

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing VERC Form 1 Data

For the 12 months ended 12/31/2027

Line	(1)	(2)	(3)	(4)	(5)
No.					Allocated
1	GROSS REVENUE REQUIREMENT [page 3, Line 38, col 5]				
					\$ 111,008,333
2	REVENUE CREDITS	(Note 9)	Total	Allocate	
3	Account No. 451	(page 4, Line 38)	-	TP 0.97625	-
4	Account No. 454	(page 4, Line 39)	135,772	TP 0.97625	132,548
5	Account No. 456	(page 4, Line 40)	1,820,600	TP 0.97625	1,782,112
6	Section 30.9 credits	(page 4, Line 41)	-	TP 0.97625	-
7	Other Revenue credits	(page 4, Line 42)	-	DA 1.00000	-
8	TTC Revenue	Attachment 11, Page 2, Line 3, Col. 13	69,918	DA 1.00000	69,918
9	TOTAL REVENUE CREDITS (sum Lines 2-7)		1,826,290		1,784,578
10	True-up Adjustment with Interest	(Attachment 13, Line 47) enter negative			7,835,726
	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line 9)			\$ 117,059,482

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For the 12 months ended 12/31/2027

		MON POWER			
		(1)	(2)	(3)	(4)
Line					
	RATE BASE:	Source	Company Total	Allocation	Transmission (Col 3 times Col 4)
GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes TRV)	3,529,072,833	NA	
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes TRV)	1,022,127,991	TP	0.97625
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes TRV)	2,035,396,858	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes TRV)	192,829,560	W/S	0.03761
5	Common	Attachment 3, Line 14, Col. 7 (Notes TRV)		CE	0.03761
6	TOTAL GROSS PLANT (sum Lines 1-5)		7,678,627,041	GP=	13.089%
ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes TRV)	1,636,487,004	NA	
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes TRV)	244,893,797	TP	0.97625
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes TRV)	850,440,001	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes TRV)	102,356,503	W/S	0.03761
11	Common	Attachment 4, Line 14, Col. 7 (Notes TRV)		CE	0.03761
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)		2,834,277,305		
NET PLANT IN SERVICE					
13	Production	(Line 1- Line 7)	1,892,585,829		
14	Transmission	(Line 2- Line 8)	777,134,194		758,678,065
15	Distribution	(Line 3- Line 9)	2,084,950,857		
16	General & Intangible	(Line 4- Line 10)	89,672,856		3,372,209
17	Common	(Line 5- Line 11)			
18	TOTAL NET PLANT (sum Lines 13-17)		4,844,349,736		762,050,273
ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA	
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	(164,292,994)	DA	1.00000
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	(2,990,479)	DA	1.00000
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	25,912,931	DA	1.00000
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000
24	Unfunded Reserves	Attachment 14, Line 18, Col. P (Notes C & V)	(214,770)	DA	1.00000
25	[This line left intentionally blank]				
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes V & W)	-	DA	1.00000
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. V (Note V)	-	DA	1.00000
28	TOTAL ADJUSTMENTS (sum Lines 19-27)		(141,585,313)		(141,585,313)
LAND HELD FOR FUTURE USE					
29		Attachment 14, Line 4, Col. P (Note G)	-	TP	0.97625
WORKING CAPITAL (Note H)					
31	CWC	(Page 3, Line 9 minus Page 3, Line 8 minus (SC depre expense*Page 4, Line 16)/8	2,575,077	DA	1.00000
32	Material & Supplies (Note G)	Attachment 14, Line 3, Col. P (Note V)		TE	0.97193
33	Prepayments (Account 165)	Attachment 14, Line 2, Col. P (Notes B & V)	377,996	DA	1.00000
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)		2,953,072		2,953,072
35	RATE BASE (sum Lines 18, 28, 29, & 34)		4,702,717,496		823,418,053

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Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2027

Line	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocater	Transmission (Col 3 times Col 4)
O&M and A&G					
1	Transmission O&M Expense	Attachment 20, Line 26, Col. G	20,443,718	DA	1.00000
2	Less Sub-Transmission O&M	(Company records, Note V)	1,283,937	DA	1.00000
3	A&G Expense	Attachment 20, Line 41, Col. J	1,706,898	DA	1.00000
4	Sub-Transmission A&G reduction percent	Line 2: Attachment 20, Line 26, Col. C Line 4 * Page 4, Line 16, Col. A * (Attachment 20, Line 41, Col. C minus Attachment 20, Line 41, Col. D)	0.5%		
5	Less Sub-Transmission A&G	Attachment 6, Line 11 (Note C)	9,147	DA	1.00000
6	PRIP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	5,715	DA	1.00000
7	Common	FERC Form No. 1, Page 16.1		CE	0.03761
8	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K		DA	1.00000
9	TOTAL O&M and A&G (sum Lines 1,3,4,7,8 less Lines 2,5)		20,863,246		20,863,246
DEPRECIATION AND AMORTIZATION EXPENSE					
10	Transmission	FERC Form No. 1, 336.7.b (Note T)	24,092,801	TP	0.97625
11	General & Intangible	FERC Form No. 1, 336.1.f & 336.10.f (Note T)	11,852,347	W/S	0.03761
12	Sub-Transmission	(Company records, Note V)	372,180	DA	1.00000
13	Common	FERC Form No. 1, 336.11.b (Note T)		CE	0.03761
14	TOTAL DEPRECIATION (sum Lines 10, 11, 13 less 12)		35,512,967		23,994,157
TAXES OTHER THAN INCOME TAXES (Note I)					
LABOR RELATED					
15	Payroll	Attachment 7, Line 1z	5,280,889	W/S	0.03761
16	Highway and vehicle	Attachment 7, Line 2z	1,800	W/S	0.03761
PLANT RELATED					
17	Property	Attachment 7, Line 3z	32,011,398	GP	0.13089
19	Gross Receipts and Taxes Non-Functionalized to Transm	Attachment 7, Line 4z	26,177,092	NA	-
20	Other	Attachment 7, Line 5z	13,060	GP	0.13089
21	Payments in lieu of taxes	Attachment 7, Line 6z		GP	0.13089
22	TOTAL OTHER TAXES (sum Lines 15 - 21)		63,484,239		4,390,421
INCOME TAXES					
23	$T = 1 - [(1 - SET) * (1 - FTT)] / (1 - SET * FTT * pt) =$	(Note J)	26.13%		
24	$CTF = (T * (1 - T)) * (1 - (WCLTD/R)) =$ where WCLTD = (page 4, Line 31) and R = (page 4, Line 34) and FTT, SET, & pt are as given in footnote K.		24.00%		
25	$1 / (1 - T)$ (from Line 23)		1.3538		
26	Amortized Investment Tax Credit (266.6.f) (enter negative)	(Notes C & D)	48,056		
27	Tax Effect of Permanent Differences and AFUDC Equity	(Notes C & E)	1,128,625		
28	(Excess) Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	88,474,733	NA	11,721,219
29	Income Tax Calculation = Line 24 * Line 34		-	GP	-
30	ITC Adjustment (Line 25 * Line 26)		65,059	GP	0.13089
31	Permanent Differences and AFUDC Equity Tax Adjustment (Line 23 * Line 27)		65,059	DA	1.00000
32	(Excess) Deficient Deferred Income Tax Adjustment (Line 25 * Line 28)		1,527,956	DA	1.00000
33	Total Income Taxes	sum Lines 29 through 32	90,067,748		13,314,234
34	RETURN	Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	368,704,078	NA	48,846,275
35	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 9, 14, 22, 33, 34)	578,692,277		111,008,333
36	Plus any increased ROE adder incentive NITS	Attachment 28, Line 2 (Note X)	\$ -		-
37	Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col. 12 (Note X)	\$ -		-
38	GROSS REV. REQUIREMENT	(sum Lines 35, 36, 37)	578,692,277		111,008,333

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For the 12 months ended 12/31/2027

SUPPORTING CALCULATIONS AND NOTES									
Line No.	(1)	(2)	(3)	(4)	(5)	(6)			
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, Line 2, column 3)					1,022,127,991			
2	Less transmission plant excluded from ISO rates (Note L)								
3	Less transmission plant included in OATT Ancillary Services (Note M)					24,774,477			
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					997,353,514			
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP=	0.97625			
TRANSMISSION EXPENSES									
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					247,160,581			
7	Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 2 plus Line 3 and line 4, Col. C) (Note K)					1,094,665			
8	Included transmission expenses (Line 6 less Line 7)					246,065,916			
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.99557			
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP	0.97625			
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE=	0.97193			
WAGES & SALARY ALLOCATOR (W&S)									
	Form 1 Reference		\$	TP	Proportion (Note Z)	Allocation			
12	Production	354.20.b	35,049,349	0.00		2,637,243	(Note Z)		
13	Transmission	354.23.b	2,701,298	0.00		-	W&S Allocator		
14	Distribution	354.23.b	24,480,399	0.00		-	IS / Allocation		
15	Other	354.24, 354.25, 354.26.b	7,897,689	0.00		-			
16	Total (sum Lines 12-15)		70,128,837			2,637,243	=	0.03761	= WS
COMMON PLANT ALLOCATOR (CP) (Note N)									
			\$			% Electric	W&S Allocator		
17	Electric	200.3.c				(Line 17 / Line 20)	(Line 16, col. 6)		CE
18	Gas	201.3.d				1.00000	0.03761	=	0.03761
19	Water	201.3.e							
20	Total (sum Lines 17 - 19)			-					
ANNUAL ALLOCATION FACTOR CALCULATION (Note A)									
21	Annual Allocation Factor for Income taxes and Return (ROE)								
22	Annual Allocation Factor for Income Taxes	Page 3, Line 33, Col. 5 / Page 2, Line 14, Col. 5							0
23	Annual Allocation Factor for Return on Rate Base	Page 3, Line 34, Col. 5 / Page 2, Line 14, Col. 5							0
24	Total Annual Allocation Factor for Income Taxes and Return	Line 22 + Line 23							0
25	Annual Allocation Factor for Income taxes and Return (scaled basis points added)	Attach 2a Line 33 / Page 2, Line 14, Col. 5							0
26	Annual Allocation Factor for Income Taxes	Attach 2a Line 33 / Page 2, Line 14, Col. 5							0
27	Annual Allocation Factor for Return on Rate Base	Attach 2a Line 22 / Page 2, Line 14, Col. 5				0.068561854			
28	Total Annual Allocation Factor for Income Taxes and Return	Line 26 + Line 27							0
29	Additional Annual Allocation Factor for Income Taxes and R	Line 28 - Line 24							0
RETURN (R)									
							\$		
30	Preferred Dividends (118.29c) (positive number)						-		
			\$	%		Cost (Note O)	Weighted		
31	Long Term Debt (112.18-21.c) (Attachment 8, Line 14, Col. 9) (Note BH)		2,103,346,154	40%		0.0013	0.0252	=WCLTD	
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note BH)		-	0%		0.0000	-		
33	Common Stock Attachment 8, Line 14, Col. 8) (Note BH)		2,176,640,387	51%		0.1045	0.0531		
34	Total (sum Lines 31-33)		4,280,466,541				0.0784	=R	
REVENUE CREDITS (Note AA)									
ACCOUNT 407 (SALES FOR RESALE)									
35	a. Bundled Non-RQ Sales for Resale (311.x.b)			FERC Form No. 1, 310.311	(Note P)				
36	b. Bundled Sales for Resale								
37	Total of (a)-(b)						-		
ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note R)									
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note R)			FERC Form No. 1, 300.17.b					
ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note Q)									
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note Q)			FERC Form No. 1, 300.19.b			135,772		
ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note U)									
40 a	Firm Point-to-Point			FERC Form No. 1, 330.x.a			1,620,600		
40 b	Other						1,620,600		
SECTION 30.9 CREDITS									
41	SECTION 30.9 CREDITS								
OTHER REVENUE CREDITS									
42a	Labor Related Revenues			W&S		0.03761	-		
42b	Plant Related Revenues			GP		0.13089	-		
42c	Transmission Related Revenues			TP		0.97625	-		
42d	Other			DA		1.00000	-		

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For the 12 months ended 12/31/2027

MON POWER

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

References to data from FERC Form 1 are indicated as: # x A (page, Line, column)

Note

Letter

- A Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.
- B Prepayments shall exclude prepayments of income taxes.
- C Transmission-related only.
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. Balance shall not include permanent differences in the income tax allowance calculations (other than Equity AFUDC) unless and until specific Commission approval is obtained to include such differences in a separate 205 proceeding.
- E Upon enactment of changes in tax law, income tax rates (federal, state) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- F The balances in accounts 190 281, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note J. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H As agreed to as part of the settlement of Docket No. ER21-253 and ER21-265, Cash Working Capital is a challengeable input that is capped at one-eighth of O&M and ARG allocated to transmission at page 3, Line 9, column 5 minus amortization of regulatory assets (page 3, Line 8, col. 5) unless supported by a fully-developed and reliable load lag study. Interested parties will not challenge the input for the cash working capital allowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input does not exceed the one-eighth cap.
- I Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functioned to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- J The currently effective income tax rate, where FIT is the Federal income tax rate; ST is the State income tax rate; and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite ST was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1-1-T) (page 3, Line 25).
- FIT = 21.00%
ST = 6.50% (State Income Tax Rate or Composite ST)
p = (percent of federal income tax deductible for state purposes)
- K Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA, and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- L Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- M Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- N Enter dollar amounts
- O Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. The ROE consists of a base ROE of 9.95% and a 50 basis point adder for participation in an RTO as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000.
- P Page 4, Line 17 must equal zero since all short-term power sales must be submetered and the transmission component reflected in Account No. 456.1 and all other rates are to be included in the divisor.
- Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- R Excludes revenues unrelated to transmission services.
- S The revenues credited on page 1, Lines 2-6 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GNSs) which are not recovered under this Rate Formula Template. The revenue on Line 7 is computed by its rate of recovery.
- T Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. FERC account 405 - Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC.
- U On Page 4, Line 40, enter revenues from RTO settlements that are associated with NTS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTPET projects, unless provisions per settlement agreement section 2.23 requires inclusion.
- V Calculate using a 12-month average balance.
- W Includes only CWP authorized by the Commission for inclusion in rate base.
- X Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
- Y Sub-transmission includes assets below 100 KV, but which reside in transmission FERC accounts.
- Z To the extent transmission assets are transferred to KATCs, a proration factor will be applied on a percent of the transmission gross plant transferred.
- AA The SFCs shall utilize a W/S allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula rate template in the same manner as the underlying associated plant assets or expenses that generate the credits.
- BB Calculates using a 12-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 50%.

Actual equity capitalization: 50.9% Equity Cap Not Triggered

Schedule 1A Rate Calculation

1	\$	1,094,665	Attachment H-11A, Page 4, Line 7
2	\$	-	Revenue Credits for Sched 1A - Note A
3	\$	1,094,665	Net Schedule 1A Expenses (Line 1 - Line 2)
4		50,959,114	Annual MWh in AP Zone - Note B
5	\$	0.0205	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of the AP Zone during the year used to calculate rates under Attachment H-11A
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

Attachment H -11A, Attachment 2
page 1 of 1
For the 12 months ended 12/31/2027

Return Calculation

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	623,418,033
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
	Common Stock			
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	2,236,655,781
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	-20,205
6	Less Account 216.1, Renaissance Adj., AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	60,035,599
7	Common Stock		Attachment 8, Line 14, Col. 8	2,176,640,387
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	2,103,846,154
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	2,176,640,387
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	4,280,486,541
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	49.1497%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	50.8503%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0513
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5	0.1045
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0252
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0531
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0784
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	48,846,275

Income Taxes

Income Tax Rates				
23	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$		Attachment H-11A, page 3, Line 23, Col. 3	26.13%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		Calculated	24.00%
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 25, Col. 3	1.3538
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 26, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 27, Col. 3	48,055.97
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 28, Col. 3	1,128,624.82
29	Income Tax Calculation		(line 22 * line 24)	11,721,218.71
30	ITC adjustment		Attachment H-11A, page 3, Line-30, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 31, Col. 5	65,059.19
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 32, Col. 5	1,527,955.94
33	Total Income Taxes		Sum lines 29 to 32	13,314,233.84

Return and Taxes

34	Return and Income taxes with ROE	(Line 22 + Line 33)	62,160,508.84
35	Return with ROE	Attachment H-11A, Page 3, Line 34, Col. 5	48,846,275.00
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 33, Col. 5	13,314,233.84

Notes:

Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Col. 5

Incentive ROE Calculation

Attachment H -11A, Attachment 2a
page 1 of 1
For the 12 months ended 12/31/2027

Return Calculation				Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	623,418,033	
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0	
	Common Stock				
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	2,236,655,781	
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0	
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	-20,205	
6	Less Account 216.1, Renaissance Adj., AGC adj. & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	60,035,599	
7	Common Stock		Attachment 8, Line 14, Col. 8	2,176,640,387	
	Capitalization				
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	2,103,846,154	
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0	
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	2,176,640,387	
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	4,280,486,541	
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	49.1497%	
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%	
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	50.8503%	
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0513	
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000	
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5 plus 100 bps (Note A)	0.1145	
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0252	
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000	
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0592	
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0834	
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	52,016,375	
Income Taxes					
	Income Tax Rates				
23	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$		Attachment H-11A, page 3, Line 23, Col. 3	26.13%	
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$		Calculated	24.69%	
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 25, Col. 3	1.3538	
26	Amortized Investment Tax Credit (266.8 f) (enter negative)		Attachment H-11A, page 3, Line 26, Col. 3	-	
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 27, Col. 3	48,055.97	
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 28, Col. 3	1,128,624.82	
29	Income Tax Calculation		(line 22 * line 24)	12,842,866.43	
30	ITC adjustment		Attachment H-11A, page 3, Line 30, Col. 5	-	
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 31, Col. 5	65,059.19	
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 32, Col. 5	1,527,955.94	
33	Total Income Taxes		Sum lines 29 to 32	14,435,881.56	
Incremental Return and Taxes					
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	66,452,256.17	
35	Return with incentive adder		Line 22	52,016,374.61	
36	Income Tax with incentive adder		Line 33	14,435,881.56	
37	Incremental Return and incomes taxes for increase in ROE		Line 34 minus Attachment 2 Line 34	4,291,747.33	
38	Rate Base		Line 1	623,418,033.22	
39	Incremental Return and incomes taxes for increase in ROE divided by rate base		Line 37 / Line 38	0.00688	

Notes:

[A] Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be utilized to calculate additional revenue requirement only in the instance there exists Commission approved ROE incentive projects.

Incentive ROE NITS Worksheet Support
Net Plant Detail

Attachment H -11A, Attachment 2b
page 1 of 2
For the 12 months ended 12/31/2027

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27
	(Note A)		(Note B)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)
1a			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1b			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1d			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1e			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1f			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal																

2
NOTE [A] Utilize only in the instance there exists Commission approved ROE incentive projects [C] Company records
[B] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

Attachment H -11A, Attachment 2b
page 2 of 2
For the 12 months ended 12/31/2027

NOTES	[C] Company records [D] Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder [E] Col. A * Attachment H-11A, Page 4, Line 24, Col. 6	[F] Col. A*((Attachment H-11A, Page 4, Line 29, Col. 6) * Col. B/100+Attachment H-11A, Page 4, Line 24, Col. 6) [G] Taken to Attachment H-11A, Page 3, Line 36, Col. 3 [H] Utilizes a 13-month average.
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Gross Plant Calculation

For the 12 months ended 12/31/2027

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
			Production	Sub-Transmission [D]	Transmission [E]	Distribution [F]	Intangible	General	Common	Total
1	December	2026	3,510,109,759	21,983,271	984,993,234	2,819,477,134	2,153,132	180,652,842	-	7,497,386,102
2	January	2027	3,512,301,099	21,983,271	989,221,634	2,833,563,800	2,172,488	181,925,937	-	7,519,184,958
3	February	2027	3,514,497,497	21,983,271	992,927,231	2,850,461,632	2,190,869	183,212,726	-	7,543,289,955
4	March	2027	3,516,488,631	21,983,271	994,235,537	2,868,528,723	2,211,648	184,570,283	-	7,566,034,822
5	April	2027	3,518,673,514	21,983,271	1,000,510,755	2,896,821,611	2,230,259	185,952,102	-	7,604,188,240
6	May	2027	3,524,778,676	21,983,271	1,001,779,052	2,918,091,179	2,249,599	187,537,979	-	7,634,436,485
7	June	2027	3,527,086,094	21,983,271	1,021,025,744	2,939,649,117	2,269,070	189,157,951	-	7,679,187,977
8	July	2027	3,532,201,211	21,983,271	1,029,205,908	2,959,157,967	2,294,086	190,523,529	-	7,713,382,702
9	August	2027	3,534,684,878	21,983,271	1,033,892,583	2,977,950,330	2,313,638	191,815,270	-	7,740,656,700
10	September	2027	3,537,054,838	21,983,271	1,039,608,742	2,996,462,363	2,333,252	193,117,599	-	7,768,576,794
11	October	2027	3,541,420,365	21,983,271	1,046,530,540	3,014,424,033	2,351,211	194,400,592	-	7,799,126,741
12	November	2027	3,546,757,877	21,983,271	1,061,916,143	3,032,220,588	2,370,546	195,661,393	-	7,838,926,547
13	December	2027	3,561,892,386	21,983,271	1,091,816,775	3,053,350,677	2,396,256	208,317,418	-	7,917,773,512
14	13-month Average	[A] [C]	3,529,072,833	21,983,271	1,022,127,991	2,935,396,858	2,272,004	189,757,356	-	7,678,627,041
			Production	Transmission	Distribution	Intangible	General	Common	Total	
[B]			205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	356.1		
15	December	2026	3,536,372,007	1,006,977,480	2,798,320,459	2,153,132	180,710,586		7,524,533,665	
16	January	2027	3,538,563,348	1,011,205,879	2,812,407,125	2,172,488	181,983,682		7,546,332,522	
17	February	2027	3,540,759,745	1,014,911,477	2,829,304,957	2,190,869	183,270,471		7,570,437,518	
18	March	2027	3,542,750,879	1,016,219,783	2,847,372,048	2,211,648	184,628,028		7,593,182,386	
19	April	2027	3,544,935,762	1,022,495,001	2,875,664,936	2,230,259	186,009,847		7,631,335,804	
20	May	2027	3,551,040,924	1,023,763,298	2,896,934,504	2,249,599	187,595,724		7,661,584,049	
21	June	2027	3,553,348,342	1,043,009,990	2,918,492,442	2,269,070	189,215,696		7,706,335,541	
22	July	2027	3,558,463,459	1,051,190,154	2,938,001,292	2,294,086	190,581,274		7,740,530,266	
23	August	2027	3,560,947,127	1,055,876,829	2,956,793,655	2,313,638	191,873,015		7,767,804,264	
24	September	2027	3,563,317,086	1,061,592,988	2,975,305,688	2,333,252	193,175,344		7,795,724,357	
25	October	2027	3,567,682,613	1,068,514,786	2,993,267,358	2,351,211	194,458,336		7,826,274,305	
26	November	2027	3,573,020,126	1,083,900,389	3,011,063,913	2,370,546	195,719,138		7,866,074,111	
27	December	2027	3,588,154,634	1,113,801,021	3,032,194,002	2,396,256	208,375,163		7,944,921,075	
28	13-month Average		3,555,335,081	1,044,112,236	2,914,240,183	2,272,004	189,815,100	-	7,705,774,605	

Asset Retirement Costs						
		Production	Transmission	Distribution	Intangible	General
		Common				
[B]		205.44.g	207.57.g	207.74.g	company records	207.98.g
		company records				
29	December	2026	\$26,262,248	974	826,596	57,745
30	January	2027	\$26,262,248	974	826,596	57,745
31	February	2027	\$26,262,248	974	826,596	57,745
32	March	2027	\$26,262,248	974	826,596	57,745
33	April	2027	\$26,262,248	974	826,596	57,745
34	May	2027	\$26,262,248	974	826,596	57,745
35	June	2027	\$26,262,248	974	826,596	57,745
36	July	2027	\$26,262,248	974	826,596	57,745
37	August	2027	\$26,262,248	974	826,596	57,745
38	September	2027	\$26,262,248	974	826,596	57,745
39	October	2027	\$26,262,248	974	826,596	57,745
40	November	2027	\$26,262,248	974	826,596	57,745
41	December	2027	\$26,262,248	974	826,596	57,745
42	13-month Average		26,262,248	974	826,596	57,745
					-	-

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 1-5, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Sub-transmission balance from company records
- [E] Transmission amount excludes sub-transmission
- [F] Distribution amount includes sub-transmission

For the 12 months ended 12/31/2027

Accumulated Depreciation Calculation

			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
			Production	Sub-Transmission [D]	Transmission [E]	Distribution [F]	Intangible	General	Common	Total
1	December	2026	1,583,656,276	(304,810)	243,007,099	830,939,866	227,059	97,214,837	-	2,755,045,138
2	January	2027	1,592,539,125	(273,795)	243,108,099	834,597,501	234,157	98,015,716	-	2,768,494,598
3	February	2027	1,601,427,866	(242,780)	243,969,534	838,011,323	241,271	98,816,433	-	2,782,466,428
4	March	2027	1,610,345,463	(211,765)	244,884,183	841,425,710	248,412	99,621,908	-	2,796,525,676
5	April	2027	1,619,247,569	(180,750)	245,498,522	843,550,738	255,574	100,438,901	-	2,808,991,303
6	May	2027	1,627,725,396	(149,735)	246,400,602	846,434,435	262,748	101,267,717	-	2,822,090,899
7	June	2027	1,636,636,495	(118,720)	245,018,188	849,591,447	269,929	102,109,994	-	2,833,626,054
8	July	2027	1,645,246,249	(87,705)	245,378,884	852,900,114	277,119	102,958,073	-	2,846,760,439
9	August	2027	1,654,159,473	(56,690)	246,109,814	856,534,061	284,317	103,817,326	-	2,860,904,991
10	September	2027	1,663,092,026	(25,675)	246,445,493	860,040,691	291,522	104,686,511	-	2,874,556,243
11	October	2027	1,671,812,684	5,341	246,547,615	863,637,854	298,734	105,565,946	-	2,887,862,832
12	November	2027	1,680,438,134	36,356	245,779,711	867,312,075	305,952	106,456,272	-	2,900,292,144
13	December	2027	1,688,004,297	67,371	242,771,615	870,744,196	313,179	106,154,934	-	2,907,988,222
14	13-month Average	[A] [C]	1,636,487,004	(118,720)	244,993,797	850,440,001	269,998	102,086,505	-	2,834,277,305

			Production	Transmission	Distribution	Intangible	General	Common	Total
[B]			219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	
15	December	2026	1,586,218,433	242,702,968	831,285,328	227,059	97,241,012		2,757,674,801
16	January	2027	1,595,131,945	242,834,984	834,914,207	234,157	98,042,001		2,771,157,294
17	February	2027	1,604,051,349	243,727,436	838,299,272	241,271	98,842,828		2,785,162,157
18	March	2027	1,612,999,609	244,673,102	841,684,902	248,412	99,648,413		2,799,254,438
19	April	2027	1,621,932,378	245,318,457	843,781,174	255,574	100,465,515		2,811,753,098
20	May	2027	1,630,440,869	246,251,554	846,636,114	262,748	101,294,441		2,824,885,727
21	June	2027	1,639,382,632	244,900,157	849,764,370	269,929	102,136,828		2,836,453,915
22	July	2027	1,648,023,049	245,291,869	853,044,280	277,119	102,985,016		2,849,621,333
23	August	2027	1,656,966,935	246,053,816	856,649,470	284,317	103,844,380		2,863,798,918
24	September	2027	1,665,930,152	246,420,511	860,127,344	291,522	104,713,674		2,877,483,203
25	October	2027	1,674,681,474	246,553,650	863,695,750	298,734	105,593,218		2,890,822,826
26	November	2027	1,683,337,586	245,816,763	867,341,214	305,952	106,483,654		2,903,285,170
27	December	2027	1,690,934,412	242,839,684	870,744,580	313,179	106,182,427		2,911,014,281
28	13-month Average		1,639,233,140	244,875,766	850,612,923	269,998	102,113,339	-	2,837,105,166

			Reserve for Depreciation of Asset Retirement Costs					
			Production	Transmission	Distribution	Intangible	General	Common
[B] Company Records			Company Records	Company Records	Company Records	Company Records	Company Records	Company Records
29	December	2026	\$2,562,157	679	40,652		26,175	-
30	January	2027	\$2,592,820	680	42,911		26,285	
31	February	2027	\$2,623,483	682	45,169		26,395	
32	March	2027	\$2,654,146	683	47,428		26,504	
33	April	2027	\$2,684,810	685	49,686		26,614	
34	May	2027	\$2,715,473	687	51,945		26,724	
35	June	2027	\$2,746,136	688	54,203		26,834	
36	July	2027	\$2,776,799	690	56,462		26,943	
37	August	2027	\$2,807,463	691	58,720		27,053	
38	September	2027	\$2,838,126	693	60,978		27,163	
39	October	2027	\$2,868,789	695	63,237		27,273	
40	November	2027	\$2,899,452	696	65,495		27,382	
41	December	2027	\$2,930,116	698	67,754		27,492	
42	13-month Average		2,746,136	688	54,203	-	26,834	-

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 7-11, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes reserve for depreciation of asset retirement costs
- [D] Sub-transmission balance from company records
- [E] Transmission amount excludes sub-transmission
- [F] Distribution amount includes sub-transmission

		[1]	[2]	[3]	[4]	[5]	[6]	
		ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)						
		Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total	
			[B]	[C]	[D]	[E]		
1	December 31	12/31/2027 [A]	-	(164,292,994)	(2,990,479)	25,912,931	-	(141,370,542)

			ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)					
			Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
2	December 31	12/31/2027 [G]	-	162,798,815	(2,706,363)	38,322,479	-	198,414,931

Notes:

[A] Year-end balance with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Attachment H-11A, page 2, Lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively

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

		<u>FAS 143 - ARO</u>	<u>FAS 106</u>	<u>FAS 109</u>	<u>CIAC</u>	<u>Other: [H]</u>	<u>Normalization [F]</u>
3	12/31/2027	(14,568,644)					13,074,465

[C] FERC Account No. 283 is adjusted for the following items.

		<u>FAS 143 - ARO</u>	<u>FAS 106</u>	<u>FAS 109</u>	<u>CIAC</u>	<u>Other: [H]</u>	<u>Normalization [F]</u>
4	12/31/2027		167,357	(4,320,926)			(1,543,273)

[D] FERC Account No. 190 is adjusted for the following items.

		<u>FAS 143 - ARO</u>	<u>FAS 106</u>	<u>FAS 109</u>	<u>CIAC</u>	<u>Other: [H]</u>	<u>Normalization [F]</u>
5	12/31/2027			(2,356,463)	15,627,132		(861,121)

[E] See Attachment H-11A, page 5, note J; 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).

[F] Sourced from Attachment 5b, page 1, col. O for PTRR & Attachment 5C, page 2, col. O for ATRR

[G] Sourced from Attachment 5a, page 1, Lines 1-5, col. 4

[H] Include any additional adjustments to ADIT items as may be recognized in the future to be proper for PTRR/ATRR calculation purposes.

Line	1	Summary of Transmission ADIT (Prior to adjusted items)		
		2	3	4
		Transmission Ending	End Plant & Labor Related Allocated to Transmission	Total Transmission Ending (col. 2 + col. 3)
		(Note F)	(page 1, Col. K)	(Note E)
	1 ADIT- 282 From Account Subtotal Below	162,798,815	-	162,798,815
	2 ADIT-283 From Account Subtotal Below	(2,706,363)	-	(2,706,363)
	3 ADIT-190 From Account Subtotal Below	38,322,479	-	38,322,479
	4 ADIT-281 From Account Subtotal Below	-	-	-
	5 ADIT-255 From Account Subtotal Below	-	-	-
	Total (sum rows 1-5)	198,414,931	-	198,414,931

Line	Summary of Transmission ADIT (Prior to adjusted items)					
	A	B	C	D	E	F
	End Plant Related	End Labor Related	Plant & Labor Subtotal	Gross Plant Allocator	Wages & Salary Allocator	End Plant & Labor Related ADIT
	(Note A)	(Note B)	Col. A + Col. B	(Note C)	(Note D)	(Col. A * Col. D) + (Col. B * Col. E)
	-	-	-	13.09%	3.76%	-
	-	-	-	13.09%	3.76%	-
	-	-	-	13.09%	3.76%	-
	-	-	-	13.09%	3.76%	-
	-	-	-	13.09%	3.76%	-
	-	-	-	-	-	-

Notes

A From column F (beginning on page 2)

B From column G (beginning on page 2)

C Refers to Attachment H-11A, page 2, line 6, col. 4

D Refers to Attachment H-11A, page 4, line 16, col. 6

E Total Transmission Ending taken to Attachment 5, line 2

F From column E (beginning on page 2) by account

A

B

C

D

E

F

G

Attachment H -11A, Attachment 5a

page 2 of 6

For the 12 months ended 12/31/2027

ADIT-190

	End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accum Prov -Workers Comp	1,604			1,604			
Employee Compensation	81,335			81,335			
Federal Long Term	7,284,709			7,284,709			
Inventory	12,885			12,885			
Pension/OPFB	692,275			692,275			
Capitalized Interest	3,794,802			3,794,802			
CIAC	15,627,132			15,627,132			
Cost of Removal	13,184,200			13,184,200			
Property FAS 109	(2,356,463)			(2,356,463)			
Subtotal	38,322,479	-	-	38,322,479	-	-	

Instructions for Account 190:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A

B

C

D

E

F

G

Attachment H -11A, Attachment 5a

page 3 of 6

For the 12 months ended 12/31/2027

ADIT- 282	End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses	11,036,340			11,036,340			
Accelerated Tax Depr	97,347,716			97,347,716			
AFUDC Debt	3,299,607			3,299,607			
Capital Vertical Tree Trimming	1,743,583			1,743,583			
Capitalized Pension	2,412,845			2,412,845			
Casualty Loss	75,286			75,286			
FAST235 Items	4,714			4,714			
Highway Relocations	16,529			16,529			
Meters and Transformers	85,962			85,962			
OP&B	(580,024)			(580,024)			
Other Basis Differences	672,224			672,224			
R&D Cost	265,370			265,370			
Tax Repairs	60,987,307			60,987,307			
Property FAS109	(14,568,644)			(14,568,644)			
Subtotal	162,798,815	-	-	162,798,815	-	-	

Instructions for Account 282:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	
ADIT-283	End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Deferred Charge-EIB	317,412			317,412			
Service Company Timing	1,254,208			1,254,208			
Post Retirement Benefits FAS 106	167,357			167,357			
State Income Tax Deductible	(124,414)			(124,414)			
Property FAS 109 Gross-up	(4,320,926)			(4,320,926)			
Subtotal	(2,706,363)	-	-	(2,706,363)	-	-	

Instructions for Account 283:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Subtotal							

Instructions for Account 281:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Subtotal	-	-	-	-	-	-
----------	---	---	---	---	---	---

Instructions for Account 255:

- b. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Line		A	B	C	D	E	F	G	H	I
		2027 Quarterly Activity and Balances								
1	PTRR	Beginning 190 (including adjustments) 28,926,739	Q1 Activity (2,365,635)	Ending Q1 26,561,104	Q2 Activity (2,080,611)	Ending Q2 24,480,494	Q3 Activity (683,110)	Ending Q3 23,797,384	Q4 Activity 1,317,424	Ending Q4 25,114,808
2	PTRR	Beginning 190 (including adjustments) 28,926,739	Pro-rated Q1 (1,788,809)		Pro-rated Q2 (1,054,556)		Pro-rated Q3 (174,053)		Pro-rated Q4 3,609	
3	PTRR	Beginning 282 (including adjustments) 156,227,622	Q1 Activity 5,314,181	Ending Q1 161,541,803	Q2 Activity 5,306,688	Ending Q2 166,848,491	Q3 Activity 5,270,553	Ending Q3 172,119,044	Q4 Activity 5,248,162	Ending Q4 177,367,206
4	PTRR	Beginning 282 (including adjustments) 156,227,622	Pro-rated Q1 4,018,394		Pro-rated Q2 2,689,691		Pro-rated Q3 1,342,908		Pro-rated Q4 14,379	
5	PTRR	Beginning 283 (including adjustments) 3,219,861	Q1 Activity 239,312	Ending Q1 3,459,173	Q2 Activity (563,564)	Ending Q2 2,895,609	Q3 Activity (479,004)	Ending Q3 2,416,605	Q4 Activity (967,732)	Ending Q4 1,448,872
6	PTRR	Beginning 283 (including adjustments) 3,219,861	Pro-rated Q1 180,960		Pro-rated Q2 (285,642)		Pro-rated Q3 (122,048)		Pro-rated Q4 (2,651)	

				2027 PTRR					
			J	K	L	M	N	O	P
			Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Page 1, row 2,4,6 Column A+B+D+F+H	J-L	Attachment 5-ADIT Summary, Lines 3, 4, and 5	M-N	Line 7= J-N-O Lines 8-9= -J+N+O
Line	Account		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
7	PTRR Total Account 190		38,322,479	(3,811,931)	25,912,931	12,409,548	13,270,670	(861,121)	25,912,931
8	PTRR Total Account 282		162,798,815	21,139,584	164,292,994	(1,494,179)	(14,568,644)	13,074,465	(164,292,994)
9	PTRR Total Account 283		(2,706,363)	(1,770,988)	2,990,479	(5,696,842)	(4,153,569)	(1,543,273)	(2,990,479)
10	PTRR Total ADIT Subject to Normalization		(121,769,973)	(23,180,526)	(141,370,542)	19,600,570	(5,451,544)	10,670,071	(141,370,542)

Notes:

1. Attachment 5b will only be populated within the PTRR

Line		A	B	C	D	E	F	G	H	I
2027 Quarterly Activity and Balances										
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	ATTR			0		0		0		0
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATTR	0	0		0		0		0	
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATTR			0		0		0		0
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATTR	0	0		0		0		0	
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATTR			0		0		0		0
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATTR	0	0		0		0		0	

			2027 PTRR						
			A	B	C	D	E	F	G
					Page 1, row 3,7,11 Column A+B+D+F+H	A-C		D-E	Line 1= A-E-F Lines 2-3= -A+E+F
			Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
Line	Account								
1	PTRR	Total Account 190		0	0	-		-	-
2	PTRR	Total Account 282		0	0	-		-	-
3	PTRR	Total Account 283		0	0	-		-	-
4	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-

			2027 ATRR								
			H	I	J	K	L	M	N	O	P
			Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Page 1, row 4,8,12 column A+B+D+F+H	H-J	D-K	Attachment 5-ADIT Summary, Lines 3, 4, and 5	E-M	K+L-M-N	Line 5= H-M-O Lines 6-7= -H+M+O
			Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate
	Account										
5	ATRR	Total Account 190	38,322,479	0	0	38,322,479	(38,322,479)	13,270,670	(13,270,670)	-	25,051,810
6	ATRR	Total Account 282	162,798,815	0	0	162,798,815	(162,798,815)	(14,568,644)	14,568,644	-	(177,367,459)
7	ATRR	Total Account 283	(2,706,363)	0	0	(2,706,363)	2,706,363	(4,153,569)	4,153,569	-	(1,447,206)
8	ATRR	Total ADIT Subject to Normalization	(121,769,973)	-	-	(121,769,973)	(198,414,931)	(5,451,544)	5,451,544	-	(153,762,856)

Notes:
1. Attachment 5c will only be populated within the ATRR

1 **Calculation of PBOP Expenses**

	<u>Amount</u>	<u>Source</u>
2		
3 Total FirstEnergy PBOP expenses	-\$15,646,300	FirstEnergy 2019 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,161,999,525	FirstEnergy 2019 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0072	
6 labor (labor not capitalized) current year, transmission only	4,045,164	MON POWER Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$29,275	
8 PBOP expense in Account 926 for current year, total company	(930,428)	MON POWER Account 926: Company Records
9 W&S Labor Allocator	3.761%	
10 Allocated Transmission PBOP (line 8 * line 9)	(34,989)	
11 PBOP Adjustment for Attachment H-11A, page 3, line 6 (line 7 - line 10)	5,715	

12 Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

Taxes Other than Income Calculation

		[A]	12/31/2027
1	Payroll Taxes		
1a	FICA	263.i	5,236,061
1b	Federal Unemployment Tax	263.i	44,828
1c	PA State Unemployment Tax	263.i	
1d	WV Unemployment Tax	263.i	
1z	Payroll Taxes Total		5,280,889
2	Highway and Vehicle Taxes		
2a	Federal Heavy Vehicle Use	263.i	1,800
2b	Motor Fuel Tax	263.i	
2z	Highway and Vehicle Taxes		1,800
3	Property Taxes		
3a	OH Property Tax	263.i	300
3b	PA Local Property	263.i	5,520
3c	WV Property Tax	263.i	32,005,578
3z	Property Taxes		32,011,398
4	Gross Receipts and Taxes Non-Functionalized to Transmission		
	Gross Receipts		
4a	Gross Receipts Tax	263.i	\$9,864,644
	Taxes Non-Functionalized to Transmission [B]		
4b	Business & Occupation Tax WV	263.i	16,312,448
4c		263.i	
4z	Gross Receipts and Taxes Non-Functionalized to Transmission		26,177,092
5	Other Taxes		
5a	Sales & Use Tax	263.i	
5b	Federal Excise Tax	263.i	7,000
5c	Other Taxes	263.i	6,060
5z	Other Taxes		13,060
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z)		\$63,484,239
	[tie to 114.14c]		

Notes:

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

[B] Includes items that are not functionalized to transmission

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Proprietary	AGC Investment	Preferred Stock	Account 216.1	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
		Capital	Equity Adj [B]			Renaissance Adj [C]				
		[A]	112.16.c	Company Records	112.3.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)	112.18-21.c
1	December	2026	2,235,797,444	43,152,312	276,795,060	(260,739,926)	(28,810)		2,176,618,808	1,950,000,000
2	January	2027	2,252,533,900	43,578,867	276,795,060	(260,739,926)	(27,376)		2,192,927,275	1,950,000,000
3	February	2027	2,266,575,702	44,016,215	276,795,060	(260,739,926)	(25,942)		2,206,530,295	1,950,000,000
4	March	2027	2,275,885,486	43,400,610	276,795,060	(260,739,926)	(24,507)		2,216,454,249	1,950,000,000
5	April	2027	2,279,810,602	43,828,537	276,795,060	(260,739,926)	(23,073)		2,219,950,005	1,950,000,000
6	May	2027	2,185,463,426	44,264,296	276,795,060	(260,739,926)	(21,639)		2,125,165,635	2,200,000,000
7	June	2027	2,194,506,944	43,664,673	276,795,060	(260,739,926)	(20,205)		2,134,807,342	2,200,000,000
8	July	2027	2,207,816,489	44,083,135	276,795,060	(260,739,926)	(18,771)		2,147,696,990	2,200,000,000
9	August	2027	2,219,207,700	44,519,126	276,795,060	(260,739,926)	(17,336)		2,158,650,776	2,200,000,000
10	September	2027	2,225,729,271	43,923,103	276,795,060	(260,739,926)	(15,902)		2,165,766,937	2,200,000,000
11	October	2027	2,232,990,839	44,346,927	276,795,060	(260,739,926)	(14,468)		2,172,603,246	2,200,000,000
12	November	2027	2,242,435,077	44,782,354	276,795,060	(260,739,926)	(13,034)		2,181,610,623	2,200,000,000
13	December	2027	2,257,772,271	44,185,890	276,795,060	(260,739,926)	(11,600)		2,197,542,847	2,200,000,000
14	13-month Average		2,236,655,781	43,980,465	276,795,060	(260,739,926)	(20,205)	-	2,176,640,387	2,103,846,154

Notes:

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

[B] AGC's capital structure adjustment per FERC Docket No. ER84-504-000

[C] Renaissance issued securitized debt in 2007 and the proceeds were distributed up to Mon Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Stated Value Inputs

For the 12 months ended 12/31/2027

Formula Rate Protocols
Section VIII.A

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

SFC's ROE is set to:

10.45%

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

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

Total FirstEnergy PBOP expenses	-\$15,646,300
Labor dollars (FirstEnergy)	\$2,161,999,525
cost per labor dollar	-\$0.0072

3. Depreciation Rates (1)

FERC Account	MP-Depr % (WV)
350.2	Land and Land Rights - Easements
352	Structure and Improvements
353.1	Station Equipment - Other
353.4	Station Equipment - SCADA
354	Towers and Fixtures
355	Poles and Fixtures
356.1	Overhead Conductors & Devices - Other
356.2	Overhead Conductors & Devices - Clearing
390.1	Structure and Improvements - Owned
	Clarksburg Service Center
	Elkins Service Center
	Fairlea WVP
	Fairmont Corp. Ctr. - Garage
	Fairmont Corporate Center
	Fairmont Tech Service
	Fairmont Training Center
	Franklin Service Center
	Gassaway Service Center
	Glenville Service Center
	Harrisville Service Center
	Hinton WVP
	Kingwood Service Center
	Marlington Service Center
	Morgantown Service Center
	Parkersburg Service Center
	Parkersburg - Robinson Bldg
	Sisterville Service Center
	Spencer Service Center
	Sutton
	Weirton Service Center
	Weston-Buckannon Serv. Ctr.
	White Happ Service Center
	Other
390.2	Structure and Improvements - Leased
	Fairlea
	Kingwood Service Center
	Morgantown
	Parkersburg
	Robinson Building
	Summersville
	Webster
	Weirton
391.1	Office Furniture & Equipment - Furniture & Fixtures
391.2	Office Furniture & Equipment - Information Systems
391.3	Office Furniture & Equipment - Data Handling
391.4	Personal Computers
392.1	Transportation Equipment - Autos
392.2	Transportation Equipment - Light Trucks
392.3	Transportation Equipment - Medium and Heavy Trucks
392.4	Transportation Equipment - Trailers
392.5	Earth Moving Equipment
392.6	Transportation Equipment - ATV
393	Storage equipment
394	Tools, shop and garage equipment
395	Laboratory equipment
396	Power operated equipment
397	Communication equipment
398	Miscellaneous equipment

Note: (1) Account 303 amortization period is 7 years. Depreciation/amortization rates listed as agreed to as part of the settlement of Docket No. ER21-253 for transmission formula rate purposes.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED	12/31/2027										
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. qq)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year** z* (((col e. * col. f)/12)	Weighted Outstanding Ratios (col. q/col. q total)	Effective Cost Rate (Table 2, Col. kk)	Weighted Debt Cost at t = N (h) * (i)
Long Term Debt Cost at Year Ended: t=N 12/31/2027											
First Mortgage Bonds:											
(1)	5.40%, Senior Unsecured Note	11/27/2013	12/15/2043	\$ 600,000,000	\$ 592,832,162	\$ 596,284,148	12	\$ 596,284,148	28.46%	5.48%	1.56%
(2)	3.55%, Senior Unsecured Note	5/16/2017	5/15/2027	\$ 250,000,000	\$ 247,368,784	\$ 250,165,757	4	\$ 92,527,061	4.42%	3.68%	0.16%
(3)	3.23%, Senior Unsecured Note	11/14/2019	11/15/2029	\$ 155,000,000	\$ 154,413,237	\$ 154,890,002	12	\$ 154,890,002	7.39%	3.27%	0.24%
(4)	3.93%, Senior Unsecured Note	11/14/2019	11/15/2049	\$ 45,000,000	\$ 44,413,237	\$ 44,572,202	12	\$ 44,572,202	2.13%	4.01%	0.09%
(5)	3.55%, Senior Unsecured Note	4/9/2021	5/15/2027	\$ 200,000,000	\$ 214,302,219	\$ 188,522,896	4	\$ 73,426,277	3.51%	2.29%	0.08%
(6)	5.85%, Senior Unsecured Note	9/15/2023	2/15/2034	\$ 400,000,000	\$ 395,303,927	\$ 397,238,620	12	\$ 397,238,620	18.96%	6.00%	1.14%
(7)	4.45%, Senior Unsecured Note	5/14/2026	8/15/2029	\$ 300,000,000	\$ 296,955,000	\$ 298,481,341	12	\$ 298,481,341	14.25%	4.79%	0.68%
(8)	5.50%, Senior Unsecured Note	5/15/2027	1/15/2035	\$ 700,000,000	\$ 693,700,000	\$ 694,217,331	8	\$ 437,451,891	20.86%	5.64%	1.19%
											5.13% **
										100.000%	

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2000%, 5.29620%; First Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:

YEAR ENDED	12/31/2027											
		(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(ga)	(hh)	(ii)	(ii)	(kk)
					(Discount)		Loss/Gain on	Net				
Long Term Debt Issuances	Affiliate	Issue Date	Maturity Date	Amount Issued	Premium at Issuance	Issuance Expense	Reacquired Debt	Proceeds	Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
								(col. cc + col. dd - col. ee - col. ff)	(col. gg/col. hh * 100)		(col. cc * col. ii)	
5.40%, Senior Unsecured Note		11/27/2013	12/15/2043	\$ 600,000,000	\$ (1,086,000)	\$ 6,081,838	-	\$ 592,832,162	98.8054	0.0540	\$ 32,400,000	5.48%
3.55%, Senior Unsecured Note		5/16/2017	5/15/2027	\$ 250,000,000	\$ (105,000)	\$ 2,526,216	-	\$ 247,368,784	98.9475	0.0355	\$ 8,875,000	3.68%
3.23%, Senior Unsecured Note		11/14/2019	11/15/2029	\$ 155,000,000		\$ 586,763	-	\$ 154,413,237	99.6214	0.0323	\$ 5,006,500	3.27%
3.93%, Senior Unsecured Note		11/14/2019	11/15/2049	\$ 45,000,000		\$ 586,763	-	\$ 44,413,237	98.6961	0.0393	\$ 1,768,500	4.01%
3.55%, Senior Unsecured Note		4/9/2021	5/15/2027	\$ 200,000,000	\$ 16,358,000	\$ 2,055,781	-	\$ 214,302,219	107.1511	0.0355	\$ 7,100,000	2.29%
5.85%, Senior Unsecured Note		9/15/2023	2/15/2034	\$ 400,000,000	\$ (716,000)	\$ 3,980,073	-	\$ 395,303,927	98.8250	0.0585	\$ 23,400,000	6.00%
4.45%, Senior Unsecured Note		5/14/2026	8/15/2029	\$ 300,000,000	\$ (45,000)	\$ 3,000,000	-	\$ 296,955,000	98.9850	0.0445	\$ 13,350,000	4.79%
5.50%, Senior Unsecured Note		5/15/2027	1/15/2035	\$ 700,000,000		\$ 6,300,000	-	\$ 693,700,000	99.1000	0.0550	\$ 38,500,000	5.64%
TOTALS				\$ 2,650,000,000	\$ 14,406,000	\$ 25,117,434	-	\$ 2,639,288,566			\$ 130,400,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.).

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment H-11A

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)	\$ 997,853,514
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)	\$ 758,675,065
O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line 9, col. 5	\$ 20,863,246
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	2.090812%
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE			
5	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, lines 11 & 13, col. 5	\$ 445,716
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	0.044667%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-11A, p. 3, line 22, col. 5	\$ 4,390,421
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.439967%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	2.575466%
INCOME TAXES			
10	Total Income Taxes	Attach. H-11A, p. 3, line 33, col. 5	\$ 13,314,234
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.754925%
RETURN			
12	Return on Rate Base	Attach. H-11A, p. 3, line 34, col. 5	\$ 48,846,275
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.438340%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	8.193266%

Transmission Enhancement Charge (TEC) Worksheet
To be completed in conjunction with Attachment 11.4.4

3	Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 7, Col. 3	\$69,918
4	Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 37, Col. 3	\$0.00

A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 10.
F Enter Commission approval specific PGE incentive basis points adder, which is a scaled factor applied a 100 to derive the approved percentage adder.
G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative.
H Based on a 13-month average.

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27
				(Note A)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)
1b	Replace Fort Martin 500 kV breaker 'FL-1'	b0577	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310	\$ 701,310

NOTE [A Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[D] Company records

TEC Worksheet Support
Net Plant Detail

Attachment H -11A, Attachment 11a
page 2 of 2
For the 12 months ended 12/31/2027

Accumulated Depreciation	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Project Net Plant
(Note B)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note B & C)
\$ 239,598	\$ 232,585	\$ 233,754	\$ 234,922	\$ 236,091	\$ 237,260	\$ 238,429	\$ 239,598	\$ 240,767	\$ 241,935	\$ 243,104	\$ 244,273	\$ 245,442	\$ 246,611	\$461,712

NOTE [B] Utilizing a 13-month average. [C] Taken to Attachment 11, Page 2, Col. 6 [D] Company records

TEC - True-up

To be completed after Attachment 11 for the True-up Year is updated using actual data

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name		RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	Projected Attachment 11 p 2 of 2, col. 15	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. h line 2x / Col. h line 3 * Col. j line 4	Col. h + Col. i	
1	[A]	Actual RTEP Credit Revenues for true-up year		325,617							
1a		Terminate the Powell Mountain and Goff Run lines into the new Chloe substation and perform any associated relay upgrades or modifications required at Powell Mountain and Goff run to accommodate new substation	b2609.5		327,047	1.00	325,617.03	-	325,617.03	51,148.61	376,765.64
1b		Replace Fort Martin 500 kV breaker 'FL-1'	b0577		-	-	-	72,135	(72,135.28)	(11,331.16)	(83,466.45)
3	Subtotal				327,047.16			72,135.28	253,481.75		293,299.20
4	Total Interest (Sourced from Attachment 13a, line 46)										39,817.45

NOTE

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

NTS Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2025 Available June 15, 2026 Note [b] \$86,008,571	2025 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 1, 2024 Note [b] \$79,236,600	True-up Adjustment - Over (Under) Recovery (\$6,771,970)
(i)	-	=

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

Line	(A) Month	(B) 20-Months Average Interest Rate (a)	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-25	0.6135%	0.0061	0.0833	0.0005	-
2	Feb-25	0.0061	0.0061	0.1667	0.0010	-
3	Mar-25	0.0061	0.0061	0.2500	0.0015	0.0031
4	Apr-25	0.0061	0.0061	0.3364	0.0021	-
5	May-25	0.0061	0.0061	0.4197	0.0026	-
6	Jun-25	0.0061	0.0061	0.5031	0.0031	0.0077
7	Jul-25	0.0061	0.0061	0.5941	0.0036	-
8	Aug-25	0.0061	0.0061	0.6775	0.0042	-
9	Sep-25	0.0061	0.0061	0.7608	0.0047	0.0125
10	Oct-25	0.0061	0.0061	0.8566	0.0053	-
11	Nov-25	0.0061	0.0061	0.9399	0.0058	-
12	Dec-25	0.0061	0.0061	1.0233	0.0063	0.0173
13	Year 1 True-Up Adjustment + Interest			1.0406		
14	Jan-26	0.0061	0.0061	1.0406	0.0064	-
15	Feb-26	0.0061	0.0061	1.0406	0.0064	-
16	Mar-26	0.0061	0.0061	1.0406	0.0064	0.0192
17	Apr-26	0.0061	0.0061	1.0597	0.0065	-
18	May-26	0.0061	0.0061	1.0597	0.0065	-
19	Jun-26	0.0061	0.0061	1.0597	0.0065	0.0195
20	Jul-26	0.0061	0.0061	1.0792	0.0066	-
21	Aug-26	0.0061	0.0061	1.0792	0.0066	-
22	Sep-26	0.0061	0.0061	1.0792	0.0066	0.0199
23	Oct-26	0.0061	0.0061	1.0991	0.0067	-
24	Nov-26	0.0061	0.0061	1.0991	0.0067	-
25	Dec-26	0.0061	0.0061	1.0991	0.0067	0.0202
26	Year 2 True-Up Adjustment + Interest			1.1193		
27			Principle Amortization	0.09328		
28			Interest Amortization	0.00315	(Found using Excel Solver/Goal Seek/or equivalent) Note [c]	
29			Year 3 Monthly Amortization	0.0964		
30	Jan-27	0.0061	0.0061	1.0229	0.0063	-
31	Feb-27	0.0061	0.0061	0.9265	0.0057	-
32	Mar-27	0.0061	0.0061	0.8300	0.0051	0.0171
33	Apr-27	0.0061	0.0061	0.7507	0.0046	-
34	May-27	0.0061	0.0061	0.6542	0.0040	-
35	Jun-27	0.0061	0.0061	0.5578	0.0034	0.0120
36	Jul-27	0.0061	0.0061	0.4734	0.0029	-
37	Aug-27	0.0061	0.0061	0.3770	0.0023	-
38	Sep-27	0.0061	0.0061	0.2806	0.0017	0.0069
39	Oct-27	0.0061	0.0061	0.1911	0.0012	-
40	Nov-27	0.0061	0.0061	0.0947	0.0006	-
41	Dec-27	0.0061	0.0061	(0.0017)	(0.0000)	0.0017
42	Year 3 True-Up Adjustment + Interest			0.0000		
43			Total Amount Refunded/Surcharged	1.1571		
44			True-Up Before Interest	1.0000		
45			Interest Refunded/Surcharged	0.1571		
46	Base Over (Under) Recovery			-\$6,771,970		
47	Interest			-\$1,063,755		
48	Total Over (Under) Recovery plus True-Up with Interest			-\$7,835,726		

- [a] Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a and published on the FERC website. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.
- [b] The ATRR is used to compare against the billed revenue in the true-up calculation. This calculation excludes prior year true-up amounts.
- [c] The goal is to determine the value to input in Col. (D), Line 28 such that the value in Col. (D), line 41 becomes zero. For example, using Excel's Goal Seek function, the goal would be to set Excel cell G64 to 0 by changing only Excel cell G48.

TEC Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2025 Available June 15, 2026 Note [b] \$72,135	2025 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 1, 2024 Note [b] \$325,617	True-up Adjustment - Over (Under) Recovery \$253,482
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An over or under collection will be recovered prorata over 2025, held for 2026 and returned prorate over 2027

Line	(A) Month	(B) 20-Months Average Interest Rate (a)	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-25	0.6135%	0.0061	0.0833	0.0005	-
2	Feb-25	0.0061	0.0061	0.1667	0.0010	-
3	Mar-25	0.0061	0.0061	0.2500	0.0015	0.0031
4	Apr-25	0.0061	0.0061	0.3364	0.0021	-
5	May-25	0.0061	0.0061	0.4197	0.0026	-
6	Jun-25	0.0061	0.0061	0.5031	0.0031	0.0077
7	Jul-25	0.0061	0.0061	0.5941	0.0036	-
8	Aug-25	0.0061	0.0061	0.6775	0.0042	-
9	Sep-25	0.0061	0.0061	0.7608	0.0047	0.0125
10	Oct-25	0.0061	0.0061	0.8566	0.0053	-
11	Nov-25	0.0061	0.0061	0.9399	0.0058	-
12	Dec-25	0.0061	0.0061	1.0233	0.0063	0.0173
13	Year 1 True-Up Adjustment + Interest			1.0406		
14	Jan-26	0.0061	0.0061	1.0406	0.0064	-
15	Feb-26	0.0061	0.0061	1.0406	0.0064	-
16	Mar-26	0.0061	0.0061	1.0406	0.0064	0.0192
17	Apr-26	0.0061	0.0061	1.0597	0.0065	-
18	May-26	0.0061	0.0061	1.0597	0.0065	-
19	Jun-26	0.0061	0.0061	1.0597	0.0065	0.0195
20	Jul-26	0.0061	0.0061	1.0792	0.0066	-
21	Aug-26	0.0061	0.0061	1.0792	0.0066	-
22	Sep-26	0.0061	0.0061	1.0792	0.0066	0.0199
23	Oct-26	0.0061	0.0061	1.0991	0.0067	-
24	Nov-26	0.0061	0.0061	1.0991	0.0067	-
25	Dec-26	0.0061	0.0061	1.0991	0.0067	0.0202
26	Year 2 True-Up Adjustment + Interest			1.1193		
27	Principle Amortization			0.09328		
28	Interest Amortization			0.00315	(Found using Excel Solver/Goal Seek/or equivalent) Note [c]	
29	Year 3 Monthly Amortization			0.0964		
30	Jan-27	0.0061	0.0061	1.0229	0.0063	-
31	Feb-27	0.0061	0.0061	0.9265	0.0057	-
32	Mar-27	0.0061	0.0061	0.8300	0.0051	0.0171
33	Apr-27	0.0061	0.0061	0.7507	0.0046	-
34	May-27	0.0061	0.0061	0.6542	0.0040	-
35	Jun-27	0.0061	0.0061	0.5578	0.0034	0.0120
36	Jul-27	0.0061	0.0061	0.4734	0.0029	-
37	Aug-27	0.0061	0.0061	0.3770	0.0023	-
38	Sep-27	0.0061	0.0061	0.2806	0.0017	0.0069
39	Oct-27	0.0061	0.0061	0.1911	0.0012	-
40	Nov-27	0.0061	0.0061	0.0947	0.0006	-
41	Dec-27	0.0061	0.0061	(0.0017)	(0.0000)	0.0017
42	Year 3 True-Up Adjustment + Interest			0.0000		
43	Total Amount Refunded/Surcharged			1.1571		
44	True-Up Before Interest			1.0000		
45	Interest Refunded/Surcharged			0.1571		
46	Base Over (Under) Recovery			\$253,482		
47	Interest			\$39,817		
48	Total Over (Under) Recovery plus True-Up with Interest			\$293,299		

[a] Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a and published on the FERC website. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.

[b] The ATRR is used to compare against the billed revenue in the true-up calculation. This calculation excludes prior year true-up amounts.

[c] The goal is to determine the value to input in Col. (D), Line 28 such that the value in Col. (D), line 41 becomes zero. For example, using Excel's Goal Seek function, the goal would be to set Excel cell G64 to 0 by changing only Excel cell G48.

	(A)	(B)	(C)	(D)	(E)
Line	Month	PJM Bill NITS Charge Code (A)	- True-up (B)	- Other (C)	= Total
1	January	7,634,585			7,634,585
2	February	6,895,754			6,895,754
3	March	7,634,585			7,634,585
4	April	7,388,308			7,388,308
5	May	7,634,585			7,634,585
6	June	7,388,308			7,388,308
7	July	7,634,585			7,634,585
8	August	7,634,585			7,634,585
9	September	7,388,308			7,388,308
10	October	7,634,585			7,634,585
11	November	7,388,308			7,388,308
12	December	7,634,585			7,634,585
13	Total	89,891,082	9,783,305	871,176	79,236,600

		PJM Bill			
	Month	TEC Charge Code (A)	- True-up (B)	- Other (C)	= Other (C)
14	January	31,695			31,695
15	February	31,695			31,695
16	March	31,695			31,695
17	April	31,695			31,695
18	May	31,695			31,695
19	June	31,695			31,695
20	July	31,695			31,695
21	August	31,695			31,695
22	September	31,695			31,695
23	October	31,695			31,695
24	November	31,695			31,695
25	December	31,695			31,695
26	Total	380,335	53,288	1,430	325,617

Notes

(A) Amounts represent a subset of the total PJM bill for the entire AP Zone

(B) The PJM NITS & TEC charges will include a true-up for the (over)/under recovery from a prior rate period. The total without true-up for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.

(C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.

Other Rate Base Items															
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
		2026	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027
Ln	Text Description (A)	Allocator utilized (F)	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31
1	Prepayments - FERC Account No. 385 (d) (d)														
1.01	Prepayments	GP	374,489	374,489	374,489	374,489	374,489	374,489	374,489	374,489	374,489	374,489	374,489	374,489	374,489
1.02	Prepayments	W/S	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897	5,897
2	Sum of Lines 1.01 through 1.02														
2.01	FERC Form No. 1, p. 111.5.7 - & d		377,596	377,596	377,596	377,596	377,596	377,596	377,596	377,596	377,596	377,596	377,596	377,596	377,596
3	Materials & Supplies - FERC Account No. 234														-
	FERC Form No. 1 p. 227.8 - & 35.c														
4	Land held for Future Use - FERC Account No. 395														-
	FERC Form No. 1 o. 234.a.d														
5	Unfunded Reserve														
6	FERC Account No. 228.1 (d)														
6.01	Accumulated Provision for workers compensation	W/S	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)
6.02															
7	Sum of Lines 6.01 through 6.02		(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)	(23,997)
8	FERC Account No. 228.2 (d)														
8.01															-
8.02															-
9	Sum of Lines 8.01 through 8.02		-	-	-	-	-	-	-	-	-	-	-	-	-
10	FERC Account No. 228.3 (d)														
10.01															-
10.02															-
11	Sum of Lines 10.01 through 10.02		-	-	-	-	-	-	-	-	-	-	-	-	-
12	FERC Account No. 228.4 (d)														
12.01															-
12.02															-
13	Sum of Lines 12.01 through 12.02		-	-	-	-	-	-	-	-	-	-	-	-	-
14	FERC Account No. 242 (d)														
14.01	Misc current and accrued liability - emp incentive comp award	W/S	(227,818)	(253,772)	(51,908)	(77,862)	(103,816)	(126,771)	(155,725)	(181,679)	(207,633)	(233,587)	(259,541)	(285,495)	(311,449)
14.02	Sum of Lines 14.01 through 14.02		(227,818)	(253,772)	(51,908)	(77,862)	(103,816)	(126,771)	(155,725)	(181,679)	(207,633)	(233,587)	(259,541)	(285,495)	(311,449)
15															
16	Other Reserves (d)														
16.01															-
16.02															-
17	Sum of Lines 16.01 through 16.02		-	-	-	-	-	-	-	-	-	-	-	-	-
18	(c) Total Unfunded Reserve (Line 7 + Line 9 + Line 11 + Line 13 + Line 15 + Line 17)														(214,720)

Notes

- (a) Average calculated as Sum of Columns (C) through (O) ÷ 13
(b) Sublines in Col. (A) could be added or removed without a FPA Section 205 filing
(c) Included as a credit to rate base on Attachment H-13A, Item 2, Line 24. Enter credit balances as negative
(d) Line items listed are either partially or wholly allocated to transmission and monthly amounts includes transmission-related balance only
(e) Prepayments shall exclude prepayments of income taxes
(f) Allocator utilized are TC, TP, GP, WS, or ENCL. Any line item allocated by "ENCL" will only show year-end balances

Excess and Deficient ADIT
Income Tax Adjustments Worksheet

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non- Protected (N)
Non-property (Note A):								
1	Account 190							
1a	Accrued Taxes: FICA on Vacation Accrual	106	-	10	-	106	0	N
1b	Accum Prov For Inj and Damage-Workers Comp	1,004	-	10	-	1,004	0	N
1c	Accum Prov: Asbestos Accrual	13,390	-	10	-	13,390	0	N
1d	Deferred Compensation Expense	1,147	-	10	-	1,147	0	N
1e	FAS 112 - Medical Benefit Accrual	636	-	10	-	636	0	N
1f	FE Service Timing Allocation	5,010	-	10	-	5,010	0	N
1g	Federal Long Term	226,152	-	10	-	226,152	0	N
1h	Federal Long Term	99,423	-	10	-	99,423	0	N
1i	Incentive Compensation	5,442	-	10	-	5,442	0	N
1j	NOL Deferred Tax Asset - LT WV	(5,675)	-	10	-	(5,675)	(0)	N
1k	Pension EDCP-SERP Payments	770	-	10	-	770	0	N
1l	Pension/OPEB : Other Def Cr. or Dr.	13,761	-	10	-	13,761	0	N
1m	Pensions Expense	61,279	-	10	-	61,278	0	N
1n	State Income Tax Deductible	(6,538)	-	10	-	(6,538)	(0)	N
1o	Vacation Pay Accrual	550	-	10	-	550	0	N
1p	WV STIP	(386)	-	10	-	(386)	(0)	N
1q	Federal NOL	1,618,570	-	3	-	1,618,570	-	P

Line No.	Description	(Excess)/Deficient ADIT Transmission - Beginning Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non- Protected (N)
Property (Note A):								
6	Property Book-Tax Timing Difference - Account 190	381,709		ARAM	ARAM	13,338	368,371	N & P
7	Property Book-Tax Timing Difference - Account 282	(26,225,293)		ARAM	ARAM	(816,535)	(25,408,758)	N & P
8	Property Book-Tax Timing Difference - Account 283			ARAM	ARAM		-	N & P
9	Property Gross up for Taxes	(9,144,002)		ARAM	ARAM	(284,188)	(8,859,814)	N & P
10	Total Property (Total of lines 6 thru 9)	(34,987,587)	-			(1,087,386)	(33,900,201)	
11	Amortized Excess/Deficient ADITs (Note C)							
12	Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 11) (Note G)					1,128,625		N & P

Notes:

- A Upon a tax rate change (federal, state), the Company remeasures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- B Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- C In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- D The amortization periods shall be consistent with the following:
Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax
Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- E The amortization of the tax reg asset/liability will occur through FERC income statement Accounts 410.1. and 411.1 for property and 410.1 for non-property
- F Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- G The amortization gross-up for taxes occurs on Attachment H-11A, page 3, line 32, Col. 3. ARO related EDIT shall not be included within the formula rate.

Abandoned Plant

											(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)
											2026	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027		
Line	RTEP	Project	Amortization	Amortization	Year	Beginning of	Cumulative	Months	Monthly	Yearly																		
	Project	Number	Amount (B)	Period (months)	(C)	Amortization	Amortized by	Remaining at	Amort.	Amort.																		
	Name (A)					Period	end of year	year beginning	Expense	Expense	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (D)	Return (E)	Income Tax on Return (F)	Revenue Requirement (G) (H)	
1.80							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.82							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.83							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.84							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.85							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.86							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.87							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.88							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.89							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.90							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.91							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	

2 Total

Notes:
(A) Only projects approved by the Commission will be included.
(B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year.
(C) Enter the year of amortization starting with 1 for the year the amortization begins and increases by 1 for every subsequent year until the amortization period ends.
(D) Average calculated as (Sum of Columns (B) through (O)) ÷ 13.
(E) Column G + Attachment H-11A, page 8, line 24, col. 6.
(F) Column P + Attachment H-11A, page 3, line 24, col. 1.
(G) Column A + Column P + Column Q.
(H) Revenue Requirement will not be filled until the year the amortization begins. Once a project is fully amortized, it will be removed from this attachment and will have no revenue requirement.

Construction Work in Progress																For the 12 months ended 12/31/20
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
		2026	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027		
Ln.	Project ID	Text Description	December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (a)
1	Construction Work in Progress (b)															
2a	[Placeholder 1]															-
2b	[Placeholder 2]															-
3	Total CWIP in Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes
(a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
(b) CWIP will not be included unless authorized by the Commission

Federal Income Tax Rate

Nominal Federal Income Tax Rate 21.00%
(entered on Attachment H-11A,
page 5 of 5, Note J)

State Income Tax Rate

	West Virginia		Combined Rate
			(entered on Attachment H-11A, page 5 of 5, Note J)
Nominal State Income Tax Rate	6.50%		
Times Apportionment Percentage	100.00%		
Combined State Income Tax Rate	6.500%	0.000%	0.000% 6.500%

Regulatory Assets																										
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	x TE Allocator =	Total Transmission	- Transmission Exclusions (a) (d) =	To Revenue Req.		
1	560	Operation Supervision and Engineering	Page 321.83.b	199,364	0.97193	193,767	-	193,767		
2	561.1	Load Dispatch-Reliability	Page 321.85.b	38,697	0.97193	37,611	-	37,611		
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	1,055,967	0.97193	1,026,324	-	1,026,324		
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b	-	0.97193	-	-	-		
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	9,287,469	0.97193	9,026,744	9,026,744	-		
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	127,684	0.97193	124,100	-	124,100		
7	561.6	Transmission Service Studies	Page 321.90.b	-	0.97193	-	-	-		
8	561.7	Generation Interconnection Studies	Page 321.91.b	-	0.97193	-	-	-		
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	32,542	0.97193	31,628	31,628	-		
10	562	Station Expenses	Page 321.93.b	76,823	0.97193	74,666	-	74,666		
11	563	Overhead Lines Expense	Page 321.94.b	1,851,226	0.97193	1,799,257	-	1,799,257		
12	564	Underground Lines Expense	Page 321.95.b	-	0.97193	-	-	-		
13	565	Transmission of Electricity by Others	Page 321.96.b	209,446,071	0.97193	203,566,346	203,566,346	-		
14	566	Miscellaneous Transmission Expense	Page 321.97.b	1,144,582	0.97193	1,112,451	(2,561,853)	3,674,304		
15	567	Rents	Page 321.98.b	578,372	0.97193	562,135	-	562,135		
16	568	Maintenance Supervision and Engineering	Page 321.101.b	974,714	0.97193	947,351	1,414	945,937		
17	569	Maintenance of Structures	Page 321.102.b	-	0.97193	-	-	-		
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	13,523	0.97193	13,143	-	13,143		
19	569.2	Maintenance of Computer Software	Page 321.104.b	1,563,293	0.97193	1,519,407	-	1,519,407		
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	181,675	0.97193	176,575	-	176,575		
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b	-	0.97193	-	-	-		
22	570	Maintenance of Station Equipment	Page 321.107.b	6,814,566	0.97193	6,623,263	230	6,623,032		
23	571	Maintenance of Overhead Lines	Page 321.108.b	13,773,813	0.97193	13,387,144	9,713,684	3,673,460		
24	572	Maintenance of Underground Lines	Page 321.109.b	-	0.97193	-	-	-		
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	-	0.97193	-	-	-		
26	Sum of Lines 1 through 25			247,160,381		240,221,911	219,778,193	20,443,718		

Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	100% Non-Transmission (b)	100% Transmission (c)	Remainder Total Company excluding 100% Non-Tx and 100% Tx	Allocator	Allocated to Transmission	Transmission Exclusions (a) (d)	To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	24,714,138	-	-	24,714,138	0.03761	929,392	6,171	923,221
28	921	Office Supplies and Expenses	Page 323.182.b	1,074,515	-	-	1,074,515	0.0376	40,408	244	40,163
29	Less 92	Administrative Expenses Transferred - Credit	Page 323.183.b	(12,030,540)	-	-	(12,030,540)	0.0376	(452,417)	-	(452,417)
30	923	Outside Services Employed	Page 323.184.b	19,932,711	-	-	19,932,711	0.0376	749,583	77,540	672,043
31	924	Property Insurance	Page 323.185.b	1,861,987	-	-	1,861,987	0.0376	70,021	-	70,021
32	925	Injuries and Damages	Page 323.186.b	4,632,576	-	-	4,632,576	0.0376	174,211	-	174,211
33	926	Employee Pensions and Benefits	Page 323.187.b	(3,700,003)	-	-	(3,700,003)	0.0376	(139,141)	(30,052)	(109,090)
34	927	Franchise Requirements	Page 323.188.b	-	-	-	-	0.0376	-	-	-
35	928	Regulatory Commission Expense	Page 323.189.b	2,123,879	2,123,879	-	-	1.0000	-	-	-
36	Less 92 (Less) Duplicate Charges-Cr.	Page 323.190.b	-	-	-	-	-	0.0376	-	-	-
37	930.1	General Advertising Expenses	Page 323.191.b	359,179	-	-	359,179	0.0376	13,507	13,507	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	1,256,973	-	-	1,256,973	0.0376	47,269	(13,619)	60,888
39	931	Rents	Page 323.193.b	584,988	-	-	584,988	0.0376	21,999	-	21,999
40	935	Maintenance of General Plant	Page 323.196.b	8,138,498	-	-	8,138,498	0.0376	306,054	197	305,857
41	Sum of Lines 27 through 40			48,948,901	2,123,879	-	46,825,022		1,760,887	53,989	1,706,898

Total OpEx (Line 26 + Line 41) \$22,150,616

Notes:

(Excluded costs specifically include, but are not limited to any amortization related to Regulatory Assets for which FERC approval has not been granted; EPRI dues; non-safety advertising included within 930.1; Regulatory commission expenses within FERC Account 928 that are directly assigned in total or portions allocated to distribution; FERC Account Nos. 561.4, 561.8, and 575.7 that consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements; FERC Account No. 565 Transmission of Electricity by Others; and the Vegetation Management Surcharge Rider.

(All labor or expenses that are 100% non-transmission related to be excluded from transmission A&G recovery

(All labor or expenses that are 100% transmission related to be included within transmission A&G recovery

(The SFCs shall not seek to recover any O&M and A&G costs associated with cancelled projects without seeking Commission approval.