list and by posting the docket number assigned to this Informational Filing on the PJM website.⁵

ATSI has served a copy of this Informational Filing on the parties listed on the Commission's official service list for Docket No. ER15-303.

⁴ ATSI requests waiver of 18 C.F.R. § 385.203(b)(3) to the extent necessary to include more than two names on the official service list.

⁵ This notice is subject to the protection of any confidential information contained in the Informational Filing, as needed, under non-disclosure agreements that are based on the Commission's Model Protective Order.

V. Conclusion

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

Evan K. Dean Senior Corporate Counsel Marcus H. Pryor II Attorney IV FirstEnergy Service Company 341 White Pond Drive Akron, OH 44320 (330) 761-4307

/s/ Bradley R. Miliauskas

Richard P. Sparling Bradley R. Miliauskas Davis Wright Tremaine LLP 1301 K Street, NW Suite 500 East Washington, DC 20005 (202) 973-4200

Attorneys for American Transmission Systems, Incorporated

Attachment A ATRR and True-up For Rate Year 2023

May 1, 2025

Attachment H-21A page 1 of 5

							page 1 of 5
	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Dat	ta		For the 12 mont	hs ended 12/31/2023
			American Transmission Syst	tems, Inc.			
Line No.	_					Allocated Amount	
1	GROSS REVENUE REQUIREMENT (I	page 3, line 29, col 5)				\$ 975,088,575	
2a	REVENUE CREDITS Account No. 451	(Note T) (page 4, line 34)	Total 167,331	TP	Allocator 1.00000	167,331	
2b 3 4a	Account No. 454 Account No. 456 Revenues from Grandfathered Interzonal	(page 4, line 35) (page 4, line 36) Transactions	17,825,526 6,106,644	TP TP TP	1.00000 1.00000 1.00000	17,825,526 6,106,644	
4b 5a 5b	Revenues from service provided by the IS Legacy MTEP Credit (Appendix E, page 2 Reserved		271,471	TP TP TP	1.00000 1.00000 1.00000	271,471	
5c 5d	Reserved Transmission Enhancement Credit (Appen	dix D, page 2, line 2, col. 10)	39,086,571	TP TP	1.00000 1.00000	39,086,571	
6a 6b	TOTAL REVENUE CREDITS (sum line TRUE-UP ADJUSTMENT WITH INTER		63,457,543			63,457,543	
7	NET REVENUE REQUIREMENT	(line 1 minus line 6a plus line 6b)				911,631,033	
	DIVISOR					Total	
8 9 10	1 Coincident Peak (CP) (MW) Average 12 CPs (MW) Reserved				(Note A) (Note B)	12,771.1 10,146.7	
10 11 12	Reserved Reserved					-	
13 14 15	Reserved Reserved Reserved					-	
16	Annual Network Rate (\$/MW/Yr)	(line 7 / line 8)	Total 71,382.34				
			Peak Rate			Off-Peak Rate	
17 18 19 20 21	Point-To-Point Rate (\$/MW/Year) Point-To-Point Rate (\$/MW/Month) Point-To-Point Rate (\$/MW/Week) Point-To-Point Rate (\$/MW/Day) Point-To-Point Rate (\$/MWh)	(line 7 / line 9) (line 17/12) (line 17/52) (line 19/5; line 19/7) (line 17/4,160; line 17/8,760)	Total 89,845.08 7,487.09 1,727.79 345.56 21.60			Total 89,845.08 7,487.09 1,727.79 246.83 10.26	
<i>2</i> 1	rome-rost onic Rate (p/m/will)	(mic 17/4,100, mic 17/0,700)	21.00			10.20	

Attachment H-21A page 2 of 5

For the 12 months ended 12/31/2023

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

			Oulizing FERC Form 11	Jata		
			American Transmission S	vstems Inc		
	(1)	(2)	(3)	,,	(4)	(5)
	(-)	Form No. 1	(-)		(.)	Transmission
Line		Page, Line, Col.	Company Total		Allocator	(Col 3 times Col 4)
No.	RATE BASE:		1.5			(,
	GROSS PLANT IN SERVICE					
1	Production	205.46.g (Notes U & X)	-	NA		
2	Transmission	207.58.g (Notes U & X)	5,736,002,767	TP	1.00000	5,736,002,767
3	Distribution	207.75.g (Notes U & X)	-	NA	1.00000	5,750,002,707
4	General & Intangible	205.5.g & 207.99.g (Notes U & X)	368,788,929	W/S	1.00000	368,788,929
5	Common	356.1 (Notes U & X)	500,700,525	CE	1.00000	500,700,727
6	TOTAL GROSS PLANT (sum lines 1-5		6,104,791,697	GP=	100.000%	6,104,791,697
0	TOTAL GROSS FLAINT (suit lines 1-))	0,104,791,097	Gr=	100.000%	0,104,791,097
	ACCUMULATED DEPRECIATION					
7	Production	219.20-24.c (Notes U & X)	-	NA		
8	Transmission	219.25.c (Notes U & X)	1,301,586,986	TP	1.00000	1,301,586,986
9	Distribution	219.26.c (Notes U & X)	-	NA		
10	General & Intangible	200.21.c & 219.28.c (Notes U & X)	148,950,334	W/S	1.00000	148,950,334
11	Common	356.1 (Notes U & X)	-	CE	1.00000	-
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)	1,450,537,321			1,450,537,321
	NET PLANT IN SERVICE					
13	Production	(line 1- line 7)	-			
14	Transmission	(line 2- line 8)	4,434,415,781			4,434,415,781
15	Distribution	(line 2 - line 9)	-			1,151,115,701
16	General & Intangible	(line 4 - line 10)	219,838,595			219,838,595
17	Common	(line 5 - line 11)	-			-
18	TOTAL NET PLANT (sum lines 13-17		4,654,254,376	NP=	100.000%	4,654,254,376
	ADJUSTMENTS TO RATE BASE (N	ato E & UID				
19	ACCOUNT No. 281 (enter negative)	Appendix G(3)		NA		
20	Account No. 281 (enter negative) Account No. 282 (enter negative)		(996,174,366)	NP	1.00000	(006 174 266)
		Appendix G(3)			1.00000	(996,174,366)
21	Account No. 283 (enter negative) Account No. 190	Appendix G(3)	(52,583,460)	NP NP	1.00000	(52,583,460)
22		Appendix G(3)	152,732,273		1.00000	152,732,273
23	Account No. 255 (enter negative)	Appendix G(3)	-	NP	1.00000	-
24	TOTAL ADJUSTMENTS (sum lines 1	9-23)	(896,025,553)			(896,025,553)
25	LAND HELD FOR FUTURE USE	214.x.d (Notes G & Y)	-	TP	1.00000	-
	WORKING CAPITAL (Note H)					
26	CWC	calculated	24,755,530			24,136,355
27	Materials & Supplies (Note G)	227.8.c & .16.c (Note Y)	700,368	TE	0.96083	672,935
28a	Prepayments (Account 165)	111.57.c (Notes Y & CC)	3,535,508	GP	1.00000	3,535,508
28b		negative) (Acct Nos. 228.1-228.4, 242) (Notes Y & Z)	_	NP	1.00000	-
28c		r negative) (Acct Nos. 228.1-228.4, 242) (Notes Y & Z)	_	W/S	1.00000	
29	TOTAL WORKING CAPITAL (sum li		28,991,406			28,344,798
30	RATE BASE (sum lines 18, 24, 25, & 1	29)	3,787,220,229			3,786,573,621
50	KATE BASE (sum mes 10, 24, 23, &	-//	3,101,220,227			5,700,575,021

Attachment H-21A page 3 of 5

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

	American Transmission Systems, Inc.											
	(1)	(2)	American Transmission S (3)	ystems, Inc.	(4)	(5)						
Line	(1)	Form No. 1	(3)		()	Transmission						
No.	_	Page, Line, Col.	Company Total	Al	locator	(Col 3 times Col						
	O&M (Note DD)											
1	Transmission	321.112.b	126,117,662	TE	0.96083	121,177,688						
1a		nsmission O&M Accounts (Note W)			1.00000	-						
2	Less Account 565	321.96.b			1.00000	-						
2a	Less Deferred Internal Integration C			TE	0.96083	-						
3	A&G	323.197.b (Note BB)	79,741,638	W/S	1.00000	79,741,638						
4	Less FERC Annual Fees			W/S	1.00000	-						
5	Less EPRI & Reg. Comm. Exp. & I		340,778	W/S	1.00000	340,778						
5a	Plus Transmission Related Reg. Co		342,778	TE	0.96083	329,352						
6	Common	356.1		CE	1.00000	-						
ба	Amortization of Regulatory Asset	Appendices B, C, & F, Line 14, Column F (Note EE)	5,231,791	DA	1.00000	5,231,791						
7	Transmission Lease Payments				1.00000	-						
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 6	5a, 7 less 1a, 2, 2a, 4, 5)	211,093,091			206,139,690						
	DEPRECIATION AND AMORTIZA	TION EXPENSE										
9	Transmission	336.7.b (Note U)	136,642,696	TP	1.00000	136,642,696						
10	General & Intangible	336.1.f & 336.10.f (Note U)	29,631,838	W/S	1.00000	29,631,838						
11	Common	336.11.b (Note U)		CE	1.00000	-						
12	TOTAL DEPRECIATION (sum lines		166,274,534			166,274,534						
	TAXES OTHER THAN INCOME TA	XES (Note I)										
	LABOR RELATED											
13	Payroll	263.i	773,269	W/S	1.00000	773,269						
14	Highway and vehicle	263.i	7,966	W/S	1.00000	7,966						
15	PLANT RELATED											
16	Property	263.i	241,109,571	GP	1.00000	241,109,57						
17	Gross Receipts	263.i	195,976	NA		-						
18	Other	263.i	(7,163)	GP	1.00000	(7,16)						
19	Payments in lieu of taxes		-	GP	1.00000	-						
20	TOTAL OTHER TAXES (sum lines	13 - 19)	242,079,619			241,883,643						
	INCOME TAXES	(Note K)										
21	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 -	SIT * FIT * p) =	22.30%									
22	CIT=(T/(1-T)) * (1-(WCLTD/R)) =		22.84%									
	where WCLTD=(page 4, line 27)	and R= (page 4, line30)										
	and FIT, SIT & p are as given in fe	potnote K.										
23	1 / (1 - T) = (from line 21)		1.2869									
24	Amortized Investment Tax Credit (266	.8.f) (enter negative)	(385,837)									
25	Income Tax Calculation = line 22 * lin	e 28	67,495,360	NA		67,483,830						
26	ITC adjustment (line 23 * line 24)		(496,546)	NP	1.00000	(496,54						
26a	Tax Effect of Permanent Differences a	nd AFUDC Equity (App G, line 1, col 5) (Note FF)	1,172,990	DA	1.00000	1,172,990						
26b	(Excess)/Deficient Deferred Income Ta	axes (App G, lines 2 & 3, col 3) (Note GG)	(2,809,545)	DA	1.00000	(2,809,545						
27	Total Income Taxes	(sum lines 25 through 26b)	65,362,260			65,350,730						
28	RETURN		295,490,423	NA		295,439,97						
	[Rate Base (page 2, line 30) * Rate of	f Return (page 4, line 30)]										
29	GROSS REV. REQUIREMENT		980,299,926			975,088,57						
	(sum lines 8, 12, 20, 27, 28)											

Attachment H-21A page 4 of 5

	Formula Rate - Non-Levelized		Rate Formula Ter			For the 12 month	ns ended 12/31/2023
			Utilizing FERC For	m 1 Data			
			American Transmiss	ion Systems, Inc.			
Line	(1)	SUPPORTING CALCULATIONS AND NOTES (2)	(3)	(4)	(5)	(6)	
No.	TRANSMISSION PLANT INCLUDED IN		(5)	(4)	(5)	(0)	
1	Total transmission plant (page 2, line 2, col					5,736,002,767	
2	Less transmission plant excluded from ISO					-	
3	Less transmission plant included in OATT A					-	
4	Transmission plant included in ISO rates (1		-			5,736,002,767	
5	Percentage of transmission plant included in	a ISO Rates (line 4 divided by line 1)			TP=	1.00000	
	TRANSMISSION EXPENSES						
6 7	Total transmission expenses (page 3, line 1 Less transmission expenses included in OA'					126,117,662 4,939,974	
8	Included transmission expenses (line 6 less		-			121,177,688	
9	Percentage of transmission expenses (line o less					0.96083	
10	Percentage of transmission plant included in				TP	1.00000	
11	Percentage of transmission expenses include				TE=	0.96083	
	WAGES & SALARY ALLOCATOR (W						
		Form 1 Reference	\$	TP	Allocation		
12	Production	354.20.b	-	0.00	-		
13	Transmission	354.21.b	-	1.00	-	WAG AN	
14 15	Distribution Other	354.23.b	-	0.00	-	W&S Allocator (\$ / Allocation)	
15	Total (sum lines 12-15)	354.24,25,26.b	-	0.00		1.00000 = WS	
	COMMON PLANT ALLOCATOR (CE)	(Note O)					
			\$		% Electric	W&S Allocator	
17	Electric	200.3.c	5,819,698,172		(line 17 / line 20)	(line 16)	CE
18	Gas	201.3.d	-		1.00000 *	1.00000 =	1.00000
19 20	Water Total (sum lines 17 - 19)	201.3.e	- 5,819,698,172				
			-,,				
	RETURN (R)					\$	
21 22		Long Term Interest (117, sum of 62c through 67c) (Note AA) Preferred Dividends (118.29c) (positive number)				63,082,754	
22							
22	Development of					2 272 425 502	
23 24		Proprietary Capital (112.16c) (Note X)				2,372,425,593	
24 25		Less Preferred Stock (line 28) Less Account 216.1 (112.12c) (enter negative) (Note X)				-	
25		Common Stock	(sum lines 23-25)			2,372,425,593	
20		Continon Stock	(sum mes 25-25)		Cost	2,372,423,375	
			\$	%	(Note P)	Weighted	
27	Long Term Debt (112, sum of 18 through	21) (Note X)	1,592,307,692	40%	0.0396	0.0159 =WCLTD	
28	Preferred Stock (112.3d) (Note X)		-	0%	0.0000	0.0000	
29 30	Common Stock (line 26) Total (sum lines 27-29)		2,372,425,593 3,964,733,285	60%	0.1038	0.0621 0.0780 =R	
	REVENUE CREDITS		-,				
	ACCOUNT 447 (SALES FOR RESALE)		(310-311) (1	Note Q)			
31	a. Bundled Non-RQ Sales for Resale (311	v h)	(310-311) (1	Note Q)			
32	 b. Bundled Sales for Resale included in Di 						
33	Total of line 31 less line 32	and the fully of the full of th	-			-	
34	ACCOUNT 451 (MISCELLANEOUS SEF	RVICE REVENUE) (Note S)	(300.17.b)			167,331	
35	ACCOUNT 454 (RENT FROM ELECTRI	C PROPERTY) (Note R)	(300.19.b)			17,825,526	
	ACCOUNT 456 (OTHER ELECTRIC RE		(330.x.n)			6,106,644	
50	Meesen 450 (official Electric RE		(000, A.III)			3,100,044	

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

American Transmission Systems, Inc.

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note Letter

- As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. А
- В Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates
- Amount shown in Exhibit No. FE-100, Page 29 of 33, for Deferred Internal Integration Costs.
- D Reserved Reserved
- F Pertaining to adjustments to rate base, the balances in Accounts 190, 281, 282 and 283 should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated. Account 190 excludes any amounts relating to Charitable Contribution Limitations, Asset Retirement Obligations, and FAS 123 impacts related to Performance Shares and Restricted Stock Units. Accounts 282 and 283 exclude any amounts relating to AFUDC, offsets relating to Asset Retirement Obligations in Account 190, and offsets relating to Charitable Contribution Limitations in Account 282 also excludes (i) Extraordinary Property Losses; and (ii) any Asset Impairment amounts incurred on or after January 1, 2015. For either (i) or (ii) above, ATSI is not precluded from requesting FERC approval through a section 205 filing for inclusion in the rate calculation. When determining rate base adjustments related to ADIT in Appendix G(3) ADIT, ATSI will, on a prospective basis only to become effective as of ATSI's first PTRR following the effective date of the issuance of a Final Order approving the Settlement in Docket No. ER20-1740-000 without modification or condition unacceptable to the Settling Parties, only apply the pro-rating averaging methodology to ADIT components related to or resulting from book/tax depreciation differences including but not limited to Net Operating Losses. ATSI will use the beginning/ending averaging methodology to all other non-depreciation related ADIT components. Barring a order from the Commission under PPA Section 205 or 206 approving a different methodology for ATSI, ATSI will lose the foregoing methodology unit or unaces the RC is such as a methodology to additional PPA section 205 or 206 approving a different methodology for ATSI, ATSI will be the foregoing methodology unit or unaces the RC or SERC issues and future guidance specifically permitting a different averaging methodology (e.g. pro-rating) for non-depreciation related ADIT components. If the IRS or FERC issues such guidance, ATSI multilize such methodology without submitting an additional IPPA section 205 filing and without additional changes to Appendix G(3) ADIT.
- G Identified in Form 1 as being only transmission related.
- н Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1
- Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a Regulatory Commission Expenses T directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one
- K state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).

Input	FIT =
	SIT=
	p =



(percent of federal income tax deductible for state purposes)

- Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 561.3, and 561.BA.
- Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test). Μ
- Ν Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation stepup facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- Enter dollar amounts
- Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement approved by order dated October 29, 2015, in Docket No. ER15-303-000, ATSI's stated ROE is set to: (a) 12.38% through June 30, 2015; (b) 11.06% for the period July 1, 2015 through December 31, 2015; and (c) 10.38% for the period commencing January 1, 2016.
- 0 Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- Excludes revenues unrelated to transmission services
- Т The revenues credited on page 1, lines 2a-4b shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenues on lines 5a-5d are supported by separate references for each item.
- Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. Depreciation Rates: FERC Account 352 Depr %: 2.24%; FERC Account 353 Depr %: 2.06%; FERC Account 354 Depr %: 2.24%; FERC Account 355 Depr %: 3.09%; FERC Account 356 Depr %: 2.66%; FERC Account 357 Depr %: 2.06%; FERC Account 359 Depr %: 2.04%; FERC Account 359 Depr %: 1.33%. No change to these Depreciation Rates may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act.
- On Line 36, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive ATSI's zonal rates. Exclude non-firm Point-to-Point revenues, V ind revenues related to MTEP and RTEP projects
- w Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- Calculate using a 13 month average balance.
- Calculate using average of beginning and end of year bala
- Only include from Account No. 242 amounts relating to Vacation Accruals and Employee Incentive Compensation. Short-term debt and related interest expense shall not be included in the formula rate calculation. 7
- AA
- BB A&G excludes any credit facility fees charged to Account 930.2. PBOP included in FERC Acct. 926, as reported in FERC Form 1 page 323.187.b, is included in the Administrative
- & General Expenses input to Attachment H-21A, page 3 of 5, line 3. The total PBOP amount in FERC Acct. 926 is \$0, per company records. No change to this PBOP amount may be made
- absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act.
- Prepayments shall exclude prepayments of taxes attributable to time periods ending before the beginning of the time period for which the rate calculation is being made.
- ATSI will exclude (i) Extraordinary Property Losses; and (ii) any Asset Impairment amounts incurred on or after Janueary 1, 2015. For either (i) or (ii) above, ATSI is not precluded from requesting FERC approval through a section DD 205 filing for inclusion in the rate calculation.
- EE Regulatory Assets include Vegetation Management from Appendix B-Veg, RTO Realignment Cost Adjustments ("RRCA") from Appendix C-RRCA, and Legacy MTEP Debits from Appendix F-MTEP Debits. Each regulatory asset amortization period is 10 years beginning January 1, 2021; this amortization will be recorded in Account 407.3. These inputs are limited to the regulatory assets amounts and amortization periods approved in Docket No. ER20-1740-000; no other regulatory asset amounts may be included as inputs without specific Commission approval pursuant to FPA section 205 or 206.
- FF Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods. These permanent differences are to include those approved in Docket No. ER20-1740-000 (specifically, the cost of income taxes on the Allowance for Other Funds Used During Construction, a 50% Disallowance for Meals and Entertainment, and Non-Deductible Parking); no other permanent differences may be included without specific Commission approval pursuant to FPA section 205 or 206.
- Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes for schedule M balances not directly taken to the P&L. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- The settlement filed in Docket No. ER20-1739-003 on October 18, 2022 specifies the calculation method for certain ADIT balances HH

Schedule 1A Rate Calculation

- 1
 \$ 4,939.974
 Attachment H-21A, Page 4, Line 7

 2
 \$ 142.908
 Revenue Credits for Sched 1A Note A

 3
 \$ 4,797,066
 Net Schedule 1A Expenses (Line 1 Line 2)
- 4 65,020,475 Annual MWh in ATSI Zone Note B 5 \$ 0.0738 Schedule 1A rate \$/MWh (Line 3/ Line 4)

- Note: A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of ATSTs zone during the year used to calculate rates under Attachment H-21A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the ATSI zone. Data from RTO settlement systems for the calendar year prior to the rate year.

Attachment H-21A, Appendix B page 1 of 1 For the 12 months ended 12/31/2023

Vegetation Management Regulatory Asset To be completed in conjunction with Attachment H-21A

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Monthly Balance		Source	Months Remaining in Amortization Period	Beginning Balance (= prior month col [H])	Amortization Expense (= [E] / [D])	<u>Additions</u> (Deductions)	Ending Balance (= [E] - [F] + [G])
1	December	2022 Form No. 1 p232	2	97				7,476,656
2	January	2023 FERC Account 1	.82.3	96	7,476,656	77,882	-	7,398,774
3	February	2023 FERC Account 1	82.3	95	7,398,774	77,882	-	7,320,892
4	March	2023 FERC Account 1	.82.3	94	7,320,892	77,882	-	7,243,011
5	April	2023 FERC Account 1	82.3	93	7,243,011	77,882	-	7,165,129
6	May	2023 FERC Account 1	82.3	92	7,165,129	77,882	-	7,087,247
7	June	2023 FERC Account 1	82.3	91	7,087,247	77,882	-	7,009,365
8	July	2023 FERC Account 1	82.3	90	7,009,365	77,882	-	6,931,483
9	August	2023 FERC Account 1	82.3	89	6,931,483	77,882	-	6,853,601
10	September	2023 FERC Account 1	82.3	88	6,853,601	77,882	-	6,775,720
11	October	2023 FERC Account 1	82.3	87	6,775,720	77,882	-	6,697,838
12	November	2023 FERC Account 1	82.3	86	6,697,838	77,882	-	6,619,956
13	December	2023 Form No. 1 p232	2 and company records	85	6,619,956	77,882	-	6,542,074
14					Total =	934,582		
15					(sum lines 2-13)			
16			In	put to Attachment H-21A:	page 3 of 5, line 6a			

Notes A Vegetation Management costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

Attachment H-21A, Appendix C page 1 of 1 For the 12 months ended 12/31/2023

RTO Realignment Cost Adjustment ("RRCA") To be completed in conjunction with Attachment H-21A

	[A]	[B] [C]		[D]	[E]	[F]	[G]	[H]
	Monthly Balance	Source		<u>Months Remaining in</u> <u>Amortization Period</u>	Beginning Balance (= prior month col [H])	Amortization Expense (= [E] / [D])	<u>Additions</u> (Deductions)	Ending Balance (= [E] - [F] + [G])
1	December	2022 Form No. 1 p232		97				9,212,609
2	January	2023 FERC Account 182.3		96	9,212,609	95,965	-	9,116,644
3	February	2023 FERC Account 182.3		95	9,116,644	95,965	-	9,020,679
4	March	2023 FERC Account 182.3		94	9,020,679	95,965	-	8,924,715
5	April	2023 FERC Account 182.3		93	8,924,715	95,965	-	8,828,750
6	May	2023 FERC Account 182.3		92	8,828,750	95,965	-	8,732,785
7	June	2023 FERC Account 182.3		91	8,732,785	95,965	-	8,636,821
8	July	2023 FERC Account 182.3		90	8,636,821	95,965	-	8,540,856
9	August	2023 FERC Account 182.3		89	8,540,856	95,965	-	8,444,891
10	September	2023 FERC Account 182.3		88	8,444,891	95,965	-	8,348,927
11	October	2023 FERC Account 182.3		87	8,348,927	95,965	-	8,252,962
12	November	2023 FERC Account 182.3		86	8,252,962	95,965	-	8,156,997
13	December	2023 Form No. 1 p232 and company	y records	85	8,156,997	95,965	-	8,061,033
14					Total =	1,151,576		
15					(sum lines 2-13)			
16			In	put to Attachment H-21A:	page 3 of 5, line 6a			

Notes A RTO Realignment costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

Attachment H-21A, Appendix D page 1 of 2 For the 12 months ended 12/31/2023

Transmission Enhancement Credit To be completed in conjunction with Attachment H-21A

	(1)	(2)	(3)	(4)
Line No.		Reference	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach. H-21A, p. 2, line 2, col. 5 (Note A) Attach. H-21A, p. 2, line 14, col. 5 (Note B)	\$ 5,736,002,767 \$ 4,434,415,781	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach. H-21A, p. 3, line 8, col. 5 (line 3 divided by line 1, col. 3)	\$ 206,139,690 3.593786%	3.593786%
5 6	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach. H-21A, p. 3, line 20, col. 5 (line 5 divided by line 1, col. 3)	\$ 241,883,643 4.216937%	4.216937%
7	Annual Allocation Factor for Expense	Sum of line 4 and 6		7.810724%
8 9	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach. H-21A, p. 3, line 27, col. 5 (line 8 divided by line 2, col. 3)	\$ 65,350,736 1.473717%	1.473717%
10 11	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach, H-21A, p. 3, line 28, col. 5 (line 10 divided by line 2, col. 3)	\$ 295,439,973 6.662433%	6.662433%
12	Annual Allocation Factor for Return	Sum of line 9 and 11		8.136150%

Transmission Enhancement Credit To be completed in conjunction with Attachment H-21A

				(4)	(5)		(6)	(7)	(8)		(9)		(10)	(11)		(12)
ine io. Project Name	RTEP Project Number	Р	roject Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	1	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	De	Project preciation Expense		ual Revenue equirement	True-up Adjustment	Re	ial Revenue quirement h True-up
			(Note C)	(Page 1, line 7)	(Col. 3 * Col. 4)		(Note D)	(Page 1, line 12)	(Col. 6 * Col. 7)		(Note E)	(Sur	n Col. 5, 8, & 9)	(Appendix D-True- up Col. i)		n Col. 10 & 11) Note F)
Ia Neu Manfield 99.V Switching Station Keondactor Galano, GJM Manfield Antario Calano Io Neu Tonion Subachino Iooping and Sumito-Wyle Rdge Web Present - Genora - Hopy IS 181 V line McDowell Gambalico - Ganaria and a see 1318 V line in McDowell Subation - And a see 1318 V line cal McDowell Gambalico - Control at 1904 V line cal Gamphell Subation - And a see 1318 V line cal Gamphell Subation - Control at 1904 V ring based install al 3809 V autorandormer Hind a see faa Specifield - Landon #2 138 V line Lafendorf-Monroe 3453 V.Reconductor	b1587 b1920 b1977 b1959 b2124.4 b2124.1 b2124.2 b2135 b2124.2 b2135	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,591,749 18,993,935 38,181,501 84,561,172 10,461,076 2,764,577 6,276,433 50,953,649 3,234,568	7.810724% 7.810724% 7.810724% 7.810724% 7.810724% 7.810724% 7.810724% 7.810724% 7.810724%	\$ 1,483,563,82 \$ 2,982,251,60 \$ 6,604,839,56 \$ 817,085,73 \$ 215,933,51 \$ 490,234,84 \$ 3,979,848,75	****	9,489,322 14,079,452 30,596,737 72,236,757 8,275,583 2,358,808 5,315,41 40,969,040 2,905,479	8.136150% 8.136150% 8.136150% 8.136150% 8.136150% 8.136150% 8.136150% 8.136150%	\$ 772,065 \$ 1,145,525 \$ 2,489,396 \$ 5,877,290 \$ 673,314 \$ 191,916 \$ 432,470 \$ 3,333,302 \$ 236,394	S S S S S S S	298,093 535,173 909,942 2,416,084 319,983 56,961 133,161 1,446,676 87,023	s s s s s s s s	1,975,558 3,164,262 6,381,589 14,898,214 1,810,383 464,811 1,055,864 8,759,827 576,060		~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	1,975,558 3,164,262 6,381,589 14,898,214 1,810,383 464,811 1,055,866 8,759,827 576,060

Notes A B

Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-21A. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-21A.

Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Project Opercention Express it has extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. Its extual value booked for the project and included in the Depreciation Express. The project and the project and included in the Depreciation Express. Its extual value booked for the proje

D E F

Transmission Enhancement Credit - True-up To be completed after Appendix D for the True-up Year is updated using actual data

	(a)	(b)	(c)		(d)		(e)		(f)		(g)		(h)		(i)
Line No.			RTEP Project Actual Appendix Reven		jected Annual Revenue equirement	ual Actual Appendix D Revenues Allocated at to Projects			Actual Annual Revenue Requirement		True-up djustment Principal nder/(Over)	Interest on		nterest on	
					Projected		Col. c, line 1 *		Actual				Col. g *		
					Appendix D		Col. d, line 2x /		Appendix D			[(]	line 4a / line		
				p 2	2 of 2, col. 12	C	Col. d, line 3)]	p	2 of 2, col. 12	C	ol. f - Col. e		4b) - 1]	С	ol. g + Col. H
1 [A	A Actual PJM TEC Revenues for True-up Year		\$ 29,338,394												
2a	New Mansfield 69kV Switching Station	b1587		\$	2,044,901	\$	2,102,870	\$	1,975,558	\$	(127,312)	s	(22,216)	\$	(149,52
2b	Re-conductor Galion-GM Mansfield-Ontario-Cairns	b1920		\$	3,294,674	\$	3,388,072	\$	3,164,262	\$	(223,810)	\$	(39,056)	\$	(262,86
2c	New Toronto Substation looping in Sammis-Wylie Ridge	b1977		\$	6,786,984		6,979,382		6,381,589		(597,792)		(104,317)		(702,10
2d	West Fremont - Groton - Hayes 138 kV line	b1959		\$	15,249,290		15,681,578		14,898,214		(783,364)		(136,700)		(920,06
2e	McDowell-Campbell - Construct approximately 5.5 miles of 138 kV line	b2124.4		\$	572,294		588,518		1,810,383		1,221,865		213,219		1,435,08
2f	McDowell Substation - Add a new 138 kV line exit	b2124.1		\$	4,784		4,920		464,811		459,891		80,252		540,14
2g	Campbell Substation - Construct a 138 kV ring bus and install a 138/69 kV autotransformer	b2124.2		\$	44,059		45,308		1,055,866		1,010,558		176,345		1,186,90
2h	Build a new East Springfield - London #2 138 kV line	b2435		\$		\$		\$	8,759,827		8,759,827		1,528,617		10,288,44
2i	Lallendorf-Monroe 345kV-Reconductor	b2972		\$	532,646	\$	547,746	\$	576,060	\$	28,314	\$	4,941	\$	33,25
3 4a	Subtotal Revenue Requirement True-up with Interest (Appendix H)				28,529,634		29,338,394		39,086,571		(34,720,748)				
4b	Revenue Requirement True-up - Over/Under Recovery (Appendix H)										(29,562,073)				

NOTE
[A] Amount included in revenues reported on page 330, column k of FERC Form 1.

Legacy MTEP Credit Calculation To be completed in conjunction with Attachment H-21A

	(1)	(2)	(3)	(4)
Line No.		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-21A, p. 2, line 2, col. 5 (Note A)	\$ 5,736,002,767	
2	Net Transmission Plant - Total	Attach. H-21A, p. 2, line 14, col. 5 (Note B)	\$ 4,434,415,781	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-21A, p. 3, line 8, col. 5	\$ 206,139,690	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	3.593786%	3.593786%
	TAXES OTHER THAN INCOME TAXES			
5	Total Other Taxes	Attach. H-21A, p. 3, line 20, col. 5	\$ 241,883,643	
6	Annual Allocation Factor for Other Taxes	(line 5 divided by line 1, col. 3)	4.216937%	4.216937%
7	Annual Allocation Factor for Expense	Sum of line 4 and 6		7.810724%
	INCOME TAXES			
8	Total Income Taxes	Attach. H-21A, p. 3, line 27, col. 5	\$ 65,350,736	
9	Annual Allocation Factor for Income Taxes	(line 8 divided by line 2, col. 3)	1.473717%	1.473717%
	RETURN			
10	Return on Rate Base	Attach. H-21A, p. 3, line 28, col. 5	\$ 295,439,973	
11	Annual Allocation Factor for Return on Rate Base	(line 10 divided by line 2, col. 3)	6.662433%	6.662433%
12	Annual Allocation Factor for Return	Sum of line 9 and 11		8.136150%

Legacy MTEP Credit Calculation To be completed in conjunction with Attachment H-21A

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ATSI Zone Share	MISO Share of Annual Revenue Requirement	True-up Adjustment	MISO Share of Annual Revenue Requirement with True-up
			(Note C)	(Page 1, line 7)	(Col. 3 * Col. 4)	(Note D)	(Page 1, line 12)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Col. 10*(1-Col. 11) (Note G)	(Appendix E- True-up Col. i)	(Sum Col. 12 & 13) (Note H)
1a 1b	North Medina 345/138 kV Substation Capacitor Banks at Harding and Juniper 345 kV	890 1326	\$ 10,147,904 \$ 5,855,486	7.810724% 7.810724%	\$792.625 \$457,356		8.136150% 8.136150%	\$559,148 \$326,586			92.780000% 82.580000%			\$113,889 \$157,582
2	Annual Totals								1			ļļ		\$ 271,471

3 Legacy MTEP Credit for Attachment H-21A Page 1, Line 5a

\$ 271,471

Note

Letter AB

Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-21A and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-21A and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order.

С

Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the project in-service.
 Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
 Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-21A page 3 line 12.
 ATSI Zone allocation from the Midwest ISO MTEP report when the project was approved.
 MISO Share is the value to be included as a credit in Attachment H-21A page 1. line 5a.
 The Midwest ISO will recover this amount in MTEP-related charges applicable to Midwest ISO zones.

Legacy MTEP Credit Calculation - True-up To be completed after Appendix E for the True-up Year is updated using actual data

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Project Name	MTEP Project Number	Actual Appendix E Revenues	Requirement Projected Appendix E	Actual Appendix E Revenues Allocated to Projects [Col. c, line 1 * (Col. d, line 2x/	Actual Annual Revenue Requirement Actual Appendix E	True-up Adjustment Principal Under/(Over)	Applicable Interest Rate on Under/(Over) Col. g * [(line 4a / line	True-up Adjustment Interest Under/(Over)
				p 2 of 2, col. 14	Col. d, line 3)]	p 2 of 2, col. 14	Col. f - Col. e	4b) - 1]	Col. g + Col. h
1	[A] Actual MTEP Credit Revenues for True-up Year		273,889						
2a 2b	North Medina 345/138 kV Substation Capacitor Banks at Harding and Juniper 345 kV	890 1326		100,711 137,224	115,929 157,960	113,889 157,582	(2,039) (378)	(356) (66)	(2,395) (444)
3	Subtotal			237,935	273,889	271,471			
4a	Revenue Requirement True-up with Interest (Append	lix H)					(34,720,748)		

Revenue Requirement True-up with Interest (Appendix H) Revenue Requirement True-up - Over/Under Recovery (Appendix H) 4b

(34,720,748) (29,562,073)

NOTE

[A] Amount included in revenues reported on page 330, column k of FERC Form 1.

Attachment H-21A, Appendix F page 1 of 1 For the 12 months ended 12/31/2023

Legacy MTEP Debit Calculation To be completed in conjunction with Attachment H-21A

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Monthly Balance		Source	Months Remaining in Amortization Period	Beginning Balance (= prior month col [H])	Amortization Expense (= [E] / [D])	<u>Additions</u> (Deductions)	Ending Balance (= [E] - [F] + [G])
1	December	2022	Form No. 1 p232	97				25,165,060
2	January	2023	FERC Account 182.3	96	25,165,060	262,136	-	24,902,924
3	February	2023	FERC Account 182.3	95	24,902,924	262,136	-	24,640,788
4	March	2023	FERC Account 182.3	94	24,640,788	262,136	-	24,378,652
5	April	2023	FERC Account 182.3	93	24,378,652	262,136	-	24,116,516
6	May	2023	FERC Account 182.3	92	24,116,516	262,136	-	23,854,380
7	June	2023	FERC Account 182.3	91	23,854,380	262,136	-	23,592,244
8	July	2023	FERC Account 182.3	90	23,592,244	262,136	-	23,330,108
9	August	2023	FERC Account 182.3	89	23,330,108	262,136	-	23,067,972
10	September	2023	FERC Account 182.3	88	23,067,972	262,136	-	22,805,836
11	October	2023	FERC Account 182.3	87	22,805,836	262,136	-	22,543,700
12	November	2023	FERC Account 182.3	86	22,543,700	262,136	-	22,281,564
13	December	2023	Form No. 1 p232 and company records	85	22,281,564	262,136	-	22,019,428
14					Total =	3,145,632		
15					(sum lines 2-13)			
16			In	put to Attachment H-21A:	page 3 of 5, line 6a			

Notes A Legacy MTEP costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

Attachment H-21A, Appendix G page 1 of 1 For the 12 months ended 12/31/2023

Income Tax Adjustments To be completed in conjunction with Attachment H-21A

	[1]	[2]	[3]	[4]	[5]
		Source	Balance	Gross-up Tax Rate	Tax Effect, including
			December 31,	from Att H-21A	Gross-up, Permanent Diff
			2023	page 3 of 5, line 23	and AFUDC Equity
					(= Col. [3] * [4])
			[D]	[E]	[F]
1	Permanent Differences & AFUDC Equity	[A] sum lines 1a through 1c	911,463	128.69%	1,172,990
1a	AFUDC Equity	[B] company records	893,808	n/a	n/a
1b	50% Disallowance for Meals and Entertainment	[B] company records	7,870	n/a	n/a
1c	Non-Deductible Parking	[B] company records	9,786	n/a	n/a
2	Amortized Excess Deferred Taxes (enter negative)	[C] Appendix G1, Line 59, Column H	(2,809,545)	n/a	n/a
3	Amortized Deficient Deferred Taxes	[C] Appendix G1, Line 59, Column H	-	n/a	n/a

Notes:

- [A] These specific categories of permanent differences were approved in Docket No. ER20-1740-000. No other permanent differences may be included without specific Commission approval pursuant to FPA section 205 or 206.
- [B] The cost of income taxes on the Allowance for Other Funds Used During Construction ("AFUDC Equity") component is the gross cumulative annual amount based upon tax records of capitalized AFUDC Equity embedded in the gross plant attributable to the transmission function. The sources shall be PowerTax Report 216 for the current-year AFUDC Equity component and Provision Report 5100 for the current-year AFUDC is Disallowance for Meals and Entertainment component and current-year Non-Deductible Parking component. Column [3] balances are calculated by multiplying these components by the tax rate on Attachment H-21A, page 3 of 5, line 21.
- [C] Upon enactment of changes in tax law, income tax rates-and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes for schedule M balances not directly taken to the P&L. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. The balance located within Column 3, line 2 and line 3, is the net impact of excess deferred and deficient amount taxin.
- [D] Amounts from lines 2 and 3 included on Attachment H-21A, page 3 of 5, line 26b.
- [E] The tax rates utilized on Attachment H-21A for other gross-ups also will be utilized in the gross-up performed for amortized excess/deficient ADIT.
- [F] Amount from line 1 included on Attachment H-21A, page 3 of 5, line 26a.



Income Tax Adjustments Worksheet To be completed in conjunction with Attachment H-21A

			To be c	ompleted in conjunction	with Attachment H-21A							
	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/17 (Appendix G(2) Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
		Non-property (Note B):		•						•	•	
1		Account 190										
1a	2017 TCJA	Federal Long Term NOL - Protected		27,759,266		20	14	1,850,618	25,908,648	Protected	Asset (182.3)	410.1
1b 1c	2017 TCJA 2017 TCJA	Federal Long Term NOL - Unprotected ITC FAS 109 - FE		34,861 342,145		20 17	14 11	2,324 28,512	32,536 313,632	Unprotected Unprotected	Asset (182.3) Asset (182.3)	410.1 410.1
10 1d	2017 TCJA 2017 TCJA	NOL Deferred Tax Asset - LT OH Local DIT		342,145		5	11	28,512	313,032	Unprotected	Liability (182.3)	410.1
10 1e	2017 TCJA	NOL Deferred Tax Asset - LT PA		(138,381)		20	14	(9,225)	(129,156)	Unprotected	Liability (182.3)	410.1
1f	2017 TCJA	NOL Deferred Tax Asset - LT WV		(150,501) (753)		20	14	(50)	(703)	Unprotected	Liability (182.3)	410.1
1g	2017 TCJA	Pension/OPEB : Other Def Cr. or Dr.		3,422,528		33	27	122,233	3,300,295	Unprotected	Asset (182.3)	410.1
1h	2017 TCJA	Qualified Asset Adjustment - Local		(14,680)		30	24	(587)	(14,092)	Unprotected	Liability (182.3)	410.1
2		Account 282										
2a									-			
3												
3 3a	2017 TCJA	Account 283 MISO Exit Fees Deferral		(2,335,457)		10	4	(467,091)	(1,868,366)	Unprotected	Liability (182.3)	410.1
3b	2017 TCJA 2017 TCJA	Qualified Asset Adjustment - Local - Val Allow		(2,535,457) 10,059		30	24	(467,091) 402	(1,868,366) 9,657	Unprotected	Asset (182.3)	410.1
3c	2017 TCJA	RTO Study Deferral		(25,302)		10	4	(5,060)	(20,241)	Unprotected	Liability (182.3)	410.1
3d	2017 TCJA	Valuation Allowance NOL WV		753		20	14	(5,000)	703	Unprotected	Asset (182.3)	410.1
3e	2017 TCJA	Vegetation Management		458,364		10	4	91,673	366,691	Unprotected	Asset (182.3)	410.1
3f	2017 TCJA	Vegetation Management Adj. (Put on the Regulatory Asset)		(640,960)		10	4	(128,192)	(512,768)	Unprotected	Liability (182.3)	410.1
									-			
4		Non-property gross up for Taxes		8,258,017	12,290			425,541	7,844,766			
5		Total Non-Property		37,130,459	12.290		-	1,911,147	35,231,602			
5		Total Non-Property		37,130,433	12,250			1,511,147	35,231,002			
		Property (Note B):										
6	2017 TCJA	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM			Protected	Asset	411.1
7	2017 TCJA	Property Book-Tax Timing Difference - Account 190		(9,000,676)	28,519	ARAM	ARAM	(725,351)	(8,246,807)	Unprotected	Liability	410.1
8	2017 TCJA	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM		-	Protected	Liability	410.1
9	2017 TCJA	Property Book-Tax Timing Difference - Account 190		14,561,611	(46,139)	ARAM	ARAM	1,173,498	13,341,975	Unprotected	Asset	411.1
10	2017 TCJA	Property Book-Tax Timing Difference - Account 282		426,509	3,471	ARAM	ARAM	3,809	426,170	Protected	Asset	411.1
11	2017 TCJA	Property Book-Tax Timing Difference - Account 282		(91,311,177)	1,172,866	ARAM	ARAM	(3,683,945)	(86,454,366)	Unprotected	Liability	410.1
12	2017 TCJA	Property Book-Tax Timing Difference - Account 282		(248,417,921)	(2,021,681)	ARAM	ARAM	(2,218,659)	(248,220,943)	Protected	Liability	410.1
13	2017 TCJA 2017 TCJA	Property Book-Tax Timing Difference - Account 282		43,799,772	(562,596)	ARAM	ARAM	1,767,099	41,470,077	Unprotected	Asset	411.1
14	2017 TCJA 2017 TCJA	Property Book-Tax Timing Difference - Account 283 Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Protected Unprotected	Asset Liability	411.1 410.1
15	2017 TCJA 2017 TCJA	Property Book-Tax Timing Difference - Account 283 Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Liability	410.1 410.1
17	2017 TCJA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Asset	410.1
18		Property Gross up for Taxes		(83,180,444)	(279,701)			(1,055,126)	(82,405,019)		Liability	410.1
19		Total Property (Total of lines 6 thru 18)	-	(373,122,326)	(1,705,260)			(4,738,674)	(370,088,912)			

Attachment H-21A, Appendix G (1) page 2 of 4 For the 12 months ended 12/31/2023

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/22 (Appendix G(2) Col. I)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized 1 Account 410. Account 411
		Non-property (Note B):										
20		Account 190										
20a	2023 PA	ITC FAS 109 - FE		493		12	11	41	452	Unprotected	Asset (182.3)	410.1
20b	2023 PA	NOL Deferred Tax Asset - LT PA		71,007		3	2	23,669	47,338	Unprotected	Asset (182.3)	410.1
20c	2023 PA	Recovery of Veg Mgmt for Transmission Companies		(3,928)		8	7	(491)	(3,437)	Unprotected	Liability (182.3)	410.1
21		Account 282										
21a												
22		Account 283										
22a	2023 PA	Deferred Charge-EIB		(355)		2	1	(177)	(178)	Unprotected	Liability (182.3)	410.1
22b	2023 PA	FE Service Timing Allocation		(525)		2	1	(263)	(262)	Unprotected	Liability (182.3)	410.1
22c	2023 PA	MISO Exit Fees Deferral		(17,893)		8	7	(2,237)	(15,656)	Unprotected	Liability (182.3)	410.1
22d	2023 PA	RTO Study Deferral		(168)		8	7	(21)	(147)	Unprotected	Liability (182.3)	410.1
23		Non-property gross up for Taxes		13,910	21			5,878	- 8,052			
					21							
24		Total Non-Property		62,541	21			26,399	36,163			
		Property (Note B):										
25	2023 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Asset	411.1
26	2023 PA	Property Book-Tax Timing Difference - Account 190		(47,749)	36,528	ARAM	ARAM	(188)	(11,033)	Unprotected	Liability	410.1
27	2023 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Liability	410.1
28	2023 PA	Property Book-Tax Timing Difference - Account 190		87,169	(66,684)	ARAM	ARAM	344	20,141	Unprotected	Asset	411.1
29	2023 PA	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	Asset	411.1
30	2023 PA	Property Book-Tax Timing Difference - Account 282		(864,620)	944,623	ARAM	ARAM	1,799	78,203	Unprotected	Liability	410.1
31	2023 PA	Property Book-Tax Timing Difference - Account 282		(724,039)	787,464	ARAM	ARAM	(7,627)	71,052	Protected	Liability	410.1
32	2023 PA	Property Book-Tax Timing Difference - Account 282		418,426	(457,143)	ARAM	ARAM	(871)	(37,846)	Unprotected	Asset	411.1
33	2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Asset	411.1
34	2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Liability	410.1
35	2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Liability	410.1
36	2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Asset	411.1
37		Property Gross up for Taxes		(137,310)	169,957			(1,874)	34,521	Protected, Unprotected	Liability	410.1
38		Total Property (Total of lines 25 thru 37)		(1,268,123)	1,414,745			(8,417)	155,038			

Attachment H-21A, Appendix G (1) page 3 of 4 For the 12 months ended 12/31/2023

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/23 (Appendix G(2) Col. I)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
		Non-property (Note B):										
39		Account 190										
	2024 PA	ITC FAS 109 - FE	163	163		11	11		163	Unprotected	Asset (182.3)	410.1
39b	2024 PA	NOL Deferred Tax Asset - LT PA	33,275	33,275		2	2		33,275	Unprotected	Asset (182.3)	410.1
39c	2024 PA	Recovery of Veg Mgmt for Transmission Companies	(1,928)	(1,928)		7	7		(1,928)	Unprotected	Liability (182.3)	410.1
40		Account 282										
40a												
41												
	2024.04	Account 283	(407)	(407)		2	2		(407)	Uncertainty	(Jabilla, (402.2)	410.1
	2024 PA 2024 PA	Deferred Charge-EIB MISO Exit Fees Deferral	(497) (8,785)	(497) (8,785)		2	2		(497) (8,785)	Unprotected Unprotected	Liability (182.3) Liability (182.3)	410.1 410.1
	2024 PA 2024 PA	RTO Study Deferral	(82)	(8,785)		, , , , , , , , , , , , , , , , , , , ,	/		(82)		Liability (182.3)	410.1
410	2024 PA	RTO SLUDY Delefrai	(82)	(62)		/	/		(82)	Unprotected	Lidbillty (162.5)	410.1
42		Non-property gross up for Taxes	6,343	6,343					6,343			
		Non-property gross up for faxes	0,545	0,545					0,545			
43		Total Non-Property	28,489	28,489					28,489	-		
		Property (Note B):										
44	2024 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Asset	411.1
45	2024 PA	Property Book-Tax Timing Difference - Account 190	(29,130)	(29,130)		ARAM	ARAM		(29,130)	Unprotected	Liability	410.1
46	2024 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Liability	410.1
47	2024 PA	Property Book-Tax Timing Difference - Account 190	51,768	51,768		ARAM	ARAM		51,768	Unprotected	Asset	411.1
48	2024 PA	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Protected	Asset	411.1
49	2024 PA	Property Book-Tax Timing Difference - Account 282	(545,801)	(545,801)		ARAM	ARAM		(545,801)	Unprotected	Liability	410.1
50	2024 PA	Property Book-Tax Timing Difference - Account 282	(440,138)	(440,138)		ARAM	ARAM		(440,138)	Protected	Liability	410.1
	2024 PA	Property Book-Tax Timing Difference - Account 282	264,433	264,433		ARAM	ARAM		264,433	Unprotected	Asset	411.1
52	2024 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Asset	411.1
53	2024 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Liability	410.1
54	2024 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Liability	410.1
55	2024 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Asset	411.1
56		Property Gross up for Taxes	(200,572)	(200,572)					(200,572)	Protected, Unprotected	Liability	410.1
57		Total Property (Total of lines 44 thru 56)	(899,440)	(899,440)				-	(899,440)			

Attachment H-21A, Appendix G (1) page 4 of 4 For the 12 months ended 12/31/2023

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
Line No.	Vintage (Note A)	Description						Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G)	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
58		Deferral of Amortized Excess/Deficient ADITs (Note H)										
59		Total Non-Property & Property Amortization, including gross u	p for taxes (Total of lines 5, 19, 24	, 38, 43, 57)				(2,809,545)				
60		Total 2024 FAS109 (Total of lines 5, 19, 24, 38, 43, 57) (Note I)							(335,537,061)			
61		Total 2024 FAS109 (Appendix G(3)) (Note I)							(335,537,061)			
Note												
A		T will be tracked separately for each federal or state tax rate change	e, to be identified by the appropria	te vintage in column A.	ATSI will modify Appendix	G(1) to add an additi	onal page for each a	dditional vintage withou	t pursuing a Federal Pov	wer Act Section 205 filing.		
в		ge (federal or state), the Company remeasures its deferred tax ass									ed in accounts 190, 282	, and 283 with a
		e in regulatory assets (account 182.3) and regulatory liabilities (ac										
		al ADIT based on the timing difference and the rate in effect when										
		ented grossed-up for tax purposes. For ratemaking purposes, thes any future federal or state income tax rate change.	e grossed-up balances are treated	as FAS109 and subseque	ently removed from rate ba:	se, thereby ensuring	rate base neutrality	for tax rate changes. Th	e Company would follo	w the process described abo	ve to remeasure ADIT b	alances (increase
c		any future federal or state income tax rate change. I year is the end of the prior year balance as reflected on FERC Forr	n No. 1, nages 232 (Account 182 3)	and 278 (Account 254)								
D		pany populates the data enterable fields, it will support the data e										
E	The amortization per	riods shall be consistent with the following:										
		k Non-Protected Property:	ARAM, or directly assigned base	ed on average remaining	g life of assets for property i	tems not in PowerTa	x					
		erty & Non-Protected Non-Property will be directly assigned and pr										
F		I occur through FERC income statement Accounts 410.1. and 411.: ar is the end of current year balance, as reflected on FERC Form N		1070 (1000000000000000000000000000000000								
н		unt of amortization, including gross-up for taxes, from prior period			ses herause a mechanism r	did not exist to pass l	ack/collect.evcess/r	eficient ADITs to/from (ustomers. The net amo	rtized deferral amount inclu	ding the gross-up for t	was is in Account
		FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC		derence for rene purpe	ses occurse a mechanism e	and more exist to pass t	Autry concel EALESS/ (Achievent April's toy ITOIIT	assonners. The net annu	nates seren ar amount, mot	oung the Bross-up for te	inco, io in riccount
1		rate rate base neutrality. Ties back to FERC Form No. 1 page 232 (ount 254).								

Attachment H-21A, Appendix G(2) page 1 of 3 For the 12 months ended 12/31/2023

										For the 12	2 months ended 12/31/2023
COLUMN /	A COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
		Deferrer	d Tax Asset (Liability)	(Note B)	ADIT Offset to P&L (Note B)	(Excess) Deficient Deferred Income Taxes (Notes B & C)	(Excess) Defici	ent Deferred Income remeasuremen	Tax Activity post tax it		
ine Vintage	M Item	12/31/2023 ADIT Balance (Prior to 2024 PA State Tax)	12/31/2023 ADIT Balance (After 2024 PA State Tax)	Change in ADIT due to 2024 PA State Tax	Tax Expense (Benefit)	ADIT Offset to Regulatory Asset (Liability) (= -(Col. E + Col F))	Other Adjustments Including Gross-up True-ups	2023 Return-to- Accrual Adjustment (Recorded in 2024)	(Excess)/Deficient ADIT Transmission Remeasured Balance (= Col. G + Col. H + Col. I)	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/23
No. (Note A)	Non-Property Related Items:								,		
L	190 Accounts										
La 2024 PA	Asset Retirement Obligation Liability Charitable Cont Carryfwd State RTA Adj	820,888 (3,452)	819,803 (3.374)	(1,085)	1,085 (79)					N/A N/A	
LC 2024 PA	Charitable Contribution Carryforward	14,051	14,033	(19)	19					N/A	
Ld 2024 PA	Charitable Contribution State & Local RTA	333	326	(8)	8					N/A	
Le 2024 PA Lf 2024 PA	ITC FAS 109 - FE Lease ROU Asset & Liability	123,113 (1,961,078)	122,950 (1,958,485)	(163) 2,593	- (2,593)	163			163	Unprotected N/A	182
Lg 2024 PA	NOL Deferred Tax Asset - LT PA	598,282	565,007	(33,275)	-	33,275			33,275	Unprotected	182
Lh 2024 PA	Other Reg Liability Misc	530,480	529,779	(701)	701					N/A	
Li 2024 PA Lj 2024 PA	PJM Receivable Recovery of Veg Mgmt for Transmission Companies	(18,562,453) (1,458,605)	(18,537,912) (1,456,676)	24,541 1,928	(24,541)	(1,928)			(1,928)	N/A Unprotected	182
2	Total For 190 Accounts:	(19,898,441)	(19,904,550)	(6,110)	(25,400)	31,509	-	-	31,509	onprotected	101
3	282 Accounts										
Ba 2024 PA	Total For 282 Accounts:										
5	283 Accounts										
5a 2024 PA	Deferred Charge-EIB	(375,866)	(375,369)	497	-	(497)			(497)		182
5b 2024 PA 5c 2024 PA	MISO Exit Fees Deferral RTO Study Deferral	(6,644,423) (62,242)	(6,635,638) (62,160)	8,785 82	-	(8,785) (82)			(8,785) (82)		182
5d 2024 PA	Year-End Additional Temp Adjustments L/T	(276,855)	(276,489)	366	(366)	-				N/A	101
5	Total For 283 Accounts:	(7,359,386)	(7,349,656)	9,730	(366)	(9,364)	-	-	(9,364)		
7	Total Non-Property Related Items: Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					22.146			22.146		
1	Net Tax Gross-up					6,343			6,343		
/	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					28,489	-	-	28,489		
	Property Related Items:										
10	190 Accounts										
LOa 2024 PA	CIAC-PA-Norm	129,448	122,249	(7,200)	7,200	-			-	N/A	
LOb 2024 PA	CIAC-PA-Norm-Incurred-CWIP CIAC-PA-Norm-Reversal-CWIP	161,531 (161,531)	152,547 (152,547)	(8,984) 8 984	8,984 (8,984)					N/A N/A	
LOd 2024 PA	Tax Interest Capitalized-PA-Norm	296,715	280,212	(16,503)		16,503			16,503	Unprotected	254
LOe 2024 PA	Tax Interest Capitalized-PA-Norm-Incurred-CWIP	634,065	598,800	(35,265) 29 130		35,265			35,265	Unprotected	254
LOF 2024 PA	Tax Interest Capitalized-PA-Norm-Reversal-CWIP Total For 190 Accounts:	(523,751) 536,478	(494,621) 506,640	(29,838)	7,200	(29,130) 22,638			(29,130) 22,638	Unprotected	254
12	282 Accounts									-	
L2a 2024 PA L2b 2024 PA	263A MSC-PA-Norm 263A-PA-Norm	(16,665) (2,420,625)	(15,738) (2,285,996)	927 134,629		(927) (134,629)			(927) (134,629)		254 254
L26 2024 PA	Accelerated Tax Depr-PA-Norm	(7.913.646)	(7.473.507)	440.138		(440.138)			(134,629) (440,138)	Protected	254
L2d 2024 PA	AFUDC Debt-PA-Norm	(197,645)	(186,652)	10,993		(10,993)			(10,993)	Unprotected	254
L2e 2024 PA	AFUDC Debt-PA-Norm-Incurred-CWIP AFUDC Debt-PA-Norm-Reversal-CWIP	(374,849) 334,731	(354,001) 316.115	20,848 (18.617)		(20,848) 18.617			(20,848) 18,617	Unprotected Unprotected	254 254
L21 2024 PA	AFUDC Dedt-PA-Norm-Reversal-CWIP AFUDC Equity/FAS 43-PA-FT	(578,328)	(546,163)	(18,617) 32,165		(32,165)	32,165		18,017	N/A	254
L2h 2024 PA	AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	(811,190)	(766,074)	45,116		(45,116)	45,116			N/A	
L2i 2024 PA L2j 2024 PA	AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP ARO-PA-Norm	718,222 (12)	678,276 (11)	(39,946) 1		39,946 (1)	(39,946) 1			N/A Unprotected	254
L2k 2024 PA	Cap Vertical Tree Trimming-PA-Norm	(183,173)	(172,985)	10,188		(10,188)	-		(10,188)		254
12I 2024 PA	Casualty Loss-PA-Norm	(63,407)	(59,881)	3,527		(3,527)			(3,527)		254
L2m 2024 PA	Cost of Removal-PA-Norm FAS 123R - Performance Shares-PA-Norm	(412,543)	(389,599) 0	22,945		(22,945)			(22,945)	Unprotected N/A	254
120 2024 PA	FAS 123R - Performance shares-PA-Norm FAS 123R - RSU Capital-PA-Norm	(5)	(5)	- 0		- (0)			- (0)		254
L2p 2024 PA	G Overheads-PA-Norm	(33,745)	(31,869)	1,877		(1,877)			(1,877)	Unprotected	254
L2q 2024 PA L2r 2024 PA	Highway Reimbursements-PA-Norm ITC Basis Reduction-PA-Norm	736 (1,257)	695 (1,187)	(41)		41 (70)			41 (70)	Unprotected Unprotected	254 254
L2s 2024 PA	OPEBs-PA-Norm	1,617	1,527	(90)		90			90	Unprotected	254
L2t 2024 PA	Other Basis Differences-PA-Norm	1,270,486	1,199,824	(70,661)		70,661			70,661	Unprotected	254
L2u 2024 PA	Pensions-PA-Norm Pensions-PA-Norm-Incurred-CWIP	603 946	569 893	(34)		34 53			34	Unprotected Unprotected	254 254
L2w 2024 PA	Pensions-PA-Norm-Reversal-CWIP	(936)	(884)	(53)		(52)			(52)	Unprotected	254
L2x 2024 PA	R&D Cost-PA-Norm	(64,481)	(60,895)	3,586		(3,586)			(3,586)	Unprotected	254
L2y 2024 PA L2z 2024 PA	Tax Basis Step Up-PA-Norm Tax UoP Repair Disallow Loss-PA-Norm	(29,139) 56	(27,518)	1,621 (3)		(1,621)			(1,621)	Unprotected Unprotected	254 254
L2aa 2024 PA	Tax UoP Repair Exp-PA-Norm	(2,844,836)	(2,686,613)	158,223		(158,223)			(158,223)	Unprotected	182
12ab 2024 PA	Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	(3,170,150)	(2,993,834)	176,316		(176,316)			(176,316)		182
	Tax UoP Repair Exp-PA-Norm-Reversal-CWIP Total For 282 Accounts:	3,145,312 (13,643,924)	2,970,378 (12.885.082)	(174,935) 758,843		174,935 (758.843)	37.337		174,935 (721,506)	Unprotected	254
12ac 2024 PA		((,045		(
L2ac 2024 PA L3	Total Property Related Items:										
13	Total Property Related Items: Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(736,204)	37,337		(698,868)		
13 14 15	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) Net Tax Gross-up				ļ	(211,594)	11,022	-	(200,572)	-	
13	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)				!			-			
13 14 15 16	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) Net Tax (Gross-up) Net (Excess) Deficient Deferred Income Taxes (including Gross-up) Total Property and Noor property Related Items: Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(211,594) (947,799) (714,059)	11,022 48,359 37,336	•	(200,572) (899,440) (676,722)		
13 14 15 16	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) Net Tax Gross-up Net (Excess) Deficient Deferred Income Taxes (including Gross-up) Total Property and Non-property Related Items:					(211,594) (947,799)	11,022 48,359	•	(200,572) (899,440)	• •	

Attachment H-21A, Appendix G(2) page 2 of 3 For the 12 months ended 12/31/2023

	Non-Property Related Items:									
20	190 Accounts									
20	190 Accounts									
20a										
21	Total For 190 Accounts:									
22	282 Accounts									
22a										
23	Total For 282 Accounts:	-	-	-	-	-	-	-	-	
24	283 Accounts									
24a										
25	Total For 283 Accounts:	-								
13	Total Non-Property Related Items:									
26	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)									
	Net Tax Gross-up						-		-	
27 28	Net (Excess) Deficient Deferred Income Taxes (including Gross-up									
28	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					•	•	-	
	Property Related Items:									
29	190 Accounts									
29a										
30	Total For 190 Accounts:	-		-	-		-		-	
31	282 Accounts									
31a	LOL ACCOUNTS									
32	Total For 282 Accounts:									
32			-	-	-		-	-		
	Total Property Related Items:									
33	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)								-	
34	Net Tax Gross-up									
35	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)							-	
	Total Property and Non-property Related Items:									
36	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						-		-	
37	Net Tax Gross-up									
38	Net Tax Gross-up Net (Excess) Deficient Deferred Income Taxes (including Gross-up									
30	Her (Excess) bencient beierred income raxes (including Gross-up	,				•	•	•		

Attachment H-21A, Appendix G(2) page 3 of 3 For the 12 months ended 12/31/2023

Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. ATSi will modify Appendix G(1) to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- A Excess/percent April min to tracked separately for each reservant to state take company, to be derived as objective appropriate image provemal second as a state take company. The percent as a state and a state company as a state company as a state company as a state company. A state company as a state company as a state company as a state company as a state company. The percent as a state and and the state company as a state company as a state company as a state company. The state company as a state company. The state company as a state company. The state company as a state
- C Reflects the end of vintage year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254).

			Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	
							Acct. No. 255
		[A]	273.8.k	275.2.k	277.9.k	234.8.c	267.h
	FERC Form 1 Totals						
1	December 31	2022		712,139,774	73,039,739	218,937,141	
2	December 31	2023		753,453,357	74,128,085	219,675,353	
	Prorated balance						
3	December 31	2023		753,453,357	55,384,007	203,271,196	
	Non-prorated balance						
4	December 31	2022		-	20,094,975	16,015,108	
5	December 31	2023		-	18,744,078	16,404,157	
Value	s from line 1 adjusted per Notes.						
Adjus	ted values for input to Attachment H-21A, Pa	ge 2, Lines 1	19-23				
			(enter negative)	(enter negative)	(enter negative)		(enter negative)
				[B]	[C]	[D]	[E]
	Prorated balance						
6	December 31	2023	-	(996,174,366)	(30,233,397)	103,984,377	-
	Non-prorated balance						
7	December 31	2022	-	-	(23,351,869)	50,144,253	-
8	December 31	2023			(21,348,256)	47,351,539	
9	ADIT Adjustment to Attachment H-21A [H]			(996,174,366)	(52,583,460)	152,732,273	

Notes: [A] Reference for December balances as reported in FERC Form 1. [B] FERC Account No. 282 is adjusted for the following items.

	FERC Account No. 282 is adjusted for the fo	nowing iten	13.											
				Charitable			Contribution	FAS 109						
			FAS 143 - ARO	Contr. Limit	Asset		In Aid of	(include AFUDC-	Extraordinary					
			(Acct 190 Offset)	(Acct 190 Offset)	Impairment	FAS 106	Construction	related)	Prop. Losses	FAS123R	Normalization [G]		EDIT FAS109 [F]	Other FAS10
	Prorated balance													
10	December 31	2023	809	-		-	-	(265,182,687)	-	368	22,460,501		(293,389,159) 28,206,
	Non-prorated balance													
11	December 31	2022	-		-	-	-		-					
12	December 31	2023	-	-		-	-	-	-	-				
[C]	FERC Account No. 283 is adjusted for the fo	ollowing iter	ns.											
(-)	· · · · · · · · · · · · · · · · · · ·			Charitable		Contribution	FAS 109							
			FAS 143 - ARO	Contr. Limit		In Aid of	(include AFUDC-							
			(Acct 190 Offset)	(Acct 190 Offset)	FAS 106	Construction	related)	Normalization [G]		EDIT FAS109 [F]	Other FAS109 [F]			
	Prorated balance													
13	December 31	2023	-	-		6,767,695	17,806,029	576,886		(74,711,908)	92,517,938			
	Non-prorated balance													
14	December 31	2022	-	-	-	-	(3,256,894)							
15	December 31	2023	-	-	-	-	(2,604,178)			(2,049,931)	(554,248)			
[D]	FERC Account No. 190 is adjusted for the fo	llowing item	ns:											
(-)	-	-					Contribution	FAS 109						
				Charitable			In Aid of	(include AFUDC-						
			FAS 143 - ARO	Contr. Limit	FAS 123R	FAS 106	Construction	related)	Normalization [G]		EDIT FAS109 [F]	Other FAS109 [F]		
	Prorated balance													
16	December 31	2023	819,802	-	-	-	11,236,098	87,175,104	55,815		(5,126,913)	92,302,017		
	Non-prorated balance													
	December 31	2022		1,171		3,647.00	-	(34,133,963)						
17														

[E] Based on prior elections and IRS rulings, the 3% Investment Tax Credit ("ITC") and the 4% ITC may be used to reduce rate base as well as utilizing amortization of the tax credits against taxable income. As a result, only the 3% and 4% values in FERC Form 1 column (h) on page 267 should be reported under Actt. No. 255.

[F] FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Appendix G(1) total. Other FAS109 does not include EDIT.

Normalization is sourced from WP03-A, page 1, column 0.
 For purpose of the OVT adjustment to rate base on Line 9, any specific prorated ADIT balance in Accounts 190, 282, and 283 will utilize a prorated year-end balance; any non-prorated balances will utilize a beginning/ending average balance. The net balance of the components will be the adjustment to rate base on Line 9.

Attachment H-21A, Appendix H page 1 of 1 For the 12 months ended 12/31/2023

True-up with Interest



		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
Interest Rate on Amo	ount of Refunds or	Surcharges (Note 1)	0.6605%				
An over or under co	ollection will be re	ecovered prorata over 2023	3, held for 2024 and return	ned prorata over 20	25		
Calculation of Intere	est				Monthly		
January	Year 2023	(2,463,506)	0.6605%	12	195,257		2,658,764
February	Year 2023	(2,463,506)	0.6605%	11	178,986		2,642,492
March	Year 2023	(2,463,506)	0.6605%	10	162,715		2,626,22
April	Year 2023	(2,463,506)	0.6605%	9	146,443		2,609,949
May	Year 2023	(2,463,506)	0.6605%	8	130,172		2,593,678
June	Year 2023	(2,463,506)	0.6605%	7	113,900		2,577,406
July	Year 2023	(2,463,506)	0.6605%	6	97,629		2,561,135
August	Year 2023	(2,463,506)	0.6605%	5	81,357		2,544,863
September	Year 2023	(2,463,506)	0.6605%	4	65,086		2,528,592
October	Year 2023	(2,463,506)	0.6605%	3	48,814		2,512,320
November	Year 2023	(2,463,506)	0.6605%	2	32,543		2,496,049
December	Year 2023	(2,463,506)	0.6605%	1	16,271		2,479,778
					1,269,174		30,831,247
					Annual		
January through December	Year 2024	30,831,247	0.6605%	12	2,443,685		33,274,932
Over (Under) Recov	very Plus Interest	Amortized and Recovered	Over 12 Months		Monthly		
January	Year 2025	(33,274,932)	0.6605%		219,781	(2,893,396)	30,601,317
February	Year 2025	(30,601,317)	0.6605%		202,122	(2,893,396)	27,910,043
March	Year 2025	(27,910,043)	0.6605%		184,346	(2,893,396)	25,200,993
April	Year 2025	(25,200,993)	0.6605%		166,453	(2,893,396)	22,474,050
May	Year 2025	(22,474,050)	0.6605%		148,441	(2,893,396)	19,729,096
June	Year 2025	(19,729,096)	0.6605%		130,311	(2,893,396)	16,966,011
July	Year 2025	(16,966,011)	0.6605%		112,060	(2,893,396)	14,184,675
August	Year 2025	(14,184,675)	0.6605%		93,690	(2,893,396)	11,384,970
September	Year 2025	(11,384,970)	0.6605%		75,198	(2,893,396)	8,566,772
October	Year 2025	(8,566,772)	0.6605%		56,584	(2,893,396)	5,729,959
November	Year 2025	(5,729,959)	0.6605%		37,846	(2,893,396)	2,874,410
December	Year 2025	(2,874,410)	0.6605%		18,985	(2,893,396)	(0
					1,445,816		(·
True-Up with Interest	r					\$ 34,720,748	
Less Over (Under) R						\$ (29,562,073)	

Note 1 Interest Rate on Amount of Refunds or Surcharges is the monthly average interest rate calculated in accordance with paragraph VII.A(ii) of Attachment H-21B (the Formula Rate Protocols).

WP01 Plant

		Production	Transmission	Distribution	General	Intangible	Common	Total
	[A]	205.46.g	207.58.g	207.75.g	207.99.g	205.5.g	356.1	
1 December	2022		5,597,417,627		229,584,158	125,457,438		5,952,459,223
2 January	2023		5,603,834,313		233,240,697	124,365,129		5,961,440,139
³ February	2023		5,612,260,133		232,975,059	125,485,943		5,970,721,135
4 March	2023		5,638,828,589		233,633,856	126,083,026		5,998,545,470
5 April	2023		5,643,178,369		233,555,473	126,220,605		6,002,954,447
6 May	2023		5,703,100,534		234,513,457	126,705,143		6,064,319,134
7 June	2023		5,737,935,873		236,300,085	132,769,288		6,107,005,245
8 July	2023		5,755,812,259		232,595,538	132,852,896		6,121,260,692
9 August	2023		5,802,869,965		235,529,579	132,999,490		6,171,399,034
10 September	2023		5,819,802,438		241,789,023	133,675,091		6,195,266,552
11 October	2023		5,840,905,511		243,331,554	133,430,022		6,217,667,086
12 November	2023		5,879,143,245		243,838,891	134,173,578		6,257,155,715
13 December	2023		5,956,752,021		267,193,014	141,958,048		6,365,903,083
14 13-month Ave	rage	-	5,737,833,913	-	238,313,876	130,475,054	-	6,106,622,843

ſ				Transmission
			[A]	207.57.g
15	December	2022		1,831,146
16	January	2023		1,831,146
17	February	2023		1,831,146
18	March	2023		1,831,146
19	April	2023		1,831,146
20	May	2023		1,831,146
21	June	2023		1,831,146
22	July	2023		1,831,146
23	August	2023		1,831,146
24	September	2023		1,831,146
25	October	2023		1,831,146
26	November	2023		1,831,146
27	December	2023		1,831,146
28	13-month Ave	rage		1,831,146

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

WP02 Accum Depr

		Production	Transmission	Distribution	General	Intangible	Common	Total
	[A]	219.20-24.c	219.25.c	219.26.c	219.28.c	200.21.c	356.1	
1 December	2022		1,263,775,833		59,046,936	75,441,716		1,398,264,485
2 January	2023		1,272,788,901		61,870,218	76,755,271		1,411,414,389
3 February	2023		1,278,595,111		63,086,578	78,081,158		1,419,762,846
4 March	2023		1,282,894,353		64,292,775	79,405,432		1,426,592,560
5 April	2023		1,290,315,861		65,499,873	80,758,772		1,436,574,506
6 May	2023		1,296,022,248		66,709,274	82,112,410		1,444,843,932
7 June	2023		1,305,556,084		67,925,482	83,492,060		1,456,973,626
8 July	2023		1,311,897,177		66,318,569	84,649,056		1,462,864,801
9 August	2023		1,321,148,546		67,409,283	85,829,152		1,474,386,981
10 September	2023		1,324,905,405		68,602,245	87,012,007		1,480,519,658
11 October	2023		1,329,533,810		69,784,602	88,180,666		1,487,499,077
12 November	2023		1,331,131,759		70,957,638	89,346,880		1,491,436,278
13 December	2023		1,335,838,929		72,171,989	81,614,306		1,489,625,224
14 13-month Ave	rage		1,303,415,693	-	66,436,574	82,513,760	-	1,452,366,028

	Reserve for Depreciation of Asset Retirement Costs					
				Transmission		
			[A]	Company Records		
15	December	2022		1,828,487		
16	January	2023		1,828,524		
17	February	2023		1,828,560		
18	March	2023		1,828,597		
19	April	2023		1,828,634		
20	May	2023		1,828,671		
21	June	2023		1,828,707		
22	July	2023		1,828,744		
23	August	2023		1,828,781		
24	September	2023		1,828,817		
25	October	2023		1,828,854		
26	November	2023		1,828,891		
27	December	2023		1,828,927		
28	13-month Ave	rage		1,828,707		

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

WP03-A - ADIT Norm

		A	В	С	D	E	F	G	н	I
Line						2023 Quarterly Ac	tivity and Balances			
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1	ATRR	103,950,148	22,511	103,972,659	22,511	103,995,170	22,511	104,017,681	22,511	104,040,192
-	Anna	103,530,140	22,511	103,572,055	22,511	105,555,170	22,511	104,017,001	22,511	104,040,152
		Beginning 190 (including adjustments)	Pro-rated Q1	F	Pro-rated Q2	F	Pro-rated Q3	Pr	o-rated Q4	
2	ATRR	103,950,148	17,022		11,410		5,736		62	
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
3	ATRR	982,400,247	9,058,655	991,458,902	9,058,655	1,000,517,557	9,058,655	1,009,576,212	9,058,655	1,018,634,867
5	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	562,166,217	5,656,655	551, 150,502	3,030,033	1,000,017,007	5,050,055	1,000,070,212	5,050,055	1,010,00 1,007
		Beginning 282 (including adjustments)	Pro-rated Q1	ſ	Pro-rated Q2	F	Pro-rated Q3	Pr	o-rated Q4	
4	ATRR	982,400,247	6,849,832		4,591,373		2,308,096		24,818	
		Beginning 283 (Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	ATRR	29,879,617	232,667	30,112,283	232,667	30,344,950	232,667	30,577,616	232,667	30,810,283
						, ,	,	,,		,,
		Beginning 283 (Including adjustments)	Pro-rated Q1	F	Pro-rated Q2	F	Pro-rated Q3	Pr	o-rated Q4	
6	ATRR	29,879,617	175,934		117,927		59,282		637	

2023 ATRR

			I	K Page 1, B+D+F+H	L Page 1, Lines 2, 4, and 6 Column A+B+D+F+H	M J-L	Ν	O M-N	P Line 7= J-N-O Lines 8-9= -J+N+O
Line		Account	Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending Prorated ADIT Balance Included in Formula Rate
7	ATRR	Total Account 190	203,271,196	90,044	103,984,377	99,286,819	99,231,004	55,815	103,984,377
8	ATRR	Total Account 282	753,453,357	36,234,620	996,174,366	(242,721,009)	(265,181,510)	22,460,501	(996,174,366)
9	ATRR	Total Account 283	55,384,007	930,666	30,233,397	25,150,610	24,573,724	576,886	(30,233,397)
10	ATRR	Total Prorated ADIT	(605,566,168)	(37,075,242)	(922,423,386)	316,857,219	(141,376,782)	23,093,202	(922,423,386)

Notes:

1. WP03-A will be populated and utilize PTRR information for the PTRR and ATRR information for the ATRR. 2. WP03-A will only include prorated amounts

WP03-B - ADIT Detail

	[A]	[B]	[C]	Prorated (a) [D]	[E]	[F]	Not Prora [G]	ted (b) [H]
Line	Description (a)	2022 December 31 Balance	2023 March Balance	2023 June Balance	2023 September Balance	2023 December Balance	2022 December 31 Balance	2023 December Balance
1	FERC Account No. 190	bulance	indian balance	June Balance	Balance	bulance	balance	bulance
1.01 1.02	263A MSC-Fed-Norm 263A MSC-WV-Norm	186,251 7	170,523 6	154,796 6	139,068 5	123,340 4		
1.03	263A-Fed-Norm	13,345,070	13,251,159	13,157,249	13,063,338	12,969,427		
1.04 1.05	263A MSC-PA-Norm 263A-WV-Norm	229 1.361	172 1,351	115 1.341	57 1.330	- 1,320		
1.06	263A-OH Local-Norm	240,102	238,999	237,897	236,794	235,691		
1.07 1.08	AMT Carryforward Accelerated Tax Depr-Fed-Norm	70,158,307	70,167,278	70,176,249	70,185,219	70,194,190	-	9,392,379
1.09	Accelerated Tax Depr-OH Local-Norm	887,486	890,986	894,485	897,985	901,484		
1.10 1.11	Accelerated Tax Depr-PA-Norm Accelerated Tax Depr-WV-Norm	85,099 5,996	63,824 5,995	42,550 5,995	21,275 5,994	- 5,993		
1.12	AFUDC Debt-Fed-Norm	811,375	804,486	797,597	790,707	783,818		
1.13 1.14	AFUDC Debt-Fed-Norm-Incurred-CWIP AFUDC Debt-OH Local-Norm	1,816,216	1,816,892 14,034	1,817,568 13,906	1,818,244 13,778	1,818,920 13,650		
1.14	AFUDC Debt-OH Local-Norm-Incurred-CWIP	14,162 33,066	33,186	33,307	33,427	33,547		
1.16 1.17	AFUDC Debt-PA-Norm-Incurred-CWIP AFUDC Debt-PA-Norm-Reversal-CWIP	25 396	19 1,283	13 2,171	6 3,058	- 3,945		
1.17	AFUDC Debt-WV-Norm	47	46	45	3,038	43		
1.19	AFUDC Debt-WV-Norm-Incurred-CWIP	148	148	149	149	149		
1.20 1.21	AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP AFUDC Equity/FAS 43-OH Local-FT-Reversal-CWIP	7,368,132 269,551	7,564,010 276,475	7,759,888 283,399	7,955,766 290,323	8,151,644 297,247		
1.22	AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	165,709	172,854	179,998	187,143	194,287		
1.23 1.24	ARO-Fed-Norm ARO-OH Local-Norm	106	102 2	98 2	93 1	89 1		
1.25	Asset Retirement Obligation Liability	768,216	781,113	794,010	806,906	819,803		
1.26 1.27	Cap Vertical Tree Trimming-Fed-Norm Cap Vertical Tree Trimming-OH Local-Norm	331,507 6,228	327,910 6,268	324,314 6,308	320,717 6,347	317,120 6,387		
1.28	Cap Vertical Tree Trimming-PA-Norm	4,072	3,347	2,621	1,896	1,170		
1.29 1.30	Cap Vertical Tree Trimming-WV-Norm Casualty Loss-Fed-Norm	31 17,492	31 16,986	31 16,480	30 15,974	30 15,468		
1.31	Casualty Loss-PEd Horn	1,439	1,410	1,381	1,352	1,323		
1.32	Casualty Loss-PA-Norm	528 5	660	792	923 4	1,055 4		
1.33 1.34	Casualty Loss-WV-Norm Charitable Contribution Carryforward	2	5	5	4	4	1,171	10,985
1.35	CIAC-Fed-Norm	4,742,519	4,605,202	4,467,884	4,330,567	4,193,249		
1.36 1.37	CIAC-Fed-Norm-Incurred-CWIP CIAC-OH Local-Norm	6,256,419 174,309	6,292,407 168,958	6,328,395 163,607	6,364,383 158,256	6,400,371 152,905		
1.38	CIAC-OH Local-Norm-Incurred-CWIP	229,866	230,943	232,020	233,097	234,174		
1.39 1.40	CIAC-PA-Norm CIAC-PA-Norm-Incurred-CWIP	127,186 140,599	125,952 144,722	124,718 148,846	123,483 152,969	122,249 157,092		
1.41	Cost of Removal-Fed-Norm	1,209,018	1,210,763	1,212,507	1,214,252	1,215,996		
1.42 1.43	Cost of Removal-OH Local-Norm Cost of Removal-PA-Norm	3,577 3,073	3,695 2,576	3,813 2,079	3,931 1,582	4,049 1,085		
1.44	Deferred Gain-OH-Norm	1,046	1,024	1,002	980	958		
1.45 1.46	Deferred Gain-WV-Norm FAS 123R - RSU Capital-Fed-Norm	3 42	3 42	3 42	3 41	3 41		
1.40	Federal NOL	52,328,446	52,328,446	52,328,446	52,328,446	52,328,446		
1.48 1.49	G Overheads-Fed-Norm G Overheads-OH Local-Norm	268,291 342	266,287 351	264,283 359	262,279 368	260,275 376		
1.49	G Overheads-OH Eddal Norm	28	28	28	27	27		
1.51	Highway Reimbursements-OH Local-Norm	28	28	28	27	27		
1.52 1.53	Highway Reimbursements-PA-Norm ITC Basis Reduction-Fed-Norm	7,681	2 8,139	3 8,597	5 9,055	6 9,513		
1.54	ITC Basis Reduction-PA-Norm	9	7	5	2	-		
1.55 1.56	ITC FAS 109 - FE NOL Deferred Tax Asset - LT OH Local DIT	1,416,831	1,062,623	708,416	354,208	-	208,620	122,950
1.57	NOL Deferred Tax Asset - LT PA	638,352	620,016	601,680	583,343	565,007		
1.58 1.59	NOL Deferred Tax Asset - LT WV OPEBs-PA-Norm	5,753 213	5,753 218	5,753 222	5,753 227	5,753 231		
1.60	Other Basis Differences-OH Local-Norm	31,527	31,059	30,590	30,122	29,653		
1.61 1.62	Other Basis Differences-PA-Norm Pension EDCP-SERP Payments	- 2,131	1,998 1,598	3,996 1.066	5,993 533	7,991		
1.63	Pensions-Fed-Norm-Reversal-CWIP	7,074	7,077	7,080	7,082	7,085		
1.64	Pensions-OH Local-Norm-Reversal-CWIP	116	116	117	117	117		
1.65 1.66	Pensions-PA-Norm-Incurred-CWIP Pensions-WV-Norm-Reversal-CWIP	16 1	20 1	23	27 1	30 1		
1.67	PJM Payable Post Retirement Benefits SFAS 106 Accrual						9,751,555	-
1.68 1.69	Post Retirement Benefits SFAS 106 Accrual Qualified Asset Adjustment - Local	68,036	67,894	67,752	67,610	67,468	3,647	
1.70	R&D Cost-Fed-Norm	249,526	239,297	229,068	218,838	208,609		
1.71 1.72	R&D Cost-OH Local-Norm R&D Cost-WV-Norm	5,146 29	4,890 28	4,635 26	4,379 25	4,123 23		
1.73	Tax Basis Step Up-Fed-Norm	129,504	126,022	122,541	119,059	115,577		
1.74 1.75	Tax Basis Step Up-OH Local-Norm Tax Basis Step Up-PA-Norm	2,702 6,900	2,653 6,709	2,604 6,518	2,555 6,326	2,506 6,135		
1.76	Tax Basis Step Up-WV-Norm	9	9	9	8	8		
1.77 1.78	Tax Interest Capitalized-Fed-Norm Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	8,453,231 20,449,834	8,579,682 20,835,377	8,706,133 21,220,921	8,832,583 21,606,464	8,959,034 21,992,007		
1.79	Tax Interest Capitalized-OH Local-Norm	326,628	330,283	333,937	337,592	341,246		
1.80 1.81	Tax Interest Capitalized-OH Local-Norm-Incurred-CWIP	801,522	814,716 262,046	827,911 269,619	841,105 277,193	854,299 284,766		
1.81	Tax Interest Capitalized-PA-Norm Tax Interest Capitalized-PA-Norm-Incurred-CWIP	254,472 528,870	547,789	566,708	585,627	604,546		
1.83	Tax Interest Capitalized-WV-Norm-Reversal-CWIP	213	213	213	213	213		
1.84 1.85	Tax UoP Repair Disallow Loss-OH Local-Norm Tax UoP Repair Exp-Fed-Norm	3 3,321,057	3 3,259,428	3 3,197,799	2 3,136,169	2 3,074,540		
1.86	Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	3,615,142	3,616,487	3,617,833	3,619,178	3,620,523		
1.87 1.88	Tax UoP Repair Exp-OH Local-Norm Tax UoP Repair Exp-OH Local-Norm-Incurred-CWIP	234,789 194,019	233,582 194,847	232,376 195,676	231,169 196,504	229,962 197,332		
1.89	Tax UoP Repair Exp-PA-Norm	81,116	73,709	66,302	58,895	51,488		
1.90 1.91	Tax UoP Repair Exp-PA-Norm-Incurred-CWIP Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	85,009	80,643	76,276	71,910	67,543		
1.91	Tax UoP Repair Exp-PA-Norm-Reversal-CWIP Tax UoP Repair Exp-WV-Norm	- 779	- 771	- 763	- 754	- 746		
1.93 1.94	Tax UoP Repair Exp-WV-Norm-Incurred-CWIP	640	640	641	641	641		1 200
1.94	Valuation Allowance Charitable Carryforward FD PA 2023 – 2031 corporate income tax gradual rate reduction 9.99% - 4.99%						6,050,115	1,306 6,876,537
2	Sum of Lines 1.01 through 1.94	202,922,033	203,009,324	203,096,615	203,183,905	203,271,196	16,015,108	16,404,157
2	Juin of chies 1.01 through 1.94	202,922,033	203,009,324	203,090,015	203,183,905	203,271,196	10,015,108	10,404,157

3	FERC Account No. 190 ADIT Adjustments							
3.01	FAS 143 - ARO	768,216	781,113	794,009	806,906	819,802		
3.02	Charitable Contribution Limit	, .			,		1,171	12,291
3.03	FAS 123R							
3.04	FAS 106						3,647	-
3.05 3.06	Contribution in Aid of Construction FAS 109	11,664,090 86,539,579	11,557,092 86,698,460	11,450,094 86,857,341	11,343,096 87,016,222	11,236,098 87,175,104	(34,133,963)	(30,959,673
5.00	183103	00,555,575	80,050,400	00,037,341	07,010,222	07,175,104	(54,155,505)	(30,333,07.
4	Sum of Lines 3.01 through 3.06	98,971,885	99,036,665	99,101,444	99,166,224	99,231,004	(34,129,145)	(30,947,38)
5	FERC Account No. 190 After Adjustments	103,950,148	103,972,659	103,995,170	104,017,681	104,040,192	50,144,253	47 251 52
э	FERC Account No. 190 After Adjustments	103,950,148	103,972,059	103,995,170	104,017,081	104,040,192	50,144,255	47,351,53
6	FERC Account No. 282							
6.01 6.02	263A MSC-Fed-Norm 263A MSC-OH Local-Norm	976,781 36,653	894,058 33,475	811,335 30,297	728,612 27,119	645,889 23,941		
6.02	263A MSC-PA-Norm	22,838	21,063	19,288	17,513	15,738		
6.04	263A-Fed-Norm	99,966,217	98,952,829	97,939,440	96,926,051	95,912,662		
6.05	263A-OH Local-Norm	3,657,102	3,617,184	3,577,265	3,537,346	3,497,428		
6.06	263A-PA-Norm	2,248,240	2,257,679	2,267,118	2,276,557	2,285,996		
6.07	Accelerated Tax Depr-Fed-Norm	473,339,225	476,932,816	480,526,407	484,119,998	487,713,589		
6.08	Accelerated Tax Depr-OH Local-Norm	17,316,349	17,433,346	17,550,343	17,667,340	17,784,336		
6.09	Accelerated Tax Depr-PA-Norm	6,509,117	6,750,214	6,991,312	7,232,410	7,473,507		
6.10	AFUDC Debt-Fed-Norm	6,875,415	7,114,385	7,353,354	7,592,323	7,831,292		
6.11	AFUDC Debt-Fed-Norm-Incurred-CWIP	13,540,471	13,868,523	14,196,575	14,524,627	14,852,680		
6.12 6.13	AFUDC Debt-Fed-Norm-Reversal-CWIP	(12,073,745)	(12,371,083)	(12,668,421)	(12,965,759)	(13,263,096)		
6.13 6.14	AFUDC Debt-OH Local-Norm AFUDC Debt-OH Local-Norm-Incurred-CWIP	251,526 495,356	260,036 506,917	268,546 518,477	277,056 530,038	285,566 541,599		
6.15	AFUDC Debt-OH Local-Norm-Reversal-CWIP	(441,698)	(452,183)	(462,667)	(473,151)	(483,635)		
6.16	AFUDC Debt-PA-Norm	154,628	162,634	170,640	178,646	186,652		
6.17	AFUDC Debt-PA-Norm-Incurred-CWIP	304,525	316,894	329,263	341,632	354,001		
6.18	AFUDC Debt-PA-Norm-Reversal-CWIP	(271,539)	(282,683)	(293,827)	(304,971)	(316,115)		
6.19	AFUDC Equity/FAS 43-Fed-FT	21,059,973	21,523,763	21,987,554	22,451,345	22,915,136		
6.20	AFUDC Equity/FAS 43-Fed-FT-Incurred-CWIP	29,639,234	30,264,893	30,890,552	31,516,211	32,141,869		
6.21	AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	(25,761,153)	(26,435,409)	(27,109,665)	(27,783,922)	(28,458,178)		
6.22	AFUDC Equity/FAS 43-OH Local-FT	770,445	786,732	803,019	819,307	835,594		
6.23 6.24	AFUDC Equity/FAS 43-OH Local-FT-Incurred-CWIP AFUDC Equity/FAS 43-OH Local-FT-Reversal-CWIP	1,084,303 (942,430)	1,106,239 (966,252)	1,128,174 (990,075)	1,150,109 (1,013,897)	1,172,044 (1,037,719)		
6.25	AFUDC Equity/FAS 43-DOI E000F1-NEVEISONCOVIF	473,639	491,770	509,901	528,032	546,163		
6.26	AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	666,586	691,458	716,330	741,202	766,074		
6.27	AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	(579,368)	(604,095)	(628,822)	(653,549)	(678,276)		
6.28	ARO-Fed-Norm	558	535	512	489	466		
6.29	ARO-OH Local-Norm	20	20	19	18	17		
6.30	ARO-PA-Norm	13	12	12	11	11		
6.31	Cap Vertical Tree Trimming-Fed-Norm	7,553,638	7,479,695	7,405,752	7,331,809	7,257,866		
6.32	Cap Vertical Tree Trimming-OH Local-Norm	276,338	273,417	270,497	267,576	264,656		
6.33	Cap Vertical Tree Trimming-PA-Norm	169,881	170,657	171,433	172,209	172,985		
6.34	Casualty Loss-Fed-Norm	574,896	1,059,272	1,543,647	2,028,022	2,512,398		
6.35 6.36	Casualty Loss-OH Local-Norm Casualty Loss-PA-Norm	21,032 12,929	38,677 24,667	56,323 36,405	73,968 48,143	91,614 59,881		
6.37	Cost of Removal-Fed-Norm	10,836,960	12,214,279	13,591,598	14,968,918	16,346,237		
6.38	Cost of Removal-OH Local-Norm	396,453	446,355	496,257	546,159	596,061		
6.39	Cost of Removal-PA-Norm	243,723	280,192	316,661	353,130	389,599		
6.40	Deferred Gain-Fed-Norm	453,975	474,265	494,555	514,845	535,135		
6.41	Deferred Gain-OH-Norm	16,608	17,334	18,061	18,787	19,514		
6.42	FAS 123R - Performance Shares-Fed-Norm	(2)	(2)	(2)	(2)	(2)		
6.43	FAS 123R - Performance Shares-OH Local-Norm	(0)	(0)	(0)	(0)	(0)		
6.44	FAS 123R - Performance Shares-PA-Norm	(0)	(0)	(0)	(0)	(0)		
6.45 6.46	FAS 123R - RSU Capital-Fed-Norm FAS 123R - RSU Capital-OH Local-Norm	221	220 8	218 8	216 8	215 8		
6.47	FAS 123R - RSU Capital-PA-Norm	5	5	5	5	5		
6.48	G Overheads-Fed-Norm	1,363,141	1,356,630	1,350,119	1,343,608	1,337,097		
6.49	G Overheads-OH Local-Norm	49,868	49,590	49,313	49,035	48,757		
6.50	G Overheads-PA-Norm	30,657	30,960	31,263	31,566	31,869		
6.51	Highway Reimbursements-Fed-Norm	(28,463)	(28,634)	(28,805)	(28,976)	(29,146)		
6.52	Highway Reimbursements-OH Local-Norm	(1,041)	(1,047)	(1,052)	(1,057)	(1,063)		
6.53 6.54	Highway Reimbursements-PA-Norm	(640)	(654)	(667)	(681)	(695)		
6.55 6.55	ITC Basis Reduction-Fed-Norm ITC Basis Reduction-OH Local-Norm	40,280 1,474	42,665 1,559	45,049 1,645	47,434 1,731	49,818 1,817		
6.56	ITC Basis Reduction-PA-Norm	906	976	1,047	1,117	1,187		
6.57	OPEBs-Fed-Norm	(66,113)	(65,605)	(65,097)	(64,589)	(64,081)		
6.58	OPEBs-OH Local-Norm	(2,419)	(2,398)	(2,378)	(2,357)	(2,337)		
6.59	OPEBs-PA-Norm	(1,487)	(1,497)	(1,507)	(1,517)	(1,527)		
6.60	Other Basis Differences-Fed-Norm	(51,543,292)	(51,258,271)	(50,973,249)	(50,688,228)	(50,403,206)		
6.61	Other Basis Differences-OH Local-Norm	(1,885,628)	(1,873,706)	(1,861,783)	(1,849,861)	(1,837,939)		
6.62 6.63	Other Basis Differences-PA-Norm Pensions-Fed-Norm	(1,157,394) (24,869)	(1,168,002)	(1,178,609)	(1,189,217) (24,126)	(1,199,824) (23,878)		
6.64	Pensions-Fed-Norm Pensions-Fed-Norm-Incurred-CWIP	(37,481)	(24,621) (37,481)	(24,374) (37,481)	(24,126) (37,481)	(23,878) (37,481)		
6.65 6.65	Pensions-Fed-Norm-Incurred-CWIP Pensions-Fed-Norm-Reversal-CWIP	(37,481) 37,101	(37,481) 37,101	(37,481) 37,101	(37,481) 37,101	(37,481) 37,101		
6.66	Pensions-OH Local-Norm	(910)	(900)	(890)	(880)	(871)		
6.67	Pensions-OH Local-Norm-Incurred-CWIP	(1,371)	(1,370)	(1,369)	(1,368)	(1,367)		
6.68	Pensions-OH Local-Norm-Reversal-CWIP	1,357	1,356	1,355	1,354	1,353		
6.69	Pensions-PA-Norm	(559)	(562)	(564)	(567)	(569)		
6.70	Pensions-PA-Norm-Incurred-CWIP	(843)	(856)	(868)	(881)	(893)		
6.71	Pensions-PA-Norm-Reversal-CWIP	834	847	859	872	884		
6.72	R&D Cost-Fed-Norm	2,551,992	2,375,217	2,198,442	2,021,666	1,844,891		
6.73 6.74	R&D Cost-OH Local-Norm	93,361	86,839	80,317	73,795	67,273		
6.74 6.75	R&D Cost-PA-Norm Tax Basis Step Up-Fed-Norm	72,149 802,211	69,335 890,695	66,522 979,178	63,708 1,067,661	60,895 1,156,145		
6.75 6.76	Tax Basis Step Up-red-Norm Tax Basis Step Up-OH Local-Norm	29,348	32,550	35,753	38,956	42,158		
6.75 6.77	Tax Basis Step Up-OH Local-Norm Tax Basis Step Up-PA-Norm	29,348 17,993	32,550 20,374	35,753 22,756	25,137	42,158 27,518		
6.78	Tax Depreciation Adjustment - PA	(1,141)	(1,156)	(1,171)	(1,187)	(1,202)		
6.79	Tax UoP Repair Disallow Loss-Fed-Norm	(3,085)	(2,865)	(2,644)	(2,424)	(2,203)		
6.80	Tax UoP Repair Disallow Loss-OH Local-Norm	(113)	(105)	(97)	(88)	(80)		
6.81	Tax UoP Repair Disallow Loss-PA-Norm	(69)	(65)	(61)	(57)	(53)		
6.82	Tax UoP Repair Exp-Fed-Norm	95,907,335	100,110,795	104,314,255	108,517,714	112,721,174		
6.83	Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	103,897,916	109,326,220	114,754,523	120,182,827	125,611,130		
6.84	Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	(103,562,558)	(108,828,668)	(114,094,777)	(119,360,886)	(124,626,996)		
6.85	Tax UoP Repair Exp-OH Local-Norm	3,508,615	3,659,047	3,809,480	3,959,913	4,110,345		
6.86	Tax UoP Repair Exp-OH Local-Norm-Incurred-CWIP	3,800,937	3,995,796	4,190,656	4,385,515	4,580,374		
6.87	Tax UoP Repair Exp-OH Local-Norm-Reversal-CWIP	(3,788,669)	(3,977,623)	(4,166,578)	(4,355,533)	(4,544,488)		
6.88	Tax UoP Repair Exp-PA-Norm	2,156,956	2,289,370	2,421,784	2,554,198	2,686,613		
6.89 6.90	Tax UoP Repair Exp-PA-Norm-Incurred-CWIP Tax LloP Repair Exp-PA-Norm-Reversal-CWIP	2,336,664	2,500,957 (2,489,436)	2,665,249	2,829,541 (2,810,064)	2,993,834		
5.50	Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	(2,329,122)	(2,489,436)	(2,649,750)	(2,810,064)	(2,970,378)		
7	Sum of Lines 6.01 through 6.90	712,139,774	722,468,170	732,796,565	743,124,961	753,453,357	-	

8 FERC Account No. 282 ADIT Adjustments

3 FERC Account No. 190 ADIT Adjustments
8.01 8.02 8.03 8.04 8.05	FAS 143 - ARO Charitable Contribution Limit Asset Impairment FAS 106 Contribution in Aid of Construction	969	929	889	849	809		
8.06	FAS 109	(270,261,821)	(268,992,037)	(267,722,254)	(266,452,471)	(265,182,687)		
8.07 8.08	Extraordinary Property Losses FAS 123R	379	377	374	371	368		
9	Sum of Lines 8.01 through 8.08	(270,260,473)	(268,990,732)	(267,720,991)	(266,451,251)	(265,181,510)	-	-
10	FERC Account No. 282 After Adjustments	982,400,247	991,458,902	1,000,517,557	1,009,576,212	1,018,634,867	·	-
11	FERC Account No. 283							
11.01	263A MSC-OH Local-Norm	897	814	732	649	567		
11.02 11.03	263A MSC-PA-Norm 263A-PA-Norm	- 33,316	26 42,422	53 51,528	79 60,633	105 69,739		
11.04	Accelerated Tax Depr-PA-Norm	(0)	4,220	8,441	12,661	16,882		
11.05 11.06	AFUDC Debt-Fed-Norm-Reversal-CWIP AFUDC Debt-OH Local-Norm-Reversal-CWIP	1,690,600 30,421	1,691,230 30,531	1,691,859 30,642	1,692,489 30,752	1,693,118 30,862		
11.07	AFUDC Debt-PA-Norm	1,494	2,014	2,533	3,053	3,572		
11.08 11.09	AFUDC Debt-PA-Norm-Incurred-CWIP AFUDC Debt-WV-Norm-Reversal-CWIP	0 139	965 139	1,929 139	2,893 139	3,857 139		
11.10	AFUDC Equity/FAS 43-Fed-FT	6,023,514	6,158,605	6,293,697	6,428,788	6,563,879		
11.11 11.12	AFUDC Equity/FAS 43-Fed-FT-Incurred-CWIP AFUDC Equity/FAS 43-OH Local-FT	8,477,330 220,361	8,659,700 225,108	8,842,071 229,856	9,024,441 234,603	9,206,811 239,350		
11.13	AFUDC Equity/FAS 43-OH Local-FT-Incurred-CWIP	310,130	316,529	322,927	329,326	335,724		
11.14 11.15	AFUDC Equity/FAS 43-PA-FT AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	135,470 190,656	140,714 197,851	145,957 205,046	151,201 212,241	156,444 219,436		
11.15	CIAC-Fed-Norm-Reversal-CWIP	6,256,418	6,292,406	6,328,395	6,364,383	6,400,371		
11.17 11.18	CIAC-OH Local-Norm-Reversal-CWIP	229,867	230,944	232,021	233,097	234,174		
11.18	CIAC-PA-Norm-Reversal-CWIP Deferred Charge-EIB	140,600	144,723	148,846	152,969	157,092	150,101	375,369
11.20	FE Service Tax Interest Allocation						143	-
11.21 11.22	FE Service Timing Allocation FAS 109 Gross-Up on Non-Property Items						222,372 8,258,015	- 7,844,765
11.23	G Overheads-PA-Norm	157	281	405	529	653		
11.24 11.25	Highway Reimbursements-Fed-Norm Highway Reimbursements-PA-Norm	6,056 4	6,026 3	5,996 2	5,965 1	5,935		
11.26	ITC Basis Reduction-OH Local-Norm	37	39	40	42	43		
11.27 11.28	ITC Basis Reduction-PA-Norm Lease ROU Asset & Liability	-	2	4	6	8	2,103,789	1,958,485
11.29	MISO Exit Fees Deferral						7,574,821	6,635,638
11.30	OPEBs-Fed-Norm OPEBs-OH Local-Norm	12,606 86	12,514 86	12,422 86	12,329 85	12,237 85		
	OPEBs-WV-Norm	1	1	1	1	1		
11.33 11.34	Other Basis Differences-Fed-Norm	6,719,474	6,697,498	6,675,523	6,653,547	6,631,571		
11.34	Other Basis Differences-PA-Norm Other Basis Differences-WV-Norm	11,319 258	8,489 257	5,660 256	2,830 255	254		
11.36	Pensions Expense		4 607		4.505	4.550	14,773	•
11.37 11.38	Pensions-Fed-Norm Pensions-Fed-Norm-Incurred-CWIP	4,742 7,146	4,697 7,149	4,651 7,152	4,606 7,155	4,560 7,158		
11.39	Pensions-OH Local-Norm	11	11	12	12	12		
11.40 11.41	Pensions-OH Local-Norm-Incurred-CWIP Pensions-PA-Norm	116 11	117 9	117 6	118 4	118 1		
11.42	Pensions-PA-Norm-Reversal-CWIP	16	20	23	27	30		
11.43 11.44	Pensions-WV-Norm Pensions-WV-Norm-Incurred-CWIP	1	1	1	1	1		
11.44	Recovery of Veg Mgmt for Transmission Companies	-	-	-	-	1	1,662,849	1,456,676
11.46 11.47	R&D Cost-PA-Norm RTO Study Deferral	11,172	11,294	11,416	11,538	11,660	70,958	62,160
11.47	State Income Tax Deductible						37,154	134,496
11.49	Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	16,489,922	16,905,447	17,320,971	17,736,496	18,152,020		
11.50 11.51	Tax Interest Capitalized-OH Local-Norm-Reversal-CWIP Tax Interest Capitalized-PA-Norm-Reversal-CWIP	648,224 428,504	662,673 446,553	677,122 464,602	691,571 482,650	706,020 500,699		
11.52	Tax Interest Capitalized-WV-Norm	105	102	99	95	92		
11.53 11.54	Tax Interest Capitalized-WV-Norm-Incurred-CWIP Tax UoP Repair Disallow Loss-Fed-Norm	258 588	258 546	258 505	258 463	258 421		
	Tax UoP Repair Disallow Loss-PA-Norm	1	1	1	0	-		
	Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP Tax UoP Repair Exp-OH Local-Norm-Reversal-CWIP	3,763,713 175,736	3,765,114 176,553	3,766,515 177,370	3,767,915 178,187	3,769,316 179,004		
	Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	80,900	76,853	72,806	68,758	64,711		
11.59 11.60	Tax UoP Repair Exp-WV-Norm-Reversal-CWIP Valuation Allowance NOL OH Local DIT	599 836,035	599 627,026	600 418,018	600 209,009	600		
11.61	Valuation Allowance NOL WV	5,752	5,418	5,084	4,750	4,416		
11.62	Year-End Additional Temp Adjustments L/T						-	276,489
12	Sum of Lines 11.01 through 11.62	52,944,764	53,554,575	54,164,385	54,774,196	55,384,007	20,094,975	18,744,078
13	FERC Account No. 283 ADIT Adjustments							
13.01	FAS 143 - ARO							
13.02 13.03	Charitable Contribution Limit FAS 106							
13.04	Contribution in Aid of Construction	6,622,939	6,659,128	6,695,317	6,731,506	6,767,695		(a. a.a.
13.05	FAS 109	16,442,208	16,783,163	17,124,119	17,465,074	17,806,029	(3,256,894)	(2,604,178)
14	Sum of Lines 13.01 through 13.05	23,065,147	23,442,291	23,819,436	24,196,580	24,573,724	(3,256,894)	(2,604,178)
15	FERC Account No. 283 After Adjustments	29,879,617	30,112,283	30,344,950	30,577,616	30,810,283	23,351,869	21,348,256

15 FERC Account No. 283 After Adjustments

Notes
(a) Columns [B], [C], [D], [E], and [F] include prorated ADIT items. Only depreciation-related components are eligible for pro-rating, including, but not limited to, Net Operating Losses (NOLs).

(b) Columns [G] and [H] include non-prorated ADIT items.

WP04 Other RB

					Land Held for	Materials &	Prepayments		Total
			ſ	[A]	Future Use 214.x.d	Supplies 227.8.c & .16.c	(Account 165)		
1	December 31	2	022		22100	702,168	3,447,614		4,149,782
2	December 31	2	023			698,568	3,623,401		4,321,969
3	Begin/End Ave	erage				700,368	3,535,508		4,235,876
						Unfunde	d Reserve - Plant		
	FE	RC Acct	No.		228.1	228.2	228.3	228.4	242
			[[A]	112.27.c	112.28.c	112.29.c	112.30.c	[B]
4	December 31	2	022						
5	December 31	2	023						
6	Begin/End Ave	rage			-	-	-	-	-
						Unfunde	d Reserve - Labor	Related	
	FE	RC Acct	No.		228.1	228.2	228.3	228.4	242
			[[A]	112.27.c	112.28.c	112.29.c	112.30.c	[B]
7	December 31	2	022						
8	December 31	2	023						
9	Begin/End Ave	rage			-	-	-	-	-

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

[B] Amount shall be only such portion of the value shown on line 113.48.c of the FERC Form No. 1 that, based on an analysis of company books, is determined to be attributable to Vacation Accruals and Employee Incentive Compensation.

WP05 Other Tax

		[A]	
1	Payroll Taxes		
2	FICA	263.i	773,269
3	Federal Unemployment Tax	263.i	
4	Ohio Unemployment Tax	263.i	
	Payroll Taxes Total		773,269
5	Highway and Vehicle Taxes		
6	Federal Heavy Vehicle Use and Excise Tax	263.i	7,966
	Highway and Vehicle Taxes		7,966
7	Property Taxes		
8	Ohio Property Tax	263.i	240,999,251
9	Pennsylvania Local Realty Tax	263.i	49,803
10	OH Local Property Tax	263.i	60,517
	Property Taxes		241,109,571
11	Gross Receipts Tax		
12	Gross Receipts Tax	263.i	195,976
	Gross Receipts Tax		195,976
	Other Taxes		
14	Sales & Use Tax	263.i	
	Ohio CAT Tax	263.i	(7,163)
16	Franchise Tax and Foreign Tax	263.i	
	Other Taxes		(7,163)
17	Payments in lieu of taxes		-

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

WP06 Cap Structure

		(1)	(2)	(3)	(4)	(5)
		Proprietary	Preferred Stock	Account 216.1	Common Stock	Long Term Debt
		Capital				
	[A]	112.16.c	112.3.d	112.12.c	(1) - (2) - (3)	112.18-21
1 December	2022	2,247,905,189			2,247,905,189	1,500,000,000
2 January	2023	2,268,606,395			2,268,606,395	1,500,000,000
3 February	2023	2,288,970,530			2,288,970,530	1,500,000,000
4 March	2023	2,309,274,596			2,309,274,596	1,500,000,000
5 April	2023	2,329,990,364			2,329,990,364	1,500,000,000
6 May	2023	2,352,857,416			2,352,857,416	1,650,000,000
7 June	2023	2,374,655,912			2,374,655,912	1,650,000,000
8 July	2023	2,394,974,855			2,394,974,855	1,650,000,000
9 August	2023	2,414,477,011			2,414,477,011	1,650,000,000
10 September	2023	2,434,181,633			2,434,181,633	1,650,000,000
11 October	2023	2,455,092,502			2,455,092,502	1,650,000,000
12 November	2023	2,475,824,833			2,475,824,833	1,650,000,000
13 December	2023	2,494,721,467			2,494,721,467	1,650,000,000
14 13-month Average		2,372,425,593			2,372,425,593	1,592,307,692

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

WP07 Stated-value Inputs

Formula Rate Protocols Section VIII.A

1. Rate of Return on Common Equity ("ROE")

Per the Settlement Agreement approved by order dated July 20, 2015, in Docket No. ER15-303-000, ATSI's stated ROE is set to: (a) 12.38% through June 30, 2015; (b) 11.06% for the period July 1, 2015 through December 31, 2015; and (c) 10.38% for the period commencing January 1, 2016.

2. Postretirement Benefits Other Than Pension ("PBOP")

*sometimes referred to as Other Post Employment Benefits, or "OPEB"

PBOP included in FERC Acct. No. 926, as reported in FERC Form 1 page 323.187.b, is included in the Administrative & General Expenses input to Attachment H-21A, page 3 of 5, line 3. The total PBOP amount in FERC Acct. No. 926 is \$0, per company records.

3. Depreciation Rates

FERC Account	Depr %
352	2.24%
353	2.06%
354	2.24%
355	3.09%
356	2.69%
357	2.00%
358	2.04%
359	1.33%

WP08 Tax Rates

ederal Income Tax Rate				
Nominal Federal Income Tax Rate (entered on Att H-21A, page 5 of 5, Note K)	21.00%			
ate Income Tax Rate				
	Ohio Municipality	Pennsylvania	West Virginia	Combined Rate (entered on Att H-21, page 5 of 5, Note K
Neminal Ctate Income Tay Date	2.220/	0.000/	C E00/	

				pugot
Nominal State Income Tax Rate	2.22%	8.99%	6.50%	
Times Apportionment Percentage	43.75%	7.46%	0.00%	
Combined State Income Tax Rate	0.969%	0.671%	0.000%	

1.640%

Attachment B 2025 PTRR

May 1, 2025

Attachment H-21A page 1 of 5

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			For the 12 mo	onths ended 12/31/2025
			American Transmission S	Systems, Inc.			
Line No.	GROSS REVENUE REQUIREM	IENT (page 3, line 29, col 5)				Allocated Amount \$ 1,120,481,288	
	REVENUE CREDITS	(Note T)	Total		Allocator		
2a	Account No. 451	(page 4, line 34)	91,972	TP	1.00000	91,972	
2b	Account No. 454	(page 4, line 35)	19,458,630	TP	1.00000	19,458,630	
3	Account No. 456	(page 4, line 36)	14,459,936	TP	1.00000	14,459,936	
4a	Revenues from Grandfathered Ir	nterzonal Transactions		TP	1.00000	-	
4b	Revenues from service provided	by the ISO at a discount		TP	1.00000	-	
5a	Legacy MTEP Credit (Appendix)	E, page 2, line 3, col. 12)	262,325	TP	1.00000	262,325	
5b	Reserved		-	TP	1.00000	-	
5c	Reserved		-	TP	1.00000	-	
5d	Transmission Enhancement Credi	t (Appendix D, page 2, line 2, col. 10)	37,756,518	TP	1.00000	37,756,518	
6a	TOTAL REVENUE CREDITS ((sum lines 2a-5d)	72,029,381			72,029,381	
6b	TRUE-UP ADJUSTMENT WIT	H INTEREST (Protocols)				34,737,229	
7	NET REVENUE REQUIREMEN	NT (line 1 minus line 6a plus line 6b)				1,083,189,136	

	DIVISOR		Total
8	1 Coincident Peak (CP) (MW)	(Note A)	12,510.7
9	Average 12 CPs (MW)	(Note B)	10,311.7
10	Reserved		-
11	Reserved		-
12	Reserved		-
13	Reserved		-
14	Reserved		-
15	Reserved		

			Total
16	Annual Network Rate (\$/MW/Yr)	(line 7 / line 8)	86,581.02

			Peak Rate	Off-Peak Rate
			Total	Total
17	Point-To-Point Rate (\$/MW/Year)	(line 7 / line 9)	105,044.67	105,044.67
18	Point-To-Point Rate (\$/MW/Month)	(line 17/12)	8,753.72	8,753.72
19	Point-To-Point Rate (\$/MW/Week)	(line 17/52)	2,020.09	2,020.09
20	Point-To-Point Rate (\$/MW/Day)	(line 19/5; line 19/7)	404.02	288.58
01		(1' 17/41(0)1' 17/07(0))	25.25	11.00

21 Point-To-Point Rate (\$/MWh) (line 17/4,160; line 17/8,760)

Attachment H-21A page 2 of 5

	Formula Rate - Non-Levelized		Rate Formula Temple Utilizing FERC Form 1			For the 12	months ended 12/31/2025
	(1)	(2)	American Transmission (3)	Systems, Inc.	(4)	(5)	
Line		Form No. 1 Page, Line, Col.	Company Total	А	llocator	Transmission (Col 3 times Col 4)	
No.	RATE BASE:						
	GROSS PLANT IN SERVICE						
1	Production	205.46.g (Notes U & X)	-	NA	1 00000	< < 27 0 41 00 4	
2	Transmission	207.58.g (Notes U & X)	6,637,841,294	TP	1.00000	6,637,841,294	
3	Distribution	207.75.g (Notes U & X)	-	NA	1 00000		
4	General & Intangible	205.5.g & 207.99.g (Notes U & X)	487,503,409	W/S	1.00000	487,503,409	
5	Common	356.1 (Notes U & X)	-	CE	1.00000	-	
6	TOTAL GROSS PLANT (sum lines 1-	-5)	7,125,344,703	GP=	100.000%	7,125,344,703	
	ACCUMULATED DEPRECIATION						
7	Production	219.20-24.c (Notes U & X)	-	NA			
8	Transmission	219.25.c (Notes U & X)	1,546,095,039	TP	1.00000	1,546,095,039	
9	Distribution	219.26.c (Notes U & X)	-	NA			
10	General & Intangible	200.21.c & 219.28.c (Notes U & X)	204,055,772	W/S	1.00000	204,055,772	
11	Common	356.1 (Notes U & X)	<u> </u>	CE	1.00000	_	
12	TOTAL ACCUM. DEPRECIATION	(sum lines 7-11)	1,750,150,811			1,750,150,811	
	NET PLANT IN SERVICE						
13	Production	(line 1- line 7)	_				
13	Transmission	(line 2- line 8)	5,091,746,255			5,091,746,255	
14	Distribution	(line 3 - line 9)	5,071,740,235			5,091,7+0,255	
16	General & Intangible	(line 4 - line 10)	283,447,637			283,447,637	
10	Common	(line 5 - line 11)	-			-	
18	TOTAL NET PLANT (sum lines 13-17		5,375,193,893	NP=	100.000%	5,375,193,893	
10	ADJUSTMENTS TO RATE BASE (1						
19	Account No. 281 (enter negative)	Appendix $G(3)$	-	NA			
20	Account No. 282 (enter negative)	Appendix G(3)	(1,062,025,964)	NP	1.00000	(1,062,025,964)	
21	Account No. 283 (enter negative)	Appendix G(3)	(10,208,398)	NP	1.00000	(10,208,398)	
22	Account No. 190	Appendix G(3)	49,599,252	NP	1.00000	49,599,252	
23	Account No. 255 (enter negative)	Appendix G(3)	-	NP	1.00000	-	
24	TOTAL ADJUSTMENTS (sum lines	19-23)	(1,022,635,109)			(1,022,635,109)	
25	LAND HELD FOR FUTURE USE	214.x.d (Notes G & Y)	-	TP	1.00000	-	
	WORKING CAPITAL (Note H)						
26	CWC	calculated	25,983,352			25,157,198	
27	Materials & Supplies (Note G)	227.8.c & .16.c (Note Y)	804,151	TE	0.95405	767,198	
28a	Prepayments (Account 165)	111.57.c (Notes Y & CC)	3,821,632	GP	1.00000	3,821,632	
28b		r negative) (Acct Nos. 228.1-228.4, 242) (Notes Y & Z)	-	NP	1.00000	-	
20					1 00000		

28c Unfunded Reserve Labor-related (enter negative) (Acct Nos 228 1-228 4-242) (Notes Y & Z)

20	Communded Reserve Labor-related (enter negative) (Act 1108. 220.1-220.4, 242) (110tes 1 & Z)	-	VV/D	1.00000	-	
29	TOTAL WORKING CAPITAL (sum lines 26 - 28c)	30,609,135			29,746,028	
30	RATE BASE (sum lines 18, 24, 25, & 29)	4,383,167,918			4,382,304,811	

Attachment H-21A page 3 of 5

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2025

			American Transmission S	Systems, Inc.		
	(1)	(2)	(3)		(4)	(5)
Line		Form No. 1				Transmission
No.		Page, Line, Col.	Company Total	Alle	ocator	(Col 3 times Col 4)
	O&M (Note DD)					
1	Transmission	321.112.b	143,813,647	TE	0.95405	137,205,042
1a	Less LSE Expenses Included in Tran	smission O&M Accounts (Note W)			1.00000	-
2	Less Account 565	321.96.b			1.00000	-
2a	Less Deferred Internal Integration Co	osts (Note C)		TE	0.95405	-
3	A&G	323.197.b (Note BB)	73,359,859	W/S	1.00000	73,359,859
4	Less FERC Annual Fees			W/S	1.00000	-
5	Less EPRI & Reg. Comm. Exp. & N	on-safety Ad. (Note I)	13,643	W/S	1.00000	13,643
5a	Plus Transmission Related Reg. Con	-	13,643	TE	0.95405	13,016
6	Common	356.1	- ,	CE	1.00000	
6a	Amortization of Regulatory Asset	Appendices B, C, & F, Line 14, Column F (Note EE)	5,231,791	DA	1.00000	5,231,791
7	Transmission Lease Payments		_ , ,		1.00000	
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 6	a 7 less 1a 2 2a 4 5)	222,405,297			215,796,065
0		a, 7 1055 1a, 2, 2a, 1, 5)				215,790,005
	DEPRECIATION AND AMORTIZAT	ION EXPENSE				
9	Transmission	336.7.b (Note U)	159,465,723	TP	1.00000	159,465,723
10	General & Intangible	336.1.f & 336.10.f (Note U)	37,655,085	W/S	1.00000	37,655,085
11	Common	336.11.b (Note U)		CE	1.00000	-
12	TOTAL DEPRECIATION (sum lines 9		197,120,808			197,120,808
	TAXES OTHER THAN INCOME TAX	XES (Note J)				
	LABOR RELATED				1 00000	0 - 0 - - -
13	Payroll	263.i	860,975	W/S	1.00000	860,975
14	Highway and vehicle	263.i	7,661	W/S	1.00000	7,661
15	PLANT RELATED					
16	Property	263.i	283,085,320	GP	1.00000	283,085,320
17	Gross Receipts	263.i	245,976	NA		-
18	Other	263.i	39,693	GP	1.00000	39,693
19	Payments in lieu of taxes		-	GP	1.00000	-
20	TOTAL OTHER TAXES (sum lines 1.	3 - 19)	284,239,626			283,993,650
	INCOME TAXES	(Note K)				
21	T=1 - { $[(1 - SIT) * (1 - FIT)] / (1 - SIT)$		22.24%			
21						
22	CIT=(T/(1-T)) * (1-(WCLTD/R)) = where WCLTD=(name 4 line 27) a		22.49%			
	where WCLTD=(page 4, line 27) a					
22	and FIT, SIT & p are as given in for $1/(1 - T)$		1 20 40			
23	1/(1 - T) = (from line 21)	(2, 1)	1.2860			
24	Amortized Investment Tax Credit (266.		(116,490)			
25	Income Tax Calculation = line $22 * line$	28	78,014,860	NA	1 00000	77,999,498
26 260	ITC adjustment (line 23 * line 24)	d AEUDC Equity (App C line 1 col 5) (Note EE)	(149,801)	NP DA	1.00000	(149,801)

	5				
26a	Tax Effect of Permanent Differences and AFUDC Equity (App G, line 1, col 5) (Note FF)	1,406,883	DA	1.00000	1,406,883
26b	(Excess)/Deficient Deferred Income Taxes (App G, lines 2 & 3, col 3) (Note GG)	(2,480,251)	DA	1.00000	(2,480,251)
27	Total Income Taxes(sum lines 25 through 26b)	76,791,691			76,776,329
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]	346,862,739	NA		346,794,437
29	GROSS REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)	1,127,420,160			1,120,481,288

Attachment H-21A page 4 of 5

	Formula Rate - Non-Levelized		Rate Formula Te Utilizing FERC For	-		For the 12 mont	hs ended 12/31/2025
			American Transmiss	sion Systems, Inc.			
Line	(1)	SUPPORTING CALCULATIONS AND NOT: (2)	ES (3)	(4)	(5)	(6)	
No.	TRANSMISSION PLANT INCLUDED						
1	Total transmission plant (page 2, line 2,					6,637,841,294	
2	Less transmission plant excluded from IS					-	
3	Less transmission plant included in OAT					-	
4	Transmission plant included in ISO rates		_			6,637,841,294	
5	Percentage of transmission plant included				TP=	1.00000	
C C	-					1.00000	
	TRANSMISSION EXPENSES						
6	Total transmission expenses (page 3, line					143,813,647	
7	Less transmission expenses included in O					6,608,605	
8	Included transmission expenses (line 6 le					137,205,042	
9	Percentage of transmission expenses after					0.95405	
10	Percentage of transmission plant included				TP	1.00000	
11	Percentage of transmission expenses inclu-	uded in ISO Rates (line 9 times line 10)			TE=	0.95405	
	WAGES & SALARY ALLOCATOR (W&S)					
		Form 1 Reference	\$	TP	Allocation		
12	Production	354.20.b	-	0.00	-		
13	Transmission	354.21.b	1	1.00	1		
14	Distribution	354.23.b	-	0.00	-	W&S Allocator	
15	Other	354.24,25,26.b	-	0.00	-	(\$ / Allocation)	
16	Total (sum lines 12-15)		1		1 =	1.00000 = WS	
	COMMON PLANT ALLOCATOR (CE	E) (Note O)					
			\$		% Electric	W&S Allocator	
17	Electric	200.3.c	1		(line 17 / line 20)	(line 16)	CE
18	Gas	201.3.d	-		1.00000 *	1.00000 =	1.00000
19	Water	201.3.e	-				
20	Total (sum lines 17 - 19)		1				
	DETIDN (D)					¢	
21	RETURN (R)	Long Torm Interest (117 sum of 620 through 670) (Note A	A)			» 80,328,560	
21 22		Long Term Interest (117, sum of 62c through 67c) (Note AA Preferred Dividends (118.29c) (positive number)	h)			80,328,300	
		Telefica Dividends (116.25c) (positive number)					
	Development	of Common Stock:					
23		Proprietary Capital (112.16c) (Note X)				2,851,535,161	
24		Less Preferred Stock (line 28)				-	
25		Less Account 216.1 (112.12c) (enter negative) (Note X)				-	
26		Common Stock	(sum lines 23-25)			2,851,535,161	
					Cost		
			\$	%	(Note P)	Weighted	
27	Long Term Debt (112, sum of 18 through	gh 21) (Note X)	1,903,846,154	40%	0.0422	0.0169 =WCLTD	
28	Preferred Stock (112.3d) (Note X)		-	0%	0.0000	0.0000	
29	Common Stock (line 26)		2,851,535,161	60%	0.1038	0.0622	
30	Total (sum lines 27-29)		4,755,381,314			0.0791 =R	
	REVENUE CREDITS						
	ACCOUNT 447 (SALES FOR RESALE		(310-311) (2	Note Q)			
31	a. Bundled Non-RQ Sales for Resale (3	11.x.h)				-	
32	b. Bundled Sales for Resale included in	Divisor on page 1				-	
33	Total of line 31 less line 32					-	
34	ACCOUNT 451 (MISCELLANEOUS S	ERVICE REVENUE) (Note S)	(300.17.b)			91,972	
34	ACCOUNT 451 (IVIISCELLANEOUS S	EE VICE EE VEIVOE (1000 S)	(300.17.0)			91,972	
35	ACCOUNT 454 (RENT FROM ELECT	RIC PROPERTY) (Note R)	(300.19.b)			19,458,630	
2-			(220			14 450 002	
36	ACCOUNT 456 (OTHER ELECTRIC R	XEVENUES) (INOTE V)	(330.x.n)			14,459,936	

Attachment H-21A page 5 of 5

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data For the 12 months ended 12/31/2025

American Transmission Systems, Inc.

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

Letter

A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT.

B Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates.

C Amount shown in Exhibit No. FE-100, Page 29 of 33, for Deferred Internal Integration Costs.

D Reserved

- E Reserved
- F Pertaining to adjustments to rate base, the balances in Accounts 190, 281, 282 and 283 should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated. Account 190 excludes any amounts relating to Charitable Contribution Limitations, Asset Retirement Obligations, and FAS 123 impacts related to Performance Shares and Restricted Stock Units. Accounts 282 and 283 exclude any amounts relating to AFUDC, offsets relating to Asset Retirement Obligations in Account 190, and offsets relating to Charitable Contribution Limitations in Account 190. Account 282 also excludes (i) Extraordinary Property Losses; and (ii) any Asset Impairment amounts incurred on or after January 1, 2015. For either (i) or (ii) above, ATSI is not precluded from requesting FERC approval through a section 205 filing for inclusion in the rate calculation. When determining rate base adjustments related to ADIT in Appendix G(3) ADIT, ATSI will, on a prospective basis only to become effective as of ATSI's first PTRR following the effective date of the issuance of a Final Order approving the Settlement in Docket No. ER20-1740-000 without modification or condition unacceptable to the Settling Parties, only apply the pro-rating averaging methodology to ADIT components. Barring an order from the Commission under FPA Section 205 or 206 approving a different methodology for ATSI, ATSI will follow the foregoing methodology until or unless the IRS or FERC issues any future guidance specifically permitting a different averaging methodology (e.g. pro-rating) for non-depreciation related ADIT components. If the IRS or FERC issues such guidance, ATSI may utilize such methodology without submitting an additional FPA section

G Identified in Form 1 as being only transmission related.

- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).

Inputs Required:	FIT =	21.00%	
	SIT=	1.57%	(State Income Tax Rate or Composite SIT)
	p =		(percent of federal income tax deductible for state purposes)

L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA.

M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).

N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

O Enter dollar amounts

P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). No change in ROE may be made absent a filing with FERC under Section

- 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement approved by order dated October 29, 2015, in Docket No. ER15-303-000, ATSI's stated ROE is set to: (a) 12.38% through June 30, 2015; (b) 11.06% for the period July 1, 2015 through December 31, 2015; and (c) 10.38% for the period commencing January 1, 2016.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, lines 2a-4b shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenues on lines 5a-5d are supported by separate references for each item.
- Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. Depreciation Rates:
 FERC Account 352 Depr %: 2.24%; FERC Account 353 Depr %: 2.06%; FERC Account 354 Depr %: 2.24%; FERC Account 355 Depr %: 3.09%; FERC Account 356 Depr %: 2.69%; FERC Account 357 Depr %: 2.00%; FERC Account 358 Depr %: 2.04%; FERC Account 359 Depr %: 1.33%. No change to these Depreciation Rates may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act.
- V On Line 36, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive ATSI's zonal rates. Exclude non-firm Point-to-Point revenues, and revenues related to MTEP and RTEP projects.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13 month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Only include from Account No. 242 amounts relating to Vacation Accruals and Employee Incentive Compensation.
- AA Short-term debt and related interest expense shall not be included in the formula rate calculation.
- BB A&G excludes any credit facility fees charged to Account 930.2. PBOP included in FERC Acct. 926, as reported in FERC Form 1 page 323.187.b, is included in the Administrative & General Expenses input to Attachment H-21A, page 3 of 5, line 3. The total PBOP amount in FERC Acct. 926 is \$0, per company records. No change to this PBOP amount may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act.
- CC Prepayments shall exclude prepayments of taxes attributable to time periods ending before the beginning of the time period for which the rate calculation is being made.
- DD ATSI will exclude (i) Extraordinary Property Losses; and (ii) any Asset Impairment amounts incurred on or after Janueary 1, 2015. For either (i) or (ii) above, ATSI is not precluded from requesting FERC approval through a section 205 filing for inclusion in the rate calculation.
- EE Regulatory Assets include Vegetation Management from Appendix B-Veg, RTO Realignment Cost Adjustments ("RRCA") from Appendix C-RRCA, and Legacy MTEP Debits from Appendix F-MTEP Debits. Each regulatory asset amortization period is 10 years beginning January 1, 2021; this amortization will be recorded in Account 407.3. These inputs are limited to the regulatory assets amounts and amortization periods approved in Docket No. ER20-1740-000; no other regulatory asset amounts may be included as inputs without specific Commission approval pursuant to FPA section 205 or 206.
- FF Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods. These permanent differences are to include those approved in Docket No. ER20-1740-000 (specifically, the cost of income taxes on the Allowance for Other Funds Used During Construction, a 50% Disallowance for Meals and Entertainment, and Non-Deductible Parking); no other permanent differences may be included without specific Commission approval pursuant to FPA section 205 or 206.
- GG Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes for schedule M balances not directly taken to the P&L. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- HH The settlement filed in Docket No. ER20-1739-003 on October 18, 2022 specifies the calculation method for certain ADIT balances.

Attachment H-21A, Appendix A page 1 of 1 For the 12 months ended 12/31/2025

Schedule 1A Rate Calculation

- 1\$ 6,608,605Attachment H-21A, Page 4, Line 72\$ 140,604Revenue Credits for Sched 1A Note A
- 3 \$ 6,468,001 Net Schedule 1A Expenses (Line 1 Line 2)
- 4 67,989,710 Annual MWh in ATSI Zone Note B
- 5 \$ 0.0657 Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of ATSI's zone during the year used to calculate rates under Attachment H-21A.
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the ATSI zone. Data from RTO settlement systems for the calendar year prior to the rate year.

Vegetation Management Regulatory Asset To be completed in conjunction with Attachment H-21A

	[A]	[B] [0	C]	[D]	[E]	[F]	[G]	[H]
	Monthly Balance	<u>Sor</u>	<u>irce</u>	Months Remaining in Amortization Period	Beginning Balance (= prior month col [H])	Amortization Expense (= [E] / [D])	<u>Additions</u> (Deductions)	Ending Balance (= [E] - [F] + [G])
1	December	2024 Form No. 1 p232		73				5,607,492
2	January	2025 FERC Account 182.3		72	5,607,492	77,882	-	5,529,610
3	February	2025 FERC Account 182.3		71	5,529,610	77,882	-	5,451,728
4	March	2025 FERC Account 182.3		70	5,451,728	77,882	-	5,373,847
5	April	2025 FERC Account 182.3		69	5,373,847	77,882	-	5,295,965
6	May	2025 FERC Account 182.3		68	5,295,965	77,882	-	5,218,083
7	June	2025 FERC Account 182.3		67	5,218,083	77,882	-	5,140,201
8	July	2025 FERC Account 182.3		66	5,140,201	77,882	-	5,062,319
9	August	2025 FERC Account 182.3		65	5,062,319	77,882	-	4,984,437
10	September	2025 FERC Account 182.3		64	4,984,437	77,882	-	4,906,556
11	October	2025 FERC Account 182.3		63	4,906,556	77,882	-	4,828,674
12	November	2025 FERC Account 182.3		62	4,828,674	77,882	-	4,750,792
13	December	2025 Form No. 1 p232 and	company records	61	4,750,792	77,882	-	4,672,910
14 15 16				put to Attachment H-21A:	Total = (sum lines 2-13) page 3 of 5, line 6a	934,582		

<u>Notes</u>

A Vegetation Management costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

RTO Realignment Cost Adjustment ("RRCA") To be completed in conjunction with Attachment H-21A

	[A]	[B] [C]		[D] [E]		[F]	[G]	[H]
	Monthly Balance		<u>Source</u>	Months Remaining in <u>Amortization Period</u>	Beginning Balance (= prior month col [H])	<u>Amortization Expense</u> (= [E] / [D])	Additions (Deductions)	Ending Balance (= [E] - [F] + [G])
1	December	2024	Form No. 1 p232	73				6,909,457
2	January	2025	FERC Account 182.3	72	6,909,457	95,965	-	6,813,492
3	February	2025	FERC Account 182.3	71	6,813,492	95,965	-	6,717,527
4	March	2025	FERC Account 182.3	70	6,717,527	95,965	-	6,621,563
5	April	2025	FERC Account 182.3	69	6,621,563	95,965	-	6,525,598
6	May	2025	FERC Account 182.3	68	6,525,598	95,965	-	6,429,633
7	June	2025	FERC Account 182.3	67	6,429,633	95,965	-	6,333,669
8	July	2025	FERC Account 182.3	66	6,333,669	95,965	-	6,237,704
9	August	2025	FERC Account 182.3	65	6,237,704	95,965	-	6,141,739
10	September	2025	FERC Account 182.3	64	6,141,739	95,965	-	6,045,775
11	October	2025	FERC Account 182.3	63	6,045,775	95,965	-	5,949,810
12	November	2025	FERC Account 182.3	62	5,949,810	95,965	-	5,853,845
13	December	2025	Form No. 1 p232 and company records	61	5,853,845	95,965	-	5,757,880
14 15 16				put to Attachment H-21A:	Total = (sum lines 2-13) page 3 of 5, line 6a			

<u>Notes</u>

A RTO Realignment costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

Line		
No.		
1	Gross Transmission Plant - Total	Attach. H-21A,
2	Net Transmission Plant - Total	Attach. H-21A,
	O&M EXPENSE	
3	Total O&M Allocated to Transmission	Attach. H-
4	Annual Allocation Factor for O&M	(line 3 div
	TAXES OTHER THAN INCOME TAXES	
5	Total Other Taxes	Attach. H-2
6	Annual Allocation Factor for Other Taxes	(line 5 div
7	Annual Allocation Factor for Expense	Sun
	INCOME TAXES	
8	Total Income Taxes	Attach. H-2
9	Annual Allocation Factor for Income Taxes	(line 8 div
	RETURN	
10	Return on Rate Base	Attach. H-2
11	Annual Allocation Factor for Return on Rate Base	(line 10 di
12	Annual Allocation Factor for Return	Sum

(1)

Transmission Enhancement Credit

To be completed in conjunction with Attachment H-21A

(2)	(3)	(4)				
Reference	Transmission	Allocator				
H-21A, p. 2, line 2, col. 5 (Note A) I-21A, p. 2, line 14, col. 5 (Note B)	\$ 6,637,841,294 \$ 5,091,746,255					
ach. H-21A, p. 3, line 8, col. 5 ne 3 divided by line 1, col. 3)	\$ 215,796,065 3.250998%	3.250998%				
nch. H-21A, p. 3, line 20, col. 5 ne 5 divided by line 1, col. 3)	\$ 283,993,650 4.278404%	4.278404%				
Sum of line 4 and 6		7.529401%				
nch. H-21A, p. 3, line 27, col. 5 ne 8 divided by line 2, col. 3)	\$ 76,776,329 1.507858%	1.507858%				
uch. H-21A, p. 3, line 28, col. 5 ne 10 divided by line 2, col. 3)	\$ 346,794,437 6.810914%	6.810914%				
Sum of line 9 and 11		8.318772%				

Attachment H-21A, Appendix D page 1 of 2 For the 12 months ended 12/31/2025

	(1)	(2)
Line No.	Project Name	RTEP Projec Number
1a	New Mansfield 69kV Switching Station	b1587
1b	Re-conductor Galion-GM Mansfield-Ontario-Cairns	b1920
1c	New Toronto Substation looping in Sammis-Wylie Ridge	b1977
1d	West Fremont - Groton - Hayes 138 kV line	b1959
1e	McDowell-Campbell - Construct approximately 5.5 miles of 138 kV line	b2124.4
1f	McDowell Substation - Add a new 138 kV line exit	b2124.1
1g	Campbell Substation - Construct a 138 kV ring bus and install a 138/69 kV autotransformer	b2124.2
1h	Lallendorf-Monroe 345kV-Reconductor	b2972
1i	Build a new East Springfield - London #2 138 kV line	b2435

2 Transmission Enhancement Credit for Attachment H-21A Page 1, Line 5d

С

Notes Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-21A. Net Transmission Plant is that identified on page 2 line 14 of Attachment H-21A. Α В

Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.

D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.

Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-21A page 3 line 12.
 F PJM will bill these amounts through Schedule 12 charges.

Transmission Enhancement Credit To be completed in conjunction with Attachment H-21A

		(3)	(4)		(5)		(6)	(7)		(8)		(9)	(10)		(11)		(12)										
ject r	Pı	roject Gross Plant	Annual Allocation Factor for Expense	A	nnual Expense Charge]	Project Net Plant	Annual Allocation Factor for Return		Annual Return Charge	Project Depreciation Expense		Depreciation		Depreciation		Annual Revenue Requirement		Annual Revenue Requirement				True-up Adjustment	I	inual Revenue Requirement vith True-up		
	(Note C)		(Page 1, line 7)	(Col. 3 * Col. 4)		(Note D)	ote D) (Page 1, line 12) (Col. 6 * Col. 7) (Note E)		(Note E)		(Note E)		(Note E)		(Note E)		(Note E)) (Note E)		um Col. 5, 8, & 9)	(Appendix D-True- up Col. i)	(5	Sum Col. 10 & 11) (Note F)
1 L 2	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	11,592,271 18,993,935 38,181,501 84,563,258 10,461,076 2,764,577 6,276,433 3,234,568 50,954,075	7.529401% 7.529401% 7.529401% 7.529401% 7.529401% 7.529401% 7.529401% 7.529401% 7.529401% 7.529401%	\$ \$ \$ \$ \$ \$ \$	872,828.58 1,430,129.62 2,874,838.48 6,367,107.10 787,656.38 208,156.14 472,577.83 243,543.63 3,836,536.87	\$ \$ \$ \$ \$	8,893,639 13,009,106 28,776,854 67,406,574 7,635,617 2,244,886 5,049,092 2,731,433 38,076,100	8.318772% 8.318772% 8.318772% 8.318772% 8.318772% 8.318772% 8.318772% 8.318772% 8.318772%	\$ \$ \$ \$ \$ \$	1,082,198 2,393,881 5,607,399	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	535,173 909,942 2,416,141 319,983 56,961 133,161 87,023	\$ \$ \$ \$ \$ \$ \$ \$	1,910,777 $3,047,501$ $6,178,661$ $14,390,648$ $1,742,829$ $451,864$ $1,025,761$ $557,788$ $8,450,689$	(149,599) (262,990) (702,442) (920,500) 1,435,766 540,400 1,187,466 33,271 10,293,328	\$ \$	1,761,178 $2,784,510$ $5,476,219$ $13,470,147$ $3,178,595$ $992,264$ $2,213,227$ $591,059$ $18,744,017$										
														27 756 519													

37,756,518

Attachment H-21A, Appendix D page 2 of 2 For the 12 months ended 12/31/2025

	(a)
Line No.	Project Name
1	[A] Actual PJM TEC Revenues for True-up Year
2a	New Mansfield 69kV Switching Station
2b	Re-conductor Galion-GM Mansfield-Ontario-Cairns
2c	New Toronto Substation looping in Sammis-Wylie Ridge
2d	West Fremont - Groton - Hayes 138 kV line
2e	McDowell-Campbell - Construct approximately 5.5 miles of 138 kV line
2f	McDowell Substation - Add a new 138 kV line exit
2g 2h	Campbell Substation - Construct a 138 kV ring bus and install a 138/69 kV autotra
2h 2i	Lallendorf-Monroe 345kV-Reconductor
21	Build a new East Springfield - London #2 138 kV line
3	Subtotal
4a	Revenue Requirement True-up with Interest (Appendix H)
4b	Revenue Requirement True-up - Over/Under Recovery (Appendix H)

NOTE

[A] Amount included in revenues reported on page 330, column k of FERC Form 1.

Transmission Enhancement Credit - True-up

To be completed after Appendix D for the True-up Year is updated using actual data

	(b)	(c)		(d)		(e)		(f)		(g)		(h)		(i)
	RTEP Project Number	ual Appendix Revenues	An	Projected nual Revenue equirement	Ac	tual Appendix D Revenues Allocated to Projects		ctual Annual Revenue Requirement	A	True-up djustment Principal der/(Over)		Applicable Interest on Jnder/(Over)		True-up djustment with Interest Under/(Over)
				Projected		Col. c, line 1 *		Actual				Col. g *		
			1	Appendix D	(Col. d, line 2x /		Appendix D			[(line 4a / line		
			р 2	2 of 2, col. 12		Col. d, line 3)]	р	2 of 2, col. 12	С	ol. f - Col. e		4b) - 1]	(Col. g + Col. H
		\$ 29,338,394												
	b1587		\$	2,044,901	\$	2,102,870	\$	1,975,558	\$	(127,312)	\$	(22,287)	\$	(149,599
	b1920		\$	3,294,674		3,388,072	\$	3,164,262	\$	(223,810)			\$	(262,990
	b1977		\$	6,786,984	\$	6,979,382	\$	6,381,589	\$	(597,792)				(702,442
	b1959		\$	15,249,290	\$	15,681,578	\$	14,898,214	\$	(783,364)	\$	(137,136)	\$	(920,500
	b2124.4		\$	572,294	\$	588,518	\$	1,810,383	\$	1,221,865	\$	213,901	\$	1,435,766
	b2124.1		\$	4,784	\$	4,920	\$	464,811	\$	459,891	\$	80,509	\$	540,400
ansformer	b2124.2		\$	44,059	\$	45,308	\$	1,055,866	\$	1,010,558	\$	176,909	\$	1,187,466
	b2972		\$	532,646	\$	547,746	\$	576,060	\$	28,314	\$	4,957	\$	33,271
	b2435		\$	-	\$	-	\$	8,759,827	\$	8,759,827	\$	1,533,501	\$	10,293,328

28,529,634

29,338,394

39,086,571

(34,737,229) (29,562,073)



	(1)	(2)		(3)	(4)
Line No.		Reference		Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach. H-21A, p. 2, line 2, col. 5 (Note A) Attach. H-21A, p. 2, line 14, col. 5 (Note B)	\$ \$	6,637,841,294 5,091,746,255	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach. H-21A, p. 3, line 8, col. 5 (line 3 divided by line 1, col. 3)	\$	215,796,065 3.250998%	3.250998%
5 6	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach. H-21A, p. 3, line 20, col. 5 (line 5 divided by line 1, col. 3)	\$	283,993,650 4.278404%	4.278404%
7	Annual Allocation Factor for Expense	Sum of line 4 and 6			7.529401%
8 9	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach. H-21A, p. 3, line 27, col. 5 (line 8 divided by line 2, col. 3)	\$	76,776,329 1.507858%	1.507858%
10 11	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach. H-21A, p. 3, line 28, col. 5 (line 10 divided by line 2, col. 3)	\$	346,794,437 6.810914%	6.810914%
12	Annual Allocation Factor for Return	Sum of line 9 and 11			8.318772%

Legacy MTEP Credit Calculation To be completed in conjunction with Attachment H-21A

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for t Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ATSI Zone Share	MISO Share of Annual Revenue Requirement	True-up Adjustment	MISO Share of Annual Revenue Requirement with True-up
			(Note C)	(Page 1, line 7)	(Col. 3 * Col. 4)	(Note D)	(Page 1, line 12)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Col. 10*(1-Col. 11) (Note G)	(Appendix E- True-up Col. i)	(Sum Col. 12 & 13) (Note H)
1a 1b	North Medina 345/138 kV Substation Capacitor Banks at Harding and Juniper 345 kV	890 1326	\$ 10,147,904 \$ 5,855,486		\$764,076 \$440,883						92.780000% 82.580000%			
2	Annual Totals													\$ 259,485

3 Legacy MTEP Credit for Attachment H-21A Page 1, Line 5a

Note Letter

Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-21A and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order. А Net Transmission Plant is that identified on page 2 line 14 of Attachment H-21A and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order. В С

Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the project in-service.

Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. D

Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-21A page 3 line 12. E ATSI Zone allocation from the Midwest ISO MTEP report when the project was approved. F

MISO Share is the value to be included as a credit in Attachment H-21A page 1, line 5a. G

The Midwest ISO will recover this amount in MTEP-related charges applicable to Midwest ISO zones. Н

Legacy MTEP Credit Calculation To be completed in conjunction with Attachment H-21A

\$ 262,325

Legacy MTEP Credit Calculation - True-up To be completed after Appendix E for the True-up Year is updated using actual data

(b) (**d**) **(a)** (c) **Projected Annual** MTEP Project Actual Appendix Number E Revenues Line No. Revenue Requirement Project Name Projected Appendix E p 2 of 2, col. 14 1 [A] Actual MTEP Credit Revenues for True-up Year 273,889 2a 2b North Medina 345/138 kV Substation 890 100,711 1326 Capacitor Banks at Harding and Juniper 345 kV 137,224 237,935 3 Subtotal Revenue Requirement True-up with Interest (Appendix H) 4a Revenue Requirement True-up - Over/Under Recovery (Appendix H) 4b

NOTE

[A] Amount included in revenues reported on page 330, column k of FERC Form 1.

Attachment H-21A, Appendix E True-up page 1 of 1 True-up Year

	(e)	(f)	(g)	(h)	(i)
al	Actual Appendix E Revenues Allocated to Projects	Actual Annual Revenue Requirement	True-up Adjustment Principal Under/(Over)	Applicable Interest Rate on Under/(Over)	True-up Adjustment Interest Under/(Over)
	[Col. c, line 1 *	Actual		Col. g *	
	(Col. d, line $2x / $	Appendix E		[(line $4a / line$	
	Col. d, line 3)]	p 2 of 2, col. 14	Col. f - Col. e	4b) - 1]	Col. g + Col. h
L 	115,929 157,960	113,889 157,582	(2,039) (378)	(357) (66)	(2,396) (444)

273,889

271,471

(34,737,229) (29,562,073)

Legacy MTEP Debit Calculation To be completed in conjunction with Attachment H-21A

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]
	Monthly Balance		<u>Source</u>	Months Remaining in <u>Amortization Period</u>	Beginning Balance (= prior month col [H])	Amortization Expense (= [E] / [D])	<u>Additions</u> (Deductions)	<u>Ending Balance</u> (= [E] - [F] + [G])
1	December	2024	Form No. 1 p232	73				18,873,795
2	January	2025	FERC Account 182.3	72	18,873,795	262,136	-	18,611,659
3	February	2025	FERC Account 182.3	71	18,611,659	262,136	-	18,349,523
4	March	2025	FERC Account 182.3	70	18,349,523	262,136	-	18,087,387
5	April	2025	FERC Account 182.3	69	18,087,387	262,136	-	17,825,251
6	May	2025	FERC Account 182.3	68	17,825,251	262,136	-	17,563,115
7	June	2025	FERC Account 182.3	67	17,563,115	262,136	-	17,300,979
8	July	2025	FERC Account 182.3	66	17,300,979	262,136	-	17,038,843
9	August	2025	FERC Account 182.3	65	17,038,843	262,136	-	16,776,707
10	September	2025	FERC Account 182.3	64	16,776,707	262,136	-	16,514,571
11	October	2025	FERC Account 182.3	63	16,514,571	262,136	-	16,252,435
12	November	2025	FERC Account 182.3	62	16,252,435	262,136	-	15,990,299
13	December	2025	Form No. 1 p232 and company records	61	15,990,299	262,136	-	15,728,163
14 15 16				put to Attachment H-21A:	Total = (sum lines 2-13) page 3 of 5, line 6a	3,145,632		

<u>Notes</u>

A Legacy MTEP costs are limited to those approved for recovery in Docket No. ER20-1740-000 and no additional costs may be included without specific Commission approval pursuant to FPA section 205 or 206.

Income Tax Adjustments To be completed in conjunction with Attachment H-21A

[1] [2] [3] [4] [5] **Source Balance Gross-up Tax Rate** Tax Effect, including from Att H-21A **Gross-up**, Permanent Diff December 31, page 3 of 5, line 23 2025 and AFUDC Equity (= Col. [3] * [4]) [D] [F] [E] 128.60% Permanent Differences & AFUDC Equity [A] sum lines 1a through 1c 1,094,037 1,406,883 1 [B] company records 1,092,551 **AFUDC Equity** n/a n/a 1a 50% Disallowance for Meals and Entertainment 76 [B] company records n/a n/a 1b 1c Non-Deductible Parking [B] company records 1,410 n/a n/a Amortized Excess Deferred Taxes (enter negative) [C] Appendix G1, Line 78, Column H (2,480,251) 2 n/a n/a Amortized Deficient Deferred Taxes [C] Appendix G1, Line 78, Column H 3 n/a n/a -

Notes:

- [A] These specific categories of permanent differences were approved in Docket No. ER20-1740-000. No other permanent differences may be included without specific Commission approval pursuant to FPA section 205 or 206.
- [B] The cost of income taxes on the Allowance for Other Funds Used During Construction ("AFUDC Equity") component is the gross cumulative annual amount based upon tax records of capitalized AFUDC Equity embedded in the gross plant attributable to the transmission function. The sources shall be PowerTax Report 216 for the current-year AFUDC Equity component and Provision Report 5100 for the current-year 50% Disallowance for Meals and Entertainment component and current-year Non-Deductible Parking component. Column [3] balances are calculated by multiplying these components by the tax rate on Attachment H-21A, page 3 of 5, line 21.
- [C] Upon enactment of changes in tax law, income tax rates-and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes for schedule M balances not directly taken to the P&L. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. The balance located within Column 3, line 2 and line 3, is the net impact of excess deferred and deficient amountization.
- [D] Amounts from lines 2 and 3 included on Attachment H-21A, page 3 of 5, line 26b.
- [E] The tax rates utilized on Attachment H-21A for other gross-ups also will be utilized in the gross-up performed for amortized excess/deficient ADIT.
- [F] Amount from line 1 included on Attachment H-21A, page 3 of 5, line 26a.

Attachment H-21A, Appendix G (1) page 1 of 5 For the 12 months ended 12/31/2025

Income Tax Adjustments Worksheet To be completed in conjunction with Attachment H-21A

	<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>	<u>COLUMN E</u>	<u>COLUMN F</u>	<u>COLUMN G</u>	<u>COLUMN H</u>	<u>COLUMN I</u>	<u>COLUMN J</u>	<u>COLUMN K</u>	<u>COLUMN L</u>
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/17 (Appendix G(2) Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
		Non-property (Note B):										
1		Account 190										
1a	2017 TCJA	Federal Long Term NOL - Protected		24,058,030		20		1,850,618		Protected	Asset (182.3)	410.1
10	2017 TCJA	Federal Long Term NOL - Unprotected		30,212		20		2,324	27,888	Unprotected	Asset (182.3)	410.1
1c	2017 TCJA	ITC FAS 109 - FE		285,120		17	9	28,512	256,608	Unprotected	Asset (182.3)	410.1
1d	2017 TCJA	NOL Deferred Tax Asset - LT OH Local DIT		(110.021)		5	-	-	U (110.705)	Unprotected	Liability (182.3)	410.1
1e	2017 TCJA 2017 TCJA	NOL Deferred Tax Asset - LT PA NOL Deferred Tax Asset - LT WV		(119,931)		20 20	12	(9,225)	(110,705) (602)	-	Liability (182.3)	410.1 410.1
1g	2017 TCJA 2017 TCJA	Pension/OPEB : Other Def Cr. or Dr.		(652)		33		(50) 122,233		Unprotected Unprotected	Liability (182.3) Asset (182.3)	410.1
1b	2017 TCJA 2017 TCJA	Qualified Asset Adjustment - Local		3,178,062 (13,505)		30		(587)			Liability (182.3)	410.1
2 2a		Account 282							-			
3		A										
3 3a	2017 TCJA	Account 283 MISO Exit Fees Deferral		(1 401 274)		10	r	(467.001)	(934,183)	Unprotected	Liability (182.3)	410.1
3b	2017 TCJA 2017 TCJA	Qualified Asset Adjustment - Local - Val Allow		(1,401,274) 9,254		10 30		(467,091) 402	(554,185) 8,852	Unprotected	Asset (182.3)	410.1
3c	2017 TCJA 2017 TCJA	RTO Study Deferral		(15,181)		10		(5,060)		-	Liability (182.3)	410.1
3d	2017 TCJA 2017 TCJA	Valuation Allowance NOL WV		(13,181) 652		20		(3,000) 50	(10,121) 602	Unprotected	Asset (182.3)	410.1
3e	2017 TCJA	Vegetation Management		275,018		10		91,673	183,346	Unprotected	Asset (182.3)	410.1
3f	2017 TCJA	Vegetation Management Adj. (Put on the Regulatory Asset)		(384,576)		10		(128,192)		-	Liability (182.3)	410.1
				(00.)01.0)			_	())	-			
4		Non-property gross up for Taxes		7,406,600				424,817	6,981,783			
5		Total Non-Property		33,307,831	-	-	-	1,910,423	31,397,408			
		Property (Note B):										
6	2017 TCJA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Asset	411.1
7	2017 TCJA	Property Book-Tax Timing Difference - Account 190		(76,077)		ARAM	ARAM	(11,060)	(65,017)		Liability	410.1
8	2017 TCJA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Liability	410.1
9	2017 TCJA	Property Book-Tax Timing Difference - Account 190		2,855,000		ARAM	ARAM	466,047	2,388,954	Unprotected	Asset	411.1
10	2017 TCJA	Property Book-Tax Timing Difference - Account 282		5,810,766		ARAM	ARAM	54,978	5,755,788	Protected	Asset	411.1
11	2017 TCJA	Property Book-Tax Timing Difference - Account 282		(67,306,178)		ARAM	ARAM	(2,037,236)		Unprotected	Liability	410.1
10	2017 7014	Drenerty Deels Tay Timing Difference Account 202							(240,200,000)	Distant and	Linkility	410.1

					• • • • •		-	-		
12 2017 TCJA	Property Book-Tax Timing Difference - Account 282	(250,720,703)	ARAM	ARAM	(2,440,015)	(248,280,688)	Protected	Liability	410.1	
13 2017 TCJA	Property Book-Tax Timing Difference - Account 282	23,645,734	ARAM	ARAM	557,198	23,088,536	Unprotected	Asset	411.1	
14 2017 TCJA	Property Book-Tax Timing Difference - Account 283		ARAM	ARAM		-	Protected	Asset	411.1	
15 2017 TCJA	Property Book-Tax Timing Difference - Account 283		ARAM	ARAM		-	Unprotected	Liability	410.1	
16 2017 TCJA	Property Book-Tax Timing Difference - Account 283		ARAM	ARAM		-	Protected	Liability	410.1	
17 2017 TCJA	Property Book-Tax Timing Difference - Account 283		ARAM	ARAM		-	Unprotected	Asset	411.1	
18	Property Gross up for Taxes	(81,723,645)			(975,134)	(80,748,512)	Protected, Unprotected	Liability	410.1	
19	Total Property (Total of lines 6 thru 18)	- (367,515,103) -			(4,385,222)	(363,129,881)				

Attachment H-21A, Appendix G (1) page 2 of 5 For the 12 months ended 12/31/2025

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>	<u>COLUMN E</u>	<u>COLUMN F</u>	<u>COLUMN G</u>	<u>COLUMN H</u>	<u>COLUMN I</u>	<u>COLUMN J</u>	<u>COLUMN K</u>	<u>COLUMN L</u>
Line No. Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/22 (Appendix G(2) Col. I)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
	Non-property (Note B):		1	I		1					1
20	Account 190										
20a 2023 PA	ITC FAS 109 - FE		411		12	9	41	370	Unprotected	Asset (182.3)	410.1
20b 2023 PA	NOL Deferred Tax Asset - LT PA		23,669		3	-	23,669	-	Unprotected	Asset (182.3)	410.1
20c 2023 PA	Recovery of Veg Mgmt for Transmission Companies		(2,946)		8	5	(491)	(2,455)	Unprotected	Liability (182.3)	410.1
21 21a	Account 282							-			
220											
22	Account 283										
22a 2023 PA	Deferred Charge-EIB		-		2	-	-	-	Unprotected	Liability (182.3)	410.1
22b 2023 PA	FE Service Timing Allocation		-		2	-	-	-	Unprotected	Liability (182.3)	410.1
22c 2023 PA	MISO Exit Fees Deferral		(13,419)		8	5	(2,237)	(11,182)	Unprotected	Liability (182.3)	410.1
22d 2023 PA	RTO Study Deferral		(126)		8	5	(21)		Unprotected	Liability (182.3)	410.1
224 202017			(1=0)		C C	J	()	-	enprotected	210011119 (20210)	12012
23	Non-property gross up for Taxes		2,170	-			5,994	(3,824)			
			_,				0,00				
24	Total Non-Property	-	9,759	-			26,955	(17,196)			
	Property (Note B):										
25 2023 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Asset	411.1
26 2023 PA	Property Book-Tax Timing Difference - Account 190		281		ARAM	ARAM	23	258	Unprotected	Liability	410.1
27 2023 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Liability	410.1
28 2023 PA	Property Book-Tax Timing Difference - Account 190		(2,202)		ARAM	ARAM	(110)		Unprotected	Asset	411.1
29 2023 PA	Property Book-Tax Timing Difference - Account 282		(324,248)		ARAM	ARAM	(6,290)	(317,958)	Protected	Asset	411.1
30 2023 PA	Property Book-Tax Timing Difference - Account 282		2,508		ARAM	ARAM	119	2,389	Unprotected	Liability	410.1
31 2023 PA	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	Liability	410.1
32 2023 PA	Property Book-Tax Timing Difference - Account 282		54,714		ARAM	ARAM	5,849	48,865	Unprotected	Asset	411.1
33 2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Asset	411.1
34 2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Liability	410.1
35 2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Liability	410.1
36 2023 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Asset	411.1
37	Property Gross up for Taxes		(76,907)				(117)		Protected, Unprotected	Liability	410.1
38	Total Property (Total of lines 25 thru 37)	-	(345,853)	-			(526)	(345,327)			

Attachment H-21A, Appendix G (1) page 3 of 5 For the 12 months ended 12/31/2025

Image Note A Image Note A Image Note A Image Note B I	Amortiz (Account 182.3) or Account 4 Account 4	(Account 182.3) or Regulatory Liability	Amortized Account 410 Account 42
39 Account 30 39a 2024 PA ITC FAS 109 - FE 13 11 9 13 119 Unprotected 39a 2024 PA NOL Deferred Tax Asset - LT PA 22,682 3 1 11,341 11,341 Unprotected 39a 2024 PA Recovery of Veg Mgmt for Transmission Companies (1,473) 7 5 (245) (1,227) Unprotected 40 Account 282 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <th></th> <th></th> <th></th>			
33a2024 PA 2024 PA 39bTC FA S109 - FE 2024 PA NOL Deferred Tax Asset - LT PA Recovery of Veg Mgmt for Transmission Companies1321311913119Unprotected Unprotected40Account 2823111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,34111,3411	I		
39b2024 PANOL Deferred Tax Asset - LT PA Recovery of Veg Mgmt for Transmission Companies22,6823111,34111,34111,34111,34139b2024 PARecovery of Veg Mgmt for Transmission Companies(1,473)75(245)(1,227)Unprotected40Account 282400			
39c2024 PARecovery of Veg Mgmt for Transmission Companies(1,473)75(245)(1,227)Unprotected40Account 28240-41Account 283412024 PADeferred Charge-EIB(158)2-(158)-Unprotected41.2024 PADeferred Charge-EIB(131)2-(158)-Unprotected41.2024 PAPE Service Timing Allocation(131)2-(1318)Unprotected41.2024 PAFE Service Timing Allocation(67,10)75(1,118)(5,591)Unprotected41.2024 PARTO Study Deferral-4,083-2,7711,31242Non-property gross up for Taxes18,362-2,7711,312432024 PAProperty Book-Tax Timing Difference - Account 190-18,362-12,4625,900442024 PAProperty Book-Tax Timing Difference - Account 190(15,527)ARAMARAMARAM(2,010)1,4517Unprotected			410.1
40 Account 282 40 Account 283 41 Account 283 41.2 2024 PA 42.2 Clissi 42.2 Clissi 43.2 Clissi 44.2 2024 PA 45.2 PC errord Charge-EIB 46.2 Clissi 47.2 MISD Exit Fees Deferral 47.2 MISD Exit Fees Deferral 47.2 Non-property gross up for Taxes 47.2 Total Non-Property 47.3 Total Non-Property gross up for Taxes 47.4 2024 PA 40.2 Property gross up for Taxes 41.3 2.3 42.3 Total Non-Property 43.4 2024 PA 43.5 2024 PA 43.2 Property gross up for Taxes 44.2 2024 PA 45.2 Property gross-Tax Timing Difference - Account 190 45.2 2024 PA 45.2 Property gross-Tax Timing Difference - Account 190 45.2 2024 PA 45.2 Property Book-Tax Timing Difference - Account 190			410.1
40a Account 283 41a 2024 PA Deferred Charge-EIB 158) 2 - 1158) 0 Unprotected 41b 2024 PA FE Service Timing Allocation 1131) 2 - 1131) 0 Unprotected 41c 2024 PA MISO Exit Fees Deferral (6,710) 7 5 1(131) 0 Unprotected 41c 2024 PA RTO Study Deferral (6,710) 7 5 1(131) 0 Unprotected 41c 2024 PA RTO Study Deferral (6,710) 7 5 1(131) 0 Unprotected 41d 2024 PA RTO Study Deferral (6,710) 7 5 1(131) 0 Unprotected 41d 2024 PA RTO Study Deferral (6,710) 7 5 1(130) 0 0 41d 2024 PA RTO Study Deferral (6,710) 7 5 (100) 0 0 0 42 Van Property gross up for Taxes - 18,362 - 12,462 5,900 - -	Liability (182.3) 410	Liability (182.3)	410.1
40a Account 283 41a 2024 PA Deferred Charge-EIB 158) 2 - (158) 0 Unprotected 41b 2024 PA FE Service Timing Allocation (131) 2 - (131) 0 Unprotected 41c 2024 PA MISO Exit Fees Deferral (158) 2 - (131) 0 Unprotected 41c 2024 PA MISO Exit Fees Deferral (157) 7 5 (1,118) (5,52) Unprotected 41c 2024 PA RTO Study Deferral (6,710) 7 5 (1,01) Unprotected 41d 2024 PA RTO Study Deferral (6,710) 7 5 (1,01) Unprotected 41d 2024 PA RTO Study Deferral (6,710) 7 5 (1,01) Unprotected 41d 2024 PA RTO Study Deferral (6,710) 7 5 (1,01) (1,01) (1,01) 42 Van Property gross up for Taxes - 1,312 - - - - - 43 2024 PA			
41a2024 PADeferred Charge-EIB111Unprotected41b2024 PAFE Service Timing Allocation1312-(131)-Unprotected41c2024 PAMISO Exit Fees Deferral6,710)75(1,118)(5,591)Unprotected41c2024 PAMISO Exit Fees Deferral6,710)75(1,01)Unprotected41c2024 PAMISO Exit Fees Deferral6,710)75(1,01)Unprotected41c2024 PAMon-property gross up for Taxes-2,7711,312Unprotected42Total Non-Property-18,362-2,7711,312-442024 PAProperty Book-Tax Timing Difference - Account 190-8ARAMARAMARAMARAMC,2010-Protected452024 PAProperty Book-Tax Timing Difference - Account 190(16,527)ARAMARAMARAM(2,010)(14,517)Unprotected			
41a2024 PADeferred Charge-EIB111Unprotected41b2024 PAFE Service Timing Allocation1312-(131)-Unprotected41c2024 PAMISO Exit Fees Deferral6,710)75(1,118)(5,591)Unprotected41c2024 PAMISO Exit Fees Deferral6,710)75(1,01)Unprotected41c2024 PAMISO Exit Fees Deferral6,710)75(1,01)Unprotected41c2024 PAMon-property gross up for Taxes-2,7711,312Unprotected42Total Non-Property-18,362-2,7711,312-442024 PAProperty Book-Tax Timing Difference - Account 190-8ARAMARAMARAMARAMC,2010-Protected452024 PAProperty Book-Tax Timing Difference - Account 190(16,527)ARAMARAMARAM(2,010)(14,517)Unprotected			
41b2024 PAFE Service Timing Allocation(131)2-(131)-Unprotected41c2024 PAMISO Exit Fees Deferral(6,710)75(1,118)(5,591)Unprotected41c2024 PARTO Study Deferral(6,710)75(1,118)(5,591)Unprotected42Non-property gross up for Taxes-4,083-2,7711,312-43Total Non-Property-18,362-12,4625,900Froperty (Note B):442024 PAProperty Book-Tax Timing Difference - Account 190 Property Book-Tax Timing Difference - Account 190ARAM (16,527)ARAM ARAM ARAMARAM (2,010)-Protected		(100.0)	110.1
41c2024 PA AtoMISO Exit Fees Deferral(5,591)Unprotected41d2024 PARTO Study Deferral(6,710)75(1,118)(5,591)Unprotected42Non-property gross up for Taxes4,083-2,7711,312-43Total Non-Property-18,362-12,4625,900-Property (Note B):442024 PAProperty Book-Tax Timing Difference - Account 190616,527)ARAMARAM0,0001,4,517)Protected452024 PAProperty Book-Tax Timing Difference - Account 19016,527)16,527)ARAMARAM0,0001,4,517)Unprotected			410.1
41d2024 PARTO Study DeferralTo Study Deferral <th< td=""><td>• • • •</td><td></td><td>410.1</td></th<>	• • • •		410.1
42Non-property gross up for Taxes4,083-2,7711,31243Total Non-Property-18,362-12,4625,900Property (Note B):442024 PAProperty Book-Tax Timing Difference - Account 190-ARAMARAM-Protected452024 PAProperty Book-Tax Timing Difference - Account 190(16,527)ARAMARAM(2,010)(14,517)Unprotected	- · · · · · · · · · · · · · · · · · · ·	••••	410.1
43Total Non-PropertyTotal Non-Property5,900Property (Note B):RAAMARAMARAM442024 PAProperty Book-Tax Timing Difference - Account 190ARAMARAM-Protected452024 PAProperty Book-Tax Timing Difference - Account 190(16,527)ARAMARAM(2,010)(14,517)Unprotected	Liability (182.3) 410	Liability (182.3)	410.1
Property (Note B):442024 PAProperty Book-Tax Timing Difference - Account 190452024 PAProperty Book-Tax Timing Difference - Account 190450 (14,517)450 (14,517)450 (14,517)450 (14,517)			
442024 PAProperty Book-Tax Timing Difference - Account 190ARAMARAMARAM-Protected452024 PAProperty Book-Tax Timing Difference - Account 190(16,527)ARAMARAM(2,010)(14,517)Unprotected			
442024 PAProperty Book-Tax Timing Difference - Account 190ARAMARAMARAM-Protected452024 PAProperty Book-Tax Timing Difference - Account 190(16,527)ARAMARAM(2,010)(14,517)Unprotected			
45 2024 PA Property Book-Tax Timing Difference - Account 190 (16,527) ARAM ARAM (2,010) (14,517) Unprotected	Asset 411	Accet	411.1
			410.1
	-		410.1
472024 PAProperty Book Tax Timing Difference - Account 19016,564ARAMARAM2,14614,418Unprotected	•	•	410.1
482024 PAProperty Book-Tax Timing Difference - Account 282(408,577)ARAMARAM(5,086)(403,491)Protected			411.1
492024 PAProperty Book Tax Timing Difference - Account 282(33,216)ARAMARAM(1,048)(32,168)Unprotected			410.1
Solution Solutity is of information Solution Solution<	•	•	410.1
Signal and a state of the st	-	•	410.1
51 2024 FA Property Book-Tax Timing Difference - Account 283 1000 File Property Book-Tax Timing Difference - Account 283 ARAM ARAM ARAM Property Book-Tax Timing Difference - Account 283			411.1
52 2024 FA Froperty Book-Tax Timing Difference - Account 283 Froperty Book-Tax Timing Difference - Account 283 53 2024 PA Property Book-Tax Timing Difference - Account 283 - Unprotected			410.1
53 2024 FA Froperty Book-Tax Timing Difference - Account 283 Froperty Book-Tax Timing Difference - Account 283 Froperty Book-Tax Timing Difference - Account 283		•	410.1
54 2024 FA Froperty Book-Tax Timing Difference - Account 283 Froperty Book-Tax Timing Difference - Account 283 55 2024 PA Property Book-Tax Timing Difference - Account 283 - Unprotected		•	410.1
552024 FAFroperty Book Fax mining Difference - Account 285666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666666 <td></td> <td></td> <td>410.1</td>			410.1
Side and point gloss up for faxes Side and point gloss up for faxes Side and point gloss up for faxes 57 Total Property (Total of lines 44 thru 56) - (809,291) - (17,282) (797,243)		Liability	410.1

Attachment H-21A, Appendix G (1) page 4 of 5 For the 12 months ended 12/31/2025

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>	<u>COLUMN E</u>	<u>COLUMN F</u>	<u>COLUMN G</u>	<u>COLUMN H</u>	<u>COLUMN I</u>	<u>COLUMN J</u>	<u>COLUMN K</u>	<u>COLUMN L</u>
Line No. Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Appendix G(2) Col. I)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
	Non-property (Note B):					1			1		11
58	Account 190										
58a 2025 PA	ITC FAS 109 - FE	258	258		12	11	22	237	Unprotected	Asset (182.3)	410.1
58b 2025 PA	NOL Deferred Tax Asset - LT PA	8,325	8,325		1	1	8,325	-	Unprotected	Asset (182.3)	410.1
58c 2025 PA	Recovery of Veg Mgmt for Transmission Companies	(4,528)	(4,528)		7	6	(647)	(3,881)	Unprotected	Liability (182.3)	410.1
59 59a	Account 282										
554											
60	Account 283										
60a 2025 PA	Deferred Charge-EIB	(2,617)	(2,617)		2	1	(1,308)	(1,308)	Unprotected	Liability (182.3)	410.1
60b 2025 PA	FE Service Timing Allocation	-	(2,017)		2	1	(1,500)	(1)000)	Unprotected	Liability (182.3)	410.1
60c 2025 PA	MISO Exit Fees Deferral	(20,626)	(20,626)		2	7	(2,578)	(18,048)	Unprotected	Liability (182.3)	410.1
60d 2025 PA	RTO Study Deferral	(193)	(193)		8	, 7	(2,378)		Unprotected	Liability (182.3)	410.1
000 2020 171		(193)	(199)		Ũ	,	(2-1)	-	Chproceccu		11011
61	Non-property gross up for Taxes	(5,542)	(5,542)	-			1,083	(6,625)			
62	Total Non-Property	(24,923)	(24,923)	-	-		4,872	(29,795)	-		
	Property (Note B):										
63 2025 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Asset	411.1
64 2025 PA	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Unprotected	Liability	410.1
65 2025 PA	Property Book Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Liability	410.1
66 2025 PA	Property Book-Tax Timing Difference - Account 190	40,025	40,025		ARAM	ARAM	4,538	35,487	Unprotected	Asset	411.1
67 2025 PA	Property Book-Tax Timing Difference - Account 282	(1,124,033)			ARAM	ARAM	(14,137)		•	Asset	411.1
68 2025 PA	Property Book-Tax Timing Difference - Account 282	(1)12 ()000)	(_, ,,000)		ARAM	ARAM	(1,10)	(_,_000,000)	Unprotected	Liability	410.1
69 2025 PA	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Protected	Liability	410.1
70 2025 PA	Property Book-Tax Timing Difference - Account 282	(695,201)	(695,201)		ARAM	ARAM	(19,305)	(675,896)		Asset	411.1
71 2025 PA	Property Book-Tax Timing Difference - Account 283	(000)201)	(000,201)		ARAM	ARAM	(10,000)	-	Protected	Asset	411.1
72 2025 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Liability	410.1
73 2025 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Liability	410.1
74 2025 PA	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Asset	411.1
75	Property Gross up for Taxes	(508,775)	(508,775)				(8,265)	(500,510)	Protected, Unprotected	Liability	410.1
76	Total Property (Total of lines 63 thru 75)	(2,287,983)			-		(37,168)				
-		()	(_,,000)				(01,200)	(_,,,)			

Attachment H-21A, Appendix G (1) page 5 of 5 For the 12 months ended 12/31/2025

	<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>	<u>COLUMN E</u>	<u>COLUMN F</u>	<u>COLUMN G</u>	<u>COLUMN H</u>	<u>COLUMN I</u>	<u>COLUMN J</u>	<u>COLUMN K</u>	<u>COLUMN L</u>
Lin No	Vintage (Note A)	Description						Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G)	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
77		Deferral of Amortized Excess/Deficient ADITs (Note H)										
78		Total Non-Property & Property Amortization, including gross up for	or taxes (Total of lines 5, 19, 24, 38,	43, 57, 62, 76)				(2,480,251)				
79		Total 2025 FAS109 (Total of lines 5, 19, 24, 38, 43 ,57, 62, 76) (Note	2 1)						(335,166,950)			
80		Total 2025 FAS109 (Appendix G(3)) (Note I)							(335,166,950)			

Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. ATSI will modify Appendix G(1) to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- E The amortization periods shall be consistent with the following:
 Protected Property & Non-Protected Property:
- ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax
- Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- F The amortization will occur through FERC income statement Accounts 410.1. and 411.1.
- G Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- H Reflects the net amount of amortization, including gross-up for taxes, from prior period(s) that was booked for GAAP, but deferred for FERC purposes because a mechanism did not exist to pass back/collect excess/deficient ADITs to/from customers. The net amortized deferral amount, including the gross-up for taxes, is in Account 254, as reflected on FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC Form No. 1, page 232.
- I Included to demonstrate rate base neutrality. Ties back to FERC Form No. 1 page 232 (Account 182.3) plus page 278 (Account 254).

C	<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>	<u>COLUMN E</u>	<u>COLUMN F</u>	<u>COLUMN G</u>	<u>COLUMN H</u>	<u>COLUMN I</u>	<u>COLUMN J</u>	<u>COL</u>
<u> </u>				ed Tax Asset (Liability)		ADIT Offset to P&L (Note B)	(Excess) Deficient Deferred			vity post tax remeasurement	
	∕intage ′Note A)	M Item	12/31/2024 ADIT Balance (Prior to 2025 PA State Tax)	12/31/2024 ADIT Balance (After 2025 PA State Tax)	Change in ADIT due to 2025 PA State Tax	Tax Expense (Benefit)	ADIT Offset to Regulatory Asset (Liability) (= -(Col. E + Col F))	Other Adjustments Including Gross-up True-ups	2024 Return-to- Accrual Adjustment (Recorded in 2025)	(Excess)/Deficient ADIT Transmission Remeasured Balance (= Col. G + Col. H + Col. I)	
		Non-Property Related Items:									
		190 Accounts									
a 2	2025 PA	Asset Retirement Obligation Liability	873,907	870,738	(3,169)	3,169	-			-	/
b 2	2025 PA	Charitable Contribution Carryforward	15,417	15,361	(56)	56	-			-	
	2025 PA	Charitable Contribution State & Local RTA	(3,048)		194	(194)				-	
	2025 PA	ITC FAS 109 - FE	71,164	70,906	(258)	-	258			258	
	2025 PA	NOL Deferred Tax Asset - LT PA	141,357	133,032	(8,325)	-	8,325			8,325	Unp
	2025 PA	Other Reg Liability Misc	(0)		0	(0)				-	
; 2	2025 PA	Recovery of Veg Mgmt for Transmission Companies	(1,248,579)	• • • •	4,528	-	(4,528)) Unp
		Total For 190 Accounts:	(149,782)	(156,868)	(7,086)	3,031	4,055	-	-	4,055	_
2		282 Accounts									
2	2025 PA	Total For 282 Accounts:					-			-	_
		283 Accounts	-	-	-	-	-	-	-	-	-
2	2025 PA	Charitable Cont Carryfwd State RTA Adj	-	-	-	-					
	2025 PA 2025 PA	Deferred Charge-EIB	- (721,510)		2,617	-	- (2,617)			(2,617)	
	2025 PA 2025 PA	FE Service Timing Allocation	(721,510)	(710,055)	2,017	-	(2,017)			(2,017)	
	2025 PA 2025 PA	Lease ROU Asset & Liability	- (2,460,142)	- (2,451,220)	- 8,922	(8,922)	-			-	Unp
	2025 PA	MISO Exit Fees Deferral	(5,687,689)	• • • •	20,626	(0,522)	(20,626)			(20,626)	
	2025 PA	RTO Study Deferral	(53,280)		193	_	(193)			(193)	
	102517	Total For 283 Accounts:	(8,922,621)			(8,922)			-	(23,436)	
		Total Non-Property Related Items:	(0)0==)0==)	(0)000)200)	02,000	(0)0==)	(),,			(-
		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(19,381)	-	-	(19,381))
		Net Tax Gross-up					(5,542)			(5,542)	
		Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					(24,923)		-	(24,923)	
		Property Related Items:									=
)		190 Accounts									
	2025 PA	Capitalized Interest	2,777,040	2,817,065	(40,025)		40,025			40,025	Unp
	2025 PA	Contribution in Aid of Construction	20,102	36,186	(16,084)	16,084	-			-	Unp
		Total For 190 Accounts:	2,797,142	2,853,251	(56,109)	16,084	40,025	-	-	40,025	-
		282 Accounts				·					-
2	2025 PA	263A Capitalized Overheads	(44,686,445)	(45,002,800)	316,354		(316,354)			(316,354)) Unp
2	2025 PA	Accelarated Depreciation	(245,642,761)	(246,766,794)	1,124,033		(1,124,033)			(1,124,033)) Pr
2	2025 PA	AFUDC	(2,598,516)	(2,626,709)	28,193		(28,193)			(28,193)) Unp
2	2025 PA	ARO	(255)	(256)	1	(1)	(0)			(0)) Unp
	2025 PA	Capitalized Benefits	(969,136)		4,538		(4,538)			(4,538)	
	2025 PA	Capitalized Tree Trimming	(1,086,529)		20,103		(20,103)			(20,103)	
	2025 PA	Casualty Loss	(54,392)		7,413		(7,413)			(7,413)	
	2025 PA	Cost of Removal	(4,305,517)		60,891		(60,891)			(60,891)	
	2025 PA	OPEBs	40,688	40,890	(203)		203			203	
	2025 PA	Other	21,393,455	21,537,712	(144,257)		144,257			144,257	
< 2	2025 PA	Repairs	(11,557,619)		402,167	((402,167)			(402,167)	
		Total For 282 Accounts:	(289,467,029)	(291,286,264)	1,819,235	(1)	(1,819,234)	-	-	(1,819,234)	<u>/</u>
		Total Property Related Items:									
		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(1,779,209)		-	(1,779,209)	
		Net Tax Gross-up					(508,775)			(508,775)	-
							(2,287,984)	-	-	(2,287,984)	1
		Net (Excess) Deficient Deferred Income Taxes (including Gross-up)									-
		Net (Excess) Deficient Deferred Income Taxes (including Gross-up) Total Property and Non-property Related Items:									-
		Net (Excess) Deficient Deferred Income Taxes (including Gross-up) Total Property and Non-property Related Items: Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(1,798,590)			(1,798,590)	
		Net (Excess) Deficient Deferred Income Taxes (including Gross-up) Total Property and Non-property Related Items:					(1,798,590) (514,317) (2,312,907)			(1,798,590) (514,317) (2,312,907))



										Attachment H-21A, Appendix G(2) page 2 of 3 For the 12 months ended 12/31/2025
	Non-Property Related Items:									
20	190 Accounts									
20a						-			-	
21	Total For 190 Accounts:	-	-	-	-	-	-	-	-	
22	282 Accounts									
22a						-			-	
23	Total For 282 Accounts:	-	-	-	-	-	-	-	-	
24 24a	283 Accounts									
25	Total For 283 Accounts:	-	-	-	-	-	-	-	-	
	Total Non-Property Related Items:									
26	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					-	-	-	-	
27	Net Tax Gross-up								-	
28	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					-	-	-	-	
	Descentes Delete difference									
29	Property Related Items: 190 Accounts									
29a										
30	Total For 190 Accounts:	-	-	-	-	-	-	-	-	
31	282 Accounts									
31a						-			-	
32	Total For 282 Accounts:	-	-	-	-	-	-	-	-	
	Total Property Related Items:									
33	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					-	-	-	-	
34	Net Tax Gross-up								-	
35	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					-	-	-	-	
	Total Property and Non-property Related Items:									
36	Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					-	-	-	-	
37	Net Tax Gross-up					-	-	-	-	
38	Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					-	-	-	-	

Notes:

Attachment H-21A, Appendix G(2) page 3 of 3 For the 12 months ended 12/31/2025

A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. ATSI will modify Appendix G(1) to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
 B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254 page rate bases thereby encurring rate bases appreciate bases appre

Attachment H-21A, Appendix G(3) page 1 of 1 For the 12 months ended 12/31/2025

234.8.c	267.h
	207.11
9) 25,071,827	
1) 29,417,315	
4) 18,482,026	
9,910,806	
2 10,935,289	
1	 29,417,315 18,482,026 9,910,806

			(enter negative)	(enter negative)	nter negative) (enter negative)		(enter negative)	Total
				[B]	[C]	[D]	[E]	
	Prorated balance							
6	December 31	2025	-	(1,062,025,964)	(4,416)	14,954,101	-	
	Non-prorated balance							
7	December 31	2024	-	-	(10,361,970)	34,924,283	-	
8	December 31	2025	-	-	(10,045,993)	34,366,019	-	
				/				<i>//</i>
9	ADIT Adjustment to Attachment H-21A [H]		-	(1,062,025,964)	(10,208,398)	49 <i>,</i> 599,252	-	(1,022,635,10

Notes:

[A] Reference for December balances as reported in FERC Form 1.

[B] FERC Account No. 282 is adjusted for the following items.

	Charitable			Contribution	FAS 109					
FAS 143 - ARO	Contr. Limit	Asset		In Aid of	(include AFUDC-	Extraordinary				
(Acct 190 Offset)	(Acct 190 Offset)	<u>Impairment</u>	FAS 106	Construction	<u>related)</u>	Prop. Losses	<u>FAS123R</u>	Normalization [G]	EDIT FAS109 [F]	Other FAS109 [F]

Prorated balan

10December 312025489(102,255)-(254,447,777)26,004,78011December 312024<	(287,377,665) 32,929,888
11December 31202412December 312025 </th <th></th>	
11December 31202412December 312025 </th <th></th>	
12 December 31 2025 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	
[C] FERC Account No. 283 is adjusted for the following items. Charitable Contribution FAS 109	
Charitable Contribution FAS 109	
Charitable Contribution FAS 109	
FAS 143 - ARO Contr. Limit In Aid of (include AFUDC-	
(Acct 190 Offset) (Acct 190 Offset) FAS 106 Construction related) Normalization [G] EDIT FAS109 [F] Other FAS109 [F]	
Prorated balance	
13 December 31 2025 - - - (72,201,990) - (74,530,447) 2,328,458	
Non-prorated balance	
14 December 31 2024 7,384,647	
15 December 31 2025 6,961,089 (1,044,344) 8,005,434	
[D] FERC Account No. 190 is adjusted for the following items:	
Contribution FAS 109	
Charitable In Aid of (include AFUDC-	
FAS 143 - ARO Contr. Limit FAS 123R FAS 106 Construction related) Normalization [G] EDIT FAS109 [F] Other FAS1	.09 [F]

	Prorated balance										
16	December 31	2025	-	-	-	-	3,899,912	(2,374,993)	2,003,005	(2,357,491)	(17,502)
	Non-prorated balance										
17	December 31	2024	870,738	12,508	-	-	-	(25,896,723)			
18	December 31	2025	928,267	12,508	-	-	-	(24,371,505)		(25,428,015)	1,056,510

[E] Based on prior elections and IRS rulings, the 3% Investment Tax Credit ("ITC") and the 4% ITC may be used to reduce rate base as well as utilizing amortization of the tax credits against taxable income. As a result, only the 3% and 4% values in FERC Form 1 column (h) on page 267 should be reported under Acct. No. 255.

[F] FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Appendix G(1) total. Other FAS109 does not include EDIT.

[G] Normalization is sourced from WP03-A, page 1, column O.

For purposes of the ADIT adjustment to rate base on Line 9, any specific prorated ADIT balance in Accounts 190, 282, and 283 will utilize a prorated year-end balance; any non-prorated balances will utilize a beginning/ending average balance. The net balance of the components will be the adjustment to rate base on Line 9.

Attachment H-21A, Appendix H page 1 of 1 For the 12 months ended 12/31/2025

True-up with Interest



Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed	
Interest Rate on Amount of Refunds or Surcharges (Note 1)	0.6625%					

An over or under collection will be recovered prorata over 2023, held for 2024 and returned prorata over 2025

Calculation of In	<u>terest</u>				Monthly	
January	Year 2023	(2,463,506)	0.6625%	12	195,849	2,659,355
February	Year 2023	(2,463,506)	0.6625%	11	179,528	2,643,034
March	Year 2023	(2,463,506)	0.6625%	10	163,207	2,626,713
April	Year 2023	(2,463,506)	0.6625%	9	146,887	2,610,393
Мау	Year 2023	(2,463,506)	0.6625%	8	130,566	2,594,072
June	Year 2023	(2,463,506)	0.6625%	7	114,245	2,577,751
July	Year 2023	(2,463,506)	0.6625%	6	97,924	2,561,430
August	Year 2023	(2,463,506)	0.6625%	5	81,604	2,545,110
September	Year 2023	(2,463,506)	0.6625%	4	65,283	2,528,789
October	Year 2023	(2,463,506)	0.6625%	3	48,962	2,512,468
November	Year 2023	(2,463,506)	0.6625%	2	32,641	2,496,148
December	Year 2023	(2,463,506)	0.6625%	1	16,321	2,479,827
					1,273,017	30,835,090
					Appuel	
					Annual	

January through December Year 2024

0.6625%

30,835,090

12 2,451,390

33,286,480

<u>Over (Under) Rec</u>	covery Plus Interest Amo	ortized and Recovered Ove	r 12 Months	Monthly		
January	Year 2025	(33,286,480)	0.6625%	220,523	(2,894,769)	30,612,234
February	Year 2025	(30,612,234)	0.6625%	202,806	(2,894,769)	27,920,270
March	Year 2025	(27,920,270)	0.6625%	184,972	(2,894,769)	25,210,473
April	Year 2025	(25,210,473)	0.6625%	167,019	(2,894,769)	22,482,723
Мау	Year 2025	(22,482,723)	0.6625%	148,948	(2,894,769)	19,736,902
June	Year 2025	(19,736,902)	0.6625%	130,757	(2,894,769)	16,972,890
July	Year 2025	(16,972,890)	0.6625%	112,445	(2,894,769)	14,190,567
August	Year 2025	(14,190,567)	0.6625%	94,013	(2,894,769)	11,389,810
September	Year 2025	(11,389,810)	0.6625%	75,457	(2,894,769)	8,570,498
October	Year 2025	(8,570,498)	0.6625%	56,780	(2,894,769)	5,732,509
November	Year 2025	(5,732,509)	0.6625%	37,978	(2,894,769)	2,875,717
December	Year 2025	(2,875,717)	0.6625%	19,052	(2,894,769)	(0)
				1,450,750		
True-Up with Inter	rest			\$	34,737,229	
Less Over (Under)) Recovery			\$	(29,562,073)	
Total Interest				\$	5,175,156	

Note 1 Interest Rate on Amount of Refunds or Surcharges is the monthly average interest rate calculated in accordance with paragraph VII.A(ii) of Attachment H-21B (the Formula Rate Protocols).

WP01 Plant

		Production	Transmission	Distribution	General	Intangible	Common	Total
	[A]	205.46.g	207.58.g	207.75.g	207.99.g	205.5.g	356.1	
1 December	2024		6,408,906,719		283,851,372	196,096,973		6,888,855,064
2 January	2025		6,510,261,651		283,976,939	196,904,318		6,991,142,908
³ February	2025		6,516,800,626		284,130,319	197,648,369		6,998,579,313
4 March	2025		6,525,612,287		284,356,514	199,722,308		7,009,691,109
5 April	2025		6,538,108,727		284,601,776	200,515,110		7,023,225,613
6 May	2025		6,636,906,329		284,801,891	201,222,977		7,122,931,197
7 June	2025		6,658,030,762		285,332,119	202,081,878		7,145,444,759
8 July	2025		6,672,274,210		285,862,988	202,789,149		7,160,926,347
9 August	2025		6,679,326,787		286,044,176	203,613,004		7,168,983,967
10 September	2025		6,713,347,186		286,720,925	204,337,873		7,204,405,984
11 October	2025		6,752,277,733		287,438,179	205,041,909		7,244,757,821
12 November	2025		6,806,291,128		287,674,944	205,747,983		7,299,714,056
13 December	2025		6,897,597,576		287,872,221	209,158,105		7,394,627,902
14 13-month Average			6,639,672,440	-	285,589,566	201,913,843	-	7,127,175,849

	Asset Retirement Cost for Transmission Plant								
				Transmission					
			[A]	207.57.g					
15	December	2024		1,831,146					
16	January	2025		1,831,146					
17	February	2025		1,831,146					
18	March	2025		1,831,146					
19	April	2025		1,831,146					
20	May	2025		1,831,146					
21	June	2025		1,831,146					
22	July	2025		1,831,146					
23	August	2025		1,831,146					
24	September	2025		1,831,146					
25	October	2025		1,831,146					
26	November	2025		1,831,146					
27	December	2025		1,831,146					
28	13-month Average 1,831,146								

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

WP02 Accum Depr

		Production	Transmission	Distribution	General	Intangible	Common	Total
	[A]	219.20-24.c	219.25.c	219.26.c	219.28.c	200.21.c	356.1	
1 December	2024		1,499,460,766		85,375,017	99,447,837		1,684,283,620
2 January	2025		1,506,162,344		86,949,486	101,183,753		1,694,295,583
³ February	2025		1,513,069,887		88,523,276	102,919,422		1,704,512,585
4 March	2025		1,521,735,446		90,093,679	104,668,496		1,716,497,622
5 April	2025		1,530,743,876		91,664,143	106,420,675		1,728,828,694
6 May	2025		1,535,861,220		93,238,694	108,169,657		1,737,269,570
7 June	2025		1,544,972,774		94,794,049	109,927,643		1,749,694,465
8 July	2025		1,556,383,391		96,352,104	111,256,203		1,763,991,698
9 August	2025		1,566,833,604		97,934,541	112,596,767		1,777,364,913
10 September	2025		1,575,965,660		99,487,766	113,939,143		1,789,392,568
11 October	2025		1,584,336,619		101,042,074	115,283,119		1,800,661,812
12 November	2025		1,591,684,184		102,629,649	116,628,513		1,810,942,346
13 December	2025		1,595,810,368		104,220,994	117,978,335		1,818,009,697
14 13-month Average		-	1,547,924,626	-	94,792,729	109,263,043	-	1,751,980,398

	Reserve for Depreciation of Asset Retirement Costs							
				Transmission				
			[A]	Company Records				
15	December	2024		1,829,367				
16	January	2025		1,829,404				
17	February	2025		1,829,441				
18	March	2025		1,829,477				
19	April	2025		1,829,514				
20	May	2025		1,829,551				
21	June	2025		1,829,587				
22	July	2025		1,829,624				
23	August	2025		1,829,661				
24	September	2025		1,829,697				
25	October	2025		1,829,734				
26	November	2025		1,829,771				
27	December	2025		1,829,807				
28	13-month Ave	rage	8 13-month Average 1,829,587					

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

WP03-A - ADIT Norm

		А	В	С	D	E	F	G	н	I	
<u>Line</u>		2025 Quarterly Activity and Balances									
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4	
1	PTRR	13,725,739	807,842	14,533,581	807,842	15,341,423	807,842	16,149,265	807,842	16,957,107	
		Beginning 190 (including adjustments)	Pro-rated Q1	р	Pro-rated Q2	P	Pro-rated Q3	Pr	o-rated Q4		
2	PTRR	13,725,739	610,861		409,454		205,834		2,213		
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4	
3	PTRR	1,046,078,281	10,488,116	1,056,566,397	10,488,116	1,067,054,513	10,488,116	1,077,542,628	10,488,116	1,088,030,744	
5	FINN	1,040,078,281	10,400,110	1,050,500,597	10,400,110	1,007,054,515	10,400,110	1,077,342,028	10,488,110	1,088,030,744	
		Beginning 282 (including adjustments)	Pro-rated Q1	P	Pro-rated Q2	P	Pro-rated Q3	Pr	o-rated Q4		
4	PTRR	1,046,078,281	7,930,740		5,315,894		2,672,314		28,735		
		Beginning 283 (Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4	
5	PTRR	4,416	0	4,416	0	4,416	0	4,416	0	4,416	
_		Beginning 283 (Including adjustments)	Pro-rated Q1	P	Pro-rated Q2	P	Pro-rated Q3	Pr	o-rated Q4		
6	PTRR	4,416	0		0		0		0		

					2025 PTRR				
			J	К	L	М	Ν	0	Р
					Page 1, Lines 2, 4,				
					and 6 Column				Line 7= J-N-O
				Page 1, B+D+F+H	A+B+D+F+H	J-L		M-N	Lines 8-9= -J+N+O
Line		Account	Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending Prorated ADIT Balance Included in Formula Rate
			,	, ,		• /	•		
7	PTRR	Total Account 190	18,482,026	3,231,368	14,954,101	3,527,925	1,524,919	2,003,005	14,954,101
8	PTRR	Total Account 282	833,481,201	41,952,463	1,062,025,964	(228,544,763)	(254,549,543)	26,004,780	(1,062,025,964)
9	PTRR	Total Account 283	(72,197,574)	-	4,416	(72,201,990)	(72,201,990)	-	(4,416)
10	PTRR	Total Prorated ADIT	(742,801,602)	(38,721,096)	(1,047,076,279)	304,274,677	(325,226,613)	28,007,786	(1,047,076,279)

Notes:

1. Appendix G(4) will be populated and utilize PTRR information for the PTRR and ATRR information for the ATRR.

2. Appendix G(4) will only include prorated amounts

WP03-B - ADIT Detail

	[A]	[B]	[C]	Prorated (a) [D]	[E]	[F]	Not Prorat [G]	ted (b) [H]
	L' 'J	2024 December 31	2025	2025	2025 September	2025 December	2024 December 31	2025 December
Line 1	Description (a) FERC Account No. 190	Balance	March Balance	June Balance	Balance	Balance	Balance	Balance
1.01	Capitalized Interest	13,586,955	14,428,054	15,269,154	16,110,254	16,951,354		
1.02 1.03	Contribution in Aid of Construction FAS109 Related to Property	4,271,457 (2,836,175)	4,178,571 (2,720,879)	4,085,685 (2,605,584)	3,992,798 (2,490,288)	3,899,912 (2,374,993)		
1.04	NOL Deferred Tax Asset - LT PA	133,032	99,774	66,516	33,258	-		
1.05 1.06	NOL Deferred Tax Asset - LT WV AMT Carryforward	5,753	5,753	5,753	5,753	5,753	8,887,901	9,869,405
	FAS 109 Gross-up on Non-property Items (PA							
1.07 1.08	Rate Change) Investment Tax Credit						1,285 70,906	12,579 45,062
1.09	Asset Retirement Obligation Liability						870,738	928,267
1.10 1.11	Charitable Contribution Carryforward Qualified Asset Adjustment - Local						12,508 67,468	12,508 67,468
2	Sum of Lines 1.01 through 1.11	15,161,021	15,991,272	16,821,524	17,651,775	18,482,026	9,910,806	10,935,289
3	FERC Account No. 190 ADIT Adjustments							
3.01	FAS 143 - ARO						870,738	928,267
3.02 3.03	Charitable Contribution Limit FAS 123R						12,508	12,508
3.03 3.04	FAS 123R FAS 106							
3.05	Contribution in Aid of Construction	4,271,457	4,178,571	4,085,685	3,992,798	3,899,912	(25, 906, 722)	
3.06	FAS 109	(2,836,175)	(2,720,879)	(2,605,584)	(2,490,288)	(2,374,993)	(25,896,723)	(24,371,505)
4	Sum of Lines 3.01 through 3.06	1,435,282	1,457,692	1,480,101	1,502,510	1,524,919	(25,013,477)	(23,430,730)
5	FERC Account No. 190 After Adjustments	13,725,739	14,533,581	15,341,423	16,149,265	16,957,107	34,924,283	34,366,019
6	FERC Account No. 282							
6.01 6.02	263A Capitalized Overheads Accelarated Depreciation	146,829,945 700,619,296	145,636,537 706,822,228	144,443,128 713,025,160	143,249,720 719,228,093	142,056,312 725,431,025		
6.03	AFUDC	11,695,556	11,976,491	12,257,425	12,538,360	12,819,294		
6.04 6.05	AFUDC Equity ARO	26,005,555 649	27,730,980 609	29,456,406 569	31,181,831 529	32,907,257 489		
6.06	Capitalized Benefits	2,432,590	2,655,190	2,877,789	3,100,388	3,322,987		
6.07	Capitalized Tree Trimming	4,589,845	4,577,932	4,566,020	4,554,108	4,542,196		
6.08 6.09	Casualty Loss Cost of Removal	2,446,625 23,964,732	2,480,585 24,306,707	2,514,545 24,648,681	2,548,505 24,990,656	2,582,464 25,332,631		
6.10	OPEBs	(106,089)	(105,131)	(104,172)	(103,213)	(102,255)		
6.11 6.12	Other Repairs	12,143,021 141,356,671	11,989,490 146,121,238	11,835,960 150,885,804	11,682,429 155,650,371	11,528,898 160,414,937		
6.13	FAS109 Related to Property	(291,229,955)	(290,261,225)	(289,292,494)	(288,323,764)	(287,355,034)		
7	Sum of Lines 6.01 through 6.13	780,748,441	793,931,631	807,114,821	820,298,011	833,481,201	-	-
8	FERC Account No. 282 ADIT Adjustments							
8.01	FAS 143 - ARO	649	609	569	529	489		
8.02 8.03	Charitable Contribution Limit Asset Impairment							
8.04	FAS 106	(106,089)	(105,131)	(104,172)	(103,213)	(102,255)		
8.05 8.06	Contribution in Aid of Construction FAS 109	(265,224,400)	(262,530,244)	(259,836,088)	(257,141,933)	(254,447,777)		
8.07	Extraordinary Property Losses							
8.08	FAS 123R							
9	Sum of Lines 8.01 through 8.08	(265,329,840)	(262,634,766)	(259,939,692)	(257,244,617)	(254,549,543)	-	-
10 11	FERC Account No. 282 After Adjustments FERC Account No. 283	1,046,078,281	1,056,566,397	1,067,054,513	1,077,542,628	1,088,030,744	-	-
11.01 11.02	AFUDC Equity Flow Thru (Gross up) Property FAS109	7,449,107 (82,605,840)	7,943,343 (82,361,390)	8,437,579 (82,116,940)	8,931,815 (81,872,491)	9,426,051 (81,628,041)		
11.03	Valuation Allowance NOL WV	4,416	4,416	4,416	4,416	4,416		
11.04 11.05	FAS 109 Gross-up on Non-property Items MISO Exit Fees Deferral						7,384,647 5,667,063	6,961,089 4,722,553
11.06	RTO Study Deferral						53,087	44,239
11.07 11.08	Lease ROU Asset & Liability State Income Tax Deductible						2,451,220 227,656	2,951,057 227,656
11.09	Vegetation Management Reg Asset						1,244,052	1,036,710
11.10	Deferred Charge-EIB			(72,674,045)	(72.026.250)		718,893	1,063,779
12	Sum of Lines 11.01 through 11.13	(75,152,316)	(74,413,631)	(73,674,945)	(72,936,259)	(72,197,574)	17,746,618	17,007,082
13	FERC Account No. 283 ADIT Adjustments							
13.01 13.02	FAS 143 - ARO Charitable Contribution Limit							
13.03	FAS 106							
13.04 13.05	Contribution in Aid of Construction FAS 109	(75,156,733)	(74,418,047)	(73,679,361)	(72,940,675)	(72,201,990)	7,384,647	6,961,089
14	Sum of Lines 13.01 through 13.05	(75,156,733)	(74,418,047)	(73,679,361)	(72,940,675)	(72,201,990)	7,384,647	6,961,089
14	FERC Account No. 283 After Adjustments	4,416	4,416	4,416	4,416	4,416	10,361,970	10,045,993
10	. The Account No. 200 Arter Aujustinents	4,410	4,410	4,410	4,410	4,410	10,301,370	10,0 1 0,370

15 FERC Account No. 283 After Adjustments

Notes

(a) Columns [B], [C], [D], [E], and [F] include prorated ADIT items. Only depreciation-related components are eligible for pro-rating, including, but not limited to, Net Operating Losses (NOLs).

(b) Columns [G] and [H] include non-prorated ADIT items.

WP04 Other RB

			Land Held for	Materials &	Prepayments		Total
			Future Use	Supplies	(Account 165)		
		[A]	214.x.d	227.8.c & .16.c	111.57.c		
1 December 31	2024			804,151	3,821,632		4,625,783
2 December 31	2025			804,151	3,821,632		4,625,783
3 Begin/End Average	e		-	804,151	3,821,632		4,625,783
				Unfunde	d Reserve - Plant	Related	
FERC A	Acct No.		228.1	228.2	228.3	228.4	242
		[A]	112.27.c	112.28.c	112.29.c	112.30.c	[B]
4 December 31	2024						
5 December 31	2025						
6 Begin/End Average	е		-	-	-	-	-
				Unfunde	d Reserve - Labor	Related	
FERC A	Acct No.		228.1	228.2	228.3	228.4	242
		[A]	112.27.c	112.28.c	112.29.c	112.30.c	[B]
7 December 31	2024						
8 December 31	2025						
9 Begin/End Average	е		-	-	-	-	-

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

[B] Amount shall be only such portion of the value shown on line 113.48.c of the FERC Form No. 1 that, based on an analysis of company books, is determined to be attributable to Vacation Accruals and Employee Incentive Compensation.

WP05 Other Tax

			[A]	
1	Payroll Taxes			
2	FICA	2	263.i	860,975
3	Federal Unemployment Tax	2	263.i	
4	Ohio Unemployment Tax	2	263.i	
		Payroll Taxes Total		860,975
5	Highway and Vehicle Taxes			
6	Federal Heavy Vehicle Use and Excis	se Tax 2	263.i	7,661
		Highway and Vehicle Taxes		7,661
	_			
7	Property Taxes			
8	Ohio Property Tax		263.i	283,025,520
9	Pennsylvania Local Realty Tax	2	263.i	55,200
10	WV Local Property Tax		263.i	4,600
		Property Taxes		283,085,320
	Curren De colimbo Tour			
	Gross Receipts Tax	-		245.076
12	Gross Receipts Tax		263.i	245,976
		Gross Receipts Tax		245,976
13	Other Taxes			
	Sales & Use Tax	2	263.i	
	Ohio CAT Tax		263.i	39,693
	Franchise Tax and Foreign Tax		263.i	,
	C C	Other Taxes		39,693
				-
17	Payments in lieu of taxes			-
	•			

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

WP06 Cap Structure

		(1)	(2)	(3)	(4)	(5)
		Proprietary	Preferred Stock	Account 216.1	Common Stock	Long Term Debt
		Capital				
	[A]	112.16.c	112.3.d	112.12.c	(1) - (2) - (3)	112.18-21
1 December	2024	2,774,773,993			2,774,773,993	1,800,000,000
2 January	2025	2,800,032,835			2,800,032,835	1,800,000,000
³ February	2025	2,825,796,348			2,825,796,348	1,800,000,000
4 March	2025	2,851,138,961			2,851,138,961	1,800,000,000
5 April	2025	2,876,479,967			2,876,479,967	1,950,000,000
6 May	2025	2,903,083,297			2,903,083,297	1,950,000,000
7 June	2025	2,929,173,567			2,929,173,567	1,950,000,000
8 July	2025	2,955,163,638			2,955,163,638	1,950,000,000
9 August	2025	2,780,658,715			2,780,658,715	1,950,000,000
10 September	2025	2,806,270,407			2,806,270,407	1,950,000,000
11 October	2025	2,831,926,660			2,831,926,660	1,950,000,000
12 November	2025	2,857,625,792			2,857,625,792	1,950,000,000
13 December	2025	2,877,832,906			2,877,832,906	1,950,000,000
14 13-month Ave	rage	2,851,535,161	-	-	2,851,535,161	1,903,846,154

Notes:

[A] Reference for December balances as would be reported in FERC Form 1.

WP07 Stated-value Inputs

Formula Rate Protocols Section VIII.A

1. Rate of Return on Common Equity ("ROE")

Per the Settlement Agreement approved by order dated July 20, 2015, in Docket No. ER15-303-000, ATSI's stated ROE is set to: (a) 12.38% through June 30, 2015; (b) 11.06% for the period July 1, 2015 through December 31, 2015; and (c) 10.38% for the period commencing January 1, 2016.

2. Postretirement Benefits Other Than Pension ("PBOP")

*sometimes referred to as Other Post Employment Benefits, or "OPEB"

PBOP included in FERC Acct. No. 926, as reported in FERC Form 1 page 323.187.b, is included in the Administrative & General Expenses input to Attachment H-21A, page 3 of 5, line 3. The total PBOP amount in FERC Acct. No. 926 is \$0, per company records.

3. Depreciation Rates

FERC Account	Depr %
352	2.24%
353	2.06%
354	2.24%
355	3.09%
356	2.69%
357	2.00%
358	2.04%
359	1.33%

WP08 Tax Rates

Federal Income Tax Rate

Nominal	Federal Income Tax Rate	21.00%
	(entered on Att H-21A,	
	page 5 of 5, Note K)	

State Income Tax Rate

	Ohio Municipality	Pennsylvania	West Virginia	Combined Rate (entered on Att H-21A, page 5 of 5, Note K)	
Nominal State Income Tax Rate	2.22%	7.99%	6.50%		
Times Apportionment Percentage	43.75%	7.46%	0.00%		
Combined State Income Tax Rate	0.969%	0.596%	0.000%	1.566%	