Twelve Months Ended 2027

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

Ohio Power Company

Line No.			Total	Allocator		Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)				$619,827,323
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	22,128,375	DA	1.00000	$ 22,128,375
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				$ 13,019,590
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				$ 610,718,538

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

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives) (Worksheet J/K)		11,086,076	DA	1.00000	$ 11,086,076
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)					
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))				18.32%
8	Monthly Rate	(ln 7 / 12)				1.53%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)					
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))				15.15%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)					
12	Annual Rate	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))				7.34%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)					
14	**REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGES**					
15	Total Load Dispatch & Scheduling (Account 561)	Line 75 Below				930,011
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)					10,049
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)					-
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)				919,962

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Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	-	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	-	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	4,399,982,253	DA		4,399,982,253
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	(3,120)	TP	1.00000	(3,120)
23	Distribution	(Worksheet A ln 14.(f))	8,926,057,671	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	-	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	1,281,582,366	W/S	0.15100	193,522,581
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(1,188,244)	W/S	0.15100	(179,428)
27	Intangible Plant	(Worksheet A ln 14.(j))	9,444	W/S	0.15100	1,426
27a	Energy Storage	(Worksheet A ln 14.(k))	-	ES	1.00000	-
27b	Less: Energy Storage ARO (Enter Negative)	(Worksheet A ln 14.(l))	-	ES	1.00000	-
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	14,606,440,370	**GP**	**0.314472**	4,593,323,712
				GTD=	**0.33018**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	-	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	-	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	1,032,118,691	**TP1=**	1.00000	1,032,118,691
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	(3,120)	**TP1=**	1.00000	(3,120)
34	Distribution	(Worksheet A ln 28.(f))	2,301,139,270	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	-	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	400,946,920	W/S	0.15100	60,544,125
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(1,409,664)	W/S	0.15100	(212,863)
38	Intangible Plant	(Worksheet A ln 28.(j))	5,894,837	W/S	0.15100	890,137
38a	Energy Storage	(Worksheet A ln 28.(k))	-	ES	1.00000	-
38b	Less: Energy Storage ARO (Enter Negative)	(Worksheet A ln 28.(l))	-	ES	1.00000	-
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	3,738,686,935			1,093,336,970
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	-			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	3,367,863,562			3,367,863,562
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	6,624,918,401			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	880,856,866			133,011,891
45	Intangible Plant	(ln 27 - ln 38)	(5,885,393)			(888,711)
45a	Energy Storage	(ln 27a + ln 27b - ln 38a - ln 38b)	-			-
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	10,867,753,436	**NP**	**0.322052**	3,499,986,742
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	-	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(1,617,218,235)	DA		(530,665,203)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(171,259,487)	DA		(31,154,772)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	111,502,605	DA		47,086,413
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	-	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(1,676,975,117)			(514,733,562)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	4,628,420	DA		2,313,229
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(280,184)	W/S	0.15100	(42,309)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	9,245,420			9,245,420
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	8,087,776	TP	1.00000	8,087,776
59a	Energy Storage Materials & Supplies (Note BB)	(Worksheet C, ln 2a.(F))	-	ES	1.00000	-
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	-	W/S	0.15100	-
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.31447	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	296,378,798	W/S	0.15100	44,754,041
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	5,021,996	GP	0.31447	1,579,280
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(293,284,288)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	25,449,701			63,666,516
67	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8.B)	-	DA	1.00000	-
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)		9,220,576,256			3,051,190,617

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Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	723,885,880			
70	Distribution	322.156.b	290,160,675			
71	Customer Related Expense	322 & 323.164,171,178.b	241,348,989			
72	Regional Marketing Expenses	322.131.b	-			
73	Transmission	321.112.b	1,169,097,195			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	2,424,492,739			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	930,011			
76	Less: Account 565	(Note H) 321.96.b	1,103,594,904			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	(9,391,077)			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	73,963,357	TP	1.00000	73,963,357
79	Administrative and General	323.197.b (Notes J and M)	114,283,088			
80	Less: Acct. 924, Property Insurance	323.185.b	3,062,119			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(8,644,000)			
82	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
83	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(3,151,035)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	6,123,015			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	851,147			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	3,853,917			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	112,187,924	W/S	0.15100	16,940,696
87a	Energy Storage	322.131.16.b	-	ES	1.00000	-
88	Plus: Acct. 924, Property Insurance	(ln 80)	3,062,119	GP	0.31447	962,952
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	1,715,046	TP	1.00000	1,715,046
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	2,720	TP	1.00000	2,720
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 44.(E) (Note L)	1,113,438	DA	1.00000	1,113,438
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	(54,683,830)	W/S	0.15100	(8,257,414)
93	A & G Subtotal	(sum lns 87 to 92)	63,397,418			12,477,438
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	137,360,775			86,440,795
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		2,817,348	DA	1.00000	2,817,348
96	TOTAL O & M EXPENSE	(ln 94 + ln 95)	140,178,123			89,258,143
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f	-	NA	0.00000	-
99	Distribution	336.8.f	285,675,563	NA	0.00000	-
100	Transmission	336.7.f	106,833,475	TP1	1.00000	106,833,475
101	General	336.10.f	82,401,752	W/S	0.15100	12,442,899
102	Intangible	336.1.f	-	W/S	0.15100	-
102a	Energy Storage	336.9.1b	-	ES	1.00000	-
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102+102a)	474,910,789			119,276,373
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 24.(D)	6,781,069	W/S	0.15100	1,023,961
107	Plant Related					
108	Property	Worksheet H ln .(C)	446,970,332	DA		147,286,439
109	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	201,364,466	NA	0.00000	-
110	Other	Worksheet H ln 24.(E)	-	GP	0.31447	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	655,115,867			148,310,399
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		22.08%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		20.90%			
115	where WCLTD=(ln 154) and WACC = (ln 157)					
116	and FIT, SIT & p are as given in Note O.					
117	GRCF=1 / (1 - T) = (from ln 113)		1.2834			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	-			
119	Excess Deferred Income Tax	(Note U)	(41,968,720)	DA		(7,695,518)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	2,681,224	DA		1,459,359
121	Income Tax Calculation	(ln 114 * ln 126)	141,567,372			46,846,209
122	ITC adjustment	(ln 117 * ln 118)	-	GP	0.31447	-
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(53,862,829)			(9,876,459)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	3,441,093			1,872,948
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	91,145,637			38,842,697
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	677,341,259			224,139,710
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 128 * ln114)		-			-
130	TOTAL REVENUE REQUIREMENT (sum lns 96, 103, 111, 125, 126, 127, 128, 129)		2,038,691,674			619,827,323

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SUPPORTING CALCULATIONS

ln No.	TRANSMISSION PLANT INCLUDED IN PJM TARIFF								
131	Total transmission plant	(ln 21)							4,399,982,253
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)								-
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)								-
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)							4,399,982,253
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)						**TP=**	**1.00000**
135a	ENERGY STORAGE PLANT INCLUDED IN PJM TARIFF								
135b	Total Energy Storage Plant	(page 2, line 27a, column 3)							-
135c	Less Energy Storage Plant excuded from PJM Tariff (Note **AA)**	(Worksheet A ln 42.(f))							0
135d	Energy Storage plant included in PJM Tariff	(line 135b less line 135c)							0
135e	Percentage of Energy Storage plant included in PJM Tariff	(line 135d divided by line 135b)						ES=	**1**
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total				
137	Production	354.20.b	35,883	20,516	56,399	NA	0.00000		-
138	Transmission	354.21.b	238,551	17,645,005	17,883,556	TP	1.00000		17,883,556
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000		-
139a	Energy Storage	354.22.1.b	0	0	-	ES	1.00000		-
140	Distribution	354.23.b	64,984,970	11,005,900	75,990,870	NA	0.00000		-
141	Other (Excludes A&G)	354.24,25,26.b	8,484,139	16,016,950	24,501,089	NA	0.00000		-
142	Total	(sum lns 137 to 141)	73,743,543	44,688,370	118,431,913				17,883,556
143	Transmission related amount							**W/S=**	**0.15100**

			$
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)		
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))	173,892,435
146	Preferred Dividends	(Worksheet M, ln. 71)	-
147	Development of Common Stock:		
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))	4,990,769,724
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))	-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))	5,992,904
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))	-
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)	4,984,776,820

			Capital Structure Percentages		Cost		
153		$	Actual	Cap Limit	(Note S)		Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))	4,057,692,308	44.87%	45.00%	4.29%		0.0193
155	Preferred Stock (ln 149)	-	0.00%	0.00%	-		0.0000
156	Common Stock (ln 152)	4,984,776,820	55.13%	55.00%	9.85%		0.0542
157	Total (Sum lns 154 to 156)	9,042,469,127				**WACC=**	**0.0735**

158	Capital Structure Equity Limit (Note Z)	55%

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Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the Ohio Power Company general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneouse General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corportation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. See Worksheet G for the development of the Company's composite SIT. A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= 1.37% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes) The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
P	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = Long-Term Interest (ln 145) / Long-Term Debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) / preferred outstanding (ln 155). Common Stock cost rate (ROE) = 9.85%, per the Settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO Membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of captial are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M.The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
T	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
U	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
V	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
W	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
X	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Y	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilites recorded to Accounts 228.1-228.4 from rate base.
Z	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.
AA	Removes energy storage plant not recovered in transmission rates as demonstrated on supporting workpaper or footnote to the Form 1, if applicable.
BB	Identified in Form 1 as being only energy storage related. The amount reported on Form 1 page 227, line 10.1 is entirely transmission-related unless specified in a footnote to the Form 1.

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

Line No	Month (a)	Gross Plant In Service										
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)	Energy Storage (k)	Energy Storage ARO (l)
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), lns 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58	Acct. 359.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99	Acct. 399.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 84.14	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 84.13
1	December Prior to Rate Year	-	-	4,216,297,175	3,120	8,629,821,928	-	1,252,322,907	1,188,244	9,444		
2	January	-	-	4,265,199,428	3,120	8,676,640,429	-	1,257,706,913	1,188,244	9,444		
3	February	-	-	4,283,927,503	3,120	8,715,465,363	-	1,262,659,314	1,188,244	9,444		
4	March	-	-	4,308,492,516	3,120	8,763,719,961	-	1,267,094,927	1,188,244	9,444		
5	April	-	-	4,359,237,954	3,120	8,808,447,843	-	1,271,524,897	1,188,244	9,444		
6	May	-	-	4,376,972,165	3,120	8,850,607,084	-	1,275,863,954	1,188,244	9,444		
7	June	-	-	4,408,434,913	3,120	8,941,027,901	-	1,280,767,011	1,188,244	9,444		
8	July	-	-	4,430,641,884	3,120	8,985,904,782	-	1,285,779,985	1,188,244	9,444		
9	August	-	-	4,456,902,261	3,120	9,031,256,116	-	1,291,189,929	1,188,244	9,444		
10	September	-	-	4,472,698,895	3,120	9,055,706,455	-	1,296,089,053	1,188,244	9,444		
11	October	-	-	4,501,480,801	3,120	9,118,321,611	-	1,300,787,675	1,188,244	9,444		
12	November	-	-	4,548,058,715	3,120	9,171,516,144	-	1,306,164,534	1,188,244	9,444		
13	December of Rate Year	-	-	4,571,425,081	3,120	9,290,314,100	-	1,312,619,658	1,188,244	9,444		
14	Average of the 13 Monthly Balances	-	-	4,399,982,253	3,120	8,926,057,671	-	1,281,582,366	1,188,244	9,444	-	-

Line No	Month (a)	Accumulated Depreciation										
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)	Energy Storage (k)	Energy Storage ARO (l)
	(Note A)	FF1, page 219, lns 20-24, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, ln 25, Col. (b)	Company Records (Included in total in Column (d))	FF1, page 219, ln 26, Col. (b)	Company Records (Included in total in Column (f))	FF1, page 219, ln 28, Col. (b)	Company Records (Included in total in Column (h))	FF1, page 200, ln 21, Col. (b)	FF1, page 219, ln 27.1, Col. (b)	Company Records (Included in total in Column (f))
15	December Prior to Rate Year	-	-	1,005,843,675	3,120	2,233,850,284	-	368,477,990	1,196,135	5,739,552		
16	January	-	-	1,010,445,009	3,120	2,247,241,274	-	373,601,843	1,231,723	5,765,433		
17	February	-	-	1,015,104,145	3,120	2,260,901,694	-	378,807,865	1,267,311	5,791,313		
18	March	-	-	1,018,843,301	3,120	2,269,019,057	-	384,093,432	1,302,899	5,817,194		
19	April	-	-	1,023,575,562	3,120	2,282,517,305	-	389,456,086	1,338,487	5,843,075		
20	May	-	-	1,028,423,360	3,120	2,296,319,133	-	394,894,873	1,374,076	5,868,956		
21	June	-	-	1,032,125,959	3,120	2,302,923,073	-	400,408,803	1,409,664	5,894,837		
22	July	-	-	1,037,047,573	3,120	2,316,950,086	-	405,999,065	1,445,252	5,920,718		
23	August	-	-	1,042,011,192	3,120	2,331,147,541	-	411,666,603	1,480,840	5,946,599		
24	September	-	-	1,044,033,296	3,120	2,322,935,778	-	417,413,527	1,516,428	5,972,480		
25	October	-	-	1,049,089,958	3,120	2,337,327,806	-	423,237,657	1,552,017	5,998,361		
26	November	-	-	1,054,187,410	3,120	2,351,913,824	-	429,137,544	1,587,605	6,024,242		
27	December of Rate Year	-	-	1,056,812,549	3,120	2,361,763,651	-	435,114,674	1,623,193	6,050,123		
28	Average of the 13 Monthly Balances	-	-	1,032,118,691	3,120	2,301,139,270	-	400,946,920	1,409,664	5,894,837	-	-

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

43	Transmission Accum Depreciation net of GSU	1,032,118,691

Plant Held For Future Use		Source of Data	Balance @ December 31, 2027	Balance @ December 31, 2026	Average Balance for 2027
	(a)	(b)	(c)	(d)	(e)
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	4,628,420	4,628,420	4,628,420
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	2,313,229	2,313,229	2,313,229

Regulatory Assets and Liabilities Approved for Recovery In Ratebase

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

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

Unfunded Reserves Summary (Company Records)

	Description	Account			
52					
53a	Accum Prv I/D Worker's Comp	2282000	280,184	280,184	280,184
53b					-
53c					-
54	Total		280,184	280,184	280,184

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

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

Line Number	(A) Description	(B) Source	(C) Balance @ December 31, 2027	(D) Balance @ December 31, 2026	(E) Average Balance for 2027
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	-	-	-
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)	-	-	-
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)	-	-	-
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)	1,667,147,185	1,567,289,285	1,617,218,235
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	131,366	131,366	131,366
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	1,128,678,225	1,044,165,108	1,086,421,666
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	538,337,594	522,992,811	530,665,203
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	174,230,640	168,288,333	171,259,487
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	-	-	-
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	142,838,477	137,370,953	140,104,715
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	31,392,163	30,917,380	31,154,772
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	130,952,713	92,052,496	111,502,605
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	12,390,399	12,390,399	12,390,399
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	63,225,270	40,826,317	52,025,793
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	55,337,045	38,836,780	47,086,413
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	-	-	-
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	-	-	-
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	-	-	-
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	-	-

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

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

Ohio Power Company
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2027

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2026			FUNCTIONALIZATION 12/31/2027		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2026	BALANCE AS OF 12-31-2027	BALANCE AS OF 12-31-2026	BALANCE AS OF 12-31-2027	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1.00	ACCOUNT 281:														
2.01															
2.02		0	0			0	0	0	0						
2.03															
2.04		0	0	0	0	0									
2.05		0	0	0	0	0									
2.06		0	0	0	0	0									
3	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:														
5.01		0	0			0	0	0	0						
5.02		0	0			0	0	0	0						
5.03		0	0			0	0	0	0						
5.04		0	0			0	0	0	0						
5.05		0	0			0	0	0	0						
5.06		0	0			0	0	0	0						
5.07		0	0			0	0	0	0						
5.08		0	0			0	0	0	0						
5.09		0	0			0	0	0	0						
5.10		0	0			0	0	0	0						
5.38		0	0			0	0	0	0						
5.39				0	0	0									
5.40				0	0	0									
5.41				0	0	0									
6	TOTAL ACOUNT 282	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ACCOUNT 282 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	ACCOUNT 283:														
9.01		0	0			0	0	0	0						
9.02		0	0			0	0	0	0						
9.03		0	0			0	0	0	0						
9.04		0	0			0	0	0	0						
9.05		0	0			0	0	0	0						
9.06		0	0			0	0	0	0						
9.07		0	0			0	0	0	0						
9.08		0	0			0	0	0	0						
9.94				0	0	0									
9.95				0	0	0									
9.96				0	0	0									
9.97				0	0	0									
9.98				0	0	0									
9.99				0	0	0									
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	DEFD STATE INCOME TAXES	0	0			0	0	0	0						
11.01				0	0	0									
12	TOTAL ACCOUNT 283	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	ACCOUNT 283 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
17	NOTE: POST 1970 ACCUMULATED DEFERRED														
18	INV TAX CRED. (JDITC) IN A/C 255														
18.01		0	0			0	0	0	0						
18.02		0	0			0	0	0	0						
19															
20	TOTAL ACCOUNT 255	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Ohio Power Company
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2027

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2026			FUNCTIONALIZATION 12/31/2027		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2026	BALANCE AS OF 12-31-2027	BALANCE AS OF 12-31-2026	BALANCE AS OF 12-31-2027	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01		0	0			0	0	0	0						
2.02		0	0			0	0	0	0						
2.03		0	0			0	0	0	0						
2.04		0	0			0	0	0	0						
2.05		0	0			0	0	0	0						
2.06		0	0			0	0	0	0						
2.07		0	0			0	0	0	0						
2.08		0	0			0	0	0	0						
2.09		0	0			0	0	0	0						
2.10		0	0			0	0	0	0						
2.79		0	0			0	0	0	0						
2.80				0	0	0									
2.81				0	0	0									
2.82				0	0	0									
2.83				0	0	0									
2.84				0	0	0									
2.85				0	0	0									
2.86				0	0	0									
2.87				0	0	0									
2.88				0	0	0									
2.89				0	0	0									
2.90				0	0	0	0	0	0						
2.91		0	0			0	0	0	0						
3	TOTAL ACCOUNT 190	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 190 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

A	B	C	D	E
TOTAL COMPANY BALANCES				
Line No.	**Account (NOTE A)**	**Description of Account**	**Protected Unprotected**	**Tax Rate Change Act**
	Deferred Tax Account (NOTE B)			
1a	1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017
1b	2811001	ADFIT - Accel Amortization Property	Protected	TCJA 2017
1c	2814001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017
1d	2821001	ADFIT - Utility Property	Protected	TCJA 2017
1e	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017
1f	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017
1g	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017
1h	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017
1i	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017
1j	**NOTE E**			
	Regulatory Deferral Accounts			
2a	182.3	Regulatory Asset		TCJA 2017
2b	254	Regulatory Liability		TCJA 2017
2c	**NOTE E**			
3		Total For Accounting Entires (Sum of Lines 1a through 2b)		

TRANSMISSION FUNCTION BALANCES

	Deferred Tax Account (NOTE B)			
4a	1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017
4b	2821001	ADFIT - Utility Property	Protected	TCJA 2017
4c	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017
4d	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017
4e	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017
4f	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017
4g	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017
4h	**NOTE E**			
	Regulatory Deferral Accounts			
5a	182.3	Regulatory Asset		TCJA 2017
5b	254	Regulatory Liability		TCJA 2017
5c	**NOTE E**			
6		Total For Accounting Entires (Sum of Lines 4a through 5b)		

GENERAL NOTE: ADIT Tax balances provided in the formula presented in Attachment H-14B are maintained on both a to formula, the information for excess and deficient ADIT is also presented for both total company and the transmission functio transmission functional summary.

NOTE A In order to ensure ratebase neutrality, AEP utilizes the fourth digit of its seven digit FERC Tax subaccount nun the fourth digit of a FERC tax account refers to the utility operations balances or activity. Accounts with the "1" in the fourth position of the account number indicates accounts used to track regulatory accounting requireme balance, which will ensure that in the formula rate the excess or deficiency amounts will be part of ratebase, b The amounts recorded in the "4" accounts will be offset on a net basis in the regulatory asset or liability subac

NOTE B: The amount of the FIT gross up to recorded on regulatory assets and liabilities will be reported on the first line

NOTE C: The amounts of the remeasurement shown here are as of the effective date of the change in tax rates and will

NOTE D: The ten year amortization period for unprotected excess ADIT is consistent with the period agreed upon by the *Company, et al, 166 FERC ¶ 61,135 (2019).*

NOTE E: In the event of future tax rate changes, additional lines will be inserted in both the Total Company and Transr that may be necessary to track that tax rate change.

NOTE F: The amount of excess amortization entries shown in lines 1a through 1j and 4a through 4h are shown as a de and 6 is the offset recorded to the 410/411 account and will tie to the total company and transmission function service.

F	G	H	I	J
			1/1/2024 Beginning Balances	
Excess Balance at Remeasurement (NOTE C)	**Amortization Methodology (NOTE D)**	**Amotization Period**	**Excess ADIT Regulatory Offset**	**Excess ADIT in Utility Deferrals**
(344,594,481)	**ARAM**	**Life of Asset**		
(150,814,921)	**10 Years**	**1/2018 - 12/2027**		
(31,309,465)	**10 Years**	**1/2018 - 12/2027**		
			0	-
(123,296,457)	**ARAM**	**Life of Asset**		
(36,241,536)	**10 Years**	**1/2018 - 12/2027**		
(5,504,494)	**10 Years**	**1/2018 - 12/2027**		
			0	-

tal company and transmission functional basis. Because both sets of numbers are presented in the
on on this worksheet. Account 281 only applies to the generation function, so is not presented in the

nbers to identify balances associated with utility operations vs regulatory reporting requirements. A "1" in
" designation will be included in the determination of ratebase to be recovered in the formula rate. A "4"
nts. The excess ADIT amounts recorded in accounts with the "4" designation will be contra to the "1"
ut at the total FERC account level the tax liability or asset will be recorded at the current Federal FIT rate.
:count established for this purpose.

of ADIT accounts provided for each specific change in tax rates.

remain static on this workpaper.

e Company and its customers and approved for the Company's PJM formula rates. *Appalachian Power*

nission Functional sections above as required to reflect any new ADIT or regulatory deferral accounts

ebit or credit to the ADIT account from which it is being amortized. The total in line 3
al amounts of excess or deficient ADIT amortization shown on line 119 of the cost of

K	L	M	N	O	P
	Balance Sheet Entries			Tax Expense Entries	12/31/2024 Er
Balance Sheet Account Reclassifications	**182.3**	**254**	**410/411 Excess Amortization**	**410/411 Deferred Tax Expense/ (Benefit)**	**Excess ADIT Regulatory Offset**
					Sum of Co
					-
					-
					-
					-
					-
					-
					-
-	-	-	-	-	-

NOTE F

					Sum of Co
					-
					-
					-
					-
					-
					-
-	-	-	-	-	-

NOTE F

Q	R
nding Balance	
Excess ADIT in Utility Deferrals	**Reference**
ols (l) - (O)	**-**
	WS B - 2 Col B/C, ADIT item 3.12
-	
-	WS B - 1 Cols M+N+O , ADIT Item 5.37
-	
	WS B - 1 Col C/D, ADIT Item 5.40
-	WS B - 1 Col C, ADIT Item 9.90
	WS B - 1 Col B/C, ADIT Item 9.93
	Company Records
	FERC Form 1 p. 278 Ln. 3 Cols, (b) /(f)
-	
ols (l) - (O)	
	Company Records
-	WS B - 1 Col N, ADIT 5.367
-	
	Company Records
-	WS B - 1 Col N, item 9.90
	Company Records
	Company Records
	Company Records
-	

TAX CUT and JOBS ACT of 2017

A	B	C	D	E	F=E/C	G	H = E +G	I	J = C - H
Line No.	Utility Account	12/31/17 Pre-remeasurement Balance	Reference	Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)	Total Excess/Deficiency by Account (NOTE 4)	Protected / Unprotected	ADIT Deferral After Remesasurement
TOTAL COMPANY									
1	190 - Utility	$299,354,118	2018 FF1 P. 234 Col (b) Line 8						
2		$91,360	Less: Deferred State Taxes						
3	1901001	$299,262,758		114,925,971	38%	(114,925,971)	-		299,262,758
4	2811001	(289,979,890)	2018 FF1 P. 272 Col (b) Line 8	(115,991,956)	40%		(115,991,956)	Protected	(173,987,934)
5	2821001	(1,982,378,027)	2018 FF1 P. 274 Col (b) Line 5	(785,862,991)	40%	(13,641,126)	(568,878,716)	Protected	(1,182,873,910)
6	283 - Utility	(426,174,211)	2018 FF1 P. 276 Col (b) Line 9				(230,625,401)	Unprotected	
7		(70,104,066)	Less: Accrued Deferred State Tax						
8	2831001	(356,070,145)		(141,371,168)	40%	128,567,097	(12,804,072)	Unprotected	(343,266,073)
9	Total	(2,329,165,304.11)	(Sum of Lns. 3+4+5+8)	(928,300,145)		-	(928,300,145)		(1,400,865,159)
TRANSMISSION FUNCTION									
10	1901001	64,030,742	Company Records	25,564,248	40%	(25,564,248)	-		64,030,742
11	2821001	(532,673,986)	Company Records	(211,738,348)	40%	(3,524,425)	(185,402,169)	Protected	(317,411,213)
							(29,860,604)	Unprotected	
12	2831001	(27,241,045)	Company Records	(11,031,930)	40%	29,088,673	18,056,743	Unprotected	(45,297,788)
13	Total	(495,884,289)	(Sum of Lns. 10+11+12)	(197,206,030)		-	(197,206,030)		(298,678,259)

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

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

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

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

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

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

WV House Bill 2

A	B	C	D
Line No.	Utility Account	2021 Pre-remeasurement Balance	Reference
TOTAL COMPANY			
1	190/282/283	-$744,125,741	Total Fed Cumulative ADIT
2		43.256500%	New Apportionment Factor
3		6.500000%	WV State Tax Rate
4		(20,922,379)	WV SDIT Single Factor Apporti
5			
6		(744,125,741)	Total Fed Cumulative ADIT
7		52.269500%	Prior Apportionment Factor
8		6.500000%	WV State Tax Rate
9		(25,281,802)	WV SDIT Three Factor Apport
10			
11		4,359,423.4	Change in Methods (Ln 4 - Ln
12			Federal Offset (@ 21%)
13			
14			
15	Total	-$25,281,802	Ln 9
TRANSMISSION FUNCTION			
16	190/282/283	-$156,132,408	Total Fed Cumulative ADIT
17		43.256500%	New Apportionment Factor
18		6.500000%	WV State Tax Rate
19		(4,389,932)	WV SDIT Single Factor Apporti
20			
21		(156,132,408)	Total Fed Cumulative ADIT
22		52.269500%	Prior Apportionment Factor
23		6.500000%	WV State Tax Rate
24		(5,304,626)	WV SDIT Three Factor Apport
25			
26		914,693.9	Change in Methods (Ln 19 - Lr
27			Federal Offset (@ 21%)

28			
29			
30	Total	-$5,304,626	Ln 24

GENERAL NOTE: This worksheet will summarize remeasurement adjustments in ADIT Accour
required by changes in either Federal or State Income Tax Rates. A new sheet will be included
occur while this formula rate is in effect. New pages will be designated by incrementing the suffi

NOTE 1: Amount of remeasurement in Column E will be based on supporting workpapers sho
deferral account, and will indicate whether each remeasured ADIT item will be treate
shown on this worksheet for each ADIT account.

NOTE 2: Remeasurement calculation may not equal 0% of the December 31, 2021 deferral b
remeasurement.

NOTE 3: Not Applicable

NOTE 4 Ties to each Operating Companies' Workpaper B-3, Column F, showing the intial rer
determined as a result of the WV HB 2026

2026 - Revision of the WV Tax Apportionment Methodolgy from three Factor to One Factor

	E	F=E/C	G
	Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)
onment (NEW)			
ionment Method (PRIOR)			
	4,359,423.4	-17%	-
	(915,479)		-
	3,443,945		-
onment (NEW)			
ionment Method (PRIOR)			
	914,693.9	-17%	-
	(192,086)		-

722,608	-

ıts for both the total company and transmission function
in the working formula for each change to tax rates that may
‹ letter in the workpaper name (i.e. B-3-A, B-3-B, etc.)

wing the remeasurement of individual ADIT items in each tax
d as protected or unprotected. The resulting totals will be

alance because of specific ADIT items that are not subject to

neasurement value

H = E +G	I	J = C - H
Total Excess/Deficiency by Account (NOTE 4)	Protected / Unprotected	ADIT Deferral After Remesasurement
		-
4,359,423	Unprotected	(20,922,379)
(915,479)	Unprotected	-
3,443,945		(20,922,379)
		-
914,694	Unprotected	(4,389,932)
(192,086)	Unprotected	-

722,608	(4,389,932)

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

Materials & Supplies

Line Number		Source	Balance @ December 31, 2027	Balance @ December 31, 2026	Average Balance for 2027
1					
2	Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	8,087,776	8,087,776	8,087,776
2a	Energy Storage Materials & Supplies	FF1, p. 227, ln 10.1, Col. (c) & (b)			-
3	General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	0	0	-
4	Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)	0	0	-

Prepayment Balance Summary (Note 1)

		Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
5							
6	Totals as of December 31, 2027	7,270,505	(292,760,835)	0	4,498,543	295,532,798	300,031,341
7	Totals as of December 31, 2026	8,962,505	(293,807,741)		5,545,449	297,224,798	302,770,246
8	**Average Balance**	8,116,505	(293,284,288)	-	5,021,996	296,378,798	301,400,794

Prepayments Account 165 - Balance @ 12/31/2027

	Acc. No.	Description	2027 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
9									
10	1650001	Prepaid Insurance	2,258,551	-		2,258,551		2,258,551	Plant Related Insurance Policies
11	1650003	Prepaid Rents	0	-				-	
12	1650004	Prepaid Interest	0	-				-	
13	1650005	Prepaid Employee Benefits	0	-				-	
14	1650006	Other Prepayments	654,779	654,779		-		-	Distribution
15	1650009	Prepaid Carry Cost-Factored AR	1,641,814	1,641,814				-	AR Factoring - Retail Only
16	1650010	Prepaid Pension Benefits	168,689,420	-			168,689,420	168,689,420	Prepaid Pension Expense
17	165001225	Prepaid Use Taxes	228,085	228,085				-	Prepaid Taxes-Distribution
18	1650013	Gavin JMG ST Prepaid Exp - Aff	0	-				-	
19	1650014	FAS 158 Qual Contra Asset	(168,689,420)	(168,689,420)				-	FAS 158 Liability
20	1650016	FAS 112 ASSETS	0	-				-	
21	1650017	Prepayments - Coal	0	-				-	
22	1650019	Prepaid Pension Expense - CG&E	0	-				-	
23	1650020	Prepaid Pension Expense - DP&L	0	-				-	
24	1650021	Prepaid Insurance - EIS	2,239,991	-		2,239,991		2,239,991	Energy EIS Services
25	1650023	Prepaid Lease	26,334	26,334				-	
26	1650030	Other Prepayments-Long Term	220,950	220,950				-	Other - Distribution
27	1650035	PRW Without Med-D Benefits	126,843,377	-			126,843,377	126,843,377	Prepaid Pension Expense
28	1650036	PRW for Med-D Benefits	0	-				-	
29	1650037	FAS158 Contra-PRW Exc Med-D	(126,843,377)	(126,843,377)	-			-	FAS 158 Liability
30	1650041	Prepaid Regulatory Fees	(0)	(0)				-	
		Subtotal - Form 1, p 111.57.c	7,270,505	(292,760,835)	0	4,498,543	295,532,798	300,031,341	

Prepayments Account 165 - Balance @ 12/31/ 2026

	Acc. No.	Description	2026 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
31									
32	1650001	Prepaid Insurance	2,784,164	-		2,784,164		2,784,164	Plant Related Insurance Policies
33	1650003	Prepaid Rents	0	-				-	
34	1650004	Prepaid Interest	0	-				-	
35	1650005	Prepaid Employee Benefits	0	-				-	
36	1650006	Other Prepayments	807,160	807,160		-		-	Distribution
37	1650009	Prepaid Carry Cost-Factored AR	2,023,898	2,023,898				-	AR Factoring - Retail Only
38	1650010	Prepaid Pension Benefits	170,381,420	-			170,381,420	170,381,420	Prepaid Pension Expense
39	165001223	Prepaid Use Taxes	281,165	281,165				-	Prepaid Taxes-Distribution
40	1650013	Gavin JMG ST Prepaid Exp - Aff	0	-				-	
41	1650014	FAS 158 Qual Contra Asset	(170,381,420)	(170,381,420)				-	FAS 158 Liability
42	1650016	FAS 112 ASSETS	0	-				-	
43	1650017	Prepayments - Coal	0	-				-	
44	1650019	Prepaid Pension Expense - CG&E	0	-				-	
45	1650020	Prepaid Pension Expense - DP&L	0	-				-	
46	1650021	Prepaid Insurance - EIS	2,761,285	-		2,761,285		2,761,285	Energy EIS Services
47	1650023	Prepaid Lease	32,463	32,463				-	
48	1650030	Other Prepayments-Long Term	272,370	272,370				-	Other - Distribution
49	1650035	PRW Without Med-D Benefits	126,843,377	-			126,843,377	126,843,377	Prepaid Pension Expense
50	1650036	PRW for Med-D Benefits	0	-				-	
51	1650037	FAS158 Contra-PRW Exc Med-D	(126,843,377)	(126,843,377)	-			-	FAS 158 Liability
52	1650041	Prepaid Regulatory Fees	(0)	(0)				-	
		Subtotal - Form 1, p 111.57.d	8,962,505	(293,807,741)		5,545,449	297,224,798	302,770,246	

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

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

Line Number	(A) Description	(B) 2027
1	Net Funds from IPP Customers 12/31/2026 (2027 FORM 1, P269)	0
2	Interest Accrual (Company Records - Note 1)	0
3	Revenue Credits to Generators (Company Records - Note 1)	
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	
6		-
7	Net Funds from IPP Customers 12/31/2027 (2027 FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	-

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

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

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	6,543,586	6,543,586	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	2,320,803	2,320,803	-
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	69,914,903	49,417,134	20,497,769
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	4,294,127	3,496,601	797,526
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	107,336,251	106,503,171	833,080
5a	**Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)**		-	
5b	**Account 457.2, Miscellaneous Revenues (FF1p.300.24.(b); Company Records - Note 1)**		-	
6	**Subtotal - Other Operating Revenues (Company Total equals (FF1 p. 300.26.(b))**	190,409,670	168,281,295	22,128,375
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	190,409,670	168,281,295	22,128,375

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

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

9	**Facility Credits under PJM OATT Section 30.9**	13,019,590

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

Line Number	(A) Item No.	(B) Description	(C) 2027 Expense	(D) 100% Non-Transmission	(E) 100% Transmission Specific	(F) Explanation
		Regulatory O&M Deferrals & Amortizations				
1	5660005	Ohio Transmn Rider Under/Recovery	(9,391,077)			
2						
3						
4		**Total**	(9,391,077)			
		Detail of Account 561 Per FERC Form 1				
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	0			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	655,557			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	62,366			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	10,049			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	202,023			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	16			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	0			
14		**Total of Account 561**	930,011			
		Account 928				
15	9280000	Regulatory Commission Exp	2,067	1,372	695	
16	9280001	Regulatory Commission Exp-Adm	96,391	44,340	52,051	
17	9280002	Regulatory Commission Exp-Case	987,284	938,331	48,953	
18	9280003	Rate Case Amort	5,540	5,540	-	
19	9280005	Reg Com Exp-FERC Trans Cases	63,734	30,403	33,331	
20	9280006	State Publ Serv CommissionFees	4,968,000	3,387,983	1,580,017	
21		**Total (FERC Form 1 p.323.189.b)**	6,123,015	4,407,968	1,715,046	
		Account 930.1				
22	9301000	General Advertising Expenses	7,308	5,153	2,155	
23	9301001	Newspaper Advertising Space	-	-	-	
24	9301007	Special Adv Space & Prod Exp	435,046	435,046	-	
25	9301009	Fairs, Shows, and Exhibits	774	210	564	
26	9301010	Publicity	-	-	-	
27	9301012	Public Opinion Surveys	215,820	215,818	2	
28	9301014	Video Communications	-	-	-	
29	9301015	Other Corporate Comm Exp	192,199	192,199	-	
30						
31						
32						
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	851,147	848,427	2,720	
		Account 930.2				
39	9302000	Misc General Expenses	459,828	541,337	282,582	
40	9302003	Corporate & Fiscal Expenses	210,779	158,033	52,746	
41	9302004	Research, Develop&Demonstr Exp	70	70	-	
42	9302006	Assoc Business Development Materials Sold	40	40	-	
43	9302007	Assoc Business Development Exp	3,183,201	2,405,090	778,110	
44		**Total (FERC Form 1 p.323.192.b)**	3,853,917	3,104,571	1,113,438	

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

State Income Tax Rate - West Virginia	6.50%	
Apportionment Factor - Note 1	0.21%	
Effective State Tax Rate		0.01%
State Income Tax Rate - Illinois	9.50%	
Apportionment Factor - Note 1	0.42%	
Effective State Tax Rate		0.04%
State Income Tax Rate - Michigan	6.00%	
Apportionment Factor - Note 1	0.02%	
Effective State Tax Rate		0.00%
State Income Tax Rate - Kentucky	5.00%	
Apportionment Factor - Note 1	0.12%	
Effective State Tax Rate		0.01%
State Income Tax Rate - Ohio Municipalities (D)	2.00%	
Apportionment Factor - Note 1	65.47%	
Effective State Tax Rate		1.31%
Ohio Franchise Tax Rate	0.00%	
Apportionment Factor - Note 1	0.00%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		1.37%

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

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

Line No.	(A) Account	(B) Total Company NOTE 1	(C) Property	(D) Labor	(E) Other	(F) Non-Allocable
1	**Revenue Taxes**					
2	Gross Receipts Tax	9,804,960				9,804,960
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Ohio	446,194,123	446,194,123			
5	Real and Personal Property - Other Jurisdictions	776,209	776,209			
6	Real and Personal Property - Tennessee	-	-			
7	Real and Personal Property - Other Jurisdictions	-	-			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)	6,647,701	6,647,701			
10	Federal Unemployment Tax	65,898	65,898			
11	State Unemployment Insurance	67,469	67,469			
12	**Production Taxes**					
13	State Severance Taxes	-				-
14	**Miscellaneous Taxes**					
15	State Business & Occupation Tax	-				-
16	State Public Service Commission Fees	-			-	
17	State Franchise Taxes	-			-	
18	State Lic/Registration Fee	-			-	
19	Misc. State and Local Tax	-			-	
20	Sales & Use	1,200				1,200
21	Federal Excise Tax	191,558,306				191,558,306
22	Michigan Single Business Tax	-				-
23						
24	Total Taxes by Allocable Basis	655,115,867	446,970,332	6,781,069	-	201,364,466

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

Functional Property Tax Allocation

		Production	Transmsission	Distribution	General	Total
25	Functionalized Net Plant (TCOS, Lns 41 thru 46)	-	3,367,863,562	6,624,918,401	880,856,866	10,873,638,829
	OHIO JURISDICTION					
26	Percentage of Plant in OHIO JURISDICTION	0.00%	96.17%	100.00%	99.32%	
27	Net Plant in OHIO JURISDICTION (Ln 25 * Ln 26)	-	3,238,749,816	6,624,721,837	874,888,065	10,738,359,718
28	Less: Net Value of Exempted Generation Plant	-				
29	Taxable Property Basis (Ln 27 - Ln 28)	-	3,238,749,816	6,624,721,837	874,888,065	10,738,359,718
30	Relative Valuation Factor	24.00%	85.00%	85.00%	24.00%	
31	Weighted Net Plant (Ln 29 * Ln 30)	-	2,752,937,344	5,631,013,562	209,973,136	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	0.00%	32.84%	67.16%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	-	68,946,359	141,026,777	(209,973,136)	-
34	Weighted OHIO JURISDICTION Plant (Ln 31 + 33)	-	2,821,883,702	5,772,040,339	(0)	8,593,924,041
35	Functional Percentage (Ln 34/Total Ln 34)	0.00%	32.84%	67.16%		
	WEST VA JURISDICTION					
36	Net Plant in WEST VA JURISDICTION (Ln 25 - Ln 27)	-	129,113,746	196,564	5,968,801	135,279,111
37	Less: Net Value of Exempted Generation Plant	-				
38	Taxable Property Basis (Ln 36 - Ln 37)	-	129,113,746	196,564	5,968,801	135,279,111
39	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
40	Weighted Net Plant (Ln 38 * Ln 39)	-	129,113,746	196,564	5,968,801	
41	General Plant Allocator (Ln 40 / (Total - General Plant))	0.00%	99.85%	0.15%	-100.00%	
42	Functionalized General Plant (Ln 41 * General Plant)	-	5,959,728	9,073	(5,968,801)	-
43	Weighted WEST VA JURISDICTION Plant (Ln 40 + 42)	-	135,073,474	205,637	0	135,279,111
44	Functional Percentage (Ln 43/Total Ln 43)	0.00%	99.85%	0.15%		

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

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	**Revenue Taxes**			
2	Gross Receipts Tax	9,804,960	9,804,960	

	(A) Real Estate and Personal Propety Tax Detail Annual Tax Expenses by Type (Note 1)	(B) Tax Year	(C) Total Company	(D) FERC FORM 1 Tie-Back	(E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
3	**Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)**		**446,970,332**				**147,286,439**
4	Real and Personal Property - Ohio		446,194,123	446,194,123		32.84%	146,511,409 146,511,409 - - - -
5	Real and Personal Property - W VA		776,209	776,209		99.85%	775,030 775,030 - - - - - -
6	Real and Personal Property - Other		-	-		31.45%	- - - - - - -
7	Real and Personal Property - Other Jurisdictions		-	-			- - - -

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	**Payroll Taxes**			
9	Federal Insurance Contribution (FICA)	6,647,701	6,647,701	
10	Federal Unemployment Tax	65,898	65,898	
11	State Unemployment Insurance	67,469	67,469	
12	**Production Taxes**	-		
13	State Severance Taxes			
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	-		
16	State Public Service Commission Fees	-		
17	State Franchise Taxes	-		
18	State Lic/Registration Fee	-		
19	Misc. State and Local Tax	-		
20	Sales & Use	1,200	1,200	
21	State Excise Tax	191,558,306	191,558,306	
22	Michigan Single Business Tax	-		
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	655,115,867	655,115,867	

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

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

AEP East Companies
Cost of Service Formula Rate Using 2027 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
Ohio Power Company

AEP East Companies
Cost of Service Formula Rate Using 2027 FF1 Balances
Worksheet J Supporting Calculation of PROJECTED PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
Ohio Power Company

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

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

ROE w/o incentives (TCOS, ln 156)			9.85%
Project ROE Incentive Adder			
ROE with additional basis point incentive			9.85%
Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through156)			
	%	Cost	Weighted cost
Long Term Debt	45.00%	4.29%	1.928%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	55.00%	9.85%	5.418%
		R =	7.346%

SUMMARY OF PROJECTED ANNUAL RTEP		REVENUE REQUIREMENTS		
		Rev Require	W Incentives	Incentive Amounts
PROJECTED YEAR	2027	11,086,076	11,086,076	$ -

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

Rate Base (TCOS, ln 68)	3,051,190,617
R (from A. above)	7.346%
Return (Rate Base x R)	224,139,710

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

Return (from B. above)	224,139,710
Effective Tax Rate (TCOS, ln 114)	20.90%
Income Tax Calculation (Return x CIT)	46,846,209
ITC Adjustment	-
Excess Deferred Income Tax	(9,876,459)
Tax Affect of Permanent Differences	1,872,948
Income Taxes	38,842,697

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

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

Annual Revenue Requirement (TCOS, ln 1)	619,827,323
Lease Payments (TCOS, Ln 95)	2,817,348
Return (TCOS, ln 126)	224,139,710
Income Taxes (TCOS, ln 125)	38,842,697
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	354,027,568

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

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	354,027,568
Return (from I.B. above)	224,139,710
Income Taxes (from I.C. above)	38,842,697
Annual Revenue Requirement, with Basis Point ROE increase	617,009,975
Depreciation (TCOS, ln 100)	106,833,475
Annual Rev. Req, w/ Basis Point ROE increase, less Depreciation	510,176,501

C. Determine FCR with hypothetical basis point ROE increase.

Net Transmission Plant (TCOS, ln 42)	3,367,863,562
Annual Revenue Requirement, with Basis Point ROE increase	617,009,975
FCR with Basis Point increase in ROE	18.32%
Annual Rev. Req, w / Basis Point ROE increase, less Dep.	510,176,501
FCR with Basis Point ROE increase, less Depreciation	15.15%
FCR less Depreciation (TCOS, ln 10)	15.15%
Incremental FCR with Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2027 (TCOS, ln 21)	4,399,982,253
Annual Depreciation and Amortization Expense (TCOS, ln 100)	106,833,475
Composite Depreciation Rate	2.43%
Depreciable Life for Composite Depreciation Rate	41.19
Round to nearest whole year	41

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**602,851**
Current Projected Year ARR w/ Incentive	**602,851**
Current Projected Year Incentive ARR	**-**

Details			
Investment	5,559,037	Current Year	**2027**
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	3	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	135,586

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2009	5,559,037	101,690	5,457,347	936,091	936,091	$ -
2010	5,457,347	135,586	5,321,761	952,016	952,016	$ -
2011	5,321,761	135,586	5,186,175	931,477	931,477	$ -
2012	5,186,175	135,586	5,050,589	910,938	910,938	$ -
2013	5,050,589	135,586	4,915,002	890,399	890,399	$ -
2014	4,915,002	135,586	4,779,416	869,860	869,860	$ -
2015	4,779,416	135,586	4,643,830	849,320	849,320	$ -
2016	4,643,830	135,586	4,508,243	828,781	828,781	$ -
2017	4,508,243	135,586	4,372,657	808,242	808,242	$ -
2018	4,372,657	135,586	4,237,071	787,703	787,703	$ -
2019	4,237,071	135,586	4,101,485	767,164	767,164	$ -
2020	4,101,485	135,586	3,965,898	746,625	746,625	$ -
2021	3,965,898	135,586	3,830,312	726,086	726,086	$ -
2022	3,830,312	135,586	3,694,726	705,547	705,547	$ -
2023	3,694,726	135,586	3,559,140	685,008	685,008	$ -
2024	3,559,140	135,586	3,423,553	664,468	664,468	$ -
2025	3,423,553	135,586	3,287,967	643,929	643,929	$ -
2026	3,287,967	135,586	3,152,381	623,390	623,390	$ -
2027	3,152,381	135,586	3,016,795	602,851	602,851	$ -
2028	3,016,795	135,586	2,881,208	582,312	582,312	$ -
2029	2,881,208	135,586	2,745,622	561,773	561,773	$ -
2030	2,745,622	135,586	2,610,036	541,234	541,234	$ -
2031	2,610,036	135,586	2,474,449	520,695	520,695	$ -
2032	2,474,449	135,586	2,338,863	500,156	500,156	$ -
2033	2,338,863	135,586	2,203,277	479,616	479,616	$ -
2034	2,203,277	135,586	2,067,691	459,077	459,077	$ -
2035	2,067,691	135,586	1,932,104	438,538	438,538	$ -
2036	1,932,104	135,586	1,796,518	417,999	417,999	$ -
2037	1,796,518	135,586	1,660,932	397,460	397,460	$ -
2038	1,660,932	135,586	1,525,346	376,921	376,921	$ -
2039	1,525,346	135,586	1,389,759	356,382	356,382	$ -
2040	1,389,759	135,586	1,254,173	335,843	335,843	$ -
2041	1,254,173	135,586	1,118,587	315,304	315,304	$ -
2042	1,118,587	135,586	983,000	294,764	294,764	$ -
2043	983,000	135,586	847,414	274,225	274,225	$ -
2044	847,414	135,586	711,828	253,686	253,686	$ -
2045	711,828	135,586	576,242	233,147	233,147	$ -
2046	576,242	135,586	440,655	212,608	212,608	$ -
2047	440,655	135,586	305,069	192,069	192,069	$ -
2048	305,069	135,586	169,483	171,530	171,530	$ -
2049	169,483	135,586	33,897	150,991	150,991	$ -
2050	33,897	33,897	-	36,464	36,464	$ -
2051	-	-	-	-	-	$ -
2052	-	-	-	-	-	$ -
2053	-	-	-	-	-	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-		-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
Project Totals				23,032,687	23,032,687	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 894,796		$ 894,796		
$ 1,094,271		$ 1,094,271		
$ 1,210,680		$ 1,210,680		
$ 1,057,666		$ 1,057,666		
$ 1,051,933		$ 1,051,933		
$ 1,050,369		$ 1,050,369		
$ 1,028,335		$ 1,028,335		
$ 989,594		$ 989,594		
$ 996,311		$ 996,311		
$ 790,538		$ 790,538		
$ 766,759		$ 766,759		
$ 736,885		$ 736,885		
$ 701,370		$ 701,370		
$ 686,013		$ 686,013		
$ 703,481		$ 703,481		
$ 670,754		$ 670,754		
$ 629,738		$ 629,738		
$ 616,905		$ 616,905		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**796,521**
Current Projected Year ARR w/ Incentive	**796,521**
Current Projected Year Incentive ARR	**-**

Details			
Investment	6,529,259	Current Year	**2027**
Service Year (yyyy)	2012	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	159,250

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2012	6,529,259	13,271	6,515,988	1,001,342	1,001,342	$ -
2013	6,515,988	159,250	6,356,738	1,134,254	1,134,254	$ -
2014	6,356,738	159,250	6,197,488	1,110,131	1,110,131	$ -
2015	6,197,488	159,250	6,038,237	1,086,007	1,086,007	$ -
2016	6,038,237	159,250	5,878,987	1,061,883	1,061,883	$ -
2017	5,878,987	159,250	5,719,737	1,037,759	1,037,759	$ -
2018	5,719,737	159,250	5,560,487	1,013,635	1,013,635	$ -
2019	5,560,487	159,250	5,401,236	989,512	989,512	$ -
2020	5,401,236	159,250	5,241,986	965,388	965,388	$ -
2021	5,241,986	159,250	5,082,736	941,264	941,264	$ -
2022	5,082,736	159,250	4,923,486	917,140	917,140	$ -
2023	4,923,486	159,250	4,764,236	893,016	893,016	$ -
2024	4,764,236	159,250	4,604,985	868,892	868,892	$ -
2025	4,604,985	159,250	4,445,735	844,769	844,769	$ -
2026	4,445,735	159,250	4,286,485	820,645	820,645	$ -
2027	4,286,485	159,250	4,127,235	796,521	796,521	$ -
2028	4,127,235	159,250	3,967,985	772,397	772,397	$ -
2029	3,967,985	159,250	3,808,734	748,273	748,273	$ -
2030	3,808,734	159,250	3,649,484	724,150	724,150	$ -
2031	3,649,484	159,250	3,490,234	700,026	700,026	$ -
2032	3,490,234	159,250	3,330,984	675,902	675,902	$ -
2033	3,330,984	159,250	3,171,733	651,778	651,778	$ -
2034	3,171,733	159,250	3,012,483	627,654	627,654	$ -
2035	3,012,483	159,250	2,853,233	603,530	603,530	$ -
2036	2,853,233	159,250	2,693,983	579,407	579,407	$ -
2037	2,693,983	159,250	2,534,733	555,283	555,283	$ -
2038	2,534,733	159,250	2,375,482	531,159	531,159	$ -
2039	2,375,482	159,250	2,216,232	507,035	507,035	$ -
2040	2,216,232	159,250	2,056,982	482,911	482,911	$ -
2041	2,056,982	159,250	1,897,732	458,788	458,788	$ -
2042	1,897,732	159,250	1,738,482	434,664	434,664	$ -
2043	1,738,482	159,250	1,579,231	410,540	410,540	$ -
2044	1,579,231	159,250	1,419,981	386,416	386,416	$ -
2045	1,419,981	159,250	1,260,731	362,292	362,292	$ -
2046	1,260,731	159,250	1,101,481	338,169	338,169	$ -
2047	1,101,481	159,250	942,230	314,045	314,045	$ -
2048	942,230	159,250	782,980	289,921	289,921	$ -
2049	782,980	159,250	623,730	265,797	265,797	$ -
2050	623,730	159,250	464,480	241,673	241,673	$ -
2051	464,480	159,250	305,230	217,549	217,549	$ -
2052	305,230	159,250	145,979	193,426	193,426	$ -
2053	145,979	145,979	-	157,036	157,036	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
Project Totals				27,711,979	27,711,979	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 832,082		$ 832,082		
$ 1,210,587		$ 1,210,587		
$ 1,247,628		$ 1,247,628		
$ 1,279,512		$ 1,279,512		
$ 1,233,365		$ 1,233,365		
$ 1,245,646		$ 1,245,646		
$ 1,010,825		$ 1,010,825		
$ 982,301		$ 982,301		
$ 945,781		$ 945,781		
$ 901,778		$ 901,778		
$ 884,126		$ 884,126		
$ 909,807		$ 909,807		
$ 869,371		$ 869,371		
$ 820,217		$ 820,217		
$ 808,888		$ 808,888		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**153,011**
Current Projected Year ARR w/ Incentive	**153,011**
Current Projected Year Incentive ARR	**-**

Details			
Investment	1,232,494	Current Year	2027
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	30,061

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	1,232,494	15,030	1,217,464	200,595	200,595	$ -
2014	1,217,464	30,061	1,187,403	212,210	212,210	$ -
2015	1,187,403	30,061	1,157,342	207,656	207,656	$ -
2016	1,157,342	30,061	1,127,281	203,102	203,102	$ -
2017	1,127,281	30,061	1,097,221	198,549	198,549	$ -
2018	1,097,221	30,061	1,067,160	193,995	193,995	$ -
2019	1,067,160	30,061	1,037,099	189,441	189,441	$ -
2020	1,037,099	30,061	1,007,038	184,888	184,888	$ -
2021	1,007,038	30,061	976,977	180,334	180,334	$ -
2022	976,977	30,061	946,916	175,780	175,780	$ -
2023	946,916	30,061	916,856	171,226	171,226	$ -
2024	916,856	30,061	886,795	166,673	166,673	$ -
2025	886,795	30,061	856,734	162,119	162,119	$ -
2026	856,734	30,061	826,673	157,565	157,565	$ -
2027	826,673	30,061	796,612	153,011	153,011	$ -
2028	796,612	30,061	766,551	148,458	148,458	$ -
2029	766,551	30,061	736,490	143,904	143,904	$ -
2030	736,490	30,061	706,430	139,350	139,350	$ -
2031	706,430	30,061	676,369	134,797	134,797	$ -
2032	676,369	30,061	646,308	130,243	130,243	$ -
2033	646,308	30,061	616,247	125,689	125,689	$ -
2034	616,247	30,061	586,186	121,135	121,135	$ -
2035	586,186	30,061	556,125	116,582	116,582	$ -
2036	556,125	30,061	526,065	112,028	112,028	$ -
2037	526,065	30,061	496,004	107,474	107,474	$ -
2038	496,004	30,061	465,943	102,920	102,920	$ -
2039	465,943	30,061	435,882	98,367	98,367	$ -
2040	435,882	30,061	405,821	93,813	93,813	$ -
2041	405,821	30,061	375,760	89,259	89,259	$ -
2042	375,760	30,061	345,700	84,706	84,706	$ -
2043	345,700	30,061	315,639	80,152	80,152	$ -
2044	315,639	30,061	285,578	75,598	75,598	$ -
2045	285,578	30,061	255,517	71,044	71,044	$ -
2046	255,517	30,061	225,456	66,491	66,491	$ -
2047	225,456	30,061	195,395	61,937	61,937	$ -
2048	195,395	30,061	165,335	57,383	57,383	$ -
2049	165,335	30,061	135,274	52,829	52,829	$ -
2050	135,274	30,061	105,213	48,276	48,276	$ -
2051	105,213	30,061	75,152	43,722	43,722	$ -
2052	75,152	30,061	45,091	39,168	39,168	$ -
2053	45,091	30,061	15,030	34,615	34,615	$ -
2054	15,030	15,030	-	16,169	16,169	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				5,153,253	5,153,253	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 219,263		$ 219,263		
$ 203,042		$ 203,042		
$ 228,159		$ 228,159		
$ 81,330		$ 81,330		
$ 222,274		$ 222,274		
$ 147,062		$ 147,062		
$ 142,952		$ 142,952		
$ 137,674		$ 137,674		
$ 172,566		$ 172,566		
$ 169,246		$ 169,246		
$ 174,248		$ 174,248		
$ 166,556		$ 166,556		
$ 157,248		$ 157,248		
$ 155,222		$ 155,222		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**717,132**
Current Projected Year ARR w/ Incentive	**717,132**
Current Projected Year Incentive ARR	**-**

Details			
Investment	5,705,686	Current Year	**2027**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	139,163

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	5,705,686	11,597	5,694,089	875,037	875,037	$ -
2014	5,694,089	139,163	5,554,926	991,184	991,184	$ -
2015	5,554,926	139,163	5,415,763	970,103	970,103	$ -
2016	5,415,763	139,163	5,276,600	949,023	949,023	$ -
2017	5,276,600	139,163	5,137,437	927,942	927,942	$ -
2018	5,137,437	139,163	4,998,274	906,861	906,861	$ -
2019	4,998,274	139,163	4,859,111	885,780	885,780	$ -
2020	4,859,111	139,163	4,719,948	864,699	864,699	$ -
2021	4,719,948	139,163	4,580,784	843,618	843,618	$ -
2022	4,580,784	139,163	4,441,621	822,537	822,537	$ -
2023	4,441,621	139,163	4,302,458	801,456	801,456	$ -
2024	4,302,458	139,163	4,163,295	780,375	780,375	$ -
2025	4,163,295	139,163	4,024,132	759,294	759,294	$ -
2026	4,024,132	139,163	3,884,969	738,213	738,213	$ -
2027	3,884,969	139,163	3,745,806	717,132	717,132	$ -
2028	3,745,806	139,163	3,606,643	696,051	696,051	$ -
2029	3,606,643	139,163	3,467,480	674,970	674,970	$ -
2030	3,467,480	139,163	3,328,317	653,889	653,889	$ -
2031	3,328,317	139,163	3,189,154	632,808	632,808	$ -
2032	3,189,154	139,163	3,049,991	611,727	611,727	$ -
2033	3,049,991	139,163	2,910,828	590,647	590,647	$ -
2034	2,910,828	139,163	2,771,665	569,566	569,566	$ -
2035	2,771,665	139,163	2,632,501	548,485	548,485	$ -
2036	2,632,501	139,163	2,493,338	527,404	527,404	$ -
2037	2,493,338	139,163	2,354,175	506,323	506,323	$ -
2038	2,354,175	139,163	2,215,012	485,242	485,242	$ -
2039	2,215,012	139,163	2,075,849	464,161	464,161	$ -
2040	2,075,849	139,163	1,936,686	443,080	443,080	$ -
2041	1,936,686	139,163	1,797,523	421,999	421,999	$ -
2042	1,797,523	139,163	1,658,360	400,918	400,918	$ -
2043	1,658,360	139,163	1,519,197	379,837	379,837	$ -
2044	1,519,197	139,163	1,380,034	358,756	358,756	$ -
2045	1,380,034	139,163	1,240,871	337,675	337,675	$ -
2046	1,240,871	139,163	1,101,708	316,594	316,594	$ -
2047	1,101,708	139,163	962,545	295,513	295,513	$ -
2048	962,545	139,163	823,382	274,432	274,432	$ -
2049	823,382	139,163	684,218	253,351	253,351	$ -
2050	684,218	139,163	545,055	232,271	232,271	$ -
2051	545,055	139,163	405,892	211,190	211,190	$ -
2052	405,892	139,163	266,729	190,109	190,109	$ -
2053	266,729	139,163	127,566	169,028	169,028	$ -
2054	127,566	127,566	-	137,228	137,228	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				24,216,508	24,216,508	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 528,784		$ 528,784		
$ 1,017,894		$ 1,017,894		
$ 953,651		$ 953,651		
$ 919,468		$ 919,468		
$ 929,340		$ 929,340		
$ 902,942		$ 902,942		
$ 877,873		$ 877,873		
$ 845,618		$ 845,618		
$ 806,620		$ 806,620		
$ 791,287		$ 791,287		
$ 814,959		$ 814,959		
$ 779,148		$ 779,148		
$ 735,961		$ 735,961		
$ 726,952		$ 726,952		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**263,198**
Current Projected Year ARR w/ Incentive	**263,198**
Current Projected Year Incentive ARR	**-**

Details			
Investment	2,088,951	Current Year	**2027**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	50,950

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	2,088,951	-	2,088,951	316,442	316,442	$ -
2014	2,088,951	50,950	2,038,001	363,533	363,533	$ -
2015	2,038,001	50,950	1,987,051	355,815	355,815	$ -
2016	1,987,051	50,950	1,936,101	348,097	348,097	$ -
2017	1,936,101	50,950	1,885,151	340,379	340,379	$ -
2018	1,885,151	50,950	1,834,201	332,661	332,661	$ -
2019	1,834,201	50,950	1,783,251	324,943	324,943	$ -
2020	1,783,251	50,950	1,732,301	317,224	317,224	$ -
2021	1,732,301	50,950	1,681,351	309,506	309,506	$ -
2022	1,681,351	50,950	1,630,401	301,788	301,788	$ -
2023	1,630,401	50,950	1,579,451	294,070	294,070	$ -
2024	1,579,451	50,950	1,528,501	286,352	286,352	$ -
2025	1,528,501	50,950	1,477,551	278,634	278,634	$ -
2026	1,477,551	50,950	1,426,601	270,916	270,916	$ -
2027	1,426,601	50,950	1,375,651	263,198	263,198	$ -
2028	1,375,651	50,950	1,324,701	255,480	255,480	$ -
2029	1,324,701	50,950	1,273,751	247,762	247,762	$ -
2030	1,273,751	50,950	1,222,801	240,043	240,043	$ -
2031	1,222,801	50,950	1,171,851	232,325	232,325	$ -
2032	1,171,851	50,950	1,120,901	224,607	224,607	$ -
2033	1,120,901	50,950	1,069,950	216,889	216,889	$ -
2034	1,069,950	50,950	1,019,000	209,171	209,171	$ -
2035	1,019,000	50,950	968,050	201,453	201,453	$ -
2036	968,050	50,950	917,100	193,735	193,735	$ -
2037	917,100	50,950	866,150	186,017	186,017	$ -
2038	866,150	50,950	815,200	178,299	178,299	$ -
2039	815,200	50,950	764,250	170,581	170,581	$ -
2040	764,250	50,950	713,300	162,862	162,862	$ -
2041	713,300	50,950	662,350	155,144	155,144	$ -
2042	662,350	50,950	611,400	147,426	147,426	$ -
2043	611,400	50,950	560,450	139,708	139,708	$ -
2044	560,450	50,950	509,500	131,990	131,990	$ -
2045	509,500	50,950	458,550	124,272	124,272	$ -
2046	458,550	50,950	407,600	116,554	116,554	$ -
2047	407,600	50,950	356,650	108,836	108,836	$ -
2048	356,650	50,950	305,700	101,118	101,118	$ -
2049	305,700	50,950	254,750	93,400	93,400	$ -
2050	254,750	50,950	203,800	85,681	85,681	$ -
2051	203,800	50,950	152,850	77,963	77,963	$ -
2052	152,850	50,950	101,900	70,245	70,245	$ -
2053	101,900	50,950	50,950	62,527	62,527	$ -
2054	50,950	50,950	-	54,809	54,809	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				8,892,455	8,892,455	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 424,916		$ 424,916		
$ 372,954		$ 372,954		
$ 375,622		$ 375,622		
$ 363,235		$ 363,235		
$ 367,158		$ 367,158		
$ 331,181		$ 331,181		
$ 321,999		$ 321,999		
$ 310,179		$ 310,179		
$ 295,885		$ 295,885		
$ 290,274		$ 290,274		
$ 298,978		$ 298,978		
$ 285,853		$ 285,853		
$ 270,034		$ 270,034		
$ 266,763		$ 266,763		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**744,780**
Current Projected Year ARR w/ Incentive	**744,780**
Current Projected Year Incentive ARR	**-**

Details			
Investment	5,507,426	Current Year	**2027**
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	134,327

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2016	5,507,426	67,164	5,440,262	896,362	896,362	$ -
2017	5,440,262	134,327	5,305,935	948,264	948,264	$ -
2018	5,305,935	134,327	5,171,607	927,916	927,916	$ -
2019	5,171,607	134,327	5,037,280	907,568	907,568	$ -
2020	5,037,280	134,327	4,902,953	887,219	887,219	$ -
2021	4,902,953	134,327	4,768,625	866,871	866,871	$ -
2022	4,768,625	134,327	4,634,298	846,522	846,522	$ -
2023	4,634,298	134,327	4,499,970	826,174	826,174	$ -
2024	4,499,970	134,327	4,365,643	805,825	805,825	$ -
2025	4,365,643	134,327	4,231,315	785,477	785,477	$ -
2026	4,231,315	134,327	4,096,988	765,129	765,129	$ -
2027	4,096,988	134,327	3,962,660	744,780	744,780	$ -
2028	3,962,660	134,327	3,828,333	724,432	724,432	$ -
2029	3,828,333	134,327	3,694,005	704,083	704,083	$ -
2030	3,694,005	134,327	3,559,678	683,735	683,735	$ -
2031	3,559,678	134,327	3,425,350	663,386	663,386	$ -
2032	3,425,350	134,327	3,291,023	643,038	643,038	$ -
2033	3,291,023	134,327	3,156,695	622,690	622,690	$ -
2034	3,156,695	134,327	3,022,368	602,341	602,341	$ -
2035	3,022,368	134,327	2,888,041	581,993	581,993	$ -
2036	2,888,041	134,327	2,753,713	561,644	561,644	$ -
2037	2,753,713	134,327	2,619,386	541,296	541,296	$ -
2038	2,619,386	134,327	2,485,058	520,948	520,948	$ -
2039	2,485,058	134,327	2,350,731	500,599	500,599	$ -
2040	2,350,731	134,327	2,216,403	480,251	480,251	$ -
2041	2,216,403	134,327	2,082,076	459,902	459,902	$ -
2042	2,082,076	134,327	1,947,748	439,554	439,554	$ -
2043	1,947,748	134,327	1,813,421	419,205	419,205	$ -
2044	1,813,421	134,327	1,679,093	398,857	398,857	$ -
2045	1,679,093	134,327	1,544,766	378,509	378,509	$ -
2046	1,544,766	134,327	1,410,438	358,160	358,160	$ -
2047	1,410,438	134,327	1,276,111	337,812	337,812	$ -
2048	1,276,111	134,327	1,141,783	317,463	317,463	$ -
2049	1,141,783	134,327	1,007,456	297,115	297,115	$ -
2050	1,007,456	134,327	873,129	276,766	276,766	$ -
2051	873,129	134,327	738,801	256,418	256,418	$ -
2052	738,801	134,327	604,474	236,070	236,070	$ -
2053	604,474	134,327	470,146	215,721	215,721	$ -
2054	470,146	134,327	335,819	195,373	195,373	$ -
2055	335,819	134,327	201,491	175,024	175,024	$ -
2056	201,491	134,327	67,164	154,676	154,676	$ -
2057	67,164	134,327	(67,164)	134,327	134,327	$ -
2058	(67,164)	134,327	(201,491)	113,979	113,979	$ -
2059	(201,491)	134,327	(335,819)	93,631	93,631	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
Project Totals				23,297,106	23,297,106	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 42,109		$ 42,109		
$ 41,186		$ 41,186		
$ (7,120)		$ (7,120)		
$ 25,082		$ 25,082		
$ 863,948		$ 863,948		
$ 824,945		$ 824,945		
$ 810,374		$ 810,374		
$ 836,291		$ 836,291		
$ 800,538		$ 800,538		
$ 758,270		$ 758,270		
$ 751,798		$ 751,798		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**502,526**
Current Projected Year ARR w/ Incentive	**502,526**
Current Projected Year Incentive ARR	**-**

Details			
Investment	4,008,040	Current Year	2027
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	97,757

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	4,008,040	16,293	3,991,747	622,212	622,212	$ -
2014	3,991,747	97,757	3,893,990	695,037	695,037	$ -
2015	3,893,990	97,757	3,796,233	680,229	680,229	$ -
2016	3,796,233	97,757	3,698,476	665,420	665,420	$ -
2017	3,698,476	97,757	3,600,719	650,612	650,612	$ -
2018	3,600,719	97,757	3,502,962	635,803	635,803	$ -
2019	3,502,962	97,757	3,405,205	620,994	620,994	$ -
2020	3,405,205	97,757	3,307,447	606,186	606,186	$ -
2021	3,307,447	97,757	3,209,690	591,377	591,377	$ -
2022	3,209,690	97,757	3,111,933	576,569	576,569	$ -
2023	3,111,933	97,757	3,014,176	561,760	561,760	$ -
2024	3,014,176	97,757	2,916,419	546,951	546,951	$ -
2025	2,916,419	97,757	2,818,662	532,143	532,143	$ -
2026	2,818,662	97,757	2,720,905	517,334	517,334	$ -
2027	2,720,905	97,757	2,623,148	502,526	502,526	$ -
2028	2,623,148	97,757	2,525,391	487,717	487,717	$ -
2029	2,525,391	97,757	2,427,634	472,908	472,908	$ -
2030	2,427,634	97,757	2,329,877	458,100	458,100	$ -
2031	2,329,877	97,757	2,232,120	443,291	443,291	$ -
2032	2,232,120	97,757	2,134,363	428,483	428,483	$ -
2033	2,134,363	97,757	2,036,606	413,674	413,674	$ -
2034	2,036,606	97,757	1,938,848	398,865	398,865	$ -
2035	1,938,848	97,757	1,841,091	384,057	384,057	$ -
2036	1,841,091	97,757	1,743,334	369,248	369,248	$ -
2037	1,743,334	97,757	1,645,577	354,440	354,440	$ -
2038	1,645,577	97,757	1,547,820	339,631	339,631	$ -
2039	1,547,820	97,757	1,450,063	324,822	324,822	$ -
2040	1,450,063	97,757	1,352,306	310,014	310,014	$ -
2041	1,352,306	97,757	1,254,549	295,205	295,205	$ -
2042	1,254,549	97,757	1,156,792	280,397	280,397	$ -
2043	1,156,792	97,757	1,059,035	265,588	265,588	$ -
2044	1,059,035	97,757	961,278	250,779	250,779	$ -
2045	961,278	97,757	863,521	235,971	235,971	$ -
2046	863,521	97,757	765,764	221,162	221,162	$ -
2047	765,764	97,757	668,007	206,353	206,353	$ -
2048	668,007	97,757	570,250	191,545	191,545	$ -
2049	570,250	97,757	472,492	176,736	176,736	$ -
2050	472,492	97,757	374,735	161,928	161,928	$ -
2051	374,735	97,757	276,978	147,119	147,119	$ -
2052	276,978	97,757	179,221	132,310	132,310	$ -
2053	179,221	97,757	81,464	117,502	117,502	$ -
2054	81,464	81,464	-	87,634	87,634	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				16,960,632	16,960,632	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 0		$ 0		
$ 7,389,592		$ 7,389,592		
$ 583,939		$ 583,939		
$ 662,503		$ 662,503		
$ 750,034		$ 750,034		
$ 633,061		$ 633,061		
$ 682,446		$ 682,446		
$ 597,311		$ 597,311		
$ 565,534		$ 565,534		
$ 554,757		$ 554,757		
$ 571,314		$ 571,314		
$ 546,186		$ 546,186		
$ 515,862		$ 515,862		
$ 509,481		$ 509,481		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**14,509**
Current Projected Year ARR w/ Incentive	**14,509**
Current Projected Year Incentive ARR	**-**

Details			
Investment	118,332	Current Year	2027
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	1	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	2,886

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	118,332	2,646	115,687	20,371	20,371	$ -
2014	115,687	2,886	112,801	20,192	20,192	$ -
2015	112,801	2,886	109,914	19,755	19,755	$ -
2016	109,914	2,886	107,028	19,318	19,318	$ -
2017	107,028	2,886	104,142	18,881	18,881	$ -
2018	104,142	2,886	101,256	18,443	18,443	$ -
2019	101,256	2,886	98,370	18,006	18,006	$ -
2020	98,370	2,886	95,484	17,569	17,569	$ -
2021	95,484	2,886	92,597	17,132	17,132	$ -
2022	92,597	2,886	89,711	16,695	16,695	$ -
2023	89,711	2,886	86,825	16,257	16,257	$ -
2024	86,825	2,886	83,939	15,820	15,820	$ -
2025	83,939	2,886	81,053	15,383	15,383	$ -
2026	81,053	2,886	78,167	14,946	14,946	$ -
2027	78,167	2,886	75,281	14,509	14,509	$ -
2028	75,281	2,886	72,394	14,071	14,071	$ -
2029	72,394	2,886	69,508	13,634	13,634	$ -
2030	69,508	2,886	66,622	13,197	13,197	$ -
2031	66,622	2,886	63,736	12,760	12,760	$ -
2032	63,736	2,886	60,850	12,323	12,323	$ -
2033	60,850	2,886	57,964	11,885	11,885	$ -
2034	57,964	2,886	55,077	11,448	11,448	$ -
2035	55,077	2,886	52,191	11,011	11,011	$ -
2036	52,191	2,886	49,305	10,574	10,574	$ -
2037	49,305	2,886	46,419	10,136	10,136	$ -
2038	46,419	2,886	43,533	9,699	9,699	$ -
2039	43,533	2,886	40,647	9,262	9,262	$ -
2040	40,647	2,886	37,761	8,825	8,825	$ -
2041	37,761	2,886	34,874	8,388	8,388	$ -
2042	34,874	2,886	31,988	7,950	7,950	$ -
2043	31,988	2,886	29,102	7,513	7,513	$ -
2044	29,102	2,886	26,216	7,076	7,076	$ -
2045	26,216	2,886	23,330	6,639	6,639	$ -
2046	23,330	2,886	20,444	6,202	6,202	$ -
2047	20,444	2,886	17,557	5,764	5,764	$ -
2048	17,557	2,886	14,671	5,327	5,327	$ -
2049	14,671	2,886	11,785	4,890	4,890	$ -
2050	11,785	2,886	8,899	4,453	4,453	$ -
2051	8,899	2,886	6,013	4,016	4,016	$ -
2052	6,013	2,886	3,127	3,578	3,578	$ -
2053	3,127	2,886	241	3,141	3,141	$ -
2054	241	241	-	259	259	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				487,297	487,297	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		
$ 25,862		$ 25,862		
$ 17,942		$ 17,942		
$ 22,706		$ 22,706		
$ 22,935		$ 22,935		
$ 18,387		$ 18,387		
$ 17,870		$ 17,870		
$ 17,207		$ 17,207		
$ 16,407		$ 16,407		
$ 16,088		$ 16,088		
$ 16,558		$ 16,558		
$ 15,823		$ 15,823		
$ 14,931		$ 14,931		
$ 14,729		$ 14,729		

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

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In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**451,876**
Current Projected Year ARR w/ Incentive	**451,876**
Current Projected Year Incentive ARR	**-**

Details			
Investment	3,459,640	Current Year	**2027**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	3	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	84,381

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	3,459,640	63,286	3,396,354	582,572	582,572	$ -
2016	3,396,354	84,381	3,311,973	592,483	592,483	$ -
2017	3,311,973	84,381	3,227,591	579,700	579,700	$ -
2018	3,227,591	84,381	3,143,210	566,918	566,918	$ -
2019	3,143,210	84,381	3,058,828	554,135	554,135	$ -
2020	3,058,828	84,381	2,974,447	541,353	541,353	$ -
2021	2,974,447	84,381	2,890,065	528,571	528,571	$ -
2022	2,890,065	84,381	2,805,684	515,788	515,788	$ -
2023	2,805,684	84,381	2,721,302	503,006	503,006	$ -
2024	2,721,302	84,381	2,636,921	490,223	490,223	$ -
2025	2,636,921	84,381	2,552,540	477,441	477,441	$ -
2026	2,552,540	84,381	2,468,158	464,658	464,658	$ -
2027	2,468,158	84,381	2,383,777	451,876	451,876	$ -
2028	2,383,777	84,381	2,299,395	439,094	439,094	$ -
2029	2,299,395	84,381	2,215,014	426,311	426,311	$ -
2030	2,215,014	84,381	2,130,632	413,529	413,529	$ -
2031	2,130,632	84,381	2,046,251	400,746	400,746	$ -
2032	2,046,251	84,381	1,961,869	387,964	387,964	$ -
2033	1,961,869	84,381	1,877,488	375,182	375,182	$ -
2034	1,877,488	84,381	1,793,106	362,399	362,399	$ -
2035	1,793,106	84,381	1,708,725	349,617	349,617	$ -
2036	1,708,725	84,381	1,624,343	336,834	336,834	$ -
2037	1,624,343	84,381	1,539,962	324,052	324,052	$ -
2038	1,539,962	84,381	1,455,580	311,269	311,269	$ -
2039	1,455,580	84,381	1,371,199	298,487	298,487	$ -
2040	1,371,199	84,381	1,286,817	285,705	285,705	$ -
2041	1,286,817	84,381	1,202,436	272,922	272,922	$ -
2042	1,202,436	84,381	1,118,055	260,140	260,140	$ -
2043	1,118,055	84,381	1,033,673	247,357	247,357	$ -
2044	1,033,673	84,381	949,292	234,575	234,575	$ -
2045	949,292	84,381	864,910	221,792	221,792	$ -
2046	864,910	84,381	780,529	209,010	209,010	$ -
2047	780,529	84,381	696,147	196,228	196,228	$ -
2048	696,147	84,381	611,766	183,445	183,445	$ -
2049	611,766	84,381	527,384	170,663	170,663	$ -
2050	527,384	84,381	443,003	157,880	157,880	$ -
2051	443,003	84,381	358,621	145,098	145,098	$ -
2052	358,621	84,381	274,240	132,316	132,316	$ -
2053	274,240	84,381	189,858	119,533	119,533	$ -
2054	189,858	84,381	105,477	106,751	106,751	$ -
2055	105,477	84,381	21,095	93,968	93,968	$ -
2056	21,095	21,095	-	22,693	22,693	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				14,334,284	14,334,284	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 652,736		$ 652,736		
$ 666,514		$ 666,514		
$ 674,329		$ 674,329		
$ 563,359		$ 563,359		
$ 548,044		$ 548,044		
$ 528,210		$ 528,210		
$ 504,122		$ 504,122		
$ 494,899		$ 494,899		
$ 510,248		$ 510,248		
$ 488,149		$ 488,149		
$ 461,774		$ 461,774		
$ 457,033		$ 457,033		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**559,572**
Current Projected Year ARR w/ Incentive	**559,572**
Current Projected Year Incentive ARR	**-**

Details			
Investment	4,474,020	Current Year	**2027**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	9	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	109,122

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	4,474,020	27,281	4,446,740	702,956	702,956	$ -
2014	4,446,740	109,122	4,337,617	774,466	774,466	$ -
2015	4,337,617	109,122	4,228,495	757,936	757,936	$ -
2016	4,228,495	109,122	4,119,372	741,405	741,405	$ -
2017	4,119,372	109,122	4,010,250	724,875	724,875	$ -
2018	4,010,250	109,122	3,901,127	708,345	708,345	$ -
2019	3,901,127	109,122	3,792,005	691,815	691,815	$ -
2020	3,792,005	109,122	3,682,882	675,284	675,284	$ -
2021	3,682,882	109,122	3,573,760	658,754	658,754	$ -
2022	3,573,760	109,122	3,464,638	642,224	642,224	$ -
2023	3,464,638	109,122	3,355,515	625,693	625,693	$ -
2024	3,355,515	109,122	3,246,393	609,163	609,163	$ -
2025	3,246,393	109,122	3,137,270	592,633	592,633	$ -
2026	3,137,270	109,122	3,028,148	576,103	576,103	$ -
2027	3,028,148	109,122	2,919,025	559,572	559,572	$ -
2028	2,919,025	109,122	2,809,903	543,042	543,042	$ -
2029	2,809,903	109,122	2,700,780	526,512	526,512	$ -
2030	2,700,780	109,122	2,591,658	509,982	509,982	$ -
2031	2,591,658	109,122	2,482,536	493,451	493,451	$ -
2032	2,482,536	109,122	2,373,413	476,921	476,921	$ -
2033	2,373,413	109,122	2,264,291	460,391	460,391	$ -
2034	2,264,291	109,122	2,155,168	443,860	443,860	$ -
2035	2,155,168	109,122	2,046,046	427,330	427,330	$ -
2036	2,046,046	109,122	1,936,923	410,800	410,800	$ -
2037	1,936,923	109,122	1,827,801	394,270	394,270	$ -
2038	1,827,801	109,122	1,718,678	377,739	377,739	$ -
2039	1,718,678	109,122	1,609,556	361,209	361,209	$ -
2040	1,609,556	109,122	1,500,434	344,679	344,679	$ -
2041	1,500,434	109,122	1,391,311	328,149	328,149	$ -
2042	1,391,311	109,122	1,282,189	311,618	311,618	$ -
2043	1,282,189	109,122	1,173,066	295,088	295,088	$ -
2044	1,173,066	109,122	1,063,944	278,558	278,558	$ -
2045	1,063,944	109,122	954,821	262,027	262,027	$ -
2046	954,821	109,122	845,699	245,497	245,497	$ -
2047	845,699	109,122	736,576	228,967	228,967	$ -
2048	736,576	109,122	627,454	212,437	212,437	$ -
2049	627,454	109,122	518,332	195,906	195,906	$ -
2050	518,332	109,122	409,209	179,376	179,376	$ -
2051	409,209	109,122	300,087	162,846	162,846	$ -
2052	300,087	109,122	190,964	146,316	146,316	$ -
2053	190,964	109,122	81,842	129,785	129,785	$ -
2054	81,842	81,842	-	88,041	88,041	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				18,876,021	18,876,021	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 0		$ 0		
$ 95,797		$ 95,797		
$ 660,744		$ 660,744		
$ 821,901		$ 821,901		
$ 828,442		$ 828,442		
$ 652,807		$ 652,807		
$ 685,825		$ 685,825		
$ 660,577		$ 660,577		
$ 630,069		$ 630,069		
$ 618,034		$ 618,034		
$ 636,435		$ 636,435		
$ 608,416		$ 608,416		
$ 574,582		$ 574,582		
$ 567,401		$ 567,401		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	-
Current Projected Year ARR w/ Incentive	-
Current Projected Year Incentive ARR	-

Details			
Investment	-	Current Year	2027
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2014	-	-	-	-	-	$ -
2015	-	-	-	-	-	$ -
2016	-	-	-	-	-	$ -
2017	-	-	-	-	-	$ -
2018	-	-	-	-	-	$ -
2019	-	-	-	-	-	$ -
2020	-	-	-	-	-	$ -
2021	-	-	-	-	-	$ -
2022	-	-	-	-	-	$ -
2023	-	-	-	-	-	$ -
2024	-	-	-	-	-	$ -
2025	-	-	-	-	-	$ -
2026	-	-	-	-	-	$ -
2027	-	-	-	-	-	$ -
2028	-	-	-	-	-	$ -
2029	-	-	-	-	-	$ -
2030	-	-	-	-	-	$ -
2031	-	-	-	-	-	$ -
2032	-	-	-	-	-	$ -
2033	-	-	-	-	-	$ -
2034	-	-	-	-	-	$ -
2035	-	-	-	-	-	$ -
2036	-	-	-	-	-	$ -
2037	-	-	-	-	-	$ -
2038	-	-	-	-	-	$ -
2039	-	-	-	-	-	$ -
2040	-	-	-	-	-	$ -
2041	-	-	-	-	-	$ -
2042	-	-	-	-	-	$ -
2043	-	-	-	-	-	$ -
2044	-	-	-	-	-	$ -
2045	-	-	-	-	-	$ -
2046	-	-	-	-	-	$ -
2047	-	-	-	-	-	$ -
2048	-	-	-	-	-	$ -
2049	-	-	-	-	-	$ -
2050	-	-	-	-	-	$ -
2051	-	-	-	-	-	$ -
2052	-	-	-	-	-	$ -
2053	-	-	-	-	-	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
Project Totals				-	-	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 99,055		$ 99,055		
$ 178,664		$ 178,664		
$ 174,005		$ 174,005		
$ 176,014		$ 174,014		
$ 137,768		$ 137,768		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**934,278**
Current Projected Year ARR w/ Incentive	**934,278**
Current Projected Year Incentive ARR	**-**

Details			
Investment	7,169,898	Current Year	**2027**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	2	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	174,876

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	7,169,898	145,730	7,024,168	1,220,815	1,220,815	$ -
2016	7,024,168	174,876	6,849,293	1,225,677	1,225,677	$ -
2017	6,849,293	174,876	6,674,417	1,199,186	1,199,186	$ -
2018	6,674,417	174,876	6,499,541	1,172,696	1,172,696	$ -
2019	6,499,541	174,876	6,324,666	1,146,205	1,146,205	$ -
2020	6,324,666	174,876	6,149,790	1,119,714	1,119,714	$ -
2021	6,149,790	174,876	5,974,915	1,093,223	1,093,223	$ -
2022	5,974,915	174,876	5,800,039	1,066,732	1,066,732	$ -
2023	5,800,039	174,876	5,625,164	1,040,242	1,040,242	$ -
2024	5,625,164	174,876	5,450,288	1,013,751	1,013,751	$ -
2025	5,450,288	174,876	5,275,413	987,260	987,260	$ -
2026	5,275,413	174,876	5,100,537	960,769	960,769	$ -
2027	5,100,537	174,876	4,925,661	934,278	934,278	$ -
2028	4,925,661	174,876	4,750,786	907,788	907,788	$ -
2029	4,750,786	174,876	4,575,910	881,297	881,297	$ -
2030	4,575,910	174,876	4,401,035	854,806	854,806	$ -
2031	4,401,035	174,876	4,226,159	828,315	828,315	$ -
2032	4,226,159	174,876	4,051,284	801,824	801,824	$ -
2033	4,051,284	174,876	3,876,408	775,334	775,334	$ -
2034	3,876,408	174,876	3,701,533	748,843	748,843	$ -
2035	3,701,533	174,876	3,526,657	722,352	722,352	$ -
2036	3,526,657	174,876	3,351,781	695,861	695,861	$ -
2037	3,351,781	174,876	3,176,906	669,370	669,370	$ -
2038	3,176,906	174,876	3,002,030	642,880	642,880	$ -
2039	3,002,030	174,876	2,827,155	616,389	616,389	$ -
2040	2,827,155	174,876	2,652,279	589,898	589,898	$ -
2041	2,652,279	174,876	2,477,404	563,407	563,407	$ -
2042	2,477,404	174,876	2,302,528	536,916	536,916	$ -
2043	2,302,528	174,876	2,127,653	510,426	510,426	$ -
2044	2,127,653	174,876	1,952,777	483,935	483,935	$ -
2045	1,952,777	174,876	1,777,901	457,444	457,444	$ -
2046	1,777,901	174,876	1,603,026	430,953	430,953	$ -
2047	1,603,026	174,876	1,428,150	404,462	404,462	$ -
2048	1,428,150	174,876	1,253,275	377,972	377,972	$ -
2049	1,253,275	174,876	1,078,399	351,481	351,481	$ -
2050	1,078,399	174,876	903,524	324,990	324,990	$ -
2051	903,524	174,876	728,648	298,499	298,499	$ -
2052	728,648	174,876	553,773	272,008	272,008	$ -
2053	553,773	174,876	378,897	245,518	245,518	$ -
2054	378,897	174,876	204,021	219,027	219,027	$ -
2055	204,021	174,876	29,146	192,536	192,536	$ -
2056	29,146	29,146	-	31,353	31,353	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				29,616,435	29,616,435	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 250,071		$ 250,071		
$ 77,068		$ 77,068		
$ 123,326		$ 123,326		
$ 1,165,473		$ 1,165,473		
$ 1,133,749		$ 1,133,749		
$ 1,092,679		$ 1,092,679		
$ 1,042,817		$ 1,042,817		
$ 1,023,693		$ 1,023,693		
$ 1,055,373		$ 1,055,373		
$ 1,009,624		$ 1,009,624		
$ 954,988		$ 954,988		
$ 945,068		$ 945,068		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**159,768**
Current Projected Year ARR w/ Incentive	**159,768**
Current Projected Year Incentive ARR	**-**

Details			
Investment	1,214,619	Current Year	**2027**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	29,625

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	1,214,619	14,812	1,199,807	197,686	197,686	$ -
2016	1,199,807	29,625	1,170,182	209,132	209,132	$ -
2017	1,170,182	29,625	1,140,557	204,645	204,645	$ -
2018	1,140,557	29,625	1,110,932	200,157	200,157	$ -
2019	1,110,932	29,625	1,081,307	195,669	195,669	$ -
2020	1,081,307	29,625	1,051,682	191,181	191,181	$ -
2021	1,051,682	29,625	1,022,058	186,694	186,694	$ -
2022	1,022,058	29,625	992,433	182,206	182,206	$ -
2023	992,433	29,625	962,808	177,718	177,718	$ -
2024	962,808	29,625	933,183	173,231	173,231	$ -
2025	933,183	29,625	903,558	168,743	168,743	$ -
2026	903,558	29,625	873,933	164,255	164,255	$ -
2027	873,933	29,625	844,308	159,768	159,768	$ -
2028	844,308	29,625	814,684	155,280	155,280	$ -
2029	814,684	29,625	785,059	150,792	150,792	$ -
2030	785,059	29,625	755,434	146,305	146,305	$ -
2031	755,434	29,625	725,809	141,817	141,817	$ -
2032	725,809	29,625	696,184	137,329	137,329	$ -
2033	696,184	29,625	666,559	132,842	132,842	$ -
2034	666,559	29,625	636,934	128,354	128,354	$ -
2035	636,934	29,625	607,310	123,866	123,866	$ -
2036	607,310	29,625	577,685	119,379	119,379	$ -
2037	577,685	29,625	548,060	114,891	114,891	$ -
2038	548,060	29,625	518,435	110,403	110,403	$ -
2039	518,435	29,625	488,810	105,915	105,915	$ -
2040	488,810	29,625	459,185	101,428	101,428	$ -
2041	459,185	29,625	429,560	96,940	96,940	$ -
2042	429,560	29,625	399,936	92,452	92,452	$ -
2043	399,936	29,625	370,311	87,965	87,965	$ -
2044	370,311	29,625	340,686	83,477	83,477	$ -
2045	340,686	29,625	311,061	78,989	78,989	$ -
2046	311,061	29,625	281,436	74,502	74,502	$ -
2047	281,436	29,625	251,811	70,014	70,014	$ -
2048	251,811	29,625	222,186	65,526	65,526	$ -
2049	222,186	29,625	192,562	61,039	61,039	$ -
2050	192,562	29,625	162,937	56,551	56,551	$ -
2051	162,937	29,625	133,312	52,063	52,063	$ -
2052	133,312	29,625	103,687	47,576	47,576	$ -
2053	103,687	29,625	74,062	43,088	43,088	$ -
2054	74,062	29,625	44,437	38,600	38,600	$ -
2055	44,437	29,625	14,812	34,113	34,113	$ -
2056	14,812	14,812	-	15,934	15,934	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				5,078,515	5,078,515	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 247,850		$ 247,850		
$ 216,823		$ 216,823		
$ 219,628		$ 219,628		
$ 198,829		$ 198,829		
$ 193,445		$ 193,445		
$ 186,463		$ 186,463		
$ 177,978		$ 177,978		
$ 174,745		$ 174,745		
$ 180,199		$ 180,199		
$ 172,415		$ 172,415		
$ 163,143		$ 163,143		
$ 161,526		$ 161,526		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**408,040**
Current Projected Year ARR w/ Incentive	**408,040**
Current Projected Year Incentive ARR	**-**

Details			
Investment	3,059,126	Current Year	**2027**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	74,613

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	3,059,126	-	3,059,126	463,408	463,408	$ -
2016	3,059,126	74,613	2,984,513	532,369	532,369	$ -
2017	2,984,513	74,613	2,909,900	521,067	521,067	$ -
2018	2,909,900	74,613	2,835,287	509,764	509,764	$ -
2019	2,835,287	74,613	2,760,674	498,461	498,461	$ -
2020	2,760,674	74,613	2,686,061	487,159	487,159	$ -
2021	2,686,061	74,613	2,611,449	475,856	475,856	$ -
2022	2,611,449	74,613	2,536,836	464,553	464,553	$ -
2023	2,536,836	74,613	2,462,223	453,251	453,251	$ -
2024	2,462,223	74,613	2,387,610	441,948	441,948	$ -
2025	2,387,610	74,613	2,312,997	430,646	430,646	$ -
2026	2,312,997	74,613	2,238,385	419,343	419,343	$ -
2027	2,238,385	74,613	2,163,772	408,040	408,040	$ -
2028	2,163,772	74,613	2,089,159	396,738	396,738	$ -
2029	2,089,159	74,613	2,014,546	385,435	385,435	$ -
2030	2,014,546	74,613	1,939,933	374,132	374,132	$ -
2031	1,939,933	74,613	1,865,320	362,830	362,830	$ -
2032	1,865,320	74,613	1,790,708	351,527	351,527	$ -
2033	1,790,708	74,613	1,716,095	340,225	340,225	$ -
2034	1,716,095	74,613	1,641,482	328,922	328,922	$ -
2035	1,641,482	74,613	1,566,869	317,619	317,619	$ -
2036	1,566,869	74,613	1,492,256	306,317	306,317	$ -
2037	1,492,256	74,613	1,417,644	295,014	295,014	$ -
2038	1,417,644	74,613	1,343,031	283,711	283,711	$ -
2039	1,343,031	74,613	1,268,418	272,409	272,409	$ -
2040	1,268,418	74,613	1,193,805	261,106	261,106	$ -
2041	1,193,805	74,613	1,119,192	249,804	249,804	$ -
2042	1,119,192	74,613	1,044,579	238,501	238,501	$ -
2043	1,044,579	74,613	969,967	227,198	227,198	$ -
2044	969,967	74,613	895,354	215,896	215,896	$ -
2045	895,354	74,613	820,741	204,593	204,593	$ -
2046	820,741	74,613	746,128	193,290	193,290	$ -
2047	746,128	74,613	671,515	181,988	181,988	$ -
2048	671,515	74,613	596,903	170,685	170,685	$ -
2049	596,903	74,613	522,290	159,383	159,383	$ -
2050	522,290	74,613	447,677	148,080	148,080	$ -
2051	447,677	74,613	373,064	136,777	136,777	$ -
2052	373,064	74,613	298,451	125,475	125,475	$ -
2053	298,451	74,613	223,838	114,172	114,172	$ -
2054	223,838	74,613	149,226	102,869	102,869	$ -
2055	149,226	74,613	74,613	91,567	91,567	$ -
2056	74,613	74,613	-	80,264	80,264	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				13,022,392	13,022,392	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 559,098		$ 559,098		
$ 620,362		$ 620,362		
$ 646,844		$ 646,844		
$ 506,029		$ 506,029		
$ 492,430		$ 492,340		
$ 474,754		$ 474,754		
$ 453,236		$ 453,236		
$ 445,118		$ 445,118		
$ 459,184		$ 459,184		
$ 439,452		$ 439,452		
$ 416,037		$ 416,037		
$ 412,203		$ 412,203		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**289,336**
Current Projected Year ARR w/ Incentive	**289,336**
Current Projected Year Incentive ARR	**-**

Details			
Investment	2,169,182	Current Year	**2027**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	52,907

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	2,169,182	-	2,169,182	328,596	328,596	$ -
2016	2,169,182	52,907	2,116,275	377,495	377,495	$ -
2017	2,116,275	52,907	2,063,368	369,481	369,481	$ -
2018	2,063,368	52,907	2,010,461	361,466	361,466	$ -
2019	2,010,461	52,907	1,957,555	353,452	353,452	$ -
2020	1,957,555	52,907	1,904,648	345,437	345,437	$ -
2021	1,904,648	52,907	1,851,741	337,423	337,423	$ -
2022	1,851,741	52,907	1,798,834	329,408	329,408	$ -
2023	1,798,834	52,907	1,745,927	321,394	321,394	$ -
2024	1,745,927	52,907	1,693,020	313,379	313,379	$ -
2025	1,693,020	52,907	1,640,113	305,365	305,365	$ -
2026	1,640,113	52,907	1,587,206	297,350	297,350	$ -
2027	1,587,206	52,907	1,534,299	289,336	289,336	$ -
2028	1,534,299	52,907	1,481,393	281,321	281,321	$ -
2029	1,481,393	52,907	1,428,486	273,306	273,306	$ -
2030	1,428,486	52,907	1,375,579	265,292	265,292	$ -
2031	1,375,579	52,907	1,322,672	257,277	257,277	$ -
2032	1,322,672	52,907	1,269,765	249,263	249,263	$ -
2033	1,269,765	52,907	1,216,858	241,248	241,248	$ -
2034	1,216,858	52,907	1,163,951	233,234	233,234	$ -
2035	1,163,951	52,907	1,111,044	225,219	225,219	$ -
2036	1,111,044	52,907	1,058,138	217,205	217,205	$ -
2037	1,058,138	52,907	1,005,231	209,190	209,190	$ -
2038	1,005,231	52,907	952,324	201,176	201,176	$ -
2039	952,324	52,907	899,417	193,161	193,161	$ -
2040	899,417	52,907	846,510	185,147	185,147	$ -
2041	846,510	52,907	793,603	177,132	177,132	$ -
2042	793,603	52,907	740,696	169,118	169,118	$ -
2043	740,696	52,907	687,789	161,103	161,103	$ -
2044	687,789	52,907	634,883	153,089	153,089	$ -
2045	634,883	52,907	581,976	145,074	145,074	$ -
2046	581,976	52,907	529,069	137,059	137,059	$ -
2047	529,069	52,907	476,162	129,045	129,045	$ -
2048	476,162	52,907	423,255	121,030	121,030	$ -
2049	423,255	52,907	370,348	113,016	113,016	$ -
2050	370,348	52,907	317,441	105,001	105,001	$ -
2051	317,441	52,907	264,534	96,987	96,987	$ -
2052	264,534	52,907	211,628	88,972	88,972	$ -
2053	211,628	52,907	158,721	80,958	80,958	$ -
2054	158,721	52,907	105,814	72,943	72,943	$ -
2055	105,814	52,907	52,907	64,929	64,929	$ -
2056	52,907	52,907	0	56,914	56,914	$ -
2057	0	0	-	0	0	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				9,233,991	9,233,991	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 265,269		$ 265,269		
$ 405,050		$ 405,050		
$ 419,228		$ 419,228		
$ 326,706		$ 326,706		
$ 349,175		$ 349,175		
$ 336,641		$ 336,641		
$ 321,383		$ 321,383		
$ 315,627		$ 315,627		
$ 325,601		$ 325,601		
$ 311,609		$ 311,609		
$ 295,006		$ 295,006		
$ 292,287		$ 292,287		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**82,799**
Current Projected Year ARR w/ Incentive	**82,799**
Current Projected Year Incentive ARR	**-**

Details			
Investment	620,757	Current Year	2027
Service Year (yyyy)	2,015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	15,140

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	620,757	-	620,757	94,035	94,035	$ -
2016	620,757	15,140	605,617	108,028	108,028	$ -
2017	605,617	15,140	590,476	105,735	105,735	$ -
2018	590,476	15,140	575,336	103,441	103,441	$ -
2019	575,336	15,140	560,195	101,148	101,148	$ -
2020	560,195	15,140	545,055	98,854	98,854	$ -
2021	545,055	15,140	529,915	96,561	96,561	$ -
2022	529,915	15,140	514,774	94,267	94,267	$ -
2023	514,774	15,140	499,634	91,974	91,974	$ -
2024	499,634	15,140	484,493	89,680	89,680	$ -
2025	484,493	15,140	469,353	87,387	87,387	$ -
2026	469,353	15,140	454,213	85,093	85,093	$ -
2027	454,213	15,140	439,072	82,799	82,799	$ -
2028	439,072	15,140	423,932	80,506	80,506	$ -
2029	423,932	15,140	408,791	78,212	78,212	$ -
2030	408,791	15,140	393,651	75,919	75,919	$ -
2031	393,651	15,140	378,510	73,625	73,625	$ -
2032	378,510	15,140	363,370	71,332	71,332	$ -
2033	363,370	15,140	348,230	69,038	69,038	$ -
2034	348,230	15,140	333,089	66,745	66,745	$ -
2035	333,089	15,140	317,949	64,451	64,451	$ -
2036	317,949	15,140	302,808	62,158	62,158	$ -
2037	302,808	15,140	287,668	59,864	59,864	$ -
2038	287,668	15,140	272,528	57,571	57,571	$ -
2039	272,528	15,140	257,387	55,277	55,277	$ -
2040	257,387	15,140	242,247	52,984	52,984	$ -
2041	242,247	15,140	227,106	50,690	50,690	$ -
2042	227,106	15,140	211,966	48,397	48,397	$ -
2043	211,966	15,140	196,825	46,103	46,103	$ -
2044	196,825	15,140	181,685	43,810	43,810	$ -
2045	181,685	15,140	166,545	41,516	41,516	$ -
2046	166,545	15,140	151,404	39,222	39,222	$ -
2047	151,404	15,140	136,264	36,929	36,929	$ -
2048	136,264	15,140	121,123	34,635	34,635	$ -
2049	121,123	15,140	105,983	32,342	32,342	$ -
2050	105,983	15,140	90,843	30,048	30,048	$ -
2051	90,843	15,140	75,702	27,755	27,755	$ -
2052	75,702	15,140	60,562	25,461	25,461	$ -
2053	60,562	15,140	45,421	23,168	23,168	$ -
2054	45,421	15,140	30,281	20,874	20,874	$ -
2055	30,281	15,140	15,140	18,581	18,581	$ -
2056	15,140	15,140	-	16,287	16,287	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				2,642,501	2,642,501	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 63,382		$ 63,382		
$ -		$ -		
$ 28,232		$ 28,232		
$ -		$ -		
$ 99,924		$ 99,924		
$ 96,337		$ 96,337		
$ 91,971		$ 91,971		
$ 90,323		$ 90,323		
$ 93,178		$ 93,178		
$ 89,174		$ 89,174		
$ 84,422		$ 84,422		
$ 83,644		$ 83,644		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**914,070**
Current Projected Year ARR w/ Incentive	**914,070**
Current Projected Year Incentive ARR	**-**

Details			
Investment	6,852,888	Current Year	2027
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	167,144

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	6,852,888	-	6,852,888	1,038,101	1,038,101	$ -
2016	6,852,888	167,144	6,685,744	1,192,585	1,192,585	$ -
2017	6,685,744	167,144	6,518,601	1,167,265	1,167,265	$ -
2018	6,518,601	167,144	6,351,457	1,141,946	1,141,946	$ -
2019	6,351,457	167,144	6,184,313	1,116,626	1,116,626	$ -
2020	6,184,313	167,144	6,017,170	1,091,307	1,091,307	$ -
2021	6,017,170	167,144	5,850,026	1,065,987	1,065,987	$ -
2022	5,850,026	167,144	5,682,882	1,040,668	1,040,668	$ -
2023	5,682,882	167,144	5,515,739	1,015,348	1,015,348	$ -
2024	5,515,739	167,144	5,348,595	990,028	990,028	$ -
2025	5,348,595	167,144	5,181,452	964,709	964,709	$ -
2026	5,181,452	167,144	5,014,308	939,389	939,389	$ -
2027	5,014,308	167,144	4,847,164	914,070	914,070	$ -
2028	4,847,164	167,144	4,680,021	888,750	888,750	$ -
2029	4,680,021	167,144	4,512,877	863,431	863,431	$ -
2030	4,512,877	167,144	4,345,734	838,111	838,111	$ -
2031	4,345,734	167,144	4,178,590	812,792	812,792	$ -
2032	4,178,590	167,144	4,011,446	787,472	787,472	$ -
2033	4,011,446	167,144	3,844,303	762,153	762,153	$ -
2034	3,844,303	167,144	3,677,159	736,833	736,833	$ -
2035	3,677,159	167,144	3,510,016	711,514	711,514	$ -
2036	3,510,016	167,144	3,342,872	686,194	686,194	$ -
2037	3,342,872	167,144	3,175,728	660,875	660,875	$ -
2038	3,175,728	167,144	3,008,585	635,555	635,555	$ -
2039	3,008,585	167,144	2,841,441	610,235	610,235	$ -
2040	2,841,441	167,144	2,674,298	584,916	584,916	$ -
2041	2,674,298	167,144	2,507,154	559,596	559,596	$ -
2042	2,507,154	167,144	2,340,010	534,277	534,277	$ -
2043	2,340,010	167,144	2,172,867	508,957	508,957	$ -
2044	2,172,867	167,144	2,005,723	483,638	483,638	$ -
2045	2,005,723	167,144	1,838,580	458,318	458,318	$ -
2046	1,838,580	167,144	1,671,436	432,999	432,999	$ -
2047	1,671,436	167,144	1,504,292	407,679	407,679	$ -
2048	1,504,292	167,144	1,337,149	382,360	382,360	$ -
2049	1,337,149	167,144	1,170,005	357,040	357,040	$ -
2050	1,170,005	167,144	1,002,862	331,721	331,721	$ -
2051	1,002,862	167,144	835,718	306,401	306,401	$ -
2052	835,718	167,144	668,574	281,082	281,082	$ -
2053	668,574	167,144	501,431	255,762	255,762	$ -
2054	501,431	167,144	334,287	230,442	230,442	$ -
2055	334,287	167,144	167,144	205,123	205,123	$ -
2056	167,144	167,144	0	179,803	179,803	$ -
2057	0	0	-	0	0	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				29,172,058	29,172,058	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 1,039,339		$ 1,039,339		
$ 1,387,490		$ 1,387,490		
$ 1,411,523		$ 1,411,523		
$ 1,133,578		$ 1,133,578		
$ 1,103,114		$ 1,103,114		
$ 1,063,519		$ 1,063,519		
$ 1,015,315		$ 1,015,315		
$ 997,129		$ 997,129		
$ 1,028,640		$ 1,028,640		
$ 984,438		$ 984,438		
$ 931,983		$ 931,983		
$ 923,395		$ 923,395		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2017 (Reconductor or rebuild Sporn - Waterford - Muskingum River 345 kV line)

Current Projected Year ARR	**799,767**
Current Projected Year ARR w/ Incentive	**799,767**
Current Projected Year Incentive ARR	**-**

Details			
Investment	6,094,421	Current Year	2027
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	148,644

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	6,094,421	86,709	6,007,712	1,003,347	1,003,347	$ -
2016	6,007,712	148,644	5,859,067	1,047,456	1,047,456	$ -
2017	5,859,067	148,644	5,710,423	1,024,939	1,024,939	$ -
2018	5,710,423	148,644	5,561,779	1,002,422	1,002,422	$ -
2019	5,561,779	148,644	5,413,134	979,905	979,905	$ -
2020	5,413,134	148,644	5,264,490	957,388	957,388	$ -
2021	5,264,490	148,644	5,115,845	934,870	934,870	$ -
2022	5,115,845	148,644	4,967,201	912,353	912,353	$ -
2023	4,967,201	148,644	4,818,556	889,836	889,836	$ -
2024	4,818,556	148,644	4,669,912	867,319	867,319	$ -
2025	4,669,912	148,644	4,521,268	844,801	844,801	$ -
2026	4,521,268	148,644	4,372,623	822,284	822,284	$ -
2027	4,372,623	148,644	4,223,979	799,767	799,767	$ -
2028	4,223,979	148,644	4,075,334	777,250	777,250	$ -
2029	4,075,334	148,644	3,926,690	754,733	754,733	$ -
2030	3,926,690	148,644	3,778,046	732,215	732,215	$ -
2031	3,778,046	148,644	3,629,401	709,698	709,698	$ -
2032	3,629,401	148,644	3,480,757	687,181	687,181	$ -
2033	3,480,757	148,644	3,332,112	664,664	664,664	$ -
2034	3,332,112	148,644	3,183,468	642,147	642,147	$ -
2035	3,183,468	148,644	3,034,823	619,629	619,629	$ -
2036	3,034,823	148,644	2,886,179	597,112	597,112	$ -
2037	2,886,179	148,644	2,737,535	574,595	574,595	$ -
2038	2,737,535	148,644	2,588,890	552,078	552,078	$ -
2039	2,588,890	148,644	2,440,246	529,561	529,561	$ -
2040	2,440,246	148,644	2,291,601	507,043	507,043	$ -
2041	2,291,601	148,644	2,142,957	484,526	484,526	$ -
2042	2,142,957	148,644	1,994,313	462,009	462,009	$ -
2043	1,994,313	148,644	1,845,668	439,492	439,492	$ -
2044	1,845,668	148,644	1,697,024	416,974	416,974	$ -
2045	1,697,024	148,644	1,548,379	394,457	394,457	$ -
2046	1,548,379	148,644	1,399,735	371,940	371,940	$ -
2047	1,399,735	148,644	1,251,090	349,423	349,423	$ -
2048	1,251,090	148,644	1,102,446	326,906	326,906	$ -
2049	1,102,446	148,644	953,802	304,388	304,388	$ -
2050	953,802	148,644	805,157	281,871	281,871	$ -
2051	805,157	148,644	656,513	259,354	259,354	$ -
2052	656,513	148,644	507,868	236,837	236,837	$ -
2053	507,868	148,644	359,224	214,320	214,320	$ -
2054	359,224	148,644	210,580	191,802	191,802	$ -
2055	210,580	148,644	61,935	169,285	169,285	$ -
2056	61,935	61,935	-	66,626	66,626	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				25,404,804	25,404,804	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 805,154		$ 805,154		
$ 1,159,062		$ 1,159,062		
$ 1,177,370		$ 1,177,370		
$ 974,758		$ 974,758		
$ 948,328		$ 948,328		
$ 914,070		$ 914,070		
$ 891,359		$ 891,359		
$ 875,129		$ 875,129		
$ 902,385		$ 902,385		
$ 863,372		$ 863,372		
$ 816,868		$ 816,868		
$ 808,675		$ 808,675		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	-
Current Projected Year ARR w/ Incentive	-
Current Projected Year Incentive ARR	-

Details			
Investment	-	Current Year	2027
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

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

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		
$ 935,319		$ 935,319		
$ 1,027,649		$ 1,024,649		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		
$ -		$ -		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**85,376**
Current Projected Year ARR w/ Incentive	**85,376**
Current Projected Year Incentive ARR	**-**

Details			
Investment	598,619	Current Year	2027
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	14,600

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2018	598,619	7,300	591,319	97,428	97,428	$ -
2019	591,319	14,600	576,718	103,070	103,070	$ -
2020	576,718	14,600	562,118	100,858	100,858	$ -
2021	562,118	14,600	547,517	98,646	98,646	$ -
2022	547,517	14,600	532,917	96,435	96,435	$ -
2023	532,917	14,600	518,316	94,223	94,223	$ -
2024	518,316	14,600	503,716	92,011	92,011	$ -
2025	503,716	14,600	489,115	89,799	89,799	$ -
2026	489,115	14,600	474,515	87,588	87,588	$ -
2027	474,515	14,600	459,915	85,376	85,376	$ -
2028	459,915	14,600	445,314	83,164	83,164	$ -
2029	445,314	14,600	430,714	80,952	80,952	$ -
2030	430,714	14,600	416,113	78,741	78,741	$ -
2031	416,113	14,600	401,513	76,529	76,529	$ -
2032	401,513	14,600	386,912	74,317	74,317	$ -
2033	386,912	14,600	372,312	72,105	72,105	$ -
2034	372,312	14,600	357,711	69,894	69,894	$ -
2035	357,711	14,600	343,111	67,682	67,682	$ -
2036	343,111	14,600	328,510	65,470	65,470	$ -
2037	328,510	14,600	313,910	63,259	63,259	$ -
2038	313,910	14,600	299,309	61,047	61,047	$ -
2039	299,309	14,600	284,709	58,835	58,835	$ -
2040	284,709	14,600	270,109	56,623	56,623	$ -
2041	270,109	14,600	255,508	54,412	54,412	$ -
2042	255,508	14,600	240,908	52,200	52,200	$ -
2043	240,908	14,600	226,307	49,988	49,988	$ -
2044	226,307	14,600	211,707	47,776	47,776	$ -
2045	211,707	14,600	197,106	45,565	45,565	$ -
2046	197,106	14,600	182,506	43,353	43,353	$ -
2047	182,506	14,600	167,905	41,141	41,141	$ -
2048	167,905	14,600	153,305	38,930	38,930	$ -
2049	153,305	14,600	138,704	36,718	36,718	$ -
2050	138,704	14,600	124,104	34,506	34,506	$ -
2051	124,104	14,600	109,503	32,294	32,294	$ -
2052	109,503	14,600	94,903	30,083	30,083	$ -
2053	94,903	14,600	80,303	27,871	27,871	$ -
2054	80,303	14,600	65,702	25,659	25,659	$ -
2055	65,702	14,600	51,102	23,447	23,447	$ -
2056	51,102	14,600	36,501	21,236	21,236	$ -
2057	36,501	14,600	21,901	19,024	19,024	$ -
2058	21,901	14,600	7,300	16,812	16,812	$ -
2059	7,300	7,300	-	7,853	7,853	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
Project Totals				2,502,920	2,502,920	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 836,737		$ 836,737		
$ 2,185		$ 2,185		
$ 97,920		$ 97,920		
$ 93,566		$ 93,566		
$ 92,002		$ 92,002		
$ 95,077		$ 95,077		
$ 91,091		$ 91,091		
$ 86,448		$ 86,448		
$ 85,932		$ 85,932		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**114,397**
Current Projected Year ARR w/ Incentive	**114,397**
Current Projected Year Incentive ARR	**-**

Details			
Investment	845,933	Current Year	2027
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	20,633

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2016	845,933	10,316	835,617	137,680	137,680	$ -
2017	835,617	20,633	814,985	145,652	145,652	$ -
2018	814,985	20,633	794,352	142,527	142,527	$ -
2019	794,352	20,633	773,720	139,401	139,401	$ -
2020	773,720	20,633	753,087	136,276	136,276	$ -
2021	753,087	20,633	732,455	133,150	133,150	$ -
2022	732,455	20,633	711,822	130,025	130,025	$ -
2023	711,822	20,633	691,189	126,899	126,899	$ -
2024	691,189	20,633	670,557	123,774	123,774	$ -
2025	670,557	20,633	649,924	120,648	120,648	$ -
2026	649,924	20,633	629,292	117,523	117,523	$ -
2027	629,292	20,633	608,659	114,397	114,397	$ -
2028	608,659	20,633	588,027	111,272	111,272	$ -
2029	588,027	20,633	567,394	108,146	108,146	$ -
2030	567,394	20,633	546,762	105,021	105,021	$ -
2031	546,762	20,633	526,129	101,895	101,895	$ -
2032	526,129	20,633	505,497	98,770	98,770	$ -
2033	505,497	20,633	484,864	95,644	95,644	$ -
2034	484,864	20,633	464,232	92,519	92,519	$ -
2035	464,232	20,633	443,599	89,393	89,393	$ -
2036	443,599	20,633	422,967	86,268	86,268	$ -
2037	422,967	20,633	402,334	83,142	83,142	$ -
2038	402,334	20,633	381,702	80,017	80,017	$ -
2039	381,702	20,633	361,069	76,891	76,891	$ -
2040	361,069	20,633	340,437	73,766	73,766	$ -
2041	340,437	20,633	319,804	70,640	70,640	$ -
2042	319,804	20,633	299,172	67,515	67,515	$ -
2043	299,172	20,633	278,539	64,389	64,389	$ -
2044	278,539	20,633	257,907	61,264	61,264	$ -
2045	257,907	20,633	237,274	58,138	58,138	$ -
2046	237,274	20,633	216,641	55,013	55,013	$ -
2047	216,641	20,633	196,009	51,887	51,887	$ -
2048	196,009	20,633	175,376	48,762	48,762	$ -
2049	175,376	20,633	154,744	45,636	45,636	$ -
2050	154,744	20,633	134,111	42,511	42,511	$ -
2051	134,111	20,633	113,479	39,385	39,385	$ -
2052	113,479	20,633	92,846	36,260	36,260	$ -
2053	92,846	20,633	72,214	33,134	33,134	$ -
2054	72,214	20,633	51,581	30,009	30,009	$ -
2055	51,581	20,633	30,949	26,884	26,884	$ -
2056	30,949	20,633	10,316	23,758	23,758	$ -
2057	10,316	10,316	-	11,098	11,098	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
Project Totals				3,536,981	3,536,981	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		
$ 51,695		$ 51,695		
$ 40,449		$ 40,449		
$ 39,370		$ 39,370		
$ 37,965		$ 37,965		
$ 36,251		$ 36,251		
$ 35,611		$ 35,611		
$ 36,749		$ 36,749		
$ 122,962		$ 122,962		
$ 116,469		$ 116,469		
$ 115,475		$ 115,475		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**1,107**
Current Projected Year ARR w/ Incentive	**1,107**
Current Projected Year Incentive ARR	**-**

Details			
Investment	8,640	Current Year	2027
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	7	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	211

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2014	8,640	88	8,552	1,390	1,390	$ -
2015	8,552	211	8,342	1,490	1,490	$ -
2016	8,342	211	8,131	1,458	1,458	$ -
2017	8,131	211	7,920	1,426	1,426	$ -
2018	7,920	211	7,709	1,395	1,395	$ -
2019	7,709	211	7,499	1,363	1,363	$ -
2020	7,499	211	7,288	1,331	1,331	$ -
2021	7,288	211	7,077	1,299	1,299	$ -
2022	7,077	211	6,866	1,267	1,267	$ -
2023	6,866	211	6,656	1,235	1,235	$ -
2024	6,656	211	6,445	1,203	1,203	$ -
2025	6,445	211	6,234	1,171	1,171	$ -
2026	6,234	211	6,023	1,139	1,139	$ -
2027	6,023	211	5,813	1,107	1,107	$ -
2028	5,813	211	5,602	1,075	1,075	$ -
2029	5,602	211	5,391	1,043	1,043	$ -
2030	5,391	211	5,181	1,011	1,011	$ -
2031	5,181	211	4,970	980	980	$ -
2032	4,970	211	4,759	948	948	$ -
2033	4,759	211	4,548	916	916	$ -
2034	4,548	211	4,338	884	884	$ -
2035	4,338	211	4,127	852	852	$ -
2036	4,127	211	3,916	820	820	$ -
2037	3,916	211	3,705	788	788	$ -
2038	3,705	211	3,495	756	756	$ -
2039	3,495	211	3,284	724	724	$ -
2040	3,284	211	3,073	692	692	$ -
2041	3,073	211	2,862	660	660	$ -
2042	2,862	211	2,652	628	628	$ -
2043	2,652	211	2,441	596	596	$ -
2044	2,441	211	2,230	565	565	$ -
2045	2,230	211	2,020	533	533	$ -
2046	2,020	211	1,809	501	501	$ -
2047	1,809	211	1,598	469	469	$ -
2048	1,598	211	1,387	437	437	$ -
2049	1,387	211	1,177	405	405	$ -
2050	1,177	211	966	373	373	$ -
2051	966	211	755	341	341	$ -
2052	755	211	544	309	309	$ -
2053	544	211	334	277	277	$ -
2054	334	211	123	245	245	$ -
2055	123	123	-	132	132	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
Project Totals				36,235	36,235	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
$ -	$ -
$ -	$ -
$ 1,387	$ 1,387
$ 1,349	$ 1,349
$ 2,796	$ 2,796
$ 1,240	$ 1,240
$ 1,217	$ 1,217
$ 1,254	$ 1,254
$ 1,199	$ 1,199
$ 1,134	$ 1,134
$ 1,121	$ 1,121

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

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

Current Projected Year ARR	**65,380**
Current Projected Year ARR w/ Incentive	**65,380**
Current Projected Year Incentive ARR	**-**

Details			
Investment	445,906	Current Year	2027
Service Year (yyyy)	2019	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	7	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	10,876

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2019	445,906	4,532	441,374	71,736	71,736	$ -
2020	441,374	10,876	430,498	76,913	76,913	$ -
2021	430,498	10,876	419,622	75,265	75,265	$ -
2022	419,622	10,876	408,747	73,618	73,618	$ -
2023	408,747	10,876	397,871	71,970	71,970	$ -
2024	397,871	10,876	386,995	70,323	70,323	$ -
2025	386,995	10,876	376,120	68,675	68,675	$ -
2026	376,120	10,876	365,244	67,028	67,028	$ -
2027	365,244	10,876	354,368	65,380	65,380	$ -
2028	354,368	10,876	343,492	63,733	63,733	$ -
2029	343,492	10,876	332,617	62,085	62,085	$ -
2030	332,617	10,876	321,741	60,438	60,438	$ -
2031	321,741	10,876	310,865	58,790	58,790	$ -
2032	310,865	10,876	299,989	57,143	57,143	$ -
2033	299,989	10,876	289,114	55,495	55,495	$ -
2034	289,114	10,876	278,238	53,848	53,848	$ -
2035	278,238	10,876	267,362	52,200	52,200	$ -
2036	267,362	10,876	256,486	50,553	50,553	$ -
2037	256,486	10,876	245,611	48,905	48,905	$ -
2038	245,611	10,876	234,735	47,258	47,258	$ -
2039	234,735	10,876	223,859	45,611	45,611	$ -
2040	223,859	10,876	212,983	43,963	43,963	$ -
2041	212,983	10,876	202,108	42,316	42,316	$ -
2042	202,108	10,876	191,232	40,668	40,668	$ -
2043	191,232	10,876	180,356	39,021	39,021	$ -
2044	180,356	10,876	169,480	37,373	37,373	$ -
2045	169,480	10,876	158,605	35,726	35,726	$ -
2046	158,605	10,876	147,729	34,078	34,078	$ -
2047	147,729	10,876	136,853	32,431	32,431	$ -
2048	136,853	10,876	125,977	30,783	30,783	$ -
2049	125,977	10,876	115,102	29,136	29,136	$ -
2050	115,102	10,876	104,226	27,488	27,488	$ -
2051	104,226	10,876	93,350	25,841	25,841	$ -
2052	93,350	10,876	82,474	24,193	24,193	$ -
2053	82,474	10,876	71,599	22,546	22,546	$ -
2054	71,599	10,876	60,723	20,898	20,898	$ -
2055	60,723	10,876	49,847	19,251	19,251	$ -
2056	49,847	10,876	38,971	17,603	17,603	$ -
2057	38,971	10,876	28,096	15,956	15,956	$ -
2058	28,096	10,876	17,220	14,308	14,308	$ -
2059	17,220	10,876	6,344	12,661	12,661	$ -
2060	6,344	6,344	-	6,825	6,825	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
Project Totals				1,870,031	1,870,031	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$	787,895	$	787,895	
$	1,123,919	$	1,123,919	
$	-	$	-	
$	-	$	-	
$	-	$	-	
$	69,498	$	69,498	
$	66,020	$	66,020	
$	65,711	$	65,711	

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

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In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: b3919.1 Reconfigure Maliszewski 765 kV station from 2 breakers to a 6 breaker ring bus

Current Projected Year ARR	-
Current Projected Year ARR w/ Incentive	-
Current Projected Year Incentive ARR	-

Details			
Investment	-	Current Year	2027
Service Year (yyyy)	2026	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	2	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2026	-	-	-	-	-	$ -
2027	-	-	-	-	-	$ -
2028	-	-	-	-	-	$ -
2029	-	-	-	-	-	$ -
2030	-	-	-	-	-	$ -
2031	-	-	-	-	-	$ -
2032	-	-	-	-	-	$ -
2033	-	-	-	-	-	$ -
2034	-	-	-	-	-	$ -
2035	-	-	-	-	-	$ -
2036	-	-	-	-	-	$ -
2037	-	-	-	-	-	$ -
2038	-	-	-	-	-	$ -
2039	-	-	-	-	-	$ -
2040	-	-	-	-	-	$ -
2041	-	-	-	-	-	$ -
2042	-	-	-	-	-	$ -
2043	-	-	-	-	-	$ -
2044	-	-	-	-	-	$ -
2045	-	-	-	-	-	$ -
2046	-	-	-	-	-	$ -
2047	-	-	-	-	-	$ -
2048	-	-	-	-	-	$ -
2049	-	-	-	-	-	$ -
2050	-	-	-	-	-	$ -
2051	-	-	-	-	-	$ -
2052	-	-	-	-	-	$ -
2053	-	-	-	-	-	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
2079	-	-	-	-	-	$ -
2080	-	-	-	-	-	$ -
2081	-	-	-	-	-	$ -
2082	-	-	-	-	-	$ -
2083	-	-	-	-	-	$ -
2084	-	-	-	-	-	$ -
2085	-	-	-	-	-	$ -
Project Totals				-	-	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 1		$ 1		

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

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In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b3274

Current Projected Year ARR	**6,375**
Current Projected Year ARR w/ Incentive	**6,375**
Current Projected Year Incentive ARR	**-**

Details			
Investment	37,838	Current Year	2027
Service Year (yyyy)	2025	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	923

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2025	37,838	461	37,376	6,158	6,158	$ -
2026	37,376	923	36,453	6,515	6,515	$ -
2027	36,453	923	35,530	6,375	6,375	$ -
2028	35,530	923	34,607	6,235	6,235	$ -
2029	34,607	923	33,685	6,095	6,095	$ -
2030	33,685	923	32,762	5,956	5,956	$ -
2031	32,762	923	31,839	5,816	5,816	$ -
2032	31,839	923	30,916	5,676	5,676	$ -
2033	30,916	923	29,993	5,536	5,536	$ -
2034	29,993	923	29,070	5,396	5,396	$ -
2035	29,070	923	28,147	5,257	5,257	$ -
2036	28,147	923	27,225	5,117	5,117	$ -
2037	27,225	923	26,302	4,977	4,977	$ -
2038	26,302	923	25,379	4,837	4,837	$ -
2039	25,379	923	24,456	4,697	4,697	$ -
2040	24,456	923	23,533	4,558	4,558	$ -
2041	23,533	923	22,610	4,418	4,418	$ -
2042	22,610	923	21,687	4,278	4,278	$ -
2043	21,687	923	20,764	4,138	4,138	$ -
2044	20,764	923	19,842	3,998	3,998	$ -
2045	19,842	923	18,919	3,859	3,859	$ -
2046	18,919	923	17,996	3,719	3,719	$ -
2047	17,996	923	17,073	3,579	3,579	$ -
2048	17,073	923	16,150	3,439	3,439	$ -
2049	16,150	923	15,227	3,299	3,299	$ -
2050	15,227	923	14,304	3,160	3,160	$ -
2051	14,304	923	13,382	3,020	3,020	$ -
2052	13,382	923	12,459	2,880	2,880	$ -
2053	12,459	923	11,536	2,740	2,740	$ -
2054	11,536	923	10,613	2,600	2,600	$ -
2055	10,613	923	9,690	2,461	2,461	$ -
2056	9,690	923	8,767	2,321	2,321	$ -
2057	8,767	923	7,844	2,181	2,181	$ -
2058	7,844	923	6,921	2,041	2,041	$ -
2059	6,921	923	5,999	1,901	1,901	$ -
2060	5,999	923	5,076	1,762	1,762	$ -
2061	5,076	923	4,153	1,622	1,622	$ -
2062	4,153	923	3,230	1,482	1,482	$ -
2063	3,230	923	2,307	1,342	1,342	$ -
2064	2,307	923	1,384	1,202	1,202	$ -
2065	1,384	923	461	1,063	1,063	$ -
2066	461	461	-	496	496	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
2079	-	-	-	-	-	$ -
2080	-	-	-	-	-	$ -
2081	-	-	-	-	-	$ -
2082	-	-	-	-	-	$ -
2083	-	-	-	-	-	$ -
2084	-	-	-	-	-	$ -
Project Totals				158,205	158,205	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b3276.3

Current Projected Year ARR	**1,100**
Current Projected Year ARR w/ Incentive	**1,100**
Current Projected Year Incentive ARR	**-**

Details			
Investment	6,458	Current Year	2027
Service Year (yyyy)	2025	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	158

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2025	6,458	-	6,458	978	978	$ -
2026	6,458	158	6,300	1,124	1,124	$ -
2027	6,300	158	6,143	1,100	1,100	$ -
2028	6,143	158	5,985	1,076	1,076	$ -
2029	5,985	158	5,828	1,052	1,052	$ -
2030	5,828	158	5,670	1,028	1,028	$ -
2031	5,670	158	5,513	1,005	1,005	$ -
2032	5,513	158	5,355	981	981	$ -
2033	5,355	158	5,198	957	957	$ -
2034	5,198	158	5,040	933	933	$ -
2035	5,040	158	4,883	909	909	$ -
2036	4,883	158	4,725	885	885	$ -
2037	4,725	158	4,568	861	861	$ -
2038	4,568	158	4,410	838	838	$ -
2039	4,410	158	4,253	814	814	$ -
2040	4,253	158	4,095	790	790	$ -
2041	4,095	158	3,938	766	766	$ -
2042	3,938	158	3,780	742	742	$ -
2043	3,780	158	3,623	718	718	$ -
2044	3,623	158	3,465	694	694	$ -
2045	3,465	158	3,308	671	671	$ -
2046	3,308	158	3,150	647	647	$ -
2047	3,150	158	2,993	623	623	$ -
2048	2,993	158	2,835	599	599	$ -
2049	2,835	158	2,678	575	575	$ -
2050	2,678	158	2,520	551	551	$ -
2051	2,520	158	2,363	527	527	$ -
2052	2,363	158	2,205	503	503	$ -
2053	2,205	158	2,048	480	480	$ -
2054	2,048	158	1,890	456	456	$ -
2055	1,890	158	1,733	432	432	$ -
2056	1,733	158	1,575	408	408	$ -
2057	1,575	158	1,418	384	384	$ -
2058	1,418	158	1,260	360	360	$ -
2059	1,260	158	1,103	336	336	$ -
2060	1,103	158	945	313	313	$ -
2061	945	158	788	289	289	$ -
2062	788	158	630	265	265	$ -
2063	630	158	473	241	241	$ -
2064	473	158	315	217	217	$ -
2065	315	158	158	193	193	$ -
2066	158	158	0	169	169	$ -
2067	0	0	-	0	0	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
2079	-	-	-	-	-	$ -
2080	-	-	-	-	-	$ -
2081	-	-	-	-	-	$ -
2082	-	-	-	-	-	$ -
2083	-	-	-	-	-	$ -
2084	-	-	-	-	-	$ -
Project Totals				27,491	27,491	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2256

Current Projected Year ARR	**389,587**
Current Projected Year ARR w/ Incentive	**389,587**
Current Projected Year Incentive ARR	**-**

Details			
Investment	2,842,054	Current Year	2027
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	69,318

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2016	2,842,054	-	2,842,054	430,525	430,525	$ -
2017	2,842,054	69,318	2,772,736	494,593	494,593	$ -
2018	2,772,736	69,318	2,703,417	484,092	484,092	$ -
2019	2,703,417	69,318	2,634,099	473,592	473,592	$ -
2020	2,634,099	69,318	2,564,780	463,091	463,091	$ -
2021	2,564,780	69,318	2,495,462	452,591	452,591	$ -
2022	2,495,462	69,318	2,426,144	442,090	442,090	$ -
2023	2,426,144	69,318	2,356,825	431,589	431,589	$ -
2024	2,356,825	69,318	2,287,507	421,089	421,089	$ -
2025	2,287,507	69,318	2,218,188	410,588	410,588	$ -
2026	2,218,188	69,318	2,148,870	400,088	400,088	$ -
2027	2,148,870	69,318	2,079,552	389,587	389,587	$ -
2028	2,079,552	69,318	2,010,233	379,086	379,086	$ -
2029	2,010,233	69,318	1,940,915	368,586	368,586	$ -
2030	1,940,915	69,318	1,871,597	358,085	358,085	$ -
2031	1,871,597	69,318	1,802,278	347,584	347,584	$ -
2032	1,802,278	69,318	1,732,960	337,084	337,084	$ -
2033	1,732,960	69,318	1,663,641	326,583	326,583	$ -
2034	1,663,641	69,318	1,594,323	316,083	316,083	$ -
2035	1,594,323	69,318	1,525,005	305,582	305,582	$ -
2036	1,525,005	69,318	1,455,686	295,081	295,081	$ -
2037	1,455,686	69,318	1,386,368	284,581	284,581	$ -
2038	1,386,368	69,318	1,317,049	274,080	274,080	$ -
2039	1,317,049	69,318	1,247,731	263,580	263,580	$ -
2040	1,247,731	69,318	1,178,413	253,079	253,079	$ -
2041	1,178,413	69,318	1,109,094	242,578	242,578	$ -
2042	1,109,094	69,318	1,039,776	232,078	232,078	$ -
2043	1,039,776	69,318	970,457	221,577	221,577	$ -
2044	970,457	69,318	901,139	211,077	211,077	$ -
2045	901,139	69,318	831,821	200,576	200,576	$ -
2046	831,821	69,318	762,502	190,075	190,075	$ -
2047	762,502	69,318	693,184	179,575	179,575	$ -
2048	693,184	69,318	623,866	169,074	169,074	$ -
2049	623,866	69,318	554,547	158,574	158,574	$ -
2050	554,547	69,318	485,229	148,073	148,073	$ -
2051	485,229	69,318	415,910	137,572	137,572	$ -
2052	415,910	69,318	346,592	127,072	127,072	$ -
2053	346,592	69,318	277,274	116,571	116,571	$ -
2054	277,274	69,318	207,955	106,071	106,071	$ -
2055	207,955	69,318	138,637	95,570	95,570	$ -
2056	138,637	69,318	69,318	85,069	85,069	$ -
2057	69,318	69,318	0	74,569	74,569	$ -
2058	0	0	-	0	0	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
Project Totals				12,098,340	12,098,340	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

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OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2122.3

Current Projected Year ARR	**288,462**
Current Projected Year ARR w/ Incentive	**288,462**
Current Projected Year Incentive ARR	**-**

Details			
Investment	2,137,961	Current Year	**2027**
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	52,145

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2016	2,137,961	30,418	2,107,543	351,980	351,980	$ -
2017	2,107,543	52,145	2,055,397	367,454	367,454	$ -
2018	2,055,397	52,145	2,003,252	359,555	359,555	$ -
2019	2,003,252	52,145	1,951,107	351,656	351,656	$ -
2020	1,951,107	52,145	1,898,961	343,757	343,757	$ -
2021	1,898,961	52,145	1,846,816	335,858	335,858	$ -
2022	1,846,816	52,145	1,794,670	327,958	327,958	$ -
2023	1,794,670	52,145	1,742,525	320,059	320,059	$ -
2024	1,742,525	52,145	1,690,380	312,160	312,160	$ -
2025	1,690,380	52,145	1,638,234	304,261	304,261	$ -
2026	1,638,234	52,145	1,586,089	296,362	296,362	$ -
2027	1,586,089	52,145	1,533,943	288,462	288,462	$ -
2028	1,533,943	52,145	1,481,798	280,563	280,563	$ -
2029	1,481,798	52,145	1,429,653	272,664	272,664	$ -
2030	1,429,653	52,145	1,377,507	264,765	264,765	$ -
2031	1,377,507	52,145	1,325,362	256,866	256,866	$ -
2032	1,325,362	52,145	1,273,217	248,967	248,967	$ -
2033	1,273,217	52,145	1,221,071	241,067	241,067	$ -
2034	1,221,071	52,145	1,168,926	233,168	233,168	$ -
2035	1,168,926	52,145	1,116,780	225,269	225,269	$ -
2036	1,116,780	52,145	1,064,635	217,370	217,370	$ -
2037	1,064,635	52,145	1,012,490	209,471	209,471	$ -
2038	1,012,490	52,145	960,344	201,571	201,571	$ -
2039	960,344	52,145	908,199	193,672	193,672	$ -
2040	908,199	52,145	856,053	185,773	185,773	$ -
2041	856,053	52,145	803,908	177,874	177,874	$ -
2042	803,908	52,145	751,763	169,975	169,975	$ -
2043	751,763	52,145	699,617	162,076	162,076	$ -
2044	699,617	52,145	647,472	154,176	154,176	$ -
2045	647,472	52,145	595,327	146,277	146,277	$ -
2046	595,327	52,145	543,181	138,378	138,378	$ -
2047	543,181	52,145	491,036	130,479	130,479	$ -
2048	491,036	52,145	438,890	122,580	122,580	$ -
2049	438,890	52,145	386,745	114,681	114,681	$ -
2050	386,745	52,145	334,600	106,781	106,781	$ -
2051	334,600	52,145	282,454	98,882	98,882	$ -
2052	282,454	52,145	230,309	90,983	90,983	$ -
2053	230,309	52,145	178,163	83,084	83,084	$ -
2054	178,163	52,145	126,018	75,185	75,185	$ -
2055	126,018	52,145	73,873	67,285	67,285	$ -
2056	73,873	52,145	21,727	59,386	59,386	$ -
2057	21,727	21,727	-	23,373	23,373	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
Project Totals				8,912,164	8,912,164	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2122.4

Current Projected Year ARR	**33,989**
Current Projected Year ARR w/ Incentive	**33,989**
Current Projected Year Incentive ARR	**-**

Details			
Investment	265,870	Current Year	2027
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	6,485

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2014	265,870	3,242	262,627	43,272	43,272	$ -
2015	262,627	6,485	256,143	45,777	45,777	$ -
2016	256,143	6,485	249,658	44,795	44,795	$ -
2017	249,658	6,485	243,173	43,813	43,813	$ -
2018	243,173	6,485	236,689	42,830	42,830	$ -
2019	236,689	6,485	230,204	41,848	41,848	$ -
2020	230,204	6,485	223,720	40,866	40,866	$ -
2021	223,720	6,485	217,235	39,883	39,883	$ -
2022	217,235	6,485	210,750	38,901	38,901	$ -
2023	210,750	6,485	204,266	37,919	37,919	$ -
2024	204,266	6,485	197,781	36,936	36,936	$ -
2025	197,781	6,485	191,296	35,954	35,954	$ -
2026	191,296	6,485	184,812	34,972	34,972	$ -
2027	184,812	6,485	178,327	33,989	33,989	$ -
2028	178,327	6,485	171,843	33,007	33,007	$ -
2029	171,843	6,485	165,358	32,025	32,025	$ -
2030	165,358	6,485	158,873	31,042	31,042	$ -
2031	158,873	6,485	152,389	30,060	30,060	$ -
2032	152,389	6,485	145,904	29,078	29,078	$ -
2033	145,904	6,485	139,419	28,096	28,096	$ -
2034	139,419	6,485	132,935	27,113	27,113	$ -
2035	132,935	6,485	126,450	26,131	26,131	$ -
2036	126,450	6,485	119,966	25,149	25,149	$ -
2037	119,966	6,485	113,481	24,166	24,166	$ -
2038	113,481	6,485	106,996	23,184	23,184	$ -
2039	106,996	6,485	100,512	22,202	22,202	$ -
2040	100,512	6,485	94,027	21,219	21,219	$ -
2041	94,027	6,485	87,542	20,237	20,237	$ -
2042	87,542	6,485	81,058	19,255	19,255	$ -
2043	81,058	6,485	74,573	18,272	18,272	$ -
2044	74,573	6,485	68,089	17,290	17,290	$ -
2045	68,089	6,485	61,604	16,308	16,308	$ -
2046	61,604	6,485	55,119	15,325	15,325	$ -
2047	55,119	6,485	48,635	14,343	14,343	$ -
2048	48,635	6,485	42,150	13,361	13,361	$ -
2049	42,150	6,485	35,665	12,379	12,379	$ -
2050	35,665	6,485	29,181	11,396	11,396	$ -
2051	29,181	6,485	22,696	10,414	10,414	$ -
2052	22,696	6,485	16,212	9,432	9,432	$ -
2053	16,212	6,485	9,727	8,449	8,449	$ -
2054	9,727	6,485	3,242	7,467	7,467	$ -
2055	3,242	3,242	-	3,488	3,488	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
Project Totals				1,111,643	1,111,643	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2254

Current Projected Year ARR	**122,799**
Current Projected Year ARR w/ Incentive	**122,799**
Current Projected Year Incentive ARR	**-**

Details			
Investment	883,912	Current Year	2027
Service Year (yyyy)	2017	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	21,559

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2017	883,912	10,779	873,132	143,861	143,861	$ -
2018	873,132	21,559	851,574	152,191	152,191	$ -
2019	851,574	21,559	830,015	148,925	148,925	$ -
2020	830,015	21,559	808,456	145,660	145,660	$ -
2021	808,456	21,559	786,897	142,394	142,394	$ -
2022	786,897	21,559	765,338	139,128	139,128	$ -
2023	765,338	21,559	743,780	135,862	135,862	$ -
2024	743,780	21,559	722,221	132,596	132,596	$ -
2025	722,221	21,559	700,662	129,331	129,331	$ -
2026	700,662	21,559	679,103	126,065	126,065	$ -
2027	679,103	21,559	657,544	122,799	122,799	$ -
2028	657,544	21,559	635,985	119,533	119,533	$ -
2029	635,985	21,559	614,427	116,267	116,267	$ -
2030	614,427	21,559	592,868	113,002	113,002	$ -
2031	592,868	21,559	571,309	109,736	109,736	$ -
2032	571,309	21,559	549,750	106,470	106,470	$ -
2033	549,750	21,559	528,191	103,204	103,204	$ -
2034	528,191	21,559	506,632	99,938	99,938	$ -
2035	506,632	21,559	485,074	96,672	96,672	$ -
2036	485,074	21,559	463,515	93,407	93,407	$ -
2037	463,515	21,559	441,956	90,141	90,141	$ -
2038	441,956	21,559	420,397	86,875	86,875	$ -
2039	420,397	21,559	398,838	83,609	83,609	$ -
2040	398,838	21,559	377,279	80,343	80,343	$ -
2041	377,279	21,559	355,721	77,078	77,078	$ -
2042	355,721	21,559	334,162	73,812	73,812	$ -
2043	334,162	21,559	312,603	70,546	70,546	$ -
2044	312,603	21,559	291,044	67,280	67,280	$ -
2045	291,044	21,559	269,485	64,014	64,014	$ -
2046	269,485	21,559	247,927	60,749	60,749	$ -
2047	247,927	21,559	226,368	57,483	57,483	$ -
2048	226,368	21,559	204,809	54,217	54,217	$ -
2049	204,809	21,559	183,250	50,951	50,951	$ -
2050	183,250	21,559	161,691	47,685	47,685	$ -
2051	161,691	21,559	140,132	44,420	44,420	$ -
2052	140,132	21,559	118,574	41,154	41,154	$ -
2053	118,574	21,559	97,015	37,888	37,888	$ -
2054	97,015	21,559	75,456	34,622	34,622	$ -
2055	75,456	21,559	53,897	31,356	31,356	$ -
2056	53,897	21,559	32,338	28,090	28,090	$ -
2057	32,338	21,559	10,779	24,825	24,825	$ -
2058	10,779	10,779	-	11,596	11,596	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
Project Totals				3,695,775	3,695,775	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		

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

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

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OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2502.1

Current Projected Year ARR	**17,318**
Current Projected Year ARR w/ Incentive	**17,318**
Current Projected Year Incentive ARR	**-**

Details			
Investment	126,908	Current Year	2027
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	3,095

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2016	126,908	516	126,392	19,701	19,701	$ -
2017	126,392	3,095	123,297	22,007	22,007	$ -
2018	123,297	3,095	120,201	21,538	21,538	$ -
2019	120,201	3,095	117,106	21,069	21,069	$ -
2020	117,106	3,095	114,011	20,601	20,601	$ -
2021	114,011	3,095	110,916	20,132	20,132	$ -
2022	110,916	3,095	107,820	19,663	19,663	$ -
2023	107,820	3,095	104,725	19,194	19,194	$ -
2024	104,725	3,095	101,630	18,725	18,725	$ -
2025	101,630	3,095	98,534	18,256	18,256	$ -
2026	98,534	3,095	95,439	17,787	17,787	$ -
2027	95,439	3,095	92,344	17,318	17,318	$ -
2028	92,344	3,095	89,248	16,849	16,849	$ -
2029	89,248	3,095	86,153	16,381	16,381	$ -
2030	86,153	3,095	83,058	15,912	15,912	$ -
2031	83,058	3,095	79,962	15,443	15,443	$ -
2032	79,962	3,095	76,867	14,974	14,974	$ -
2033	76,867	3,095	73,772	14,505	14,505	$ -
2034	73,772	3,095	70,676	14,036	14,036	$ -
2035	70,676	3,095	67,581	13,567	13,567	$ -
2036	67,581	3,095	64,486	13,098	13,098	$ -
2037	64,486	3,095	61,390	12,629	12,629	$ -
2038	61,390	3,095	58,295	12,161	12,161	$ -
2039	58,295	3,095	55,200	11,692	11,692	$ -
2040	55,200	3,095	52,105	11,223	11,223	$ -
2041	52,105	3,095	49,009	10,754	10,754	$ -
2042	49,009	3,095	45,914	10,285	10,285	$ -
2043	45,914	3,095	42,819	9,816	9,816	$ -
2044	42,819	3,095	39,723	9,347	9,347	$ -
2045	39,723	3,095	36,628	8,878	8,878	$ -
2046	36,628	3,095	33,533	8,409	8,409	$ -
2047	33,533	3,095	30,437	7,941	7,941	$ -
2048	30,437	3,095	27,342	7,472	7,472	$ -
2049	27,342	3,095	24,247	7,003	7,003	$ -
2050	24,247	3,095	21,151	6,534	6,534	$ -
2051	21,151	3,095	18,056	6,065	6,065	$ -
2052	18,056	3,095	14,961	5,596	5,596	$ -
2053	14,961	3,095	11,865	5,127	5,127	$ -
2054	11,865	3,095	8,770	4,658	4,658	$ -
2055	8,770	3,095	5,675	4,189	4,189	$ -
2056	5,675	3,095	2,579	3,721	3,721	$ -
2057	2,579	2,579	-	2,775	2,775	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
Project Totals				537,031	537,031	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

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

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

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OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2791.1

Current Projected Year ARR	**892,481**
Current Projected Year ARR w/ Incentive	**892,481**
Current Projected Year Incentive ARR	**-**

Details			
Investment	5,670,134	Current Year	2027
Service Year (yyyy)	2022	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	138,296

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2022	5,670,134	69,148	5,600,986	922,844	922,844	$ -
2023	5,600,986	138,296	5,462,690	976,279	976,279	$ -
2024	5,462,690	138,296	5,324,394	955,330	955,330	$ -
2025	5,324,394	138,296	5,186,098	934,380	934,380	$ -
2026	5,186,098	138,296	5,047,802	913,431	913,431	$ -
2027	5,047,802	138,296	4,909,507	892,481	892,481	$ -
2028	4,909,507	138,296	4,771,211	871,531	871,531	$ -
2029	4,771,211	138,296	4,632,915	850,582	850,582	$ -
2030	4,632,915	138,296	4,494,619	829,632	829,632	$ -
2031	4,494,619	138,296	4,356,323	808,683	808,683	$ -
2032	4,356,323	138,296	4,218,027	787,733	787,733	$ -
2033	4,218,027	138,296	4,079,731	766,784	766,784	$ -
2034	4,079,731	138,296	3,941,435	745,834	745,834	$ -
2035	3,941,435	138,296	3,803,139	724,884	724,884	$ -
2036	3,803,139	138,296	3,664,843	703,935	703,935	$ -
2037	3,664,843	138,296	3,526,547	682,985	682,985	$ -
2038	3,526,547	138,296	3,388,251	662,036	662,036	$ -
2039	3,388,251	138,296	3,249,955	641,086	641,086	$ -
2040	3,249,955	138,296	3,111,659	620,136	620,136	$ -
2041	3,111,659	138,296	2,973,363	599,187	599,187	$ -
2042	2,973,363	138,296	2,835,067	578,237	578,237	$ -
2043	2,835,067	138,296	2,696,771	557,288	557,288	$ -
2044	2,696,771	138,296	2,558,475	536,338	536,338	$ -
2045	2,558,475	138,296	2,420,179	515,389	515,389	$ -
2046	2,420,179	138,296	2,281,883	494,439	494,439	$ -
2047	2,281,883	138,296	2,143,587	473,489	473,489	$ -
2048	2,143,587	138,296	2,005,291	452,540	452,540	$ -
2049	2,005,291	138,296	1,866,995	431,590	431,590	$ -
2050	1,866,995	138,296	1,728,699	410,641	410,641	$ -
2051	1,728,699	138,296	1,590,404	389,691	389,691	$ -
2052	1,590,404	138,296	1,452,108	368,741	368,741	$ -
2053	1,452,108	138,296	1,313,812	347,792	347,792	$ -
2054	1,313,812	138,296	1,175,516	326,842	326,842	$ -
2055	1,175,516	138,296	1,037,220	305,893	305,893	$ -
2056	1,037,220	138,296	898,924	284,943	284,943	$ -
2057	898,924	138,296	760,628	263,993	263,993	$ -
2058	760,628	138,296	622,332	243,044	243,044	$ -
2059	622,332	138,296	484,036	222,094	222,094	$ -
2060	484,036	138,296	345,740	201,145	201,145	$ -
2061	345,740	138,296	207,444	180,195	180,195	$ -
2062	207,444	138,296	69,148	159,246	159,246	$ -
2063	69,148	69,148	-	74,385	74,385	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
2079	-	-	-	-	-	$ -
2080	-	-	-	-	-	$ -
2081	-	-	-	-	-	$ -
Project Totals				23,707,728	23,707,728	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2792

Current Projected Year ARR	**529,568**
Current Projected Year ARR w/ Incentive	**529,568**
Current Projected Year Incentive ARR	**-**

Details			
Investment	3,183,854	Current Year	2027
Service Year (yyyy)	2024	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	77,655

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2024	3,183,854	6,471	3,177,382	488,283	488,283	$ -
2025	3,177,382	77,655	3,099,727	553,095	553,095	$ -
2026	3,099,727	77,655	3,022,072	541,331	541,331	$ -
2027	3,022,072	77,655	2,944,417	529,568	529,568	$ -
2028	2,944,417	77,655	2,866,762	517,805	517,805	$ -
2029	2,866,762	77,655	2,789,107	506,041	506,041	$ -
2030	2,789,107	77,655	2,711,452	494,278	494,278	$ -
2031	2,711,452	77,655	2,633,798	482,514	482,514	$ -
2032	2,633,798	77,655	2,556,143	470,751	470,751	$ -
2033	2,556,143	77,655	2,478,488	458,987	458,987	$ -
2034	2,478,488	77,655	2,400,833	447,224	447,224	$ -
2035	2,400,833	77,655	2,323,178	435,460	435,460	$ -
2036	2,323,178	77,655	2,245,523	423,697	423,697	$ -
2037	2,245,523	77,655	2,167,868	411,933	411,933	$ -
2038	2,167,868	77,655	2,090,213	400,170	400,170	$ -
2039	2,090,213	77,655	2,012,558	388,406	388,406	$ -
2040	2,012,558	77,655	1,934,903	376,643	376,643	$ -
2041	1,934,903	77,655	1,857,248	364,880	364,880	$ -
2042	1,857,248	77,655	1,779,593	353,116	353,116	$ -
2043	1,779,593	77,655	1,701,938	341,353	341,353	$ -
2044	1,701,938	77,655	1,624,283	329,589	329,589	$ -
2045	1,624,283	77,655	1,546,628	317,826	317,826	$ -
2046	1,546,628	77,655	1,468,973	306,062	306,062	$ -
2047	1,468,973	77,655	1,391,318	294,299	294,299	$ -
2048	1,391,318	77,655	1,313,663	282,535	282,535	$ -
2049	1,313,663	77,655	1,236,008	270,772	270,772	$ -
2050	1,236,008	77,655	1,158,353	259,008	259,008	$ -
2051	1,158,353	77,655	1,080,698	247,245	247,245	$ -
2052	1,080,698	77,655	1,003,043	235,481	235,481	$ -
2053	1,003,043	77,655	925,388	223,718	223,718	$ -
2054	925,388	77,655	847,733	211,954	211,954	$ -
2055	847,733	77,655	770,078	200,191	200,191	$ -
2056	770,078	77,655	692,423	188,428	188,428	$ -
2057	692,423	77,655	614,768	176,664	176,664	$ -
2058	614,768	77,655	537,114	164,901	164,901	$ -
2059	537,114	77,655	459,459	153,137	153,137	$ -
2060	459,459	77,655	381,804	141,374	141,374	$ -
2061	381,804	77,655	304,149	129,610	129,610	$ -
2062	304,149	77,655	226,494	117,847	117,847	$ -
2063	226,494	77,655	148,839	106,083	106,083	$ -
2064	148,839	77,655	71,184	94,320	94,320	$ -
2065	71,184	71,184	-	76,575	76,575	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
2079	-	-	-	-	-	$ -
2080	-	-	-	-	-	$ -
2081	-	-	-	-	-	$ -
2082	-	-	-	-	-	$ -
2083	-	-	-	-	-	$ -
Project Totals				13,513,154	13,513,154	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b2885.3

Current Projected Year ARR	**1,871**
Current Projected Year ARR w/ Incentive	**1,871**
Current Projected Year Incentive ARR	**-**

Details			
Investment	12,678	Current Year	2027
Service Year (yyyy)	2019	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	309

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2019	12,678	52	12,626	1,968	1,968	$ -
2020	12,626	309	12,317	2,198	2,198	$ -
2021	12,317	309	12,008	2,152	2,152	$ -
2022	12,008	309	11,699	2,105	2,105	$ -
2023	11,699	309	11,389	2,058	2,058	$ -
2024	11,389	309	11,080	2,011	2,011	$ -
2025	11,080	309	10,771	1,964	1,964	$ -
2026	10,771	309	10,462	1,917	1,917	$ -
2027	10,462	309	10,153	1,871	1,871	$ -
2028	10,153	309	9,843	1,824	1,824	$ -
2029	9,843	309	9,534	1,777	1,777	$ -
2030	9,534	309	9,225	1,730	1,730	$ -
2031	9,225	309	8,916	1,683	1,683	$ -
2032	8,916	309	8,607	1,636	1,636	$ -
2033	8,607	309	8,297	1,590	1,590	$ -
2034	8,297	309	7,988	1,543	1,543	$ -
2035	7,988	309	7,679	1,496	1,496	$ -
2036	7,679	309	7,370	1,449	1,449	$ -
2037	7,370	309	7,060	1,402	1,402	$ -
2038	7,060	309	6,751	1,355	1,355	$ -
2039	6,751	309	6,442	1,308	1,308	$ -
2040	6,442	309	6,133	1,262	1,262	$ -
2041	6,133	309	5,824	1,215	1,215	$ -
2042	5,824	309	5,514	1,168	1,168	$ -
2043	5,514	309	5,205	1,121	1,121	$ -
2044	5,205	309	4,896	1,074	1,074	$ -
2045	4,896	309	4,587	1,027	1,027	$ -
2046	4,587	309	4,277	981	981	$ -
2047	4,277	309	3,968	934	934	$ -
2048	3,968	309	3,659	887	887	$ -
2049	3,659	309	3,350	840	840	$ -
2050	3,350	309	3,041	793	793	$ -
2051	3,041	309	2,731	746	746	$ -
2052	2,731	309	2,422	700	700	$ -
2053	2,422	309	2,113	653	653	$ -
2054	2,113	309	1,804	606	606	$ -
2055	1,804	309	1,495	559	559	$ -
2056	1,495	309	1,185	512	512	$ -
2057	1,185	309	876	465	465	$ -
2058	876	309	567	419	419	$ -
2059	567	309	258	372	372	$ -
2060	258	258	-	277	277	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
Project Totals				53,648	53,648	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

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

A. Base Plan Facilities

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

Project Description: RTEP ID: b3112

Current Projected Year ARR	**142,230**
Current Projected Year ARR w/ Incentive	**142,230**
Current Projected Year Incentive ARR	**-**

Details			
Investment	907,168	Current Year	2027
Service Year (yyyy)	2022	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	4	FCR w/o incentives, less depreciation	15.15%
Useful life	41	FCR w/incentives approved for these facilities, less dep.	15.15%
CIAC (Yes or No)	No	Annual Depreciation Expense	22,126

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2022	907,168	14,751	892,417	151,055	151,055	$ -
2023	892,417	22,126	870,291	155,637	155,637	$ -
2024	870,291	22,126	848,165	152,285	152,285	$ -
2025	848,165	22,126	826,039	148,933	148,933	$ -
2026	826,039	22,126	803,913	145,582	145,582	$ -
2027	803,913	22,126	781,787	142,230	142,230	$ -
2028	781,787	22,126	759,661	138,878	138,878	$ -
2029	759,661	22,126	737,535	135,526	135,526	$ -
2030	737,535	22,126	715,409	132,175	132,175	$ -
2031	715,409	22,126	693,283	128,823	128,823	$ -
2032	693,283	22,126	671,157	125,471	125,471	$ -
2033	671,157	22,126	649,031	122,120	122,120	$ -
2034	649,031	22,126	626,905	118,768	118,768	$ -
2035	626,905	22,126	604,779	115,416	115,416	$ -
2036	604,779	22,126	582,653	112,064	112,064	$ -
2037	582,653	22,126	560,527	108,713	108,713	$ -
2038	560,527	22,126	538,400	105,361	105,361	$ -
2039	538,400	22,126	516,274	102,009	102,009	$ -
2040	516,274	22,126	494,148	98,657	98,657	$ -
2041	494,148	22,126	472,022	95,306	95,306	$ -
2042	472,022	22,126	449,896	91,954	91,954	$ -
2043	449,896	22,126	427,770	88,602	88,602	$ -
2044	427,770	22,126	405,644	85,250	85,250	$ -
2045	405,644	22,126	383,518	81,899	81,899	$ -
2046	383,518	22,126	361,392	78,547	78,547	$ -
2047	361,392	22,126	339,266	75,195	75,195	$ -
2048	339,266	22,126	317,140	71,843	71,843	$ -
2049	317,140	22,126	295,014	68,492	68,492	$ -
2050	295,014	22,126	272,888	65,140	65,140	$ -
2051	272,888	22,126	250,762	61,788	61,788	$ -
2052	250,762	22,126	228,636	58,437	58,437	$ -
2053	228,636	22,126	206,510	55,085	55,085	$ -
2054	206,510	22,126	184,384	51,733	51,733	$ -
2055	184,384	22,126	162,258	48,381	48,381	$ -
2056	162,258	22,126	140,132	45,030	45,030	$ -
2057	140,132	22,126	118,006	41,678	41,678	$ -
2058	118,006	22,126	95,880	38,326	38,326	$ -
2059	95,880	22,126	73,753	34,974	34,974	$ -
2060	73,753	22,126	51,627	31,623	31,623	$ -
2061	51,627	22,126	29,501	28,271	28,271	$ -
2062	29,501	22,126	7,375	24,919	24,919	$ -
2063	7,375	7,375	-	7,934	7,934	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
2079	-	-	-	-	-	$ -
2080	-	-	-	-	-	$ -
2081	-	-	-	-	-	$ -
Project Totals				3,770,109	3,770,109	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

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

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

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

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

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

AEP East Companies
Cost of Service Formula Rate Using 2027 FF1 Balances
Worksheet L Reserved for Future Use
Ohio Power Company

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

Line No	Month (a)	Average Balance of Common Equity: Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	4,559,494,682		5,992,904	-	4,553,501,778
2	January	4,802,728,602		5,992,904	-	4,796,735,698
3	February	4,836,133,011		5,992,904	-	4,830,140,107
4	March	4,875,337,524		5,992,904	-	4,869,344,620
5	April	4,906,256,716		5,992,904	-	4,900,263,812
6	May	4,944,409,188		5,992,904	-	4,938,416,284
7	June	4,984,288,815		5,992,904	-	4,978,295,911
8	July	5,027,007,805		5,992,904	-	5,021,014,901
9	August	5,070,608,210		5,992,904	-	5,064,615,307
10	September	5,103,447,627		5,992,904	-	5,097,454,723
11	October	5,207,302,348		5,992,904	-	5,201,309,445
12	November	5,251,793,276		5,992,904	-	5,245,800,372
13	December of Rate Year	5,311,198,603		5,992,904	-	5,305,205,699
14	Average of the 13 Monthly Balances	4,990,769,724	-	5,992,904	-	4,984,776,820

Line No	Month (a)	Average Balance of Long Term Debt: Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year				3,750,000,000		3,750,000,000
16	January				3,750,000,000		3,750,000,000
17	February				3,750,000,000		3,750,000,000
18	March				3,750,000,000		3,750,000,000
19	April				3,750,000,000		3,750,000,000
20	May				3,750,000,000		3,750,000,000
21	June				3,750,000,000		3,750,000,000
22	July				3,750,000,000		3,750,000,000
23	August				4,550,000,000		4,550,000,000
24	September				4,550,000,000		4,550,000,000
25	October				4,550,000,000		4,550,000,000
26	November				4,550,000,000		4,550,000,000
27	December of Rate Year				4,550,000,000		4,550,000,000
28	Average of the 13 Monthly Balances	-	-	-	4,057,692,308	-	4,057,692,308

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	**Annual Interest Expense for 2027**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			171,679,167			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			-			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			-			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			2,213,268			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			-			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
37	**Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)**			173,892,435			
38	**Average Cost of Debt for 2027 (Ln 37/ In 28 (g))**			**4.29%**			

CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

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

	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge (Gain)/Loss for 2027	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
40							
41							
42							
43							
44							
45							
46				-			
47				-			
48				-			
49					-		
50	Total Hedge Amortization	-	-				
51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)			-			
52	Total Average Capital Structure Balance for 2027 (TCOS, Ln 157)			9,042,469,127			
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital			0.0005			
54	Limit of Recoverable Amount			4,521,235			
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**			-			

Development of Cost of Preferred Stock

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

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**	**FERC Account**
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2027		-		-	

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

1 Total AEP East Operating Company PBOP Settlement Amount (200,905,525)

Allocation of PBOP Settlement Amount for 2027

Line#	Company	Total Company Amount: Actual Expense (Including AEPSC Billed OPEB) (A) (Line 14)	Ratio of Company Actual to Total (B)=(A)/Total (A)	Allocation of PBOB Recovery Allowance (C)=(B) * -200905524.647154	Labor Allocator for 2027 (D)	Actual Expense (E)=(A) * (D)	Allowable Expense (F)=(C) * (D)	One Year Functional Expense (Over)/Under (G)=(E) - (F)
2	APCo	(15,301,520)	36.41%	(73,155,138)	11.936%	(1,826,420)	(8,731,946)	6,905,525
3	I&M	(10,542,358)	25.09%	(50,402,030)	4.962%	(523,134)	(2,501,056)	1,977,922
4	KPCo	(3,474,539)	8.27%	(16,611,448)	11.037%	(383,497)	(1,833,463)	1,449,966
5	KNGP	(393,490)	0.94%	(1,881,241)	12.398%	(48,783)	(233,229)	184,446
6	OPCo	(11,437,962)	27.22%	(54,683,830)	15.100%	(1,727,165)	(8,257,414)	6,530,249
7	WPCo	(872,604)	2.08%	(4,171,837)	2.419%	(21,112)	(100,937)	79,824
8	**Sum of Lines 2 to 7**	(42,022,474)		(200,905,525)		(4,530,112)	(21,658,045)	17,127,932

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

		APCo	I&M	KPCo	KNGSPT	OPCo	WPCo	AEP East Total
9	Direct Charged PBOP Expense per Actuarial Report	(12,212,000)	(10,049,000)	(2,636,000)	(308,000)	(8,644,000)	(711,000)	(34,560,000)
10	Additional PBOP Ledger Entries (from Company Records)	321,471	1,061,571	(144,047)	-	(0)	144,047	
11	Medicare Subsidy	-	-	-	-	-	-	-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(11,890,529)	(8,987,429)	(2,780,047)	(308,000)	(8,644,000)	(566,953)	(33,176,959)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(3,898,083)	(2,110,917)	(671,289)	(81,136)	(3,151,035)	(411,137)	(10,323,598)
14	Company PBOP Expense (Ln 12 + Ln 13)	(15,788,613)	(11,098,346)	(3,451,336)	(389,136)	(11,795,035)	(978,090)	(43,500,557)

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

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF 1/1/2024
FOR MULTIPLE JURISDICTION COMPANIES
Appalachian Power Company

		VIRGINIA			WEST VIRGINIA			FERC WHOLESALE			FERC KINGSPORT			COMPANY
	PLANT ACCT.	(1) VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(2) PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(3) FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	(4) FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT (6)														
VA	350.1	0.66%	1.000000	0.66%										0.66%
	351.0				14.22%	1.000000	14.22%							14.22%
	352.0	2.22%	0.511221	1.13%	1.62%	0.399374	0.65%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.97%
	353.0	2.75%	0.511221	1.41%	2.37%	0.399374	0.95%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	2.55%
	354.0	1.63%	0.511221	0.83%	1.59%	0.399374	0.64%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.66%
	355.0	3.72%	0.511221	1.90%	2.71%	0.399374	1.08%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	3.17%
	356.0	1.99%	0.511221	1.02%	1.53%	0.399374	0.61%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	1.82%
	357.0	2.40%	0.511221	1.23%	3.71%	0.399374	1.48%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	2.90%
	358.0	4.64%	0.511221	2.37%	5.24%	0.399374	2.09%	2.19%	0.033013	0.07%	2.19%	0.056392	0.12%	4.65%
GENERAL PLANT														
	390.0	2.06%	0.523756	1.08%	1.91%	0.425940	0.81%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.07%
	391.0	3.25%	0.523756	1.70%	3.17%	0.425940	1.35%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.23%
	392.0	3.45%	0.523756	1.81%	3.40%	0.425940	1.45%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.44%
	393.0	1.78%	0.523756	0.93%	1.80%	0.425940	0.77%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.88%
	394.0	2.59%	0.523756	1.36%	2.57%	0.425940	1.09%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.63%
	395.0	3.50%	0.523756	1.83%	4.01%	0.425940	1.71%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.72%
	396.0	4.16%	0.523756	2.18%	3.90%	0.425940	1.66%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.02%
	397.0	5.02%	0.523756	2.63%	4.98%	0.425940	2.12%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.93%
	398.0	2.71%	0.523756	1.42%	2.70%	0.425940	1.15%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.75%

(1) As stated in the order in VA Case No. in Case No. PUR-2020-00015, depreciation rates should be implemented at the time depreciation study is preformed. This is a preliminary update to the Clinch River depreciation rates until an order is issued approving depreciation rates in 2022-2023 VA Biennial Review.
Depreciation rates were made effective January 1, 2024.

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

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

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

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

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

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

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF JULY 15, 2024
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

		INDIANA			MICHIGAN AND FERC			COMPANY
		(1)			(2)			
	PLANT ACCT.	IURC RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	MPSC APPROVED RATES	ALLOCATION FACTOR (4)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT								
Land Improvements	350.1	1.77%	0.7139096	1.2636%	1.75%	0.2860904	0.5007%	1.76%
Structures & Improvements	352.0	1.86%	0.7139096	1.3279%	1.85%	0.2860904	0.5293%	1.86%
Station Equipment	353.0	2.72%	0.7139096	1.9418%	2.69%	0.2860904	0.7696%	2.71%
Towers & Fixtures	354.0	2.82%	0.7139096	2.0132%	2.73%	0.2860904	0.7810%	2.79%
Poles & Fixtures	355.0	3.35%	0.7139096	2.3916%	3.34%	0.2860904	0.9555%	3.35%
Overhead Conductors	356.0	2.30%	0.7139096	1.6420%	2.26%	0.2860904	0.6466%	2.29%
Underground Conduit	357.0	1.88%	0.7139096	1.3422%	1.88%	0.2860904	0.5378%	1.88%
Underground Conductors	358.0	2.14%	0.7139096	1.5278%	2.13%	0.2860904	0.6094%	2.14%
Trails & Roads	359.0	1.70%	0.7139096	1.2136%	1.68%	0.2860904	0.4806%	1.69%
GENERAL PLANT								
	390.0	2.45%	0.7272709	1.7818%	2.46%	0.2727291	0.6709%	2.45%
$0 at Dec 2018 - use old rate	391.0	5.56%	0.7272709	4.0436%	5.65%	0.2727291	1.5409%	5.58%
	392.0	5.10%	0.7272709	3.7091%	5.10%	0.2727291	1.3909%	5.10%
	393.0	7.93%	0.7272709	5.7673%	8.00%	0.2727291	2.1818%	7.95%
	394.0	7.45%	0.7272709	5.4182%	7.55%	0.2727291	2.0591%	7.48%
	395.0	5.91%	0.7272709	4.2982%	5.99%	0.2727291	1.6336%	5.93%
	396.0	6.85%	0.7272709	4.9818%	7.08%	0.2727291	1.9309%	6.91%
	397.0	4.28%	0.7272709	3.1127%	4.31%	0.2727291	1.1755%	4.29%
	398.0	3.70%	0.7272709	2.6909%	3.74%	0.2727291	1.0200%	3.71%

(1) As approved by the IURC from settlement in Cause No. 45933 dated May 8, 2024 and effective on May 23, 2024.

(2) As approved as part of a settlement in Michigan Case No. U-21412, order dated October 12, 2023. New rates became effective upon an order recieved in Case No. U-21461, dated July 2, 2024 (rates effective July 15, 2024). FERC wholesale formula rate agreements specify that FERC depreciation rates change upon approval of MPSC rates in the Michigan jurisdiction.

(3) I&M's Storage Battery Equipment is located in Indiana in East Busco Substation. The battery was placed in-service in January 2009. Since the battery is Distribution property located in Indiana, there is only an Indiana depreciation rate associated with this equipment. Therefore the same Indiana rate was used for Michigan and FERC so that the weighted average rate would equal the Indiana rate.

(4) In its order in Indiana Cause No. 43231 dated June 13, 2007, I&M was required to design and administer a Smart Metering Pilot Program including approximately 10,000 meters. Company personnel reviewed the expected life span for these new meters and determined that due to changes in technology and obsolesence the new equipment should have a life of approximately 10 years.

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

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

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIAT
EFFECTIVE AS OF 08/01/2022
FOR SINGLE JURISDICTION COMPAN
KINGSPORT POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.96%
Station Equipment	353.0	2.56%
Towers & Fixtures	354.0	0.67%
Poles & Fixtures	355.0	3.08%
Overhead Conductors	356.0	1.33%
Underground Conduit	357.0	Note 2
Underground Conductors	358.0	Note 2
Composite Transmission Depreciation Rate		**2.50%**
GENERAL PLANT		
Structures & Improvements	390.0	1.91%
Office Furniture & Equipment	391.0	2.88%
Stores Equipment	393.0	2.29%
Tools Shop & Garage Equipment	394.0	3.09%
Laboratory Equipment	395.0	2.28%
Communication Equipment	397.0	3.77%
Miscellaneous Equipment	398.0	5.15%
Total General Plant		2.68%

Reference:

Note 1: Rates Approved In Tennessee Regulatory Authority Docket No. 21-00107

Note 2: Kingsport Power Company does not have investment in plant accounts 357 or 358. Therefore, there are no depreciation rates approved for these plant accounts.

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

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TION RATES

AEP EAST COMPANIES

PJM FORMULA RATE

WORKSHEET P - TRANSMISSION DEPRECIATION RATES

EFFECTIVE AS OF 07/1/2015

FOR SINGLE JURISDICTION COMPANIES

KENTUCKY POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductors	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%
GENERAL PLANT		
Land and Land Rights	389.1	1.59%
Structures and Improvements	390.0	3.97%
Office Furniture and Equip.	391.0	3.20%
Transportation Equipment	392.0	3.52%
Stores Equipment	393.0	4.15%
Tools, Shop and Garage Equipment	394.0	4.20%
Laboratory Equipment	395.0	5.76%
Power Operated Equipment	396.0	5.43%
Communications Equipment	397.0	5.66%
Micellaneous Equipment	398.0	6.73%

Reference:

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

General Note

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

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

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138K	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%
GENERAL PLANT (NOTE 2)	390.0	2.17%
Structures and Improvements	391.0	3.33%
Office Furniture and Equip.	392.0	2.00%
Transportation Equipment	393.0	2.94%
Stores Equipment	394.0	3.53%
Tools, Shop and Garage Equipment	395.0	3.57%
Laboratory Equipment	396.0	3.85%
Power Operated Equipment	397.0	2.86%
Communications Equipment	397.2	6.67%
AMI - Communications Equipment	398.0	4.00%
Micellaneous Equipment		

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

Note 2: General Plant depreciation rates were updated as a result of the order issued in Cases No 16-1852-EL-SSO and 16-1853-EL-SSO.

General Note:

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

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

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

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

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

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

Reconciliation Revenue Requirement For Year 2025 Available May 25, 2026		2025 Forecasted Revenue Requirement For Year 2025		True-up Adjustment - Over (Under) Recovery
$482,754,725	-	$469,421,886	=	($13,332,840)

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.6135%				

An over or under collection will be recovered prorata over 2025, held for 2026 and returned prorate over 2027

Calculation of Interest					**Monthly**		
January	Year 2025	(1,111,070)	0.6135%	12	81,797		1,192,867
February	Year 2025	(1,111,070)	0.6135%	11	74,981		1,186,051
March	Year 2025	(1,111,070)	0.6135%	10	68,164		1,179,234
April	Year 2025	(1,111,070)	0.6135%	9	61,348		1,172,418
May	Year 2025	(1,111,070)	0.6135%	8	54,531		1,165,601
June	Year 2025	(1,111,070)	0.6135%	7	47,715		1,158,785
July	Year 2025	(1,111,070)	0.6135%	6	40,898		1,151,968
August	Year 2025	(1,111,070)	0.6135%	5	34,082		1,145,152
September	Year 2025	(1,111,070)	0.6135%	4	27,266		1,138,336
October	Year 2025	(1,111,070)	0.6135%	3	20,449		1,131,519
November	Year 2025	(1,111,070)	0.6135%	2	13,633		1,124,703
December	Year 2025	(1,111,070)	0.6135%	1	6,816		1,117,886
					531,680		**13,864,520**
					Annual		
January through December	Year 2026	13,864,520	0.6135%	12	1,020,706		**14,885,226**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2027	(14,885,226)	0.6135%		91,321	(1,290,456)	13,686,091
February	Year 2027	(13,686,091)	0.6135%		83,964	(1,290,456)	12,479,600
March	Year 2027	(12,479,600)	0.6135%		76,562	(1,290,456)	11,265,707
April	Year 2027	(11,265,707)	0.6135%		69,115	(1,290,456)	10,044,366
May	Year 2027	(10,044,366)	0.6135%		61,622	(1,290,456)	8,815,533
June	Year 2027	(8,815,533)	0.6135%		54,083	(1,290,456)	7,579,160
July	Year 2027	(7,579,160)	0.6135%		46,498	(1,290,456)	6,335,203
August	Year 2027	(6,335,203)	0.6135%		38,866	(1,290,456)	5,083,614
September	Year 2027	(5,083,614)	0.6135%		31,188	(1,290,456)	3,824,346
October	Year 2027	(3,824,346)	0.6135%		23,462	(1,290,456)	2,557,353
November	Year 2027	(2,557,353)	0.6135%		15,689	(1,290,456)	1,282,587
December	Year 2027	(1,282,587)	0.6135%		7,869	(1,290,456)	(0)
					600,241		

True-Up Adjustment with Interest	15,485,467
Less Over (Under) Recovery	(13,332,840)
Total Interest	2,152,627

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

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

Reconciliation Revenue Requirement For Year 2025 Available May 25, 2026		2025 Forecasted Revenue Requirement For Year 2025		True-up Adjustment - Over (Under) Recovery
$12,563,291	-	$9,714,282	=	($2,849,009)

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.6135%				

An over or under collection will be recovered prorata over 2025, held for 2026 and returned prorate over 2027

Calculation of Interest					**Monthly**		
January	Year 2025	(237,417)	0.6135%	12	17,479		254,896
February	Year 2025	(237,417)	0.6135%	11	16,022		253,439
March	Year 2025	(237,417)	0.6135%	10	14,566		251,983
April	Year 2025	(237,417)	0.6135%	9	13,109		250,526
May	Year 2025	(237,417)	0.6135%	8	11,652		249,070
June	Year 2025	(237,417)	0.6135%	7	10,196		247,613
July	Year 2025	(237,417)	0.6135%	6	8,739		246,157
August	Year 2025	(237,417)	0.6135%	5	7,283		244,700
September	Year 2025	(237,417)	0.6135%	4	5,826		243,244
October	Year 2025	(237,417)	0.6135%	3	4,370		241,787
November	Year 2025	(237,417)	0.6135%	2	2,913		240,330
December	Year 2025	(237,417)	0.6135%	1	1,457		238,874
					113,611		**2,962,620**
					Annual		
January through December	Year 2026	2,962,620	0.6135%	12	218,108		**3,180,728**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2027	(3,180,728)	0.6135%		19,514	(275,749)	2,924,493
February	Year 2027	(2,924,493)	0.6135%		17,942	(275,749)	2,666,685
March	Year 2027	(2,666,685)	0.6135%		16,360	(275,749)	2,407,296
April	Year 2027	(2,407,296)	0.6135%		14,769	(275,749)	2,146,316
May	Year 2027	(2,146,316)	0.6135%		13,168	(275,749)	1,883,734
June	Year 2027	(1,883,734)	0.6135%		11,557	(275,749)	1,619,542
July	Year 2027	(1,619,542)	0.6135%		9,936	(275,749)	1,353,729
August	Year 2027	(1,353,729)	0.6135%		8,305	(275,749)	1,086,285
September	Year 2027	(1,086,285)	0.6135%		6,664	(275,749)	817,200
October	Year 2027	(817,200)	0.6135%		5,014	(275,749)	546,464
November	Year 2027	(546,464)	0.6135%		3,353	(275,749)	274,068
December	Year 2027	(274,068)	0.6135%		1,681	(275,749)	(0)
					128,262		

True-Up Adjustment with Interest	3,308,990
Less Over (Under) Recovery	(2,849,009)
Total Interest	459,981

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

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

Reconciliation Revenue Requirement For Year 2025 Available May 25, 2026		2025 Forecasted Revenue Requirement For Year 2025		True-up Adjustment - Over (Under) Recovery
$9,111,440	-	$8,871,135	=	($240,305)

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.6135%				

An over or under collection will be recovered prorata over 2025, held for 2026 and returned prorate over 2027

Calculation of Interest					**Monthly**		
January	Year 2025	(20,025)	0.6135%	12	1,474		21,500
February	Year 2025	(20,025)	0.6135%	11	1,351		21,377
March	Year 2025	(20,025)	0.6135%	10	1,229		21,254
April	Year 2025	(20,025)	0.6135%	9	1,106		21,131
May	Year 2025	(20,025)	0.6135%	8	983		21,008
June	Year 2025	(20,025)	0.6135%	7	860		20,885
July	Year 2025	(20,025)	0.6135%	6	737		20,763
August	Year 2025	(20,025)	0.6135%	5	614		20,640
September	Year 2025	(20,025)	0.6135%	4	491		20,517
October	Year 2025	(20,025)	0.6135%	3	369		20,394
November	Year 2025	(20,025)	0.6135%	2	246		20,271
December	Year 2025	(20,025)	0.6135%	1	123		20,148
					9,583		**249,888**
					Annual		
January through December	Year 2026	249,888	0.6135%	12	18,397		**268,284**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2027	**(268,284)**	0.6135%		1,646	(23,259)	246,672
February	Year 2027	(246,672)	0.6135%		1,513	(23,259)	224,927
March	Year 2027	(224,927)	0.6135%		1,380	(23,259)	203,048
April	Year 2027	(203,048)	0.6135%		1,246	(23,259)	181,035
May	Year 2027	(181,035)	0.6135%		1,111	(23,259)	158,887
June	Year 2027	(158,887)	0.6135%		975	(23,259)	136,603
July	Year 2027	(136,603)	0.6135%		838	(23,259)	114,183
August	Year 2027	(114,183)	0.6135%		701	(23,259)	91,625
September	Year 2027	(91,625)	0.6135%		562	(23,259)	68,928
October	Year 2027	(68,928)	0.6135%		423	(23,259)	46,093
November	Year 2027	(46,093)	0.6135%		283	(23,259)	23,117
December	Year 2027	(23,117)	0.6135%		142	(23,259)	0
					10,818		

True-Up Adjustment with Interest	279,103
Less Over (Under) Recovery	(240,305)
Total Interest	38,798

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

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

Reconciliation Revenue Requirement For Year 2025 Available May 25, 2026		2025 Collections		True-up Adjustment - Over (Under) Recovery
$1,029,616	-	$592,291	=	($437,324)

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.6135%				

An over or under collection will be recovered prorata over 2025, held for 2026 and returned prorate over 2027

Calculation of Interest					**Monthly**		
January	Year 2025	(36,444)	0.6135%	12	2,683		39,127
February	Year 2025	(36,444)	0.6135%	11	2,459		38,903
March	Year 2025	(36,444)	0.6135%	10	2,236		38,680
April	Year 2025	(36,444)	0.6135%	9	2,012		38,456
May	Year 2025	(36,444)	0.6135%	8	1,789		38,232
June	Year 2025	(36,444)	0.6135%	7	1,565		38,009
July	Year 2025	(36,444)	0.6135%	6	1,341		37,785
August	Year 2025	(36,444)	0.6135%	5	1,118		37,562
September	Year 2025	(36,444)	0.6135%	4	894		37,338
October	Year 2025	(36,444)	0.6135%	3	671		37,114
November	Year 2025	(36,444)	0.6135%	2	447		36,891
December	Year 2025	(36,444)	0.6135%	1	224		36,667
					17,439		**454,764**
					Annual		
January through December	Year 2026	454,764	0.6135%	12	33,480		**488,243**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2027	**(488,243)**	0.6135%		2,995	(42,328)	448,911
February	Year 2027	(448,911)	0.6135%		2,754	(42,328)	409,337
March	Year 2027	(409,337)	0.6135%		2,511	(42,328)	369,521
April	Year 2027	(369,521)	0.6135%		2,267	(42,328)	329,461
May	Year 2027	(329,461)	0.6135%		2,021	(42,328)	289,154
June	Year 2027	(289,154)	0.6135%		1,774	(42,328)	248,600
July	Year 2027	(248,600)	0.6135%		1,525	(42,328)	207,798
August	Year 2027	(207,798)	0.6135%		1,275	(42,328)	166,745
September	Year 2027	(166,745)	0.6135%		1,023	(42,328)	125,441
October	Year 2027	(125,441)	0.6135%		770	(42,328)	83,883
November	Year 2027	(83,883)	0.6135%		515	(42,328)	42,070
December	Year 2027	(42,070)	0.6135%		258	(42,328)	(0)
					19,688		

True-Up Adjustment with Interest	507,931
Less Over (Under) Recovery	(437,324)
Total Interest	70,607

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