

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2027

Line No.	(1)	(2)	(3) WEST PENN POWER	(4)	(5)	
					Allocated	
					Amount	
1	GROSS REVENUE REQUIREMENT (page 3, Line 38, col 5)				\$	-
	REVENUE CREDITS	(Note 9)	Total	Allocator		
2	Account No. 451	(page 4, Line 38)	-	TP	0.00000	-
3	Account No. 454	(page 4, Line 39)	-	TP	0.00000	-
4	Account No. 456	(page 4, Line 40)	-	TP	0.00000	-
5	Section 30.9 credits	(page 4, Line 41)	-	TP	0.00000	-
6	Other Revenue credits	(page 4, Line 42)	-	DA	1.00000	-
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13	-	DA	1.00000	-
8	TOTAL REVENUE CREDITS (sum Lines 2-7)		-			-
9	True-up Adjustment with Interest	(Attachment 13, Line 47) enter negative				-
10	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line 9)			\$	-

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(1)		(2)	(3)
Line No.		Source	Company Total
RATE BASE:			Allocator
(5)			Transmission (Col 3 times Col 4)
GROSS PLANT IN SERVICE			
1	Production	Attachment 3, Line 14, Col. 1 (Notes TA-V)	-
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes TA-V)	-
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes TA-V)	-
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes TA-V)	-
5	Common	Attachment 3, Line 14, Col. 7 (Notes TA-V)	-
6	TOTAL GROSS PLANT (sum Lines 1-5)		-
ACCUMULATED DEPRECIATION			
7	Production	Attachment 4, Line 14, Col. 1 (Notes TA-V)	-
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes TA-V)	-
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes TA-V)	-
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes TA-V)	-
11	Common	Attachment 4, Line 14, Col. 7 (Notes TA-V)	-
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)		-
NET PLANT IN SERVICE			
13	Production	(Line 1 - Line 7)	-
14	Transmission	(Line 2 - Line 8)	-
15	Distribution	(Line 3 - Line 9)	-
16	General & Intangible	(Line 4 - Line 10)	-
17	Common	(Line 5 - Line 11)	-
18	TOTAL NET PLANT (sum Lines 13-17)		-
ADJUSTMENTS TO RATE BASE			
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	-
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	-
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	-
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-
24	Unfunded Reserve	Attachment 14, Line 18, Col. P (Notes C & V)	-
25	[This line left intentionally blank]		-
26	CWIP	Attachment 17, Line 3, Col P 216.3 (Notes V & W)	-
27	Unsettled Regulatory Asset	Attachment 19, Line 2, Col. V (Note V)	-
28	TOTAL ADJUSTMENTS (sum Lines 19-27)		-
29	LAND HELD FOR FUTURE USE	Attachment 14, Line 4, Col. P (Note G)	-
30	WORKING CAPITAL (Note H)		-
31	CWC	(Page 3, Line 9 minus Page 3, Line 8 minus (SC depre expense*Page 4, Line 16)/8	-
32	Materials & Supplies (Note G)	Attachment 14, Line 3, Col. P (Note V)	-
33	Prepayments (Account 165)	Attachment 14, Line 2, Col. P (Notes B & V)	-
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)		-
35	RATE BASE (sum Lines 18, 28, 29, & 34)		-

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		WEST PENN POWER		
		(3)		
Line No.	(1)	(2)	(4)	(5)
		Source	Company Total	Transmission (Col 3 times Col 4)
O&M and A&G				
1	Transmission O&M Expense	Attachment 20, Line 26, Col. G	-	DA 1.00000 -
2	Less Sub-Transmission O&M	(Company records, Note Y)	-	DA 1.00000 -
3	A&G Expense	Attachment 20, Line 41, Col. J	-	DA 1.00000 -
4	Sub-Transmission A&G reduction percent	Line 2: Attachment 20, Line 26, Col C Line 4 * Page 4, Line 16, Col. 6 * (Attachment 20, Line 41, Col C minus Attachment 20, Line 41, Col D)	0.0%	DA 1.00000 0
5	Less Sub-Transmission A&G		0	DA 1.00000 -
6	PP&P Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	-	DA 1.00000 -
7	Common	FERC Form No. 1, Page 19d.1	-	CE 1.00000 -
8	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	-	DA 1.00000 -
9	TOTAL O&M and A&G (sum Lines 1,3,6,7,8 less Lines 2,5)		-	-
DEPRECIATION AND AMORTIZATION EXPENSE				
10	Transmission	FERC Form No. 1, 336.7.b (Note T)	-	TP 0.00000 -
11	General & Intangible	FERC Form No. 1, 336.1.f & 336.10.f (Note T)	-	W/S 1.00000 -
12	Sub-Transmission	(Company records, Note Y)	-	DA 1.00000 -
13	Common	FERC Form No. 1, 336.11.b (Note T)	-	CE 1.00000 -
14	TOTAL DEPRECIATION (sum Lines 10, 11, 13 less 12)		-	-
TAXES OTHER THAN INCOME TAXES (Note I)				
LABOR RELATED				
15	Payroll	Attachment 7, Line 1z	-	W/S 1.00000 -
16	Highway and vehicle	Attachment 7, Line 2z	-	W/S 1.00000 -
PLANT RELATED				
17	Property	Attachment 7, Line 3z	-	GP 0.00000 -
18	Gross Receipts and Taxes Non-Functionalized to Transmission	Attachment 7, Line 4z	-	NA -
19	Other	Attachment 7, Line 5z	-	GP 0.00000 -
20	Payments in lieu of taxes	Attachment 7, Line 6z	-	GP 0.00000 -
21			-	-
22	TOTAL OTHER TAXES (sum Lines 15 - 21)		-	-
INCOME TAXES				
23	$T/(1 - ((1 - SET) * (1 - FTT)) / (1 - SET * FTT * p)) =$	(Note J)	0.00%	-
24	$CIT/(T/(1 - T)) * (1 - (WCLTD/R)) =$ where WCLTD = (page 4, Line 31) and R = (page 4, Line 34) and FTT, SET & p are as given in footnote K.		0.00%	-
25	$1 / (1 - T)$ (from Line 23)		-	-
26	Amortized Investment Tax Credits (266.8.d) (enter negative)		-	-
27	Tax Effect of Permanent Differences and AFUDC Equity	(Notes C & D)	-	-
28	(Excess)Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	-	NA -
29	Income Tax Calculation = Line 25 * Line 34		-	GP 0.00000 -
30	ITC adjustment (Line 25 * Line 26)		-	DA 1.00000 -
31	Permanent Differences and AFUDC Equity Tax Adjustment (Line 25 * Line 27)		-	DA 1.00000 -
32	(Excess)Deficient Deferred Income Tax Adjustment (Line 25 * Line 28)		-	DA 1.00000 -
33	Total Income Taxes	sum Lines 29 through 32	-	-
Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)				
34	RETURN		-	NA -
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)				
35		(sum Lines 9, 14, 22, 33, 34)	-	-
36	Plus any increased ROE adder incentive NITS	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)	-	-

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WEST PENN POWER

For the 12 months ended 12/31/2027

SUPPORTING CALCULATIONS AND NOTES									
Line	(1)	(2)	(3)	(4)	(5)	(6)			
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, Line 2, column 3)					-			
2	Less transmission plant excluded from ISO rates (Note L)								
3	Less transmission plant included in OATT Ancillary Services (Note M)								
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)								
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP=	0.00000			
TRANSMISSION EXPENSES									
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					0			
7	Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 2 plus Line 3 and Line 4, Col. C) (Note K)					0			
8	Included transmission expenses (Line 6 less Line 7)								
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.00000			
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP	0.00000			
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE=	0.00000			
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	0	0.00		-	(Note Z)		
14	Distribution	354.21.b		0.00		-	W&S Allocator		
15	Other	354.24, 354.25, 354.26.b		0.00		-	(L Allocation)		
16	Total (sum Lines 12-15)		0			-	= 1.00000 * WS		
COMMON PLANT ALLOCATOR (CE) (Note N)									
		\$			% Electric (Line 17 / Line 20)	W&S Allocator (Line 16, col. 6)			CE
17	Electric	200.3.c				1.00000	+		1.00000
18	Gas	201.3.d							
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)			Page 3, Line 33, Col. 5 / Page 2, Line 14, Col. 5		0			
22	Annual Allocation Factor for Income Taxes			Page 3, Line 34, Col. 5 / Page 2, Line 14, Col. 5		0			
23	Annual Allocation Factor for Return on Rate Base			Page 2, Line 14, Col. 5		0			
24	Total Annual Allocation Factor for Income Taxes and Return (ROE) (Line 22 + Line 23)					0			
25	Annual Allocation Factor for Income taxes and Return (scaled basis point adder)								
26	Annual Allocation Factor for Income Taxes			Attach 24 Line 33 / Page 2, Line 14, Col. 5		0			
27	Annual Allocation Factor for Return on Rate Base			Attach 24 Line 22 / Page 2, Line 14, Col. 5		0			
28	Total Annual Allocation Factor for Income Taxes and Return (scale) (Line 26 + Line 27)					0			
29	Additional Annual Allocation Factor for Income Taxes and Return			Line 28 - Line 24		0			
RETURN (R)									
30	Preferred Dividends (118.26c) (positive number)					-			
		\$	%		Cost (Note O)	Weighted			
31	Long Term Debt (112.18-21.c) (Attachment 8, Line 14, Col. 9) (Note BB)	-	0%		0.0000	0.0000	=WCLTD		
32	Preferred Stock (112.M) (Attachment 8, Line 14, Col. 3) (Note BB)	-	0%		0.0000	0.0000			
33	Common Stock (Attachment 8, Line 14, Col. 8) (Note BB)	-	0%		0.1045	0.0000			
34	Total (sum Lines 31-33)	-				0.0000	=R		
REVENUE CREDITS (Note AA)									
ACCOUNT 447 (SALES FOR RESALE)									
35	a. Bundled Non-RQ Sales for Resale (311.x.b)	FERC Form No. 1, 310-311 (Note P)							
36	b. Bundled Sales for Resale								
37	Total of (a)-(b)								
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note R)	FERC Form No. 1, 300.17.b							
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note Q)	FERC Form No. 1, 300.19.b							
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note U)	FERC Form No. 1, 330.x.a							
40.a	Firm Point-to-Point								
40.b	Other								
41	SECTION 30.9 CREDITS								
42	OTHER REVENUE CREDITS								
42a	Labor Related Revenues			W&S	1.00000	-			
42b	Plant Related Revenues			GP	0.00000	-			
42c	Transmission Related Revenues			TP	0.00000	-			
42d	Other			DA	1.00000	-			

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WEST PENN POWER

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: #, x, x (page, Line, column)

Note

Letter

- A Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points added to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.
- B Prepayments shall exclude prepayments of income taxes.
- C Transmission-related only.
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the allowance for Other Funds Used During Construction. Balance shall not include permanent differences in the income tax allowance calculations (other than Equity AFUDC) unless and until specific Commission approval is obtained to include such differences in a separate 205 proceeding.
- E Upon enactment of changes in tax law, income tax rates (federal, state) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- F The balances in accounts 190-251, 252, and 281 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note J. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission-related.
- H As agreed to as part of the settlement of Docket No. ER21-253 and ER21-265, Cash Working Capital is a challengeable input that is capped at one-eighth of O&M and A&G allocated to transmission at page 3, Line 9, column 5 minus amortization of regulatory assets (page 3, Line 8, col. 5) unless supported by a fully-developed and reliable load lag study. Interested parties will not challenge the input for the cash working capital allowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input does not exceed the one-eighth cap. In
- 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 FTT is the Federal income tax rate, and $p =$ "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SFT 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, 266.8f) multiplied by $(1/(1-T))$ (page 3, Line 25).
- 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 RTD as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000.
- P Page 4, Line 37 must equal zero since all short-term power sales must be subsumed and the transmission component reflected in Account No. 456.1 and all other rates are to be included in the divisor.
- Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- R Excludes revenues unrelated to transmission services.
- S The revenues credited on page 1, Lines 2-6 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GRSs) which are not recovered under this Rate Formula Template. The revenues on Line 7 are computed from the revenues on page 1.
- T Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. FERC account 402 - Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC.
- U On Page 4, Line 40, enter revenues from RTD 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 RTP projects, unless provisions per settlement agreement section 2.23 requires inclusion.
- V Calculates 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 100kV, but which reside in transmission FERC accounts.
- Z To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred.
- AA The SICs shall utilize a WS 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: 0.0% Equity Cap Not Triggered

Schedule 1A Rate Calculation

1	\$	0	Attachment H-11A, Page 4, Line 7
2	\$	-	Revenue Credits for Sched 1A - Note A
3	\$	0	Net Schedule 1A Expenses (Line 1 - Line 2)
4			Annual MWh in AP Zone - Note B
5		#DIV/0!	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	-
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	0
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	0
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	0
7	Common Stock		Attachment 8, Line 14, Col. 8	0
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	0
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	0
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	0
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	0.0000%
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	0.0000%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0000
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)	0.0000
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0000
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0000
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	0

Income Taxes

Income Tax Rates				
23	$T = 1 - \frac{((1 - \text{SIT}) * (1 - \text{FIT}))}{(1 - \text{SIT} * \text{FIT} * p)}$		Attachment H-11A, page 3, Line 23, Col. 3	0.00%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		Calculated	0.00%
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 25, Col. 3	-
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	-
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 28, Col. 3	-
29	Income Tax Calculation		(line 22 * line 24)	-
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	-
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 32, Col. 5	-
33	Total Income Taxes		Sum lines 29 to 32	-

Return and Taxes

34	Return and Income taxes with ROE	(Line 22 + Line 33)	-
35	Return with ROE	Attachment H-11A, Page 3, Line 34, Col. 5	-
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 33, Col. 5	-

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	-
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	0
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	0
6	Less Account 216.1, Renaissance Adj., AGC adj. & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	0
7	Common Stock		Attachment 8, Line 14, Col. 8	0
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	0
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	0
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	0
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	0.0000%
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	0.0000%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0000
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)	0.0000
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0000
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0000
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	0
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	0.00%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		Calculated	0.00%
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 25, Col. 3	-
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	-
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 28, Col. 3	-
29	Income Tax Calculation		(line 22 * line 24)	-
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	-
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 32, Col. 5	-
33	Total Income Taxes		Sum lines 29 to 32	-
Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	-
35	Return with incentive adder		Line 22	-
36	Income Tax with incentive adder		Line 33	-
37	Incremental Return and incomes taxes for increase in ROE		Line 34 minus Attachment 2 Line 34	-
38	Rate Base		Line 1	-
39	Incremental Return and incomes taxes for increase in ROE divided by rate base		Line 37 / Line 38	#DIV/0!

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	[F] Col. A*((Attachment H-11A, Page 4, Line 29, Col. 6) * Col. B/100+Attachment H-11A, Page 4, Line 24, Col. 6)
[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	[G] Taken to Attachment H-11A, Page 3, Line 36, Col. 3
[E] Col. A * Attachment H-11A, Page 4, Line 24, Col. 6	[H] Utilizes a 13-month average.

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	-		-	-	-	-	-	-
2	January	2027	-		-	-	-	-	-	-
3	February	2027	-		-	-	-	-	-	-
4	March	2027	-		-	-	-	-	-	-
5	April	2027	-		-	-	-	-	-	-
6	May	2027	-		-	-	-	-	-	-
7	June	2027	-		-	-	-	-	-	-
8	July	2027	-		-	-	-	-	-	-
9	August	2027	-		-	-	-	-	-	-
10	September	2027	-		-	-	-	-	-	-
11	October	2027	-		-	-	-	-	-	-
12	November	2027	-		-	-	-	-	-	-
13	December	2027	-		-	-	-	-	-	-
14	13-month Average	[A] [C]	-	-	-	-	-	-	-	-
			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								-
16	January	2027								-
17	February	2027								-
18	March	2027								-
19	April	2027								-
20	May	2027								-
21	June	2027								-
22	July	2027								-
23	August	2027								-
24	September	2027								-
25	October	2027								-
26	November	2027								-
27	December	2027								-
28	13-month Average		-	-	-	-	-	-	-	-

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

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

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	-		-	-	-	-	-	-
2	January	2027	-		-	-	-	-	-	-
3	February	2027	-		-	-	-	-	-	-
4	March	2027	-		-	-	-	-	-	-
5	April	2027	-		-	-	-	-	-	-
6	May	2027	-		-	-	-	-	-	-
7	June	2027	-		-	-	-	-	-	-
8	July	2027	-		-	-	-	-	-	-
9	August	2027	-		-	-	-	-	-	-
10	September	2027	-		-	-	-	-	-	-
11	October	2027	-		-	-	-	-	-	-
12	November	2027	-		-	-	-	-	-	-
13	December	2027	-		-	-	-	-	-	-
14	13-month Average	[A] [C]	-	-	-	-	-	-	-	-

			Production	Transmission	Distribution	Intangible	General	Common	Total
		[B]	219.20-24.c					356.1	
15	December	2026							-
16	January	2027							-
17	February	2027							-
18	March	2027							-
19	April	2027							-
20	May	2027							-
21	June	2027							-
22	July	2027							-
23	August	2027							-
24	September	2027							-
25	October	2027							-
26	November	2027							-
27	December	2027							-
28	13-month Average		-	-	-	-	-	-	-

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
29	December	2026						
30	January	2027						
31	February	2027						
32	March	2027						
33	April	2027						
34	May	2027						
35	June	2027						
36	July	2027						
37	August	2027						
38	September	2027						
39	October	2027						
40	November	2027						
41	December	2027						
42	13-month Average		-	-	-	-	-	-

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]	-	-	-	-	-
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]	-	-	-	-	-

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						-

[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						-

[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						-

[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	Summary of Transmission ADIT (Prior to adjusted items)		
	2	3	4
	Transmission Ending (Note F)	End Plant & Labor Related Allocated to Transmission (page 1, Col. K)	Total Transmission Ending (col. 2 + col. 3) (Note E)
1 ADIT- 282 From Account Subtotal Below	-	-	-
2 ADIT-283 From Account Subtotal Below	-	-	-
3 ADIT-190 From Account Subtotal Below	-	-	-
4 ADIT-281 From Account Subtotal Below	-	-	-
5 ADIT-255 From Account Subtotal Below	-	-	-
Total (sum rows 1-5)	-	-	-

Line	Summary of Transmission ADIT (Prior to adjusted items)					
	A	B	C	D	E	F
	End Plant Related (Note A)	End Labor Related (Note B)	Plant & Labor Subtotal Col. A + Col. B	Gross Plant Allocator (Note C)	Wages & Salary Allocator (Note D)	End Plant & Labor Related ADIT (Col. A * Col. D) + (Col. B * Col. E)
1 ADIT- 282 From Account Total Below	-	-	-	0.00%	100.00%	-
2 ADIT-283 From Account Total Below	-	-	-	0.00%	100.00%	-
3 ADIT-190 From Account Total Below	-	-	-	0.00%	100.00%	-
4 ADIT-281 From Account Total Below	-	-	-	0.00%	100.00%	-
5 ADIT-255 From Account Total Below	-	-	-	0.00%	100.00%	-
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

ADIT-190	End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	

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 Plant 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- 282

End of Year
Balance
p275.9.k

Retail
Related

Gas, Prod
Or Other
Related

Only
Transmission
Related

Plant
Related

Labor
Related

JUSTIFICATION

Subtotal

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
	-						
	-						
	-						
Subtotal	-	-	-	-	-	-	

Instructions for Account 283:

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

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

Instructions for Account 281:

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

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

Instructions for Account 255:

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
				0		0		0		0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	

		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	-	0	0	-	-	-	-	
8	PTRR Total Account 282	-	0	0	-	-	-	-	
9	PTRR Total Account 283	-	0	0	-	-	-	-	
10	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	

Notes:

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

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

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

		2027 ATRR									
		H	I	J	K	L	M	N	O	P	
		Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Page 1, row 4,8,12 column A+B+D+F+H	H-J	D-K	Attachment 5-ADIT Summary, Lines 3, 4, and 5	E-M	K+L-M-N	Line 5= H-M-O Lines 6-7= -H+M+O	
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate	
	Account										
5	ATRR Total Account 190	-	0	0	-	-	-	-	-	-	-
6	ATRR Total Account 282	-	0	0	-	-	-	-	-	-	-
7	ATRR Total Account 283	-	0	0	-	-	-	-	-	-	-
8	ATRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-	-

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		WEST PENN POWER Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	\$0	
8		
8 PBOP expense in Account 926 for current year, total company		WEST PENN POWER Account 926: Company Records
9 W&S Labor Allocator	100.000%	
10 Allocated Transmission PBOP (line 8 * line 9)	-	
11 PBOP Adjustment for Attachment H-11A, page 3, line 6 (line 7 - line 10)	-	

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		263.1	
1b		263.1	
1c		263.1	
1d		263.1	
1z	Payroll Taxes Total		-
2	Highway and Vehicle Taxes		
2a		263.1	
2b		263.1	
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a		263.1	
3b		263.1	
3c		263.1	
3z	Property Taxes		-
4	Gross Receipts and Taxes Non-Functionalized to Transmission		
	Gross Receipts		
4a		263.1	
	Taxes Non-Functionalized to Transmission [B]		
4b		263.1	
4c		263.1	
4z	Gross Receipts and Taxes Non-Functionalized to Transmission		-
5	Other Taxes		
5a		263.1	
5b		263.1	
5c		263.1	
5z	Other Taxes		-
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$0.00

Notes:

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

[B] Includes items that are not functionalized to transmission

For the 12 months ended 12/31/2027

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Proprietary	AGC Investment	Preferred Stock	Account 216.1	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
		Capital	Equity Adj [B]			Renaissance Adj [C]				
		[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)
1	December 2026									-
2	January 2027									-
3	February 2027									-
4	March 2027									-
5	April 2027									-
6	May 2027									-
7	June 2027									-
8	July 2027									-
9	August 2027									-
10	September 2027									-
11	October 2027									-
12	November 2027									-
13	December 2027									-
14	13-month Average		-	-	-	-	-	-	-	-

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 West Penn Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Stated Value Inputs

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	WPP-Depr % (WV)
350.2 Land and Land Rights - Easements	1.54%
352 Structure and Improvements	1.60%
353.1 Station Equipment - Other	1.53%
353.4 Station Equipment - SCADA	0.09%
354 Towers and Fixtures	1.31%
355 Poles and Fixtures	2.45%
356.1 Overhead Conductors & Devices - Other	1.58%
356.2 Overhead Conductors & Devices - Clearing	1.17%
358 Underground Conductors and devices	2.96%
389.2 Land Rights	1.26%
390.1 Structures and Improvements - Owned	
Arnold Service Center	2.56%
Boyce Service Center	3.28%
Butler Service Center	3.51%
Charleroi Service Center	2.39%
Clarion Service Center and Pole Yard	2.10%
Connellsville Conference Center	1.63%
Connellsville Hazardous material	2.83%
Connellsville meter lab and storehouse	0.19%
Connellsville covered storage and office	3.03%
Connellsville quonset storehouse	0.00%
Connellsville general and transformer shop	3.85%
Connellsville oil storage/water separator	0.00%
Connellsville garage	2.77%
Connellsville west side complex	0.23%
Dunbar Storage Facility	4.11%
Greenburg Corp Center A Wing	2.00%
Greenburg Corp Center B Wing	2.83%
Greenburg Corp Center C Wing	3.00%
Greenburg Corp Center Main building	2.42%
Greenburg Corp Center Parking garage	0.00%
Jeanette Service Center	1.59%
Jeanette Service Center garage	2.46%
Jefferson Service Center	2.24%
Kittanning Service Center	3.82%
Kittanning Service Center garage	2.13%
Latrobe Service Center	2.21%
McConnellsburg Service Center	3.59%
Pleasant Valley Service Center	2.54%
St. Marys Service Center	2.89%
St. Marys Service Center garage	3.07%
State College Service Center garage	2.47%
Washington Service Center	2.60%
Waynesboro Service Center	3.76%
Waynesboro Service Center garage	2.79%
Minor Structures	3.31%
391.1 Office Furniture & Equipment - Furniture & Fixtures	5.95%
391.2 Office Furniture & Equipment - Information Systems	15.56%
391.3 Office Furniture & Equipment - Data Handling	4.81%
391.5 Smart Meters Hardware	11.03%
392.1 Transportation Equipment - Autos	13.37%
392.2 Transportation Equipment - Light Trucks	7.84%
392.3 Transportation Equipment - Medium and Heavy Trucks	1.49%
392.4 Transportation Equipment - Trailers	2.08%
392.5 Earth Moving Equipment	0.00%
392.6 Transportation Equipment - ATV	7.08%
393 Storage equipment	4.64%
394 Tools, shop and garage equipment	6.82%
395 Laboratory equipment	1.83%
396 Power operated equipment	2.26%
397 Communication equipment	8.35%
398 Miscellaneous equipment	7.56%

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)
Long Term Debt Cost at Year Ended:	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 Ratio (col. q/col. q total)	Effective Cost Rate (Table 2, Col. kk)	Weighted Debt Cost at t = N (h) * (i)
First Mortgage Bonds:	12/31/2027										
(1)				\$ -	\$ -			\$ -	#DIV/0!	#DIV/0!	#DIV/0!
(2)				\$ -	\$ -			\$ -	#DIV/0!	#DIV/0!	#DIV/0!
(3)				\$ -	\$ -			\$ -	#DIV/0!	#DIV/0!	#DIV/0!
(4)				\$ -	\$ -			\$ -	#DIV/0!	#DIV/0!	#DIV/0!
(5)				\$ -	\$ -			\$ -	#DIV/0!	#DIV/0!	#DIV/0!
(6)				\$ -	\$ -			\$ -	#DIV/0!	#DIV/0!	#DIV/0!
(7)				\$ -	\$ -			\$ -	#DIV/0!	#DIV/0!	#DIV/0!
(8)				\$ -	\$ -	\$ -		\$ -	#DIV/0!	#DIV/0!	#DIV/0!
				\$ -	\$ -	\$ -		\$ -	#DIV/0!		0.00% **

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 (7.2399%, \$ 2982%). 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 6 of formula rate Attachment H-11A.

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

YEAR ENDED	12/31/2027	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(ga)	(hh)	(ii)	(ii)	(kk)
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)	\$0.00							\$ -	#DIV/0!		\$ -	#DIV/0!
(2)	\$0.00							\$ -	#DIV/0!		\$ -	#DIV/0!
(3)	\$0.00							\$ -	#DIV/0!		\$ -	#DIV/0!
(4)	\$0.00							\$ -	#DIV/0!		\$ -	#DIV/0!
(5)	\$0.00							\$ -	#DIV/0!		\$ -	#DIV/0!
(6)	\$0.00							\$ -	#DIV/0!		\$ -	#DIV/0!
(7)	\$0.00							\$ -	#DIV/0!		\$ -	#DIV/0!
(8)	\$0.00							\$ -	#DIV/0!		\$ -	#DIV/0!
	TOTALS			\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation

Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, etc.).

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

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)	\$ -
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)	\$ -
O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line 9, col. 5	\$ -
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	0.000000%
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE			
5	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, lines 11 & 13, col. 5	\$ -
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	#DIV/0!
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-11A, p. 3, line 22, col. 5	\$ -
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.000000%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	0.000000%
INCOME TAXES			
10	Total Income Taxes	Attach. H-11A, p. 3, line 33, col. 5	\$ -
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	0.000000%
RETURN			
12	Return on Rate Base	Attach. H-11A, p. 3, line 34, col. 5	\$ -
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	0.000000%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	0.000000%

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	RDE Basis Plus Adder for Incentive Projects	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up	
1			(Note C & H)	(Page 1, line 8)	(Col. 5 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 8 * Col. 7)	(Note E)	(Sum Col. 5, 6 & 9)	(Note F)	Page 2 Col. 6 * Attachment H-11A, Page 4, line 29 * Page 2, Col. 11/1000	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)	
			\$	-	0.000000%	\$0	-	0.000000%	\$0	\$0	0	0	\$0	#DIV/0!	#DIV/0!	
			\$	-	0.000000%	\$0	-	0.000000%	\$0	\$0	0	0	\$0	#DIV/0!	#DIV/0!	
			\$	-	0.000000%	\$0	-	0.000000%	\$0	\$0	0	0	\$0	#DIV/0!	#DIV/0!	
			\$	-	0.000000%	\$0	-	0.000000%	\$0	\$0	0	0	\$0	#DIV/0!	#DIV/0!	
			\$	-	0.000000%	\$0	-	0.000000%	\$0	\$0	0	0	\$0	#DIV/0!	#DIV/0!	

3 Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 7, Col. 3

4 Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 37, Col. 3

\$0.00

\$0

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 Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 10.
F Enter Commission approved project specific RDE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder.
G True-up adjustment is calculated on the project true-up schedule, attachment 12 column 2. Enter values in Col. 14 as negative.
H Based on a 13-month average.

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)																		
				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)					
-		-	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
-		-	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
-		-	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
-		-	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
-		-	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$

NOTE

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

[D] Company records

TEC Worksheet Support
Net Plant Detail

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

Accumulated Depreciation		Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27		Project Net Plant
(Note B)		(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)		(Note B & C)
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$0
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$0
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$0
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$0
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$0
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$0

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

TEC - True-up

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

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	Projected Attachment 11 p 2 of 2, col. 15	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. h line 2x / Col. h line 3 * Col. i line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		-							
					-	-		-	#DIV/0!	#DIV/0!
					-	-		-	#DIV/0!	#DIV/0!
					-	-		-	#DIV/0!	#DIV/0!
					-	-		-	#DIV/0!	#DIV/0!
					-	-		-	#DIV/0!	#DIV/0!
3	Subtotal				-		-	-		#DIV/0!
4	Total Interest (Sourced from Attachment 13a, line 46)									-

NOTE

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

NITS Revenue Requirement True-up with Interest

(i) Reconciliation Revenue Requirement For Year 2025 Available June 15, 2026 Note [b]	.	2025 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 1, 2024 Note [b] \$0	=	True-up Adjustment - Over (Under) Recovery \$0
---	---	--	---	--

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		-	0.0833	-	-
2	Feb-25	-	-	0.1667	-	-
3	Mar-25	-	-	0.2500	-	-
4	Apr-25	-	-	0.3333	-	-
5	May-25	-	-	0.4167	-	-
6	Jun-25	-	-	0.5000	-	-
7	Jul-25	-	-	0.5833	-	-
8	Aug-25	-	-	0.6667	-	-
9	Sep-25	-	-	0.7500	-	-
10	Oct-25	-	-	0.8333	-	-
11	Nov-25	-	-	0.9167	-	-
12	Dec-25	-	-	1.0000	-	-
13			Year 1 True-Up Adjustment + Interest	1.0000		
14	Jan-26	-	-	1.0000	-	-
15	Feb-26	-	-	1.0000	-	-
16	Mar-26	-	-	1.0000	-	-
17	Apr-26	-	-	1.0000	-	-
18	May-26	-	-	1.0000	-	-
19	Jun-26	-	-	1.0000	-	-
20	Jul-26	-	-	1.0000	-	-
21	Aug-26	-	-	1.0000	-	-
22	Sep-26	-	-	1.0000	-	-
23	Oct-26	-	-	1.0000	-	-
24	Nov-26	-	-	1.0000	-	-
25	Dec-26	-	-	1.0000	-	-
26			Year 2 True-Up Adjustment + Interest	1.0000		
27			Principle Amortization	0.08333		
28			Interest Amortization		(Found using Excel Solver/Goal Seek/or equivalent) Note [c]	
28			Year 3 Monthly Amortization	0.0833		
29	Jan-27	-	-	0.9167	-	-
30	Feb-27	-	-	0.8333	-	-
31	Mar-27	-	-	0.7500	-	-
32	Apr-27	-	-	0.6667	-	-
33	May-27	-	-	0.5833	-	-
34	Jun-27	-	-	0.5000	-	-
35	Jul-27	-	-	0.4167	-	-
36	Aug-27	-	-	0.3333	-	-
37	Sep-27	-	-	0.2500	-	-
38	Oct-27	-	-	0.1667	-	-
39	Nov-27	-	-	0.0833	-	-
40	Dec-27	-	-	-	-	-
41			Year 3 True-Up Adjustment + Interest	-		
42			Total Amount Refunded/Surcharged	1.0000		
43			True-Up Before Interest	1.0000		
44			Interest Refunded/Surcharged	-		
45	Base Over (Under) Recovery			\$0		
46	Interest			\$0		
47	Total Over (Under) Recovery plus True-Up with Interest			\$0		

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

TEC Revenue Requirement True-up with Interest

(i) Reconciliation Revenue Requirement For Year 2025 Available June 15, 2026 Note [b] \$0	.	2025 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 1, 2024 Note [b] \$0	=	True-up Adjustment - Over (Under) Recovery \$0
--	---	--	---	--

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			- 0.0833	-	-
2	Feb-25	-	-	0.1667	-	-
3	Mar-25	-	-	0.2500	-	-
4	Apr-25	-	-	0.3333	-	-
5	May-25	-	-	0.4167	-	-
6	Jun-25	-	-	0.5000	-	-
7	Jul-25	-	-	0.5833	-	-
8	Aug-25	-	-	0.6667	-	-
9	Sep-25	-	-	0.7500	-	-
10	Oct-25	-	-	0.8333	-	-
11	Nov-25	-	-	0.9167	-	-
12	Dec-25	-	-	1.0000	-	-
13			Year 1 True-Up Adjustment + Interest	1.0000		
14	Jan-26	-	-	1.0000	-	-
15	Feb-26	-	-	1.0000	-	-
16	Mar-26	-	-	1.0000	-	-
17	Apr-26	-	-	1.0000	-	-
18	May-26	-	-	1.0000	-	-
19	Jun-26	-	-	1.0000	-	-
20	Jul-26	-	-	1.0000	-	-
21	Aug-26	-	-	1.0000	-	-
22	Sep-26	-	-	1.0000	-	-
23	Oct-26	-	-	1.0000	-	-
24	Nov-26	-	-	1.0000	-	-
25	Dec-26	-	-	1.0000	-	-
26			Year 2 True-Up Adjustment + Interest	1.0000		
27			Principle Amortization	0.08333		
28			Interest Amortization		(Found using Excel Solver/Goal Seek/or equivalent) Note [c]	
28			Year 3 Monthly Amortization	0.0833		
29	Jan-27	-	-	0.9167	-	-
30	Feb-27	-	-	0.8333	-	-
31	Mar-27	-	-	0.7500	-	-
32	Apr-27	-	-	0.6667	-	-
33	May-27	-	-	0.5833	-	-
34	Jun-27	-	-	0.5000	-	-
35	Jul-27	-	-	0.4167	-	-
36	Aug-27	-	-	0.3333	-	-
37	Sep-27	-	-	0.2500	-	-
38	Oct-27	-	-	0.1667	-	-
39	Nov-27	-	-	0.0833	-	-
40	Dec-27	-	-	-	-	-
41			Year 3 True-Up Adjustment + Interest	-		
42			Total Amount Refunded/Surcharged	1.0000		
43			True-Up Before Interest	1.0000		
44			Interest Refunded/Surcharged	-		
45	Base Over (Under) Recovery			\$0		
46	Interest			\$0		
47	Total Over (Under) Recovery plus True-Up with Interest			\$0		

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

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

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

	(A)	(B)	(C)	(D)	(E)
Line	Month	PJM Bill NITS Charge Code (A)	- True-up (B)	- Other (C)	= Total
1	January				-
2	February				-
3	March				-
4	April				-
5	May				-
6	June				-
7	July				-
8	August				-
9	September				-
10	October				-
11	November				-
12	December				-
13	Total	-	-		-

		(B)	(C)	(D)	(E)
	Month	PJM Bill TEC Charge Code (A)	- True-up (B)	- Other (C)	= Total
14	January				-
15	February				-
16	March				-
17	April				-
18	May				-
19	June				-
20	July				-
21	August				-
22	September				-
23	October				-
24	November				-
25	December				-
26	Total	-	-		-

Notes

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

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

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

Other Rate Base Items

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
		2026	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	2027	
Ln.	Text Description (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	Average (d)
1	Prepayments - FERC Account No. 165 (d) (a)														-
1.01															-
1.02	Sum of Lines 1.01 through 1.02														-
2	FERC Form No. 1, p. 111.57 c & d														-
3	Materials & Supplies - FERC Account No. 234 FERC Form No. 1 p. 227.8 c & 35 c														-
4	Land held for Future Use - FERC Account No. 195 FERC Form No. 1 o. 234 a d														-
5	Unfunded Reserve														-
6	FERC Account No. 228.1 (d)														-
6.01															-
6.02	Sum of Lines 6.01 through 6.02														-
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														-
12	FERC Account No. 228.4 (d)														-
12.01															-
12.02	Sum of Lines 12.01 through 12.02														-
14	FERC Account No. 242 (d)														-
14.01															-
14.02	Sum of Lines 14.01 through 14.02														-
15	Other Reserves (d)														-
16.01															-
16.02	Sum of Lines 16.01 through 16.02														-
17															-
17	Sum of Lines 16.01 through 16.02														-
18	(c) Total Unfunded Reserve (Line 7 + Line 9 + Line 11 + Line 13 + Line 15 + Line 17)														-

Notes
(a) Average calculated as (Sum of Columns (C) through (O)) ÷ 13
(b) Sublines in Col. (A) could be added or removed without a FPA Section 205 filing
(c) Included as a credit to rate base on Attachment H-11A, Item 2, Line 24. Enter credit balances as negative
(d) Line items listed are either partially or wholly allocated to transmission and monthly amounts includes transmission-related balance only
(e) Prepayments shall exclude prepayments of income taxes
(f) Allocator utilized are TC, TP, OP, WS, or ENCL. Any line item allocated by "ENCL" will only show year-end balances

Excess and Deficient ADIT
Income Tax Adjustments Worksheet

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
1	Non-property (Note A):							
	Account 190						-	
							-	
2	Account 282						-	
2a							-	
3	Account 283						-	
							-	
4	Non-property gross up for Taxes	-				-	-	
5	Total Non-Property	-	-			-	-	
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				ARAM	ARAM		-	
7				ARAM	ARAM		-	
8				ARAM	ARAM		-	
9				ARAM	ARAM		-	
10				ARAM	ARAM		-	
11				ARAM	ARAM		-	
12				ARAM	ARAM		-	
13				ARAM	ARAM		-	
14				ARAM	ARAM		-	
15				ARAM	ARAM		-	
16				ARAM	ARAM		-	
17				ARAM	ARAM		-	
18	Total Property (Total of lines 6 thru 17)	-	-	ARAM	ARAM	-	-	
19	Amortized Excess/Deficient ADITs (Note C)							
20	Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 11) (Note G)					-		

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 net 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	2027	2027							
Line	RTEP	Cumulative																								
Project Name (A)	Project Number	Amortization Amount (B)	Amortization Period (months) (C)	Year (D)	Beginning of Amortization Period (E)	Amortized by end of year (F)	Months remaining at year beginning (G)	Monthly Amort. Expense (H)	Yearly Amort. Expense (I)	December 31 (J)	January 31 (K)	February 28/29 (L)	March 31 (M)	April 30 (N)	May 31 (O)	June 30 (P)	July 31 (Q)	August 31 (R)	September 30 (S)	October 31 (T)	November 30 (U)	December 31 (V)	Average (W)	Return (X)	Income Tax on Return (Y)	Revenue Requirement (Z)
1.80					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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

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

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

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

Federal Income Tax Rate

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

State Income Tax Rate

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

2	Total	-	-
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States,

Notes:

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

(B) Regulatory asset references to be noted based on FERC, Page, Row, ColA.

(C) Amortization Amount to be entered at year 0. For all future years, the beginning amount will be the ending balance from the previous year.

(D) Enter the year in amortization starting with Year 0 and increment by 1 for every subsequent year and the amortization period.

(E) Total Yearly amortization expense from Col (C) less 1 will be taken to Attachment H-11A, page 3, line 8, Col A with the amortization begins. Each each time, Attachment H-11A, page 3, line 8, Col A will be 0.

(F) Total of Col (E) less 1 will be taken to Attachment H-11A, page 2, line 27, Col A with the amortization begins. Each each time, Attachment H-11A, page 2, line 27, Col A will be 0.

(G) Includes only Regulatory assets that are designated to create a return. Amount calculated as (Sum of Column (E) through (G)) less 1 will be taken to Attachment H-11A, page 2, line 27, Col A with the amortization begins. Each each time, Attachment H-11A, page 2, line 27, Col A will be 0.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
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	-	-	-	-
2	561.1	Load Dispatch-Reliability	Page 321.85.b	0	-	-	-
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	-	-	-	-
4	561.3	Load Dispatch-Transmission Service and Scheduling	Page 321.87.b	-	-	-	-
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	-	-	-	-
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	-	-	-	-
7	561.6	Transmission Service Studies	Page 321.90.b	-	-	-	-
8	561.7	Generation Interconnection Studies	Page 321.91.b	-	-	-	-
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	-	-	-	-
10	562	Station Expenses	Page 321.93.b	-	-	-	-
11	563	Overhead Lines Expense	Page 321.94.b	-	-	-	-
12	564	Underground Lines Expense	Page 321.95.b	-	-	-	-
13	565	Transmission of Electricity by Others	Page 321.96.b	-	-	-	-
14	566	Miscellaneous Transmission Expense	Page 321.97.b	-	-	-	-
15	567	Rents	Page 321.98.b	-	-	-	-
16	568	Maintenance Supervision and Engineering	Page 321.101.b	-	-	-	-
17	569	Maintenance of Structures	Page 321.102.b	-	-	-	-
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	-	-	-	-
19	569.2	Maintenance of Computer Software	Page 321.104.b	-	-	-	-
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	-	-	-	-
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b	-	-	-	-
22	570	Maintenance of Station Equipment	Page 321.107.b	-	-	-	-
23	571	Maintenance of Overhead Lines	Page 321.108.b	-	-	-	-
24	572	Maintenance of Underground Lines	Page 321.109.b	-	-	-	-
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	-	-	-	-
26		Sum of Lines 1 through 25		0	-	-	-

					100% Non-Transmission	100% Transmission	Remaining Total Company			Allocated to	Transmission	To Revenue
Line	FERC A/C	Title	FERC Form No. 1 Citation	FERC Form No. 1 Balance	(b)	(c)	excluding 100% Non-Tx and 100% Tx	x	Allocator	=	Exclusions (a) (d)	Req.
27	920	Administrative and General Salaries	Page 323.181.b	-	-	-	-	-	1.0000	-	-	-
28	921	Office Supplies and Expenses	Page 323.182.b	-	-	-	-	-	1.0000	-	-	-
29	Less 922	Administrative Expenses Transferred - Credit	Page 323.183.b	-	-	-	-	-	1.0000	-	-	-
30	923	Outside Services Employed	Page 323.184.b	-	-	-	-	-	1.0000	-	-	-
31	924	Property Insurance	Page 323.185.b	-	-	-	-	-	1.0000	-	-	-
32	925	Injuries and Damages	Page 323.186.b	-	-	-	-	-	1.0000	-	-	-
33	926	Employee Pensions and Benefits	Page 323.187.b	-	-	-	-	-	1.0000	-	-	-
34	927	Franchise Requirements	Page 323.188.b	-	-	-	-	-	1.0000	-	-	-
35	928	Regulatory Commission Expense	Page 323.189.b	-	-	-	-	-	1.0000	-	-	-
36	Less 929	(Less) Duplicate Charges-Cr.	Page 323.190.b	-	-	-	-	-	1.0000	-	-	-
37	930.1	General Advertising Expenses	Page 323.191.b	-	-	-	-	-	1.0000	-	-	-
38	930.2	Miscellaneous General Expenses	Page 323.192.b	-	-	-	-	-	1.0000	-	-	-
39	931	Rents	Page 323.193.b	-	-	-	-	-	1.0000	-	-	-
40	935	Maintenance of General Plant	Page 323.196.b	-	-	-	-	-	1.0000	-	-	-
41		Sum of Lines 27 through 40		-	-	-	-	-	-	-	-	-

Total OpEx (Line 26 + Line 41)

\$0

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.