

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2027

POTOMAC EDISON

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, Line 38, col 5]				\$ 129,254,251
2	REVENUE CREDITS	(Note 5)	Total	Allocator	
2	Account No. 451	(page 4, Line 38)	-	TP 1.00000	-
3	Account No. 454	(page 4, Line 39)	11,389	TP 1.00000	11,389
4	Account No. 456	(page 4, Line 40)	1,065,553	TP 1.00000	1,065,553
5	Section 30.9 credits	(page 4, Line 41)	-	TP 1.00000	-
6	Other Revenue credits	(page 4, Line 42)	-	DA 1.00000	-
7	TLC Revenue	Attachment 11, Page 2, Line 3, Col. 13	14,807,642	DA 1.00000	14,807,642
8	TOTAL REVENUE CREDITS (sum Lines 2-7)		15,925,585		15,925,585
9	True-up Adjustment with Interest	(Attachment 13, Line 47) enter negative			(2,613,217)
10	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line 9)			\$ 110,745,452

Formula Rate - Non-Levelized

Rate Formula Template
Unbilled FERC Form 1 Data

For the 12 months ended 12/31/2027

(1)		(2)	(3)		(4)		(5)
Line No.	RATE BASE:	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)		
GROSS PLANT IN SERVICE							
1	Production	Attachment 3, Line 14, Col. 1 (Notes T&V)	-	NA			
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes T&V)	1,050,347,666	TP	1.00000	1,050,347,666	
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes T&V)	2,718,438,354	NA			
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes T&V)	120,452,286	W/S	0.10545	12,702,415	
5	Common	Attachment 3, Line 14, Col. 7 (Notes T&V)	-	CE	0.10545	-	
TOTAL GROSS PLANT (sum Lines 1-5)			3,889,240,306	GP=	27.333%	1,063,050,081	
ACCUMULATED DEPRECIATION							
7	Production	Attachment 4, Line 14, Col. 1 (Notes T&V)	-	NA			
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes T&V)	292,742,013	TP	1.00000	292,742,013	
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes T&V)	968,119,155	NA			
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes T&V)	66,223,269	W/S	0.10545	6,772,405	
11	Common	Attachment 4, Line 14, Col. 7 (Notes T&V)	-	CE	0.10545	-	
TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)			1,325,082,437			299,514,418	
NET PLANT IN SERVICE							
13	Production	(Line 1 - Line 7)	-				
14	Transmission	(Line 2 - Line 8)	757,605,653			757,605,653	
15	Distribution	(Line 3 - Line 9)	1,750,319,199				
16	General & Intangible	(Line 4 - Line 10)	56,233,017			5,930,010	
17	Common	(Line 5 - Line 11)	-			-	
TOTAL NET PLANT (sum Lines 13-17)			2,564,157,869			763,535,663	
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)	(126,855,566)	DA	1.00000	(126,855,566)	
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	(2,611,941)	DA	1.00000	(2,611,941)	
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	29,227,495	DA	1.00000	29,227,495	
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000	-	
24	Unbilled Reserves	Attachment 14, Line 18, Col. P (Notes C & V)	(365,863)	DA	1.00000	(365,863)	
[This line left intentionally blank]							
26	CWIP	Attachment 17, Line 3, Col. P 216.b (Notes V & W)	85,512,808	DA	1.00000	85,512,808	
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. V (Note V)	-	DA	1.00000	-	
TOTAL ADJUSTMENTS (sum Lines 19-27)			(15,099,067)			(15,099,067)	
LAND HELD FOR FUTURE USE				-	TP	1.00000	
WORKING CAPITAL (Note H)							
CWC			3,740,546	DA	1.00000	3,740,546	
Materials & Supplies (Note G)			-	TE	0.99178	-	
Prepayments (Account 165)			271,194	DA	1.00000	271,194	
TOTAL WORKING CAPITAL (sum Lines 31 - 33)			4,011,740			4,011,740	
RATE BASE (sum Lines 18, 28, 29, & 34)			2,553,076,545			752,454,336	

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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2027

		(1)	(2)	POTOMAC Edison		(3)	(4)	(5)
Line			Source	Company Total		Allocator		Transmission (Col 3 times Col 4)
1	O&M and A&G							
1	Transmission O&M Expense		Attachment 20, Line 26, Col. G	29,627,867	DA	1.00000		29,627,867
2	Less Sub-Transmission O&M		(Company records, Note Y)	1,566,003	DA	1.00000		1,566,003
3	A&G Expense		Attachment 20, Line 41, Col. J	2,233,958	DA	1.00000		2,233,958
4	Sub-Transmission A&G reduction percent		Line 2/ Attachment 20, Line 26, Col C	2.1%				
5	Less Sub-Transmission A&G		Line 4 * Page 4, Line 16, Col 6 * Attachment 20, Line 41, Col C minus Attachment 20, Line 41, Col D)	145,760	DA	1.00000		145,760
6	PIPP Expense Adjustment in Year		Attachment 6, Line 11 (Note C)	273,734	DA	1.00000		273,734
7	Current		FERC Form No. 1, Page 356.1	0.10545	CE	0.10545		-
8	Amortization of Regulatory Assets		Attachment 19, Line 2, Col. K	170,624	DA	1.00000		170,624
9	TOTAL O&M and A&G (sum Lines 1,3,6,7,8 less Lines 2,5)			30,600,421				30,600,421
DEPRECIATION AND AMORTIZATION EXPENSE								
10	Transmission		FERC Form No. 1, 336.7.b (Note T)	20,381,920	TP	1.00000		20,381,920
11	General & Intangible		FERC Form No. 1, 336.1.f & 336.10.f (Note T)	5,551,527	W/S	0.10545		583,432
12	Sub-Transmission		(Company records, Note Y)	827,369	DA	1.00000		827,369
13	Current		FERC Form No. 1, 336.11.b (Note T)	-	CE	0.10545		-
14	TOTAL DEPRECIATION (sum Lines 10, 11, 13 less 12)			25,106,078				20,139,983
TAXES OTHER THAN INCOME TAXES (Note I)								
LABOR RELATED								
15	Payroll		Attachment 7, Line 1r	2,011,049	W/S	0.10545		212,074
16	Highway and vehicle		Attachment 7, Line 2r	1,500	W/S	0.10545		158
PLANT RELATED								
17	Property		Attachment 7, Line 3r	24,107,562	GP	0.27333		6,589,345
18	Gross Receipts and Taxes Non-Functionalized to Transmission		Attachment 7, Line 4r	35,718,435	NA	-		-
19	Other		Attachment 7, Line 5r	2,620	GP	0.27333		716
20	Payments in lieu of taxes		Attachment 7, Line 6r	-	GP	0.27333		-
21				-				-
22	TOTAL OTHER TAXES (sum Lines 15 - 21)			61,841,165				6,802,293
INCOME TAXES								
23	T = 1 - [(1 - ST) * (1 - FIT)] / (1 - ST * FIT * pt) =	(Note J)		26.95%				
24	CT = (T - (1 - T)) * (1 - WCLTD(R)) =			25.99%				
where WCLTD = (page 4, Line 31) and R = (page 4, Line 34) and FIT, ST & p are as given in footnote K.								
25	1 / (1 - T) (from Line 23)			1.368844				
26	Accelerated Investment Tax Credit (26.6% if (enter negative))			-				
27	Tax Effect of Permanent Differences and AFUDC Faculty	(Notes C & D)		139,184				14,914,539
28	(Excess) Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)		(554,471)				-
29	Income Tax Calculation = Line 24 * Line 34			50,605,010	NA			14,914,539
30	ITC adjustment (Line 25 * Line 26)			-	GP	0.27333		-
31	Permanent Differences and AFUDC Equity Tax Adjustment (Line 25 * Line 27)			190,321	DA	1.00000		190,321
32	(Excess) Deficient Deferred Income Tax Adjustment (Line 25 * Line 28)			(758,984)	DA	1.00000		(758,984)
33	Total Income Taxes		sum Lines 29 through 32	50,036,347				14,346,076
Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)								
34	RETURN			194,742,786	NA			57,395,480
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)								
35	(sum Lines 9, 14, 22, 33, 34)			302,326,999				129,284,253
36	Plus any increased ROE adder incentive NETS		Attachment 2b, 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)	302,326,999				129,284,253

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Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2027

POTOMAC EDISON

SUPPORTING CALCULATIONS AND NOTES									
Line	(1)	(2)	(3)	(4)	(5)	(6)	(8)		
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, Line 2, column 3)					1,050,347,666			
2	Less transmission plant excluded from ISO rates (Note L)								
3	Less transmission plant included in DATT Ancillary Services (Note M)								
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					1,050,347,666			
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)					TP=	1.00000		
TRANSMISSION EXPENSES									
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					74,552,944			
7	Less transmission expenses included in DATT Ancillary Services (Attachment 20, Line 2 plus Line 3 and Line 4, Col. C) (Note R)					612,900			
8	Included transmission expenses (Line 6 less Line 7)					73,940,044			
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.99178			
10	Percentage of transmission plant included in ISO Rates (Line 5)					TP	1.00000		
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)					TE=	0.99178		
WAGES & SALARY ALLOCATOR (W&S)									
	Form 1 Reference	\$		TP	Proportion (Note Z)	Allocation			
12	Production	354.20.b		0.00					
13	Transmission	354.21.b	2,299,507	1.00		2,299,507		(Note Z)	
14	Distribution	354.23.b	14,855,514	0.00		-		W&S Allocator	
15	Other	354.24, 354.25, 354.26.b	4,650,712	0.00		-		(S / Allocation)	
16	Total (sum Lines 12-15)		21,805,733			2,299,507	=	0.10545	W&S
COMMON PLANT ALLOCATOR (CE) (Note N)									
		\$			% Electric	W&S Allocator			
17	Electric	200.3.c			(Line 17 / Line 20)	(Line 16, col. 6)			
18	Gas	201.3.d			1.00000	0.10545			
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 point adder)	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							0.000060538
28	Total Annual Allocation Factor for Income Taxes and Return (Line 26 + Line 27)								0
29	Additional Annual Allocation Factor for Income Taxes and Ret. Line 28 - Line 24								0
RETURN (R)									
30	Preferred Dividends (118.29c) (positive number)							\$	
			\$	%	Cost (Note G)	Weighted			
31	Long Term Debt (112.18-21.c) (Attachment 8, Line 14, Col. 9) (Note BB)		1,303,846,154	49%	0.0044	0.0223		WCLTD	
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note BB)			0%	0.0000	0.0000			
33	Common Stock (Attachment 8, Line 14, Col. 3) (Note BB)		1,180,123,471	51%	0.1045	0.0333			
34	Total (sum Lines 31-33)		2,684,169,627			0.0763		R	
REVENUE CREDITS (Note AA)									
35	ACCOUNT 447 (SALES FOR RESALE)				FERC Form No. 1, 310-311 (Note P)				
36	a. Bundled Non-RQ Sales for Resale (311.x.h)								
37	b. Bundled Sales for Resale								
38	Total of (36-35)					-			
39	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note R)				FERC Form No. 1, 300.17.b				
40	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note Q)				FERC Form No. 1, 300.19.b	11,389			
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note U)				FERC Form No. 1, 330.x.a	1,106,553			
40.a	Firm Point-to-Point					1,055,100			
40.b	Other					51,453			
41	SECTION 30.9 CREDITS								
42	OTHER REVENUE CREDITS								
42a	Labor Related Revenues			W&S	0.10545	-			
42b	Plant Related Revenues			GP	0.27333	-			
42c	Transmission Related Revenues			TP	1.00000	-			
42d	Other			DA	1.00000	-			

Formula Rate - Non-Levelized

Rate Formula Template
Outlining FERC Form 1 Data
POTOMAC EDS&N

For the 12 months ended 12/31/2027

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: F 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-point 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 199, 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 Nos. 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 leading 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. In no case shall the calculation include

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-functionalized 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; SIT is the State income tax rate, and $p = \frac{\text{"The percentage of federal income tax deductible for state income taxes"}}$. 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/p) (page 3, Line 25).

FIT =

21.00%

SIT =

7.53% (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. ER21-253-008.

P Page 4, Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.

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 GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 7 is measured by its own reference.

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 NITS 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 RTEP projects, unless provisions per settlement agreement section 2.23 requires inclusion.

V Calculate using a 13-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 result 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 RFOs shall utilize a W/3 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 13-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: 51.4% Equity Cap Not Triggered

Schedule 1A Rate Calculation

1	\$	612,900	Attachment H-11A, Page 4, Line 7
2	\$	-	Revenue Credits for Sched 1A - Note A
3	\$	612,900	Net Schedule 1A Expenses (Line 1 - Line 2)
4		50,959,114	Annual MWh in AP Zone - Note B
5	\$	0.0098	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	752,454,336
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	1,380,765,509
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	9,526
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	432,510
7	Common Stock		Attachment 8, Line 14, Col. 8	1,380,323,473
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,303,846,154
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	1,380,323,473
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,684,169,627
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	48.5754%
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	51.4246%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0464
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)	0.0225
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0537
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0763
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	57,395,480

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		26.95%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	Calculated		25.99%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 25, Col. 3		1.3688
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		139,184.23
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 28, Col. 3		(554,470.98)
29	Income Tax Calculation	(line 22 * line 24)		14,914,538.85
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		190,521.46
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 32, Col. 5		(758,984.16)
33	Total Income Taxes	Sum lines 29 to 32		14,346,076.16

Return and Taxes

34	Return and Income taxes with ROE	(Line 22 + Line 33)		71,741,556.32
35	Return with ROE	Attachment H-11A, Page 3, Line 34, Col. 5		57,395,480.17
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 33, Col. 5		14,346,076.16

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	752,454,336
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	1,380,765,509
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	9,526
6	Less Account 216.1, Renaissance Adj., AGC adj. & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	432,510
7	Common Stock		Attachment 8, Line 14, Col. 8	1,380,323,473
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,303,846,154
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	1,380,323,473
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,684,169,627
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	48.5754%
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	51.4246%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0464
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)	0.0225
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0589
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0814
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	61,264,946
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		26.95%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated		26.67%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 25, Col. 3		1.3688
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		139,184.23
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 28, Col. 3		(554,470.98)
29	Income Tax Calculation	(line 22 * line 24)		16,341,767.45
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		190,521.46
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 32, Col. 5		(758,984.16)
33	Total Income Taxes	Sum lines 29 to 32		15,773,304.75
Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder	(Line 22 + Line 33)		77,038,251.18
35	Return with incentive adder	Line 22		61,264,946.43
36	Income Tax with incentive adder	Line 33		15,773,304.75
37	Incremental Return and incomes taxes for increase in ROE	Line 34 minus Attachment 2 Line 34		5,296,694.86
38	Rate Base	Line 1		752,454,335.59
39	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 37 / Line 38		0.00704

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

			[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total
1	December	2026	-	31,336,872	1,016,826,145	2,635,391,715	700,093	115,377,336	-	3,768,295,290
2	January	2027	-	31,336,872	1,018,140,907	2,647,046,664	700,438	116,032,565	-	3,781,920,574
3	February	2027	-	31,336,872	1,018,593,195	2,658,203,403	701,455	116,710,320	-	3,794,208,372
4	March	2027	-	31,336,872	1,019,446,460	2,673,160,049	702,586	117,461,879	-	3,810,770,974
5	April	2027	-	31,336,872	1,027,390,417	2,685,702,316	703,228	118,234,484	-	3,832,030,446
6	May	2027	-	31,336,872	1,036,625,605	2,698,705,764	703,559	118,991,265	-	3,855,026,193
7	June	2027	-	31,336,872	1,036,946,086	2,723,215,471	703,838	119,775,307	-	3,880,640,702
8	July	2027	-	31,336,872	1,040,682,933	2,736,487,698	704,244	120,526,843	-	3,898,401,718
9	August	2027	-	31,336,872	1,042,021,189	2,750,020,087	704,523	121,202,896	-	3,913,948,695
10	September	2027	-	31,336,872	1,043,576,818	2,763,411,715	704,803	121,875,088	-	3,929,568,424
11	October	2027	-	31,336,872	1,080,593,890	2,776,152,181	705,082	122,546,394	-	3,979,997,547
12	November	2027	-	31,336,872	1,117,599,645	2,789,248,468	705,361	123,219,431	-	4,030,772,905
13	December	2027	-	31,336,872	1,156,076,371	2,802,953,072	705,794	124,806,902	-	4,084,542,140
14	13-month Average	[A] [C]	-	31,336,872	1,050,347,666	2,718,438,354	703,462	119,750,824	-	3,889,240,306
			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	-	1,048,166,447	2,604,054,844	700,093	115,437,990	-		3,768,359,374
16	January	2027	-	1,049,481,210	2,615,709,792	700,438	116,093,219			3,781,984,659
17	February	2027	-	1,049,933,497	2,626,866,532	701,455	116,770,974			3,794,272,457
18	March	2027	-	1,050,786,763	2,641,823,177	702,586	117,522,532			3,810,835,059
19	April	2027	-	1,058,730,720	2,654,365,445	703,228	118,295,138			3,832,094,531
20	May	2027	-	1,067,965,907	2,667,368,893	703,559	119,051,919			3,855,090,278
21	June	2027	-	1,068,286,389	2,691,878,599	703,838	119,835,961			3,880,704,787
22	July	2027	-	1,072,023,236	2,705,150,827	704,244	120,587,496			3,898,465,803
23	August	2027	-	1,073,361,492	2,718,683,216	704,523	121,263,549			3,914,012,780
24	September	2027	-	1,074,917,121	2,732,074,844	704,803	121,935,741			3,929,632,508
25	October	2027	-	1,111,934,192	2,744,815,310	705,082	122,607,048			3,980,061,632
26	November	2027	-	1,148,939,947	2,757,911,596	705,361	123,280,085			4,030,836,990
27	December	2027	-	1,187,416,674	2,771,616,201	705,794	124,867,556			4,084,606,225
28	13-month Average		-	1,081,687,969	2,687,101,483	703,462	119,811,478	-		3,889,304,391

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	-	3,431			60,654	-		
30	January	2027		3,431			60,654			
31	February	2027		3,431			60,654			
32	March	2027		3,431			60,654			
33	April	2027		3,431			60,654			
34	May	2027		3,431			60,654			
35	June	2027		3,431			60,654			
36	July	2027		3,431			60,654			
37	August	2027		3,431			60,654			
38	September	2027		3,431			60,654			
39	October	2027		3,431			60,654			
40	November	2027		3,431			60,654			
41	December	2027		3,431			60,654			
42	13-month Average		-	3,431	-	-	60,654	-		

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] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total
1	December	2026	-	3,083,757	296,400,246	948,283,722	293,908	61,582,873	-	1,306,560,749
2	January	2027	-	3,152,704	296,859,229	951,551,870	300,727	61,976,714	-	1,310,688,539
3	February	2027	-	3,221,652	296,539,957	954,951,215	307,564	62,361,882	-	1,314,160,618
4	March	2027	-	3,290,599	296,792,176	958,033,370	314,431	62,743,325	-	1,317,883,302
5	April	2027	-	3,359,547	295,778,039	961,501,489	321,323	63,127,245	-	1,320,728,095
6	May	2027	-	3,428,494	294,895,492	965,022,077	328,228	63,514,073	-	1,323,759,869
7	June	2027	-	3,497,441	294,568,864	967,278,362	335,141	63,903,890	-	1,326,086,258
8	July	2027	-	3,566,389	294,434,510	970,886,544	342,065	64,279,475	-	1,329,942,593
9	August	2027	-	3,635,336	293,784,243	974,305,148	348,997	64,657,887	-	1,333,096,276
10	September	2027	-	3,704,284	293,252,414	977,862,816	355,938	65,038,544	-	1,336,509,712
11	October	2027	-	3,773,231	288,864,688	981,579,517	362,886	65,421,026	-	1,336,228,118
12	November	2027	-	3,842,178	284,733,029	985,266,434	369,842	65,805,004	-	1,336,174,309
13	December	2027	-	3,911,126	278,743,284	989,026,451	376,808	66,106,699	-	1,334,253,241
14	13-month Average	[A] [C]	-	3,497,441	292,742,013	968,119,155	335,220	63,886,049	-	1,325,082,437

			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	-	299,487,144	945,199,965	293,908	61,606,896	-	1,306,587,913
16	January	2027	-	300,015,082	948,399,166	300,727	62,001,028	-	1,310,716,002
17	February	2027	-	299,764,764	951,729,564	307,564	62,386,488	-	1,314,188,380
18	March	2027	-	300,085,938	954,742,771	314,431	62,768,223	-	1,317,911,363
19	April	2027	-	299,140,757	958,141,942	321,323	63,152,433	-	1,320,756,454
20	May	2027	-	298,327,164	961,593,583	328,228	63,539,553	-	1,323,788,527
21	June	2027	-	298,069,491	963,780,921	335,141	63,929,661	-	1,326,115,215
22	July	2027	-	298,004,088	967,320,155	342,065	64,305,538	-	1,329,971,846
23	August	2027	-	297,422,774	970,669,812	348,997	64,684,241	-	1,333,125,824
24	September	2027	-	296,959,896	974,158,533	355,938	65,065,189	-	1,336,539,556
25	October	2027	-	292,641,122	977,806,286	362,886	65,447,963	-	1,336,258,257
26	November	2027	-	288,578,414	981,424,255	369,842	65,832,233	-	1,336,204,744
27	December	2027	-	282,657,620	985,115,325	376,808	66,134,219	-	1,334,283,972
28	13-month Average	-	-	296,242,635	964,621,714	335,220	63,911,820	-	1,325,111,389

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	-	3,141	-	-	24,023	-
30	January	2027	-	3,149	-	-	24,314	-
31	February	2027	-	3,156	-	-	24,606	-
32	March	2027	-	3,163	-	-	24,897	-
33	April	2027	-	3,171	-	-	25,189	-
34	May	2027	-	3,178	-	-	25,480	-
35	June	2027	-	3,186	-	-	25,771	-
36	July	2027	-	3,190	-	-	26,063	-
37	August	2027	-	3,194	-	-	26,354	-
38	September	2027	-	3,198	-	-	26,646	-
39	October	2027	-	3,202	-	-	26,937	-
40	November	2027	-	3,206	-	-	27,229	-
41	December	2027	-	3,210	-	-	27,520	-
42	13-month Average	-	-	3,180	-	-	25,771	-

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]	-	(126,855,566)	(2,611,941)	29,227,495	-	(100,240,012)

			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]	-	128,607,177	1,280,110	53,805,780	-	183,693,067

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.

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
3	12/31/2027	(11,439,343)					13,190,954

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

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
4	12/31/2027		1,305,140	(2,705,596)			68,624

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

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
5	12/31/2027			(4,104,001)	27,764,283		918,004

[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	128,607,177	-	128,607,177
	2 ADIT-283 From Account Subtotal Below	1,280,110	-	1,280,110
	3 ADIT-190 From Account Subtotal Below	53,805,780	-	53,805,780
	4 ADIT-281 From Account Subtotal Below	-	-	-
	5 ADIT-255 From Account Subtotal Below	-	-	-
	Total (sum rows 1-5)	183,693,067	-	183,693,067

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)
	1 ADIT- 282 From Account Total Below	-	-	27.33%	10.55%	-
	2 ADIT-283 From Account Total Below	-	-	27.33%	10.55%	-
	3 ADIT-190 From Account Total Below	-	-	27.33%	10.55%	-
	4 ADIT-281 From Account Total Below	-	-	27.33%	10.55%	-
	5 ADIT-255 From Account Total Below	-	-	27.33%	10.55%	-
	6 Subtotal	-	-	-	-	-

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

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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	15,076			15,076			
Employee Compensation	138,379			138,379			
Federal Long Term	1,182,911			1,182,911			
State NOL	284,715			284,715			
Deferred Charge-EB	(187,111)			(187,111)			
Capitalized Interest	6,038,486			6,038,486			
CIAC	27,764,283			27,764,283			
Cost of Removal	22,673,042			22,673,042			
Property FAS109	(4,104,001)			(4,104,001)			
Subtotal	53,805,780	-	-	53,805,780	-	-	

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	8,556,658			8,556,658			
Accelerated Tax Depr	89,221,182			89,221,182			
AFUDC Debt	3,845,628			3,845,628			
Capital Vertical Tree Trimming	423,788			423,788			
Capitalized Pension	3,051,539			3,051,539			
Casualty Loss	95,395			95,395			
FAST235 Items	(19,524)			(19,524)			
Highway Relocations	15,665			15,665			
Meters and Transformers	(295,893)			(295,893)			
OPEB	(713,650)			(713,650)			
Other Basis Differences	(1,556,614)			(1,556,614)			
Tax Repairs	37,183,133			37,183,133			
R&D Cost	239,213			239,213			
Property FAS109	(11,439,343)			(11,439,343)			
Subtotal	128,607,177	-	-	128,607,177	-	-	

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
Service Company Timing	1,890,840			1,890,840			
Pension/OPEB	353,971			353,971			
Post Retirement Benefits FAS 106	1,305,140			1,305,140			
State Income Tax Deductible	7,422			7,422			
Vegetation Management-Tx	428,331			428,331			
Property FAS109 Gross-up	(2,705,596)			(2,705,596)			
Subtotal	1,280,110	-	-	1,280,110	-	-	

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	-	-	-	-	-	-
----------	---	---	---	---	---	---

4. ADPSE (Access-related) related to D

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
		28,656,387	67,138	28,723,525	811,220	29,534,746	426,496	29,961,242	184,256	30,145,498
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		28,656,387	50,767		411,167		108,669		505	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
		118,884,085	5,187,670	124,071,755	5,271,158	129,342,913	5,347,019	134,689,932	5,356,588	140,046,520
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		118,884,085	3,922,732		2,671,683		1,362,391		14,676	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
		2,583,980	33,111	2,617,091	(7,739)	2,609,352	26,386	2,635,738	44,827	2,680,565
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		2,583,980	25,037		(3,922)		6,723		123	

		2027 PTRR							
Line	Account	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	
		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	53,805,780	1,489,111	29,227,495	24,578,285	23,660,282	918,004	29,227,495	
8	PTRR Total Account 282	128,607,177	21,162,435	126,855,566	1,751,611	(11,439,343)	13,190,954	(126,855,566)	
9	PTRR Total Account 283	1,280,110	96,585	2,611,941	(1,331,831)	(1,400,455)	68,624	(2,611,941)	
10	PTRR Total ADIT Subject to Normalization	(76,081,507)	(19,769,909)	(100,240,012)	24,158,506	10,820,483	14,177,582	(100,240,012)	

Notes:

- 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
				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	
		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
				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	
		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
				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	
		0	0		0		0		0	

			2027 PTRR								
			A	B	C Page 1, row 3,7,11 Column A+B+D+F+H	D A-C	E	F	G 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 Page 1, row 4,8,12 column A+B+D+F+H	K H-J	L D-K	M Attachment 5-ADIT Summary, Lines 3, 4, and 5	N E-M	O K+L-M-N	P Line 5= H-M-O Lines 6-7= -H+M+O
			Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Actual Ending Balance (Before Adjustments)	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			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
5	ATRR	Total Account 190	53,805,780	0	0	53,805,780	(53,805,780)	23,660,282	(23,660,282)	-	30,145,498
6	ATRR	Total Account 282	128,607,177	0	0	128,607,177	(128,607,177)	(11,439,343)	11,439,343	-	(140,046,520)
7	ATRR	Total Account 283	1,280,110	0	0	1,280,110	(1,280,110)	(1,400,455)	1,400,455	-	(2,680,565)
8	ATRR	Total ADIT Subject to Normalization	(76,081,507)	-	-	(76,081,507)	(183,693,067)	10,820,483	(10,820,483)	-	(112,581,587)

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	3,877,673	POTOMAC EDISON Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$28,063	
8		
8 PBOP expense in Account 926 for current year, total company	(2,861,868)	POTOMAC EDISON Account 926: Company Records
9 W&S Labor Allocator	10.545%	
10 Allocated Transmission PBOP (line 8 * line 9)	(301,796)	
11		
11 PBOP Adjustment for Attachment H-11A, page 3, line 6 (line 7 - line 10)	273,734	

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	1,989,170
1b	MD Unemployment Tax	263.i	
1c	WV Unemployment Tax	263.i	
1d	Federal Unemployment Tax	263.i	21,879
1z	Payroll Taxes Total		2,011,049
2	Highway and Vehicle Taxes		
2a	Federal Heavy Vehicle Use	263.i	1,500
2b	Motor Fuel Tax	263.i	
2z	Highway and Vehicle Taxes		1,500
3	Property Taxes		
3a	Maryland Property Tax	263.i	17,820,000
3b	Virginia Property Tax	263.i	468,000
3c	WV Local Property Tax	263.i	5,819,562
3z	Property Taxes		24,107,562
4	Gross Receipts and Taxes Non-Functionalized to Transmission		
	Gross Receipts		
4a	MD Gross Receipts Tax	263.i	16,439,831
4b	WV Gross Receipts Tax	263.i	2,823,136
	Taxes Non-Functionalized to Transmission [B]		
4b	B&O Tax	263.i	4,823,102
4c	Public utility fuel energy and environmental surcharge taxes	263.i	11,632,366
4z	Gross Receipts and Taxes Non-Functionalized to Transmission		35,718,435
5	Other Taxes		
5a	Sales and Use Tax	263.i	
5b		263.i	
5c	Other Taxes	263.i	2,620
5z	Other Taxes		2,620
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$61,841,165

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

For the 12 months ended 12/31/2027

		[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	1,296,852,334		87,205,325	(86,772,815)	5,215		1,296,414,609	1,175,000,000
2	January	2027	1,316,425,120		87,205,325	(86,772,815)	5,934		1,315,986,676	1,175,000,000
3	February	2027	1,333,113,876		87,205,325	(86,772,815)	6,652		1,332,674,714	1,175,000,000
4	March	2027	1,346,182,756		87,205,325	(86,772,815)	7,371		1,345,742,875	1,175,000,000
5	April	2027	1,353,574,719		87,205,325	(86,772,815)	8,089		1,353,134,120	1,175,000,000
6	May	2027	1,361,631,952		87,205,325	(86,772,815)	8,807		1,361,190,634	1,175,000,000
7	June	2027	1,370,845,876		87,205,325	(86,772,815)	9,526		1,370,403,841	1,500,000,000
8	July	2027	1,384,592,597		87,205,325	(86,772,815)	10,244		1,384,149,843	1,500,000,000
9	August	2027	1,397,099,473		87,205,325	(86,772,815)	10,962		1,396,656,001	1,500,000,000
10	September	2027	1,405,233,962		87,205,325	(86,772,815)	11,681		1,404,789,772	1,350,000,000
11	October	2027	1,413,285,109		87,205,325	(86,772,815)	12,399		1,412,840,200	1,350,000,000
12	November	2027	1,425,174,143		87,205,325	(86,772,815)	13,117		1,424,728,516	1,350,000,000
13	December	2027	1,545,939,696		87,205,325	(86,772,815)	13,836		1,545,493,350	1,350,000,000
14	13-month Average		1,380,765,509	-	87,205,325	(86,772,815)	9,526	-	1,380,323,473	1,303,846,154

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 Potomac Edison 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

**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	PE-MD Depr %	PE-VA Depr %	PE-WV Depr %
350.2 Land and Land Rights - Easements	1.63%	1.10%	1.18%
352 Structure and Improvements	1.24%	0.69%	2.82%
353.1 Station Equipment - Other	1.32%	1.39%	1.36%
353.4 Station Equipment - SCADA	0.00%	0.00%	3.19%
354 Towers and Fixtures	1.59%	1.45%	2.08%
355 Poles and Fixtures	0.91%	2.49%	1.54%
356.1 Overhead Conductors & Devices - Other	2.93%	3.24%	2.52%
356.2 Overhead Conductors & Devices - Clearing	0.00%	0.27%	0.91%
357 Underground Conduit	1.96%	2.43%	2.02%
358 Underground Conductors & Devices	2.61%	2.60%	2.55%
389.2 Land and Land Rights - Easements	1.32%	0.00%	1.53%
390.1 Structure and Improvements - Owned	1.40%	1.31%	
Augusta Service Center	N/A	N/A	2.13%
Berkeley Pole Yard	N/A	N/A	3.82%
Berkeley Service Center	N/A	N/A	3.03%
Ashby Service Center	N/A	N/A	4.12%
Marlowe Administration Bldg.	N/A	N/A	2.71%
Martinsburg Serv Center	N/A	N/A	6.27%
Martinsburg Storage Bins	N/A	N/A	0.00%
Petersburg Storage/Office	N/A	N/A	2.60%
Petersburg Service Center	N/A	N/A	3.17%
391.1 Office Furniture & Equipment - Furniture & Fixtures	2.93%	0.00%	4.26%
391.2 Office Furniture & Equipment - Information Systems	9.69%	0.00%	26.37%
391.3 Office Furniture & Equipment - Data Handling	0.00%	0.00%	3.28%
391.4 Personal Computers	9.69%	0.00%	26.37%
392 Transportation Equipment	0.83%	0.00%	0.00%
392.1 Transportation Equipment - Autos	0.00%	0.00%	0.00%
392.2 Transportation Equipment - Light Trucks	0.00%	0.00%	6.96%
392.3 Transportation Equipment - Medium and Heavy Trucks	0.00%	0.00%	0.00%
392.4 Transportation Equipment - Trailers	0.00%	0.00%	4.44%
392.5 Earth Moving Equipment	0.00%	0.00%	0.00%
393 Storage equipment	2.76%	12.15%	8.37%
394 Tools, shop and garage equipment	4.42%	3.17%	9.41%
395 Laboratory equipment	2.27%	0.00%	12.67%
396 Power operated equipment	0.20%	0.00%	2.02%
397 Communication equipment	9.06%	5.68%	22.17%
398 Miscellaneous equipment	4.70%	0.00%	5.39%

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)	
		t=N	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:		12/31/2027										
First Mortgage Bonds:												
(1)	4.44%, First Mortgage Bond		11/25/2014	11/15/2044	\$ 200,000,000	\$ 198,738,323	\$ 199,265,554	12	\$ 199,265,554	15.15%	4.48%	0.68%
(2)	4.47%, First Mortgage Bond		8/17/2015	8/15/2045	\$ 145,000,000	\$ 143,908,001	\$ 144,358,416	12	\$ 144,358,416	10.98%	4.52%	0.50%
(3)	3.89%, First Mortgage Bond		10/17/2016	10/15/2046	\$ 155,000,000	\$ 153,886,282	\$ 154,302,287	12	\$ 154,302,287	11.73%	3.93%	0.46%
(4)	2.67%, First Mortgage Bond		6/29/2020	6/15/2032	\$ 75,000,000	\$ 74,437,160	\$ 74,790,272	12	\$ 74,790,272	5.69%	2.74%	0.16%
(5)	3.43%, First Mortgage Bond		6/29/2020	6/15/2051	\$ 100,000,000	\$ 99,319,212	\$ 99,484,231	12	\$ 99,484,231	7.56%	3.47%	0.28%
(6)	5.64%, First Mortgage Bond		9/12/2023	9/15/2028	\$ 100,000,000	\$ 99,282,757	\$ 99,898,489	12	\$ 99,898,489	7.60%	5.81%	0.44%
(7)	5.73%, First Mortgage Bond		9/12/2023	9/15/2030	\$ 50,000,000	\$ 49,517,424	\$ 49,813,567	12	\$ 49,813,567	3.79%	5.90%	0.22%
(8)	5.00%, First Mortgage Bond		6/12/2025	9/15/2030	\$ 200,000,000	\$ 198,543,882	\$ 199,250,338	12	\$ 199,250,338	15.15%	5.16%	0.76%
(9)	Term Loan		9/16/2026	9/15/2027	\$ 150,000,000	\$ 150,000,000	\$ 150,000,000	8	\$ 106,027,397	8.06%	4.11%	0.33%
(10)	5.50%, First Mortgage Bond		6/1/2027	6/1/2034	\$ 325,000,000	\$ 321,750,000	\$ 322,020,727	7	\$ 187,918,945	14.29%	5.68%	0.81%
					\$ 1,500,000,000		\$ 1,493,183,881		\$ 1,315,109,496	100.000%		4.64% **

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 (7.2800%, 6.2962%). Final 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)	(gg)		(hh)	(ii)	(jj)	(kk)		
Long Term Debt Issuances		Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Net Proceeds (col. cc + col. dd - col. ee - col. ff)	Net Proceeds Ratio (col. gg/col. cc*100)	Coupon Rate	Annual Interest (col. cc * col. ii)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)		
(1)	4.44%, First Mortgage Bond		11/25/2014	11/15/2044	\$ 200,000,000		\$ 1,261,677		\$ 198,738,323	99.3692	0.0444	\$ 8,880,000	4.48%		
(2)	4.47%, First Mortgage Bond		8/17/2015	8/15/2045	\$ 145,000,000		\$ 1,091,999		\$ 143,908,001	99.2469	0.0447	\$ 6,481,500	4.52%		
(3)	3.89%, First Mortgage Bond		10/17/2016	10/15/2046	\$ 155,000,000		\$ 1,113,718		\$ 153,886,282	99.2815	0.0389	\$ 6,029,500	3.93%		
(4)	2.67%, First Mortgage Bond		6/29/2020	6/15/2032	\$ 75,000,000		\$ 562,840		\$ 74,437,160	99.2495	0.0267	\$ 2,002,500	2.74%		
(5)	3.43%, First Mortgage Bond		6/29/2020	6/15/2051	\$ 100,000,000		\$ 680,788		\$ 99,319,212	99.3192	0.0343	\$ 3,430,000	3.47%		
(6)	5.64%, First Mortgage Bond		9/12/2023	9/15/2028	\$ 100,000,000		\$ 717,243		\$ 99,282,757	99.2828	0.0564	\$ 5,640,000	5.81%		
(7)	5.73%, First Mortgage Bond		9/12/2023	9/15/2030	\$ 50,000,000		\$ 482,576		\$ 49,517,424	99.0348	0.0573	\$ 2,865,000	5.90%		
(8)	5.00%, First Mortgage Bond		6/12/2025	9/15/2030	\$ 200,000,000		\$ 1,456,118		\$ 198,543,882	99.2719	0.0500	\$ 10,000,000	5.16%		
(9)	Term Loan		9/16/2026	9/15/2027	\$ 150,000,000		\$ -		\$ 150,000,000	100.0000	0.0412	\$ 6,175,169	4.11%		
(10)	5.50%, First Mortgage Bond		6/1/2027	6/1/2034	\$ 325,000,000		\$ 3,250,000		\$ 321,750,000	99.0000	0.0550	\$ 17,875,000	5.68%		
TOTALS					\$ 1,500,000,000		\$ 10,616,959	-	\$ 1,489,383,041			\$ 69,376,669			

* 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-118

Line No.	(1)	(2) Reference	(3) Transmission	(4) Allocation
1	Cruxis Transmission Plant - Total	Attachment H-118, n. 9 line 7 and 6 (Note A)	\$ 1,050,547,666	
2	Net Transmission Plant - Total	Attachment H-118, n. 9 line 14 and 6 (Note B)	\$ 767,406,603	
3	FY2028 FIDM		\$ 10,000,491	
4	Total FIDM Allocated to Transmission	Attachment H-118, n. 9, line 9 and 6 (line 3 divided by line 1 and 3)	0.011581%	0.011581%
5	CRUXIS - INTERSTATE F. AND CYMMA/FN (C) 1 & CYBERSECURITY FIDM/FID		\$ 606,430	
6	Total (C) 1 & C Cybersecurity expense	Attachment H-118, n. 9, lines 11 & 13 and 6 (line 5 divided by line 1 and 3)	0.000793%	0.000793%
7	TAXES OTHER THAN INCOME TAXES		\$ 6,400,701	
8	Total Other Taxes	Attachment H-118, n. 9, line 22 and 6 (line 7 divided by line 1 and 3)	0.000846%	0.000846%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8		0.012421%
10	INCOME TAXES		\$ 14,546,070	
11	Total Income Taxes	Attachment H-118, n. 9, line 23 and 6 (line 10 divided by line 2, column 3)	1.895807%	1.895807%
12	RETURN		\$ 57,355,480	
13	Return on Rate Base	Attachment H-118, n. 9, line 24 and 6 (line 12 divided by line 2, column 3)	7.575904%	7.575904%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		9.469711%

Transmission Enhancement Charge (TEC) Worksheet To be completed in conjunction with Attachment H-11A														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	RCE Basis Plus Adder for Incentive Projects	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	Net Revenue Requirement with True-up
(Sum Col. 5, 8, & 10) (Note E)														
(Sum Col. 13 & 14) (Note G)														
(Sum Col. 13 & 14) (Note H)														
1			(Note C, 8, 14)	(Page 1, line 3)	(Col. 3 - Col. 4)	(Note D, 8, 14)	(Page 1, line 14)	(Col. 6 - Col. 7)	(Note E)	(Sum Col. 5, 8, & 10)	(Note F)	(Page 2 Col. 6 - 14 Attachment H-11A, Page 4, line 25 (Page 2, Col. 11/100))	(Sum Col. 13 & 14)	(Note G)
18	Reconductor Double - Dickinson and Double - Aqueduct - Dickinson 230 KV to 1200MW	00238	\$	4,623,469	3.616721%	\$163,608	\$	1,803,444	9.489512%	\$170,777	\$	134,353	\$468,739	(\$3,480)
19	Current Double - Minersville 138KV feedline to 230KV operation - Phase 2 of 6/10/22	00273	\$	2,828,058	3.616721%	\$102,173	\$	1,259,172	9.489512%	\$119,233	\$	75,791	\$297,122	(\$2,962)
10	Terminal Equipment contracts at Double substation	01507.2	\$	151,660	3.616721%	\$5,488	\$	116,350	9.489512%	\$11,015	\$	2,033	\$18,534	(\$1,388)
14	Mill Farm - Double transmission line rebuilt in Maryland - Total line mileage for APS in 2.71 miles	01507.3	\$	17,744,745	3.616721%	\$641,778	\$	14,348,540	9.489512%	\$1,358,738	\$	375,188	\$2,375,704	\$2,242,231
16	Carroll Substation Replace the Carmentown 138 KV wire trap, upgrade the bus conductor and adjust CT ratios	03088.3	\$	597,445	3.616721%	\$21,608	\$	510,483	9.489512%	\$48,340	\$	8,006	\$77,954	\$73,475
19	Replace Minersville Double 138KV insulator	017855	\$	2,620,909	3.616721%	\$94,791	\$	1,632,558	9.489512%	\$173,534	\$	36,692	\$305,016	\$285,658
19	Reconductor 14.3 miles of 556 ACSR with 795 ACSR from Old Chapel to Millville 138 KV and upgrade the tower at Old Chapel 138 KV and Millville 138 KV and replace 1350 A wire run at Millville 138 KV	03088.3	\$	13,563	3.616721%	\$491	\$	8,223	9.489512%	\$770	\$	440	\$1,709	(\$51)
19	Replace Pigeon Substation 138 KV breakers 138 BUS TIE and ROMIO with 40 kA breakers	02743.8	\$	44,581	3.616721%	\$1,612	\$	44,461	9.489512%	\$4,210	\$	1,174	\$6,996	\$6,996
19	Replace Harrison 500 KV insulator 146.3'	00347.5	\$	285,004	3.616721%	\$10,309	\$	276,711	9.489512%	\$26,203	\$	65,700	\$42,212	\$42,212
19	Upgrade (per ABB Inspection) Halffield 500 KV insulator	00347.6-00347.16	\$	183,207	3.616721%	\$6,826	\$	148,654	9.489512%	\$14,077	\$	\$2,547	\$23,249	\$23,249
210	Rebuild ~15 miles of the Goose-Stream 138 KV line with 500 KV overhead (502 Jct to Woodside 500 KV line section)	03800.103	\$	7,583,478	3.616721%	\$274,273	\$	7,583,478	9.489512%	\$718,118	\$	\$0.00	\$992,392	\$1,018,943
210	Rebuild ~15 miles of the Stream-Middle 138 KV line with 500 KV overhead (502 Jct to Woodside 500 KV line section)	03800.104	\$	8,455,240	3.616721%	\$305,802	\$	8,455,240	9.489512%	\$800,670	\$	\$0.00	\$1,106,472	\$1,126,964
210	Woodside 500 KV line section	03800.105	\$	4,395,020	3.616721%	\$158,374	\$	4,395,020	9.489512%	\$416,234	\$	\$0.00	\$675,208	\$699,050
210	Woodside 500 KV line section	03800.111	\$	701,121	3.616721%	\$25,388	\$	701,121	9.489512%	\$66,360	\$	\$0.00	\$91,750	\$94,103
210	Construct the Woodside-Stream 138 KV No. 1 line	03800.112	\$	800,185	3.616721%	\$30,748	\$	800,185	9.489512%	\$80,596	\$	\$0.00	\$111,255	\$113,514
210	Stream 138 KV substation new 138KV insulator expansion	03800.114	\$	2,983,713	3.616721%	\$96,212	\$	2,383,713	9.489512%	\$229,726	\$	\$0.00	\$311,698	\$317,538
210	Line work for terminating Double to Blumark line for Double side for Woodside 500 KV substation - JFE Portion	03800.116	\$	2,557,597	3.616721%	\$92,501	\$	2,557,597	9.489512%	\$242,192	\$	\$0.00	\$334,683	\$370,964
210	Rebuild 500 KV line No. 514 from Double-Goose Creek 500 KV line. The Double-Goose Creek 500 KV line will be rebuilt (APS Portion)	03800.122	\$	14,481,642	3.616721%	\$523,761	\$	14,481,642	9.489512%	\$1,371,341	\$	\$0.00	\$1,895,101	\$2,068,426
210	Double substation work - Re-terminate the rebuilt Double-Goose Creek 500 KV line in its existing bay. Terminate the new Double-Aspen 500 KV line in the open bay at Double. Replace three 500 KV breakers. Replace 500 KV terminal equipment	03800.123	\$	5,095,954	3.616721%	\$184,306	\$	5,095,954	9.489512%	\$482,582	\$	\$0.00	\$668,888	\$676,938
210	New Double to Aspen 500 KV line - Aspen substation is not yet constructed but is a component in Dominion's proposed 2022-VIS-002 (APS Portion)	03800.124	\$	1,292,037	3.616721%	\$46,729	\$	1,292,037	9.489512%	\$122,350	\$	\$0.00	\$169,079	\$185,597
211	Rebuild the Double-Dickinson 230 KV line. This will be underbuilt on the new Double-Aspen Creek 500 KV line (APS Portion)	03800.125	\$	2,747,399	3.616721%	\$99,366	\$	2,747,399	9.489512%	\$260,165	\$	\$0.00	\$359,531	\$386,026
211	Rebuild the Double-Aqueduct 230 KV line. This will be underbuilt on the new Double-Aspen 500 KV line (APS Portion)	03800.126	\$	376,049	3.616721%	\$13,601	\$	376,049	9.489512%	\$35,610	\$	\$0.00	\$49,211	\$56,261
213	Rebuild the Dickinson-Aqueduct 230 KV line. This will be underbuilt on the new Double-Aspen 500 KV line (APS Portion)	03800.127	\$	1,198,951	3.616721%	\$43,363	\$	1,198,951	9.489512%	\$113,535	\$	\$0.00	\$156,898	\$178,765
214	Construct new Woodside-Goose Creek 500 KV line for ~15 miles on single circuit monopole structures within the Double-Goose Creek Corridor - JFE Portion	03800.128	\$	2,062,935	3.616721%	\$74,611	\$	2,062,935	9.489512%	\$195,350	\$	\$0.00	\$269,960	\$276,259
214	Construct 500 KV line from existing structure MOPF-101 on the Double-Middle 138 KV line around Double substation and into the entrance of the Double-Goose Creek corridor (~2 miles)	03800.129	\$	73,085	3.616721%	\$2,643	\$	73,085	9.489512%	\$6,921	\$	\$0.00	\$9,564	\$10,341
216	Rebuild the Carmentown-Corral 138 KV line to 230 KV double circuit construction (APS-JFE Section)	03800.13	\$	16,244,141	3.616721%	\$587,505	\$	16,244,141	9.489512%	\$1,538,241	\$	\$0.00	\$2,125,748	\$2,135,762
217	Construct new 230 KV Harrison-Corral line (APS-JFE Section)	03800.15	\$	3,172,899	3.616721%	\$114,796	\$	3,172,899	9.489512%	\$300,402	\$	\$0.00	\$415,718	\$423,700
218	Expand Corral 230 KV substation to rise bus	03800.16	\$	8,666,818	3.616721%	\$302,740	\$	8,666,818	9.489512%	\$830,825	\$	\$0.00	\$733,564	\$751,109
219	Field-Tagging 138 KV - Replace the trap, substation conductor, breaker, relaying and CT's at Minersville	03800.21	\$	0	3.616721%	\$0	\$	0	9.489512%	\$0	\$	\$0.00	\$0	\$0.285
220	Transmission substation contract for the project	03800.10	\$	47,416	3.616721%	\$1,437	\$	47,416	9.489512%	\$4,164	\$	\$0.00	\$6,404	\$6,395
221	Remove Poles: Total Cost 138 KV insulator MPTT 13A 1700 with a insulator rated 60 kA	03800.411	\$	676,910	3.616721%	\$25,456	\$	676,910	9.489512%	\$64,434	\$	\$0.00	\$76,161	\$78,164
222	Remove Poles: 138 KV insulator JFE 979 with a insulator rated 60 kA	03800.414	\$	1,719,841	3.616721%	\$60,901	\$	1,719,841	9.489512%	\$162,456	\$	\$0.00	\$205,260	\$210,248
223	Remove Poles: 138 KV insulator JFE 979 with a insulator rated 60 kA	03800.8	\$	1,405,869	3.616721%	\$51,614	\$	1,405,869	9.489512%	\$134,434	\$	\$0.00	\$167,977	\$173,477
224	Network contracts at Farm substation	03800.17	\$	566,110	3.616721%	\$20,454	\$	566,110	9.489512%	\$54,158	\$	\$0.00	\$64,854	\$64,854

2 Transmission Enhancement Fund taken in Attachment H-11A, Page 1 line 7, Col. 5
4 Additional TFC Investment taken in Attachment H-11A, Page 1 line 17, Col. 5

63.00

612.907.427

Notes
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 Enter Commission approved project specific RCE incentive base points adder, which is a scaled factor against a 100 in line 10 above the approved incentive adder.
F True-up adjustment is calculated on the project true-up schedule, attachment 12 column J.
G Enter value in Col. 14 as revenue.
H Based on a 15-month average.

Line No.	Project Name	RTEP Project Number	Project Gross Plant															
				(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)	(Note D)	(Note D)
1a	Reconductor Doubs - Dickinson and Doubs - Aqueduct - Dickinson 230 kV to 1200MVA	b0238	\$	4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669	\$ 4,523,669
1b	Convert Doubs - Monocacy 138kV facilities to 230kV operation - Phase 2 of b0322	b0373	\$	2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028	\$ 2,825,028
1c	Terminal Equipment upgrade at Doubs substation	b1507.2	\$	151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690	\$151,690
1d	Mt Storm - Doubs transmission line rebuild in Maryland - Total line mileage for APS is 2.71 miles	b1507.3	\$	17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745	\$17,744,745
1e	Carroll Substation: Replace the Germantown 138 kV wave trap, upgrade the bus conductor and adjust CT ratios.	b2688.3	\$	\$97,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445	\$597,445
1f	Replace Meadow Brook 138kV breaker	b0347.17-b0347.3	\$	2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909	\$2,620,909
	Reconductor 14.3 miles of 556 ACSR with 795 ACSR from Old Chapel to Millville 138 kV and upgrade line risers at Old Chapel 138 kV and Millville 138 kV and replace 1200 A wave trap at Millville 138 kV																	
1g	Replace Ringgold Substation 138 kV breakers' 138 BUS TIE' and 'RCM0' with 40 kA breakers	b1835	\$	13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563	\$13,563
1h	Replace Harrison 500 kV breaker 'HL-3'	b2743.8	\$	44,581	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$289,778.67	\$289,778.67
1i	Upgrade (per ABB inspection) Hatfield 500 Kv breaker	b0347.6-b0347.16	\$	183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207	\$183,207
2.10	Rebuild -16 miles of the Gore-Stonewall 138 kV line with 500 kV overhead (502 Jct to Woodside 500 kV line section).	b3800.103	\$	7,583,478	\$4,238,127	\$4,780,635	\$5,299,273	\$5,867,911	\$7,418,781	\$7,630,967	\$7,843,153	\$8,055,339	\$8,267,525	\$8,479,711	\$9,357,155	\$10,234,599	\$11,112,043	\$11,112,043
2.20	Rebuild -15 miles of the Stonewall-Millville 138 kV line with 500 kV overhead (502 Jct to Woodside 500 kV line section).	b3800.104	\$	8,455,240	\$4,458,148	\$5,129,448	\$5,800,747	\$6,472,046	\$7,143,346	\$7,803,557	\$8,463,769	\$9,123,981	\$9,784,193	\$10,444,404	\$11,104,616	\$11,764,828	\$12,425,039	\$12,425,039
2.30	Rebuild -15 miles of the Stonewall-Millville 138 kV line with 500 kV overhead (502 Jct to Woodside 500 kV line section).	b3800.105	\$	4,395,520	\$3,415,014	\$3,584,453	\$3,760,018	\$3,935,583	\$4,111,915	\$4,362,146	\$4,496,696	\$4,614,995	\$4,735,526	\$4,912,791	\$4,994,633	\$5,070,875	\$5,147,118	\$5,147,118
2.40	Construct the Woodside-Stonewall 138 kV No. 1 line.	b3800.111	\$	701,121	\$367,347	\$420,998	\$469,163	\$522,813	\$574,636	\$624,204	\$655,292	\$683,365	\$702,990	\$740,632	\$774,108	\$897,416	\$1,681,613	\$1,681,613
2.50	Construct the Woodside-Stonewall 138 kV No. 2 line.	b3800.112	\$	850,165	\$480,479	\$507,704	\$533,928	\$580,800	\$627,395	\$704,295	\$739,236	\$753,713	\$816,409	\$878,629	\$881,248	\$958,257	\$2,990,047	\$2,990,047
2.60	Stonewall 138 kV substation two 138kV breaker expansion.	b3800.114	\$	2,383,713	\$828,341	\$849,608	\$872,049	\$875,641	\$879,233	\$882,825	\$3,555,507	\$3,559,099	\$3,562,691	\$3,566,699	\$3,562,699	\$3,562,699	\$4,435,175	\$4,435,175
2.70	Line work for terminating Doubs to Biomark line for Doubs side for Woodside 500 kV substation. (FE Portion)	b3800.116	\$	2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597	\$2,557,597
2.80	Rebuild 500 kV line No. 514 from Doubs-Goose Creek 500 kV line. The Doubs-Goose Creek 500 kV line will be rebuilt (APS Portion)	b3800.122	\$	14,481,642	\$13,862,926	\$13,929,178	\$13,994,959	\$14,100,302	\$14,166,164	\$14,233,258	\$14,303,796	\$14,433,988	\$14,546,273	\$14,659,689	\$14,968,398	\$15,136,937	\$15,925,472	\$15,925,472
2.90	Doub's substation work - Re-terminate the rebuilt Doubs-Goose Creek 500 kV line in its existing bay. Terminate the new Doubs-Aspen 500 kV line in the open bay at Doubs. Replace three 500 kV breakers. Replace 500 kV terminal equipment	b3800.123	\$	5,095,954	\$4,041,609	\$4,132,431	\$4,224,247	\$4,314,603	\$4,401,351	\$4,492,167	\$4,580,322	\$4,661,900	\$6,038,453	\$6,145,573	\$6,278,176	\$6,407,430	\$6,529,140	\$6,529,140
2.10	New Doubs to Aspen 500 kV line - Aspen substation is not yet constructed but is a component in Dominion's proposal 2022-W3-692. (APS Portion)	b3800.124	\$	1,292,037	\$959,319	\$1,000,298	\$1,051,223	\$1,103,778	\$1,153,518	\$1,207,675	\$1,261,755	\$1,311,773	\$1,374,126	\$1,516,787	\$1,568,590	\$1,620,428	\$1,667,207	\$1,667,207
2.11	Rebuild the Doubs-Dickerson 230 kV line. This will be underbuilt on the new Doubs-Goose Creek 500 kV line. (APS Portion)	b3800.125	\$	2,747,399	\$2,437,408	\$2,481,943	\$2,528,189	\$2,575,078	\$2,622,299	\$2,670,865	\$2,763,805	\$2,827,216	\$2,865,631	\$2,907,989	\$2,952,551	\$3,011,216	\$3,052,000	\$3,052,000
2.12	Rebuild the Doubs-Aqueduct 230 kV line. This will be underbuilt on the new Doubs-Aspen 500 kV line. (APS Portion)	b3800.126	\$	376,049	\$619,253	\$577,503	\$535,349	\$493,987	\$454,404	\$412,818	\$372,558	\$335,298	\$287,015	\$250,412	\$215,369	\$182,022	\$152,652	\$152,652
2.13	Rebuild the Dickerson-Aqueduct 230 kV line. This will be underbuilt on the new Doubs-Aspen 500 kV line. (APS Portion)	b3800.127	\$	1,198,951	\$968,501	\$1,001,161	\$1,034,688	\$1,068,792	\$1,102,879	\$1,136,864	\$1,171,001	\$1,202,568	\$1,232,723	\$1,262,524	\$1,289,726	\$1,316,917	\$1,798,219	\$1,798,219
2.14	Construct new Woodside-Goose Creek 500 kV line for -15 miles on single circuit monopole structures within the Doubs-Goose Creek Corridor. (FE Portion)	b3800.128	\$	2,062,935	\$1,644,827	\$1,707,602	\$1,773,592	\$1,841,229	\$1,917,617	\$1,985,660	\$2,062,437	\$2,130,849	\$2,208,064	\$2,282,436	\$2,359,949	\$2,424,608	\$2,479,288	\$2,479,288
2.15	Construct 500 kV line from existing structure MVF1-101 on the Doubs-Millville 138 kV line around Doubs substation and into the entrance of the Doubs-Goose Creek corridor. (-2 miles)	b3800.129	\$	73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085	\$73,085
2.16	Rebuild the Germantown-Carroll 138 kV line to 230 kV double circuit construction (APS-PE Section).	b3800.13	\$	16,244,141	\$251,389	\$261,161	\$164,208	\$1,101,772	\$1,137,343	\$12,542,325	\$16,088,483	\$19,631,332	\$23,174,180	\$26,717,029	\$30,275,867	\$33,834,486	\$35,744,259	\$35,744,259
2.17	Construct New 230 kV Hunterstown-Carroll line (APS-PE Section).	b3800.15	\$	3,172,939	\$1,621,960	\$1,641,485	\$1,447,782	\$1,825,963	\$2,143,280	\$2,165,145	\$2,709,505	\$3,253,854	\$3,798,202	\$4,342,551	\$4,886,993	\$5,431,402	\$5,980,087	\$5,980,087
2.18	Expand Carroll 230 kV substation to ring bus.	b3800.16	\$	5,605,618	\$3,047,264	\$3,189,823	\$2,987,443	\$3,054,826	\$5,792,550	\$5,828,625	\$6,106,230	\$6,383,828	\$6,661,427	\$6,939,026	\$7,225,013	\$7,716,942	\$7,940,038	\$7,940,038
2.19	Reid-Ringgold 138 kV - Replace line trap, substation conductor, breaker, relying and CTs at Ringgold.	b3800.21	\$	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.20	Taneytown substation terminal upgrade.	b3800.25	\$	67,519	\$32,490	\$32,490	\$32,490	\$32,490	\$45,346	\$49,693	\$59,960	\$70,226	\$80,492	\$90,759	\$103,974	\$117,188	\$130,145	\$130,145
2.21	Replace Double Toll Gate 138 kV breaker MDT 138 OCB with a breaker rated 40 kA.	b3800.413	\$	575,910	\$435,403	\$772,869	\$1,109,338	\$1,466,426	\$1,822,310	\$1,880,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.22	Replace Doubs 500 kV breaker DL-55 522LIN with a breaker rated 60 kA.	b3800.414	\$	1,719,815	\$1,115,204	\$1,450,358	\$1,456,483	\$1,462,609	\$1,468,734	\$1,474,859	\$1,480,985	\$2,059,414	\$2,065,539	\$2,071,664	\$2,077,790	\$2,083,915	\$2,090,041	\$2,090,041
2.23	Reconfigure Doubs 500 kV station and upgrade terminal equipment to terminate new line.	b3800.8	\$	3,605,869	\$1,451,302	\$1,735,382	\$1,819,087	\$1,849,572	\$1,880,056	\$1,910,541	\$3,809,270	\$3,841,785	\$3,919,419	\$6,092,220	\$6,124,157	\$6,156,672	\$6,286,832	\$6,286,832
2.24	Network upgrade at Carroll substation.	b3800.17	\$	266,110	\$264,708	\$264,708	\$264,708	\$264,708	\$264,708	\$264,708	\$264,708	\$264,708	\$264,708	\$264,708	\$264,708	\$270,824	\$276,820	\$276,820

NOTE

[A] the project in-service. Utilizes a 13-month average.

[D] Company records

Accumulated Depreciation (Note B)	Dec-26 (Note D)	Jan-27 (Note D)	Feb-27 (Note D)	Mar-27 (Note D)	Apr-27 (Note D)	May-27 (Note D)	Jun-27 (Note D)	Jul-27 (Note D)	Aug-27 (Note D)	Sep-27 (Note D)	Oct-27 (Note D)	Nov-27 (Note D)	Dec-27 (Note D)	Project Net Plant (Note B & C)
\$ 2,720,224	\$ 2,653,048	\$ 2,664,244	\$ 2,675,440	\$ 2,686,636	\$ 2,697,832	\$ 2,709,028	\$ 2,720,224	\$ 2,731,420	\$ 2,742,617	\$ 2,753,813	\$ 2,765,009	\$ 2,776,205	\$ 2,787,401	\$1,803,444
\$ 1,565,857	\$ 1,528,001	\$ 1,534,311	\$ 1,540,620	\$ 1,546,929	\$ 1,553,238	\$ 1,559,548	\$ 1,565,857	\$ 1,572,166	\$ 1,578,475	\$ 1,584,784	\$ 1,591,094	\$ 1,597,403	\$ 1,603,712	\$1,259,172
\$ 35,369	\$34,353	\$34,622	\$34,692	\$34,861	\$35,031	\$35,200	\$35,369	\$35,539	\$35,708	\$35,878	\$36,047	\$36,216	\$36,386	\$116,320
\$ 3,396,196	\$3,206,602	\$3,239,868	\$3,271,133	\$3,302,399	\$3,333,665	\$3,364,931	\$3,396,196	\$3,427,462	\$3,458,728	\$3,489,993	\$3,521,259	\$3,552,525	\$3,583,790	\$14,348,549
\$ 86,962	\$82,959	\$83,626	\$84,293	\$84,960	\$85,628	\$86,295	\$86,962	\$87,629	\$88,296	\$88,963	\$89,630	\$90,298	\$90,965	\$510,483
\$ 788,351	\$770,005	\$773,063	\$776,120	\$779,178	\$782,236	\$785,294	\$788,351	\$791,409	\$794,467	\$797,524	\$800,582	\$803,640	\$806,698	\$1,832,558
\$ 5,339	\$5,119	\$5,156	\$5,193	\$5,229	\$5,266	\$5,303	\$5,339	\$5,376	\$5,413	\$5,450	\$5,486	\$5,523	\$5,560	\$8,223
\$ 120	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$391.20	\$1,173.60	\$44,461
\$ 8,313	\$5,463	\$5,938	\$6,413	\$6,888	\$7,363	\$7,838	\$8,313	\$8,788	\$9,263	\$9,738	\$10,213	\$10,688	\$11,163	\$276,711
\$ 34,553	\$33,280	\$33,492	\$33,704	\$33,917	\$34,129	\$34,341	\$34,553	\$34,765	\$34,978	\$35,190	\$35,402	\$35,614	\$35,826	\$148,654
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,583,478
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,455,240
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,395,520
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$701,121
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$850,165
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,383,713
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,557,597
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,481,642
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,095,954
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,292,037
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,747,399
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$376,049
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,108,951
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,062,935
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,085
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,244,141
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,172,939
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,605,618
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,519
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$575,910
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,719,815
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,605,869
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$266,110

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 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 e, 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. line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		3,500,327							
1a	Reconductor Doubs - Dickerson and Doubs - Aqueduct - Dickerson 230 kV to 1200MVA	b0238		488,154	0.14	488,156	457,493	30,663	4,816.61	35,480
1b	Convert Doubs - Monocacy 138kV facilities to 230kV operation - Phase 2 of b0322	b0373		305,878	0.09	305,879	286,813	19,067	2,995.04	22,062
1c	Terminal Equipment upgrade at Doubs substation	b1507.2		17,923	0.01	17,923	16,931	992	155.87	1,148
1d	Mt Storm - Doubs transmission line rebuild in Maryland - Total line mileage for APS is 2.71 miles	b1507.3		2,314,417	0.66	2,314,429	2,199,077	115,353	18,119.88	133,473
1e	Carroll Substation: Replace the Germantown 138 kV wave trap, upgrade the bus conductor and adjust CT ratios.	b2688.3		74,732	0.02	74,732	70,861	3,871	608.10	4,479
1f	Replace Meadow Brook 138kV breaker	b0347.17-b0347.32		297,476	0.08	297,477	280,210	17,267	2,712.40	19,980
1g	Reconductor 14.3 miles of 556 ACSR with 795 ACSR from Old Chapel to Millville 138 kV and upgrade line risers at Old Chapel 138 kV and Millville 138 kV and replace 1200 A wave trap at Millville 138 kV	b1835		1,729	0.00	1,729	1,167	563	88.42	651
1h	Replace Ringgold Substation 138 kV breakers '138 BUS TIE' and 'RCM7' with 40 kA breakers	b2743.8		-	-	-	-	-	-	-
1i	Replace Harrison 500 kV breaker 'H-3'	b0347.5		-	-	-	-	-	-	-
1j	Upgrade (per ABB inspection) Hatfield 500 kV breaker	b0347.6-b0347.16		-	-	-	-	-	-	-
2.10	Rebuild ~16 miles of the Gore-Stonewall 138 kV line with 500 kV overbuilt (502 Jct to Woodside 500 kV line section).	b3800.103		-	-	-	22,947	(22,947)	(3,604.58)	(26,552)
2.20	Rebuild ~15 miles of the Stonewall-Millville 138 kV line with 500 kV overbuilt (502 Jct to Woodside 500 kV line section).	b3800.104		-	-	-	17,709	(17,709)	(2,781.83)	(20,491)
2.30	Rebuild ~15 miles of the Stonewall-Millville 138 kV line with 500 kV overbuilt (502 Jct to Woodside 500 kV line section).	b3800.105		-	-	-	20,605	(20,605)	(3,236.70)	(23,842)
2.40	Construct the Woodside-Stonewall 138 kV No. 1 line.	b3800.111		-	-	-	2,111	(2,111)	(331.62)	(2,443)
2.50	Construct the Woodside-Stonewall 138 kV No. 2 line.	b3800.112		-	-	-	1,955	(1,955)	(307.04)	(2,262)
2.60	Stonewall 138 kV substation two 138kV breaker expansion.	b3800.114		-	-	-	5,097	(5,097)	(800.62)	(5,897)
2.70	Line work for terminating Doubs to Bismark line for Doubs side for Woodside 500 kV substation. (FE Portion)	b3800.116		-	-	-	31,347	(31,347)	(4,923.99)	(36,271)
2.80	Rebuild 500 kV line No. 514 from Doubs-Goose Creek 500 kV line. The Doubs-Goose Creek 500 kV line will be rebuilt (APS Portion)	b3800.122		-	-	-	148,066	(148,066)	(23,258.54)	(171,325)
2.90	Doub's substation work - Re-terminate the rebuilt Doubs-Goose Creek 500 kV line in its existing bay. Terminate the new Doubs-Aspen 500 kV line in the open bay at Doubs. Replace three 500 kV breakers. Replace 500 kV terminal equipment.	b3800.123		-	-	-	8,703	(8,703)	(1,367.07)	(10,070)
2.10	New Doubs to Aspen 500 kV line - Aspen substation is not yet constructed but is a component in Dominion's proposal 2022-W3-692. (APS Portion)	b3800.124		-	-	-	15,139	(15,139)	(2,378.14)	(17,518)
2.11	Rebuild the Doubs-Dickerson 230 kV line. This will be underbuilt on the new Doubs-Goose Creek 500 kV line. (APS Portion)	b3800.125		-	-	-	22,883	(22,883)	(3,594.48)	(26,477)
2.12	Rebuild the Doubs-Aqueduct 230 kV line. This will be underbuilt on the new Doubs-Aspen 500 kV line. (APS Portion)	b3800.126		-	-	-	6,093	(6,093)	(957.09)	(7,050)
2.13	Rebuild the Dickerson-Aqueduct 230 kV line. This will be underbuilt on the new Doubs-Aspen 500 kV line. (APS Portion)	b3800.127		-	-	-	18,899	(18,899)	(2,968.67)	(21,867)
2.14	Construct new Woodside-Goose Creek 500 kV line for ~15 miles on single circuit monopole structures within the Doubs-Goose Creek Corridor. (FE Portion)	b3800.128		-	-	-	5,444	(5,444)	(855.09)	(6,299)
2.15	Construct 500 kV line from existing structure MVF1-101 on the Doubs-Millville 138 kV line around Doubs substation and into the entrance of the Doubs-Goose Creek corridor. (~2 miles)	b3800.129		-	-	-	672	(672)	(105.51)	(777)
2.16	Rebuild the Germantown-Carroll 138 kV line to 230 kV double circuit construction (APS-PE Section).	b3800.13		-	-	-	8,673	(8,673)	(1,362.38)	(10,035)
2.17	Construct New 230 kV Hunterstown-Carroll line (APS-PE Section).	b3800.15		-	-	-	7,330	(7,330)	(1,151.48)	(8,482)
2.18	Expand Carroll 230 kV substation to rino bus.	b3800.16		-	-	-	15,163	(15,163)	(2,381.77)	(17,544)
2.19	Reid-Rinozoid 138 kV - Replace line trap, substation conductor, breaker, relaying and CTs at Rinozoid.	b3800.21		-	-	-	8,024	(8,024)	(1,260.46)	(9,285)
2.20	Taneytown substation terminal upgrade.	b3800.25		-	-	-	233	(233)	(36.59)	(270)
2.21	Replace Double Tof Gate 138 kV breaker MDT 138 OCB with a breaker rated 40 kA.	b3800.413		-	-	-	2,446	(2,446)	(384.20)	(2,830)
2.22	Replace Doubs 500 kV breaker DL-55 522LN with a breaker rated 60 kA.	b3800.414		-	-	-	8,968	(8,968)	(1,408.74)	(10,377)
2.23	Reconfigure Doubs 500 kV station and upgrade terminal equipment to terminate new line.	b3800.8		-	-	-	7,951	(7,951)	(1,248.89)	(9,199)
2.24	Network upgrade at Carroll substation.	b3800.17		-	-	-	-	-	-	-
3	Subtotal			3,500,308			3,699,008	(198,680)		(229,890)
4	Total Interest (Sourced from Attachment 13a, line 46)									(31,209.15)

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

NITS Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2025 Available June 15, 2026 Note [b] \$64,001,032	2025 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 1, 2024 Note [b] \$66,259,485	True-up Adjustment - Over (Under) Recovery \$2,258,454
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(i)

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			\$2,258,454		
47	Interest			\$354,763		
48	Total Over (Under) Recovery plus True-Up with Interest			\$2,613,217		

- [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 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] \$3,699,008	2025 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 1, 2024 Note [b] \$3,500,327	True-up Adjustment - Over (Under) Recovery (\$198,680)
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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			-\$198,680		
47	Interest			-\$31,209		
48	Total Over (Under) Recovery plus True-Up with Interest			-\$229,890		

[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)
		PJM Bill			
Line	Month	NITS Charge Code (A)	- True-up (B)	- Other (C)	= Total
1	January	5,626,922			5,626,922
2	February	5,082,382			5,082,382
3	March	5,626,922			5,626,922
4	April	5,445,409			5,445,409
5	May	5,626,922			5,626,922
6	June	5,445,409			5,445,409
7	July	5,626,922			5,626,922
8	August	5,626,922			5,626,922
9	September	5,445,409			5,445,409
10	October	5,626,922			5,626,922
11	November	5,445,409			5,445,409
12	December	5,626,922			5,626,922
13	Total	66,252,473	53,780	(60,792)	66,259,485

		PJM Bill			
	Month	TEC Charge Code (A)	- True-up (B)	- Other (C)	= Total
14	January	325,472			325,472
15	February	325,472			325,472
16	March	325,472			325,472
17	April	325,472			325,472
18	May	325,472			325,472
19	June	325,472			325,472
20	July	325,472			325,472
21	August	325,472			325,472
22	September	325,472			325,472
23	October	325,472			325,472
24	November	325,472			325,472
25	December	325,472			325,472
26	Total	3,905,668	405,359	(19)	3,500,327

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																For the 12 months ended 12/31/2022	
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
Ln	Text Description (A)	Allocator utilized (B)	2026	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	Average (a)	
			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. 165 (d) (i)																
1.01	Prepayments	GP	261,381	261,381	261,381	261,381	261,381	261,381	261,381	261,381	261,381	261,381	261,381	261,381	261,381	261,381	
1.02	Prepayments	W/S	9,813	9,813	9,813	9,813	9,813	9,813	9,813	9,813	9,813	9,813	9,813	9,813	9,813	9,813	
2	Sum of Lines 1.01 through 1.02																
2.01	FERC Form No. 1, p.111.157.c & d		271,194	271,194	271,194	271,194	271,194	271,194	271,194	271,194	271,194	271,194	271,194	271,194	271,194	271,194	
3	Materials & Supplies - FERC Account No. 154																
FERC Form No. 1 p.227.8.c & 16.c																-	
4	Land held for Future Use - FERC Account No. 105																
FERC Form No. 1 p.214.d																-	
5	Unfunded Reserve																
6	FERC Account No. 228.1 (d)																
6.01	Accumulated Provision for workers compensation	W/S	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	
6.02	Sum of Lines 6.01 through 6.02		(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	(53,134)	
7	FERC Account No. 228.2 (d)																
8.01																	-
8.02	Sum of Lines 8.01 through 8.02		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	FERC Account No. 228.3 (d)																
10.01																	-
10.02	Sum of Lines 10.01 through 10.02		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	FERC Account No. 228.4 (d)																
12.01																	-
12.02	Sum of Lines 12.01 through 12.02		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	FERC Account No. 242 (d)																
14.01	Misc current and accrued liability - emp incentive comp award	W/S	(386,796)	(429,000)	(84,407)	(126,611)	(168,814)	(211,018)	(253,221)	(295,425)	(337,629)	(379,832)	(422,036)	(464,239)	(506,443)	(312,729)	
14.02	Sum of Lines 14.01 through 14.02		(386,796)	(429,000)	(84,407)	(126,611)	(168,814)	(211,018)	(253,221)	(295,425)	(337,629)	(379,832)	(422,036)	(464,239)	(506,443)	(312,729)	
15	Other Reserves (d)																
16.01																	-
16.02	Sum of Lines 16.01 through 16.02		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	(Total Unfunded Reserve (Line 7 + Line 9 + Line 11 + Line 13 + Line 15 + Line 17)																(365,863)

Notes
(a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13
(b) Sublines in Col. (B) could be added or removed without a PPA Section 205 filing
(c) Included as a credit to rate base on Attachment H-11A, page 2. Enter credit balances as negatives
(d) Line Items listed are either partially or wholly allocated to transmission and monthly amounts includes transmission-related balance only
(e) Prepayments shall include prepayments of income taxes
(f) Allocator utilized are TE, TP, GP, WS, or EXCL. Any line item allocated by "EXCL" 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	108	-	10	-	108	0	N
1b	Accrued Taxes: Tax Audit Reserves	3,361	-	10	-	3,361	0	N
1c	Accum Prov For Inj and Damage-Workers Comp	647	-	10	-	647	(0)	N
1d	Accum Prov: Asbestos Accrual	11,110	-	10	-	11,110	(0)	N
1e	Capital Loss Carryforward - WV RTA	5	-	10	-	5	0	N
1f	Capital Loss Carryforward State & Local RTA	(17)	-	10	-	(17)	0	N
1g	Deferred Compensation Expense	511	-	10	-	511	0	N
1h	FAS 112 - Medical Benefit Accrual	885	-	10	-	885	0	N
1i	FAS 123R - Performance Shares	193	-	10	-	193	0	N
1j	FE Service Timing Allocation	2,963	-	10	-	2,963	0	N
1k	Federal Long Term	4,875	-	10	-	4,875	0	N
1l	Federal Long Term	44,060	-	10	-	44,060	(0)	N
1m	Incentive Compensation	4,095	-	10	-	4,095	0	N
1n	NOL Deferred Tax Asset - LT VA	(135)	-	10	-	(135)	0	N
1o	NOL Deferred Tax Asset - LT WV	(1,247)	-	10	-	(1,247)	0	N
1p	Pension EDCP-SERP Payments	463	-	10	-	463	(0)	N
1q	Pensions Expense	31,714	-	10	-	31,714	(0)	N
1r	SCO1 Timing Allocation	336	-	10	-	336	(0)	N
1s	Vacation Pay Accrual	921	-	10	-	921	(0)	N
1t	WV STIP	(169)	-	10	-	(169)	(0)	N
2	Account 282							
2a							-	
3	Account 283							
3a	Deferred Charge-EIB	(4,169)	-	10	-	(4,169)	(0)	N
3b	Misc Current Liability	(98)	-	10	-	(98)	0	N
3c	Pension/OPEB : Other Def Cr. or Dr.	(12,203)	-	10	-	(12,203)	0	N
3d	State Income Tax Deductible	4,645	-	10	-	4,645	(0)	N
3e	Storm Damage	(3,191)	-	10	-	(3,191)	(0)	N
3f	Vegetation Management	54,661	-	10	-	54,661	(0)	N
4	Non-property gross up for Taxes	53,233				53,233	0	N & P
5	Total Non-Property	197,559	-			197,559	0	

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	426,952		ARAM	ARAM	12,664	414,288	N & P
7	Property Book-Tax Timing Difference - Account 282	(28,930,554)		ARAM	ARAM	(711,460)	(28,219,093)	N & P
8	Property Book-Tax Timing Difference - Account 283			ARAM	ARAM		-	N & P
9	Property Gross up for Taxes	(10,513,377)				(257,747)	(10,255,630)	N & P
10	Total Property (Total of lines 6 thru 9)	(39,016,979)	-			(956,543)	(38,060,436)	
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)					(554,471)		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 No.	Project Name (A)	BTEP Project Number	Amortization Amount (B)	Amortization Period (months)	Year (C)	Beginning of Amortization Period	Cumulative Months Amortized by end of year	Months Remaining at year beginning	Monthly Amort. Expense	Yearly Amort. Expense	December 31	January 31	February 2027	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Average (B)	Return (R)	Income Tax on Return (P)	Revenue Requirement (Q) (R)	
1.80	Project Name (A)						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	
1.81							-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	-	-	
2 Total																												

2 Total

Notes:
(A) Only assets covered 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 increment 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 12/31/2027		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
Ln.	Project ID	Text Description	2026	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	Average (a)	
			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	Construction Work in Progress (b)																
		Rebuild - 16 miles of the Greer-Shenawald 138 kV line with 500 kV overhead (502 Act to Woodside 500 kV line sections sections).	33000.103	4,238,127	4,780,633	5,299,271	5,667,911	7,418,781	7,638,967	7,843,153	8,055,339	8,267,525	8,478,711	9,357,135	10,234,599	11,112,043	7,983,478
		Construct the Woodside-Shenawald 138 kV No. 1 line.	33000.104	4,454,148	5,129,488	5,806,767	6,472,806	7,443,346	7,803,537	8,463,769	9,123,981	9,784,193	10,444,404	11,104,616	11,748,428	12,425,619	8,451,249
		Construct the Woodside-Shenawald 138 kV No. 2 line.	33000.111	3,415,614	3,384,633	3,364,618	3,935,983	4,111,913	4,362,146	4,496,696	4,614,993	4,735,526	4,912,791	5,094,633	5,279,633	5,464,633	5,649,633
		Strengthen 138 kV substation two 138kV breaker extension.	33000.112	307,347	420,098	460,363	522,813	574,636	624,284	655,292	693,363	702,998	749,632	774,104	809,632	845,120	871,416
		Line work for terminating Doobee to Bonmark line for Doobee side for Woodside 500 kV substation. (FE Portion)	33000.114	628,541	649,608	672,669	675,641	678,233	682,825	1,555,107	3,599,099	3,562,691	3,562,699	3,562,699	3,562,699	3,562,699	3,562,699
		Rebuild 500 kV line No. 3/4 from Doobee-Groose Creek 500 kV line. The Doobee-Groose Creek 500 kV line will be rebuilt (APS Portion)	33000.116	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597	2,557,597
		Doobee substation work - Re-terminate the rebuilt Doobee-Groose Creek 500 kV line to its existing bus. Terminate the new Doobee-Sageen 500 kV line in the open bay at Doobee. Replace three 500 kV breakers. Replace 500 kV terminal equipment	33000.122	13,862,926	13,929,178	13,994,959	14,100,302	14,166,364	14,233,258	14,303,796	14,433,988	14,546,273	14,659,689	14,968,398	15,159,917	15,352,472	13,881,713
		New Doobee to Sageen 500 kV line - Sageen substation is not yet constructed but is a component in Dominion's proposed 2022-W3-602. (APS Portion)	33000.123	4,041,609	4,132,431	4,224,247	4,314,603	4,401,351	4,492,167	4,580,322	4,661,900	6,038,453	6,145,573	6,278,176	6,407,430	6,529,140	5,095,954
		Rebuild the Doobee-Edinboro 230 kV line. This will be underbuilt on the new Doobee-Aenes 500 kV line. (APS Portion)	33000.124	959,319	1,000,298	1,051,223	1,103,778	1,153,518	1,207,675	1,261,755	1,311,773	1,374,126	1,516,787	1,568,590	1,628,261	1,697,207	1,292,337
		Rebuild the Doobee-Anasteth 230 kV line. This will be underbuilt on the new Doobee-Aenes 500 kV line. (APS Portion)	33000.125	2,437,468	2,481,943	2,528,389	2,575,078	2,622,299	2,670,665	2,783,803	2,827,216	2,865,631	2,907,989	2,952,551	3,011,216	3,052,040	2,549,309
		Construct new Woodside-Groose Creek 500 kV line for -1.5 miles on single circuit monopole structures within the Doobee-Groose Creek Corridor. (FE Portion)	33000.126	419,253	577,503	535,349	493,987	454,464	412,818	372,558	332,299	287,815	250,412	215,369	184,729	159,298	126,953
		Construct new Woodside-Groose Creek 500 kV line for -1.5 miles on single circuit monopole structures within the Doobee-Groose Creek Corridor. (FE Portion)	33000.127	968,501	1,001,161	1,034,688	1,068,792	1,102,679	1,136,884	1,171,001	1,202,568	1,232,723	1,262,324	1,289,726	1,319,917	1,349,719	1,092,798
		Construct 500 kV line from existing structure MVT1-101 on the Doobee-McElville 138 kV line around Doobee substation and into the entrance of the Doobee-Groose Creek corridor (-2 miles)	33000.128	1,644,827	1,767,602	1,773,392	1,841,229	1,917,617	1,985,660	2,062,437	2,130,849	2,208,084	2,282,436	2,359,049	2,424,608	2,497,248	2,086,953
		Rebuild the Greentown-Carell 138 kV line to 230 kV double circuit construction (APS/PE Section).	33000.129	73,085	73,085	73,085	73,085	73,085	73,085	73,085	73,085	73,085	73,085	73,085	73,085	73,085	73,085
		Construct New 230 kV Hartwood-Carell line (APS/PE Section).	33000.13	231,389	261,141	304,208	1,107,772	1,130,345	12,342,323	16,898,443	19,611,332	23,174,180	26,737,929	30,733,867	33,848,449	37,549,248	14,344,144
		Equalize Carell 230 kV substation to ring bus.	33000.15	1,621,900	1,641,483	1,647,782	1,625,963	2,143,280	2,163,143	2,709,505	3,253,854	3,798,202	4,342,531	4,886,993	5,471,043	5,980,887	7,172,039
		Rein-Ringwood 138 kV - Replace line trap, substation conductors, breakers, relaying and CT at Ringwood.	33000.16	3,047,264	3,189,623	2,997,443	3,054,826	5,792,550	5,828,625	6,106,130	6,383,828	6,661,427	6,939,626	7,223,013	7,506,213	7,788,413	7,065,413
		Transverse substation terminal upgrade.	33000.21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Replace Doobee T-Off Case 138 kV breaker MDT 138 OCB with a breaker rated 40 kA.	33000.25	32,490	32,490	32,490	32,490	49,493	59,960	70,226	80,492	90,759	103,974	117,188	130,474	143,760	0
		Replace Doobee T-Off Case 138 kV breaker MDT 138 OCB with a breaker rated 40 kA.	33000.413	435,403	772,809	1,100,338	1,466,426	1,808,479	0	0	0	0	0	0	0	0	579,010
		Replace Doobee 500 kV breaker DR-55 5221 DV with a breaker rated 60 kA.	33000.414	1,115,284	1,458,338	1,486,754	1,462,609	1,468,734	1,474,539	1,480,983	2,059,414	2,065,539	2,077,700	2,083,915	2,090,029	2,096,143	2,096,143
		Reconfigure Doobee 500 kV station and separate terminal equipment to terminate new line.	33000.4	1,451,262	1,755,382	1,819,087	1,848,572	1,880,056	1,910,541	2,009,270	3,346,785	3,019,439	6,092,220	6,124,137	6,159,672	6,249,672	3,065,689
		Network upgrade at Carell substation.	33000.17	264,708	264,708	264,708	264,708	264,708	264,708	264,708	264,708	264,708	264,708	264,708	264,708	264,708	264,708
3	Total CWP as of 12/31/2027		49,171,699	52,081,921	53,789,647	57,441,613	74,008,346	76,894,359	85,459,151	91,829,915	99,016,270	107,192,916	113,996,403	120,336,344	126,873,376	85,512,160	

Notes
(a) Average calculated as (Sum of Columns (C) through (O)) / 13.
(b) CWP will be included unless otherwise 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

	Maryland	Virginia	West Virginia	Combined Rate
				(entered on Attachment H-11A, page 5 of 5, Note J)
Nominal State Income Tax Rate	8.25%	6.00%	6.50%	
Times Apportionment Percentage	59.55%	1.73%	38.60%	
Combined State Income Tax Rate	4.913%	0.104%	2.509%	7.526%

Regulatory Assets

2	Total	176,624	-
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Notes:

(A) Only Regulatory Assets approved by the Commission will be included.

(B) Regulatory asset references to be noted based on PERC Page, Rows, Col's

(C) Attachment A is intended to be entered as year 0. For all future years, the beginning amount will be the ending balance from the previous year.

(D) Enter the year of attachment starting with 0 and increment by 1 for every subsequent year until the amortization period ends.

(E) Total Yearly amortization expense from Col (B) line 2 will be taken to Attachment H-11A, page 1, line 8, Col 3 when the amortization begins. Until such time, Attachment H-11A, page 1, line 8, Col 3 will be 0.

(F) Includes only Regulatory assets that are accounted for as a return. Amounts calculated as (Sum of Columns (A) through (E) x 1). Total from Col (F) line 2 will be taken to Attachment H-11A, page 2, line 27. Col 3 will be 0.

	(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	130,367	0.99178	129,295	-		129,295		
2	561.1	Load Dispatch-Reliability	Page 321.85.b	-	0.99178	-	-		-		
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	612,900	0.99178	607,861	-		607,861		
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b	-	0.99178	-	-		-		
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	25,125	0.99178	24,918	24,918		-		
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	71,562	0.99178	70,974	-		70,974		
7	561.6	Transmission Service Studies	Page 321.90.b	-	0.99178	-	-		-		
8	561.7	Generation Interconnection Studies	Page 321.91.b	-	0.99178	-	-		-		
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	781	0.99178	775	775		-		
10	562	Station Expenses	Page 321.93.b	979,082	0.99178	971,033	-		971,033		
11	563	Overhead Lines Expense	Page 321.94.b	6,240,312	0.99178	6,189,011	-		6,189,011		
12	564	Underground Lines Expense	Page 321.95.b	-	0.99178	-	-		-		
13	565	Transmission of Electricity by Others	Page 321.96.b	44,596,376	0.99178	44,229,749	44,229,749		-		
14	566	Miscellaneous Transmission Expense	Page 321.97.b	1,251,953	0.99178	1,241,661	4,582		1,237,079		
15	567	Rents	Page 321.98.b	1,051,903	0.99178	1,043,255	-		1,043,255		
16	568	Maintenance Supervision and Engineering	Page 321.101.b	689,048	0.99178	683,383	-		683,383		
17	569	Maintenance of Structures	Page 321.102.b	-	0.99178	-	-		-		
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	13,976	0.99178	13,861	-		13,861		
19	569.2	Maintenance of Computer Software	Page 321.104.b	1,133,576	0.99178	1,124,257	-		1,124,257		
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	204,332	0.99178	202,652	-		202,652		
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b	-	0.99178	-	-		-		
22	570	Maintenance of Station Equipment	Page 321.107.b	4,696,168	0.99178	4,657,561	-		4,657,561		
23	571	Maintenance of Overhead Lines	Page 321.108.b	12,855,483	0.99178	12,749,798	52,153		12,697,645		
24	572	Maintenance of Underground Lines	Page 321.109.b	-	0.99178	-	-		-		
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	-	0.99178	-	-		-		
26		Sum of Lines 1 through 25		74,552,944		73,940,044	44,312,177		29,627,867		

Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	100% Non-Transmission (b)	100% Transmission (c)	Remaining Total Company excluding 100% Non-Tx and 100% Tx	x	Allocator	= Allocated to Transmission	- Transmission Exclusions (a) (d)	= To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	16,830,120	-	-	16,830,120		0.10545	1,774,808	23,019	1,751,788
28	921	Office Supplies and Expenses	Page 323.182.b	3,562,092	-	-	3,562,092		0.1055	375,638	357,541	18,097
29	Less 922	Administrative Expenses Transferred - Credit	Page 323.183.b	(6,642,264)	-	-	(6,642,264)		0.1055	(700,455)	-	(700,455)
30	923	Outside Services Employed	Page 323.184.b	49,213,593	-	-	49,213,593		0.1055	5,189,782	4,101,360	1,088,422
31	924	Property Insurance	Page 323.185.b	290,516	-	-	290,516		0.1055	30,636	-	30,636
32	925	Injuries and Damages	Page 323.186.b	2,942,076	-	-	2,942,076		0.1055	310,254	-	310,254
33	926	Employee Pensions and Benefits	Page 323.187.b	(8,337,661)	-	-	(8,337,661)		0.1055	(879,242)	(66,848)	(812,394)
34	927	Franchise Requirements	Page 323.188.b	-	-	-	-		0.1055	-	-	-
35	928	Regulatory Commission Expense	Page 323.189.b	1,505,684	1,505,684	-	-		1.0000	-	-	-
36	Less 929	(Less) Duplicate Charges-Cr.	Page 323.190.b	-	-	-	-		0.1055	-	-	-
37	930.1	General Advertising Expenses	Page 323.191.b	101,509	-	-	101,509		0.1055	10,705	10,705	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	3,756,103	-	-	3,756,103		0.1055	396,097	278,969	117,128
39	931	Rents	Page 323.193.b	10,378	-	-	10,378		0.1055	1,094	-	1,094
40	935	Maintenance of General Plant	Page 323.196.b	4,076,662	-	-	4,076,662		0.1055	429,901	514	429,387
41		Sum of Lines 27 through 40		67,308,808	1,505,684	-	65,803,124		6,939,218	4,705,260	2,233,958	

Total OpEx (Line 26 + Line 41) \$31,861,825

Notes:

(a) 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.

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

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

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