

Formula Rate - Non-Levelized

Rate Formula Template - Attachment H-26
Utilizing FERC Form 1 Data
Transource West Virginia, LLC

For the 12 months ended 12/31/2027

Line No.	(1)	(2)	(3)	(4)	(5)
		Source			Allocated Amount
1	GROSS REVENUE REQUIREMENT, without incentives	(page 3, line 49)			\$ 9,131,632
	REVENUE CREDITS	(Note A)	Total	Allocator	
2	Account No. 454	(page 4, line 20)	-	TP 1.0000	-
3	Account No. 456.1	(page 4, line 21)	-	TP 1.0000	-
4	Revenues from Grandfathered Interzonal Transactions	(Note B)	-	TP 1.0000	-
5	Revenues from service provided by the ISO at a discount		-	TP 1.0000	-
6	TOTAL REVENUE CREDITS	(Sum of Lines 2 through 5)	-		-
7	Prior Period Adjustments	Attachment 11	-	DA 1.0000	-
8	True-up Adjustment with Interest	Attachment 3, line 4, Col. G+H	(828,011)	DA 1.0000	(828,011)
9	NET ANNUAL TRANSMISSION REVENUE REQUIREMENT	(Line 1 less line 6 plus lines 7 and 8)			\$ 8,303,621

Rate Calculations			
A.	<u>Network Service (NITS)</u>	Source	
10	Current Year Annual Transmission Revenue Requirement, including true-up	Line 9	8,303,621
11	Less: Revenue Requirements Included in Line 10 For Schedule 12 Projects	Attachment 1, line 2, Col. 16	8,303,621
12	Zonal ATRR Without Incentives	(Line 10 - line 11)	-
13	Incremental Approved Incentives for non-Schedule 12 projects	Attachment 1, line 4, Col. 12	-
14	Zonal ATRR With Incentives	(Line 12 + line 13)	-
B.	<u>Point-to-Point Service</u>		
15	Year 2027 AEP East Zone Network Service Peak Load (1 CP)		23,710
16	Line 15 is provided from PJM records		
17	Annual Point-to-Point Rate in \$/MW - Year	(Line 14 / line 15)	\$0.0000
18	Monthly Point-to-Point Rate in \$/MW - Month	(Line 17 / 12)	\$0.0000
19	Weekly Point-to-Point Rate in \$/MW - Weekly	(Line 17 / 52)	\$0.0000
20	Daily On-Peak Point-to-Point Rate in \$/MW - Day	(Line 17 / 260)	\$0.0000
21	Daily Off-Peak Point-to-Point Rate in \$/MW - Day	(Line 17 / 365)	\$0.0000
22	Hourly On-Peak Point-to-Point Rate in \$/MW - Hour	(Line 17 / 4160)	\$0.0000
23	Hourly Off-Peak Point-to-Point Rate in \$/MW - Hour	(Line 17 / 8760)	\$0.0000
C.	<u>PJM Regional Service</u>		
24	Schedule 12 ATRR Without Incentives	Attachment 1, line 2, Col. 16 less line 12	8,303,621
25	FERC Approved Incentives on Schedule 12 projects	Attachment 1, line 2, Col. 12	-
26	Schedule 12 Revenue Requirement	(Line 24 + line 25)	8,303,621

Formula Rate - Non-Levelized		Rate Formula Template - Attachment H-26 Utilizing FERC Form 1 Data Transource West Virginia, LLC			For the 12 months ended	12/31/2027
(1)		(2)	(3)	(4)		(5)
Line No.	RATE BASE: (Note R)	Source	Company Total	Allocator		Transmission (Col 3 times Col 4)
	GROSS PLANT IN SERVICE	Note C				
1	Production	205.46.g for end of year, records for other months	-	NA	-	-
2	Transmission	Attachment 4, Line 14, Col. (b)	85,461,775	TP	1.0000	85,461,775
3	Distribution	207.75.g for end of year, records for other months	-	NA	-	-
4	General & Intangible	Attachment 4, Line 14, Col. (c)	605,719	W/S	1.0000	605,719
5	TOTAL GROSS PLANT	(Sum of Lines 1 through 4)	86,067,494	GP=	1.0000	86,067,494
6	ACCUMULATED DEPRECIATION	Note C				
7	Production	219.20-24.c for end of year, records for other months	-	NA	-	-
8	Transmission	Attachment 4, Line 14, Col. (h)	10,479,929	TP	1.0000	10,479,929
9	Distribution	219.26.c for end of year, records for other months	-	NA	-	-
10	General & Intangible	Attachment 4, Line 14, Col. (i)	388,139	W/S	1.0000	388,139
11	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 10)	10,868,068			10,868,068
12	NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	-			-
14	Transmission	(line 2 - line 8)	74,981,846			74,981,846
15	Distribution	(line 3 - line 9)	-			-
16	General & Intangible	(line 4 - line 10)	217,581			217,581
17	TOTAL NET PLANT	(Sum of line 5 - line 11)	75,199,426	NP=	1.0000	75,199,426
18	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 4 and 4a (Note D)	-	NA		-
20	Account No. 282 (enter negative)	Attachment 4 and 4a (Note D)	(7,561,771)	NP		(7,561,771)
21	Account No. 283 (enter negative)	Attachment 4 and 4a (Note D)	(2,409,597)	NP		(2,409,597)
22	Account No. 190	Attachment 4 and 4a (Note D)	617,093	NP		616,376
23	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Note D)	-	NP	1.0000	-
24	Unfunded Reserves (enter negative)	Attachment 4, Line 43, Col. (h)	-	DA	1.0000	-
25	CWIP	Attachment 4, Line 14, Col. (d)	-	DA	1.0000	-
26	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note E)	-	DA	1.0000	-
27	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note F)	-	DA	1.0000	-
28	TOTAL ADJUSTMENTS	(Sum of line 19 - line 27)	(9,354,274)			(9,354,992)
29	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (e) (Note G)	-	TP	1.0000	-
30	WORKING CAPITAL	Note H				
31	Cash Working Capital	1/8*(Page 3, Line 17 minus Page 3, Line 14)	43,604			43,604
32	Materials & Supplies	Attachment 4, Line 14, Col. (f)	-	TP	1.0000	-
33	Prepayments (Account 165)	Attachment 4, Line 14, Col. (g)	33,166	GP	1.0000	33,166
34	TOTAL WORKING CAPITAL	(Sum of line 31 - line 33)	76,770			76,770
35	RATE BASE	(Sum of line 17, 28, 29, 34)	65,921,922			65,921,205

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
	O&M				
1	Transmission	321.112.b	139,713	TP1.0000	139,713
2	Less Account 566 (Misc Trans Expense)	321.97.b	46,464	TP1.0000	46,464
3	Less Account 565	321.96.b	-	TP1.0000	-
4	A&G	323.197.b	211,800	W/S1.0000	211,800
5	Less FERC Annual Fees	350.xx.h (Note I)	-	W/S1.0000	-
6	Less EPRI Dues	Note J	-	W/S1.0000	-
7	Less Reg. Commission Expense Account 928	Note J	-	W/S1.0000	-
8	Less: Non-safety Advertising account 930.1	Note J	-	W/S1.0000	-
9	Less Actual PBOP Expense in Year	Attachment 7, Line 10, Col. (c)	-	W/S1.0000	-
10	Plus Transmission Related Reg. Comm. Exp.	Note K	-	TP1.0000	-
11	Plus PBOP Expense Allowed Amount	Attachment 7, Line 6, Col. (c)	(2,678)	W/S1.0000	(2,678)
12	Plus Transmission Lease Payments in Acct 565	Note V	-	DA1.0000	-
13	Account 566				
14	Amortization of Regulatory Asset	Note E	-	DA1.0000	-
15	Misc. Transmission Expense (less amort. of regulatory asset)		46,464	TP1.0000	46,464
16	Total Account 566	(Sum of line 14 - line 15)" Ties to 321.97b	46,464		46,464
17	TOTAL O&M	(Sum of Lines 1, 4, 10, 11, 12, 16 less Lines 2, 3, 5-9)	348,835		348,835
18	DEPRECIATION EXPENSE	Note C			
19	Transmission	336.7.b&d	1,539,285	TP1.0000	1,539,285
20	General & Intangible	336.10.b&d, 336.1.b&d	-	W/S1.0000	-
21	Amortization of Abandoned Plant	Note F	-	DA1.0000	-
22	TOTAL DEPRECIATION	(Sum of line 19 - line 21)	1,539,285		1,539,285
23	TAXES OTHER THAN INCOME TAXES (Note M)				
24	LABOR RELATED				
25	Payroll	263._i	-	W/S1.0000	-
26	Highway and vehicle	263._i	-	W/S1.0000	-
27	PLANT RELATED				
28	Property	263.10.i	826,110	GP1.0000	826,110
29	Gross Receipts	263._i	-	NAzero	-
30	Other	263._i	-	GP1.0000	-
31	Payments in lieu of taxes	263._i	-	GP1.0000	-
32	TOTAL OTHER TAXES	(Sum of line 25 - line 31)	826,110		826,110
33	INCOME TAXES (Note N)	Note N			
34	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} * (1-TEP)		26.14%		
35	CIT=(T/1-T) * (1-(WCLTD/R)) =	WCLTD = Page 4, Line 15, R = Page 4, Line 18	29.84%		
36	FIT & SIT & P				
37					
38	1 / (1 - T) = (from line 34)	1 / (1 - T), T from Line 34	135.38%		
39	Amortized Investment Tax Credit	266.8f (enter negative)	-		
40	Excess / (Deficit) Deferred Income Taxes	Attachment 4d, Line 14 & line 46, Col (h)	-		
41	Tax Effect of Permanent Differences	Note O	-		
42	Income Tax Calculation	(Line 35 times Line 48)	1,475,023	NA	1,475,007
43	ITC adjustment	(Line 38 times Line 39)	-	NP1.00000	-
44	Excess / (Deficit) Deferred Income Taxes	(Line 38 times Line 40)	-	NP1.00000	-
45	Permanent Differences Tax Adjustment	(Line 38 times Line 41)	-	NP1.00000	-
46	Total Income Taxes	(Sum of line 42 - line 45)	1,475,023		1,475,007
47	RETURN				
48	Rate Base times Return	(Page 2, line 35 times Page 4, Line 18)	4,942,449	NA	4,942,395
49	GROSS REVENUE REQUIREMENT	(Sum of line 17,22, 32, 46, 48)	9,131,702		9,131,632

(1)

(2)

(3)

(4)

(5)

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES			
1	Total Transmission plant	(Page 2, Line 2, Column 3)		85,461,775
2	Less Transmission plant excluded from ISO rates	(Note P)		-
3	Less Transmission plant included in OATT Ancillary Service rates	(Note S)		-
4	Transmission plant included in ISO rates	(Line 1 minus Lines 2 & 3)		85,461,775
5	Percentage of Transmission plant included in ISO Rates	(Line 4 divided by Line 1) (If line 1 is zero, enter 1)	TP=	1.0000
6	WAGES & SALARY ALLOCATOR (W&S)			
		Form 1 Reference	\$	TP
7	Production	354.20.b	-	-
8	Transmission	354.21.b	-	1.0000
9	Distribution	354.23.b	-	-
10	Other	354.24,25,26.b	-	-
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	(Sum of line 7 - line 10)	-	-
12	RETURN (R)			
13				\$
14			\$	%
15	Long Term Debt	Attachment 5, (Notes Q & R)	26,273,677	39.8%
16	Preferred Stock (112.3.c)	Attachment 5, (Notes Q & R)	-	0.0%
17	Common Stock	Attachment 5, (Notes Q, R, and T)	39,786,463	60.2%
18	Total	(Sum of line 15 - line 17)	66,060,139	
19	REVENUE CREDITS			
20	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	Attachment 12, line 8 (Note U)		-
21	ACCOUNT 456.1 (OTHER ELECTRIC REVENUES)	Attachment 12, line 18 (Note A)		-

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

Notes	
A	The revenues credited on page 1 lines 2-6 shall include only the amounts received directly from the ISO for service under this tariff reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
B	Company will not have any grandfathered agreements. Therefore, this line shall remain zero.
C	Plant In Service, Accumulated Depreciation, and Depreciation Expenses shall exclude Asset Retirement Obligation amounts.
D	Balances in Accounts 190, 281, 282 and 283 classified in the FERC Form 1 as Electric-related, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 will be reduced by prior flow throughs and excluded if the utility chooses to utilize amortization of tax credits against taxable income. Account 281 is not allocated to Transmission.
E	Recovery of Regulatory Asset permitted only for pre-commercial and formation expenses as authorized by the Commission. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the AFUDC rate will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
F	Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of Abandoned Plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
G	Identified in FERC Form 1, or Company records if not so indicated on the FERC Form 1, as being transmission related.
H	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of Regulatory Asset at page 3, line 12, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on page 111, line 57 in the Form 1.
I	The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
J	Page 3, Line 6 - Subtract all EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses in account 928 itemized at 351.h, and non-safety related advertising included in Account 930.1.
K	Page 3, Line 8-Add back Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
L	Intentionally left blank
M	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere. Enter the line number on page 263 upon which each item is identified.
N	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes" and TEP = "the tax exempt ownership interest". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T). Inputs Required: FIT=21.0% (Federal Income Tax Rate) SIT=6.5% (State Income Tax Rate or Composite SIT) p =0.0% (percent of federal income tax deductible for state purposes) TEP =0.0% (percent of the tax exempt ownership)
O	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-26 that are not the result of a timing difference.
P	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).
Q	The cost of debt will be determined based on the financing in place during each stage of project development. Before debt is obtained, a proxy interest rate which will be supported in the original Section 205 filing will be used. This rate is provided on Attachment 8 line 36. If construction debt (wherein principal is drawn down over time) is issued, the rate plus an amortization of fees projected to be incurred on the construction debt during the rate year will be the cost of debt. This construction debt rate (inclusive of fees) will be reset and trued-up every year using the method on Attachment 9 for multi-year construction projects. Once non-construction debt is obtained, the actual interest rate and fees on the debt in place at the end of the year such non-construction debt is obtained will become the cost of debt. In the first full year after non-construction debt is obtained, the cost of debt will be the actual cost of debt determined using the method on Attachment 5. A hypothetical capital structure of 60% Equity and 40% debt will be used until the first transmission asset is placed in service, or until otherwise authorized by the Commission.
R	Calculate rate base using 13 month average balance, except ADIT which is calculated based on the average of the beginning of the year and the end of the year balances.
S	Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be 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.
T	ROE will be supported in the original Section 205 filing and no change in ROE may be made absent a filing with FERC.
U	Includes only income related to transmission facilities, such as pole attachments, rentals and special use from general ledger.
V	Add back any lease expense of transmission assets used to provide service under this tariff included in account 565. Amount to be obtained from company books and records.

Attachment 1
Project Revenue Requirement Worksheet
Transource West Virginia, LLC

To be completed in conjunction with Attachment H-26.

Line No.	(1)	(2) Attachment H-26 Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant plus CWIP	Attach H-26, p 2, line 2 col 5 plus line 25 col 5 (Note A)	85,461,775	
2	Net Transmission Plant plus CWIP and Abandoned Plant	Attach H-26, p 2, line 14 col 5 plus line 25 & 27 col 5 (Note B)	74,981,846	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-26, p 3, line 17 col 5	348,835	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.41%	0.41%
	GENERAL AND INTANGIBLE (G & I) DEPRECIATION EXPENSE			
5	Total G & I Depreciation Expense	Attach H-26, p 3, line 20, col 5 (Note C)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00%	0.00%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-26, p 3, line 32 col 5	826,110	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.97%	0.97%
9	Less Revenue Credits	Attach H-26, p 1, line 6 col 5	-	
10	Annual Allocation Factor for Revenue Credits	(line 9 divided by line 1 col 3)	0.00%	0.00%
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		1.37%
	INCOME TAXES			
12	Total Income Taxes	Attach H-26, p 3, line 46 col 5	1,475,007	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	1.97%	1.97%
	RETURN			
14	Return on Rate Base	Attach H-26, p 3, line 48 col 5	4,942,395	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	6.59%	6.59%
16	Annual Allocation Factor for Return	Sum of line 13 and 15	8.56%	8.56%

Attachment 1
Project Revenue Requirement Worksheet
Transource West Virginia, LLC

This worksheet is used to compute project specific revenue requirements for any projects for which such calculation is required by PJM. This will generally include projects with specific incentives or competitive concessions, or projects with cost allocation outside of the AEP Zone. Projects will be listed as either Schedule 12, Zonal, or other category defined by PJM. Other projects which comprise the remaining revenue requirement on Attachment H-26 will not be entered on this schedule.

Any hypothetical amounts or project names in a filed template will be removed and replaced with actual amounts in the first year actual values are available without the need for a section 205 filing to modify the template.

(1)		(2)		(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Project Name	PJM Category	RTEP Project Number Or Other Identifier	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge
								(Page 1 line 16)	(Col. 6 * Col. 7)
						(Col. 3 * Col. 4)	(Note E)		
1a	Thorofare	Schedule 12	b2609.4	85,461,775	0.014	1,174,945	\$ 74,981,846	0.086	6,417,402
1b				-	0.014	-	\$ -	0.086	-
2	Total Schedule 12			85,461,775		1,174,945	\$ 74,981,846		6,417,402
3a		Zonal		-	0.014	-	\$ -	0.086	-
3b				-	0.014	-	\$ -	0.086	-
4	Total Zonal			-		-	\$ -		-
5									
6	Annual Totals			85,461,775		1,174,945	74,981,846		6,417,402

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-26 inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order.
- B Net Plant is that identified on page 2 line 14 of Attachment H-26 inclusive of any CWIP or unamortized Abandoned Plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C General and Intangible Depreciation and Amortization Expense includes all expense not directly associated with a project, which is entered on page 3 , column 9.
- D Project Gross Plant is the total capital investment including CWIP for the project calculated from Company books and records in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- E Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation plus CWIP in rate base if applicable and Unamortized Abandoned Plant.
- F Project Depreciation Expense is the actual value booked for the project (excluding General and Intangible depreciation) at Attachment H-26, page 3, line 19, plus amortization of Abandoned Plant at Attachment H-26, page 3, line 21.
- G Requires approval by FERC of incentive return applicable to the specified project(s).
- H The Competitive Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate.
- I True-Up Adjustment is calculated on the Project True-up Schedule for the relevant true-up year.

Attachment 1
Project Revenue Requirement Worksheet
Transource West Virginia, LLC

	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)
Line No.	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in Basis Points	Incentive Return	Ceiling Rate	Competitive Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Revenue Requirement
	(Note F)	(Sum Col. 5, 8 & 9)	(Note G)	(Attachment 2, Line 28 Incentive Return * Col. 6)	(Sum Col. 10 & 12)	(Note H)	(Sum Col. 10 & 12 Less Col. 13)	(Note I)	Sum Col. 14 & 15
1a	1,539,285	9,131,632	-	-	9,131,632	-	9,131,632	(828,011)	8,303,621
1b	-	-	-	-	-	-	-	-	-
2	1,539,285	9,131,632	-	-	9,131,632	-	9,131,632	(828,011)	8,303,621
3a	-	-	-	-	-	-	-	-	-
3b	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-
5									-
6	1,539,285	9,131,632	-	-	9,131,632	-	9,131,632	(828,011)	8,303,621

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-26 inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order.
- B Net Plant is that identified on page 2 line 14 of Attachment H-26 inclusive of any CWIP or unamortized Abandoned Plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C General and Intangible Depreciation and Amortization Expense includes all expense not directly associated with a project, which is entered on page 3 , column 9.
- D Project Gross Plant is the total capital investment including CWIP for the project calculated from Company books and records in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- E Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation plus CWIP in rate base if applicable and Unamortized Abandoned Plant.
- F Project Depreciation Expense is the actual value booked for the project (excluding General and Intangible depreciation) at Attachment H-26, page 3, line 19, plus amortization of Abandoned Plant at Attachment H-26, page 3, line 21.
- G Requires approval by FERC of incentive return applicable to the specified project(s).
- H The Competitive Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate.
- I True-Up Adjustment is calculated on the Project True-up Schedule for the relevant true-up year.

Attachment 2
Incentive ROE
Transource West Virginia, LLC

1	Rate Base	Attachment H-26, page 2, line 35, Col.5						65,921,205
2	100 Basis Point Incentive Return							
							\$	
						Cost		
							Weighted	
			\$	%				
3	Long Term Debt	(Notes Q & R from Attachment H-26)	26,273,677	39.8%		2.95%	1.17%	
4	Preferred Stock	(Notes Q & R from Attachment H-26)	-	0.0%		0.00%	0.00%	
		Cost = Attachment H-26, page 4, Line 17, Cost plus 100 bp						
5	Common Stock	(Notes Q, R, & T from Attachment H-26)	39,786,463	60.2%		11.50%	6.93%	
6	Total (sum lines 3-5)		66,060,139				8.10%	
7	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 6)							5,339,423
8	INCOME TAXES							
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.2614					
10	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.3026					
11	WCLTD = Line 3							
12	and FIT, SIT & p are as given in Attachment H-26 footnote N.							
13	$1 / (1 - T) =$ (from line 9)		1.3538					
14	Amortized Investment Tax Credit (266.8f) (enter negative)	Attachment H-26, Page 3, Line 39	-					
15	Excess Deferred Income Taxes (enter negative)	Attachment H-26, Page 3, Line 40	-					
16	Tax Effect of Permanent Differences (Note B)	Attachment H-26, Page 3, Line 41	-					
17	Income Tax Calculation = line 7 * line 10						1,615,484	
18	ITC adjustment (line 13 * line 14)		-	NP	1.00	-		
19	Excess Deferred Income Tax Adjustment (line 13 * line 15)		-	NP	1.00	-		
20	Permanent Differences Tax Adjustment (line 13 * 16)		-	NP	1.00	-		
21	Total Income Taxes (sum lines 17 - 20)						1,615,484	1,615,484
22	Return and Income Taxes with 100 basis point increase in ROE							6,954,907
23	Return (Attach. H-26, page 3 line 48 col 5)							4,942,395
24	Income Tax (Attach. H-26, page 3 line 46 col 5)							1,475,007
25	Return and Income Taxes without 100 basis point increase in ROE							6,417,402
26	Incremental Return and Income Taxes for 100 basis point increase in ROE							537,504.71
27	Rate Base (line 1)							65,921,205
28	Incremental Return and Income Taxes for 100 basis point increase in ROE divided by Rate Base							0.82%

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any ROE actual incentive must be approved by the Commission.
For example, if the Commission were to grant a 150 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.5 on Attachment 1 column 12.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-26 that are not the result of a timing difference.

Attachment 3
Formula Rate True-Up
Transource West Virginia, LLC

This Attachment 3 is used to calculate the annual formula rate true-up. Any projects for which the RTO requires a true-up on an individual project basis, as shown on Attachment 1, will be computed separately. The remainder of the revenue requirement will also be trued up. The utility will individually enter the projected true-up year revenue requirements in Column C. A percentage of total will be calculated in Column D. Actual revenue received during the true-up year is entered into Column E, line 2 and allocated using the Column D percentage. The utility will prepare this formula rate template with the actual inputs for the true-up year, with the resulting revenue requirement for each line being separately entered in Column F. In Col. G, Col. F is subtracted from Col. E to calculate the true-up adjustment. Interest on the true-up is computed in Column H. Any adjustments to prior period true-ups are entered in Col. I. Col. J computes the total true-up as the sum of Cols. G, H and I.

Any hypothetical amounts or project names in a filed template will be removed and replaced with actual amounts in the first year actual values are available without the need for a section 205 filing to modify the template.

Line:				Projected True-Up Year Revenue Requirement Calculation		True-Up Year Revenue Received ¹	Actual True-Up Year Revenue Req.	Annual True-Up Calculation			
1	True-Up Year										
2	2025					9,962,155					
	A		B	C	D	E	F	G	H	I	J
	Project Name	PJM Category	Project # Or Other Identifier	Net Revenue Requirement ²	% of Total Revenue Requirement	Allocation of Revenue Received (E, Line 2) x (D)	True-Up Net Revenue Requirement ³	Net Under/(Over) Collection (F)-(E)	True-Up Interest Income (Expense) ⁴	Prior Period Adjustment with Interest ⁵	Total True-Up (G) + (H) + (I)
3	Remaining Attachment H-26			-	0.0%	-	-	-	-	-	-
4a	Thorofare	Schedule 12	b2609.4	9,346,941	100.0%	9,962,155	9,250,722	(711,433)	(116,578)	-	(828,011)
4b				-	0.0%	-	-	-	-	-	-
5	Total Schedule 12			9,346,941		9,962,155	9,250,722	(711,433)	(116,578)	-	(828,011)
6a		Zonal		-	0.0%	-	-	-	-	-	-
6b				-	0.0%	-	-	-	-	-	-
7	Total Zonal			-		-	-	-	-	-	-
8	Other										
9	Total Annual Revenue Requirements			9,346,941	100.0%	9,962,155	9,250,722	(711,433)	(116,578)	-	(828,011)
10	Total Interest on True-Up - Attachment 6								(116,578)		

Prior Period Adjustment

	A	B
	Prior Period Adjustment (Note 5)	Adjustment Amount
11	Description of Adjustment	-
	Attachment 11	

Notes:

- 1) The revenue received is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E.
- 2) From the Attachment 1, line 1 or 3, col. 16 from the template in which the true-up year revenue requirement was initially projected.
- 3) From True-Up revenue requirement template Attachment 1, line 1 or 3, col. 14.
- 4) Interest due on the true up is calculated for the 24 month period from the start of the true-up year until the end of the year following the true-up year when the true up will be included in rates. Total True up Interest calculate on Attachment 6 and allocated to projects based on the percentage in Column D.
- 5) Corrections to true-ups for previous rate years including interest will be computed on Attachment 11 and entered on the appropriate line 3-8 above.

Line No	Month (a)	Gross Plant In Service		CWIP	LHFFU	Working Capital		Accumulated Depreciation	
		Transmission (b)	General & Intangible (c)	CWIP in Rate Base (d)	Held for Future Use (e)	Materials & Supplies (f)	Prepayments (g)	Transmission (h)	General & Intangible (i)
	(Note A)	207.58.g for end of year, records for other months	205.5.g & 207.99.g for end of year, records for other months	Note B - page 2, column C	214.x.c for end of year, records for other months	227.8.c & 227.16.c for end of year, records for other months	111.57.c for end of year, records for other months	219.25.c for end of year, records for other months	219.28.c & 200.21.c for end of year, records for other months
1	December Prior Year	85,416,995	586,777	-	-	-	33,166	9,767,196	332,327
2	January	85,436,886	601,180	-	-	-	33,166	9,885,421	341,345
3	February	85,449,580	608,277	-	-	-	33,166	10,003,978	350,603
4	March	85,454,959	608,185	-	-	-	33,166	10,122,745	359,980
5	April	85,458,314	608,128	-	-	-	33,166	10,241,600	369,355
6	May	85,461,663	608,059	-	-	-	33,166	10,360,509	378,729
7	June	85,465,016	607,979	-	-	-	33,166	10,479,474	388,102
8	July	85,468,360	607,883	-	-	-	33,166	10,598,493	397,474
9	August	85,471,711	607,792	-	-	-	33,166	10,717,566	406,844
10	September	85,474,983	607,688	-	-	-	33,166	10,836,694	416,213
11	October	85,478,263	607,588	-	-	-	33,166	10,955,877	425,579
12	November	85,481,535	607,470	-	-	-	33,166	11,075,115	434,944
13	December	85,484,805	607,345	-	-	-	33,166	11,194,407	444,308
14	Average of the 13 Monthly Balances	85,461,775	605,719	-	-	-	33,166	10,479,929	388,139

Adjustments to Rate Base

Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	Account No. 281 Accumulated Deferred Income Taxes (Note E) (d)	Account No. 282 Accumulated Deferred Income Taxes (Note E) (e)	Account No. 283 Accumulated Deferred Income Taxes (Note E) (f)	Account No. 190 Accumulated Deferred Income Taxes (Note E) (g)	Account No. 255 Accumulated Deferred Investment Credit (h)
		Note C	Note D	272.8.b & 273.8.k	274.2.b & 275.2.k	276.9.b & 277.9.k	234.8.b & c	Consistent with 266.8.b & 267.8.h
15	December Prior Year	-	-	-	-	-	-	-
16	January	-	-					-
17	February	-	-					-
18	March	-	-					-
19	April	-	-					-
20	May	-	-					-
21	June	-	-					-
22	July	-	-					-
23	August	-	-					-
24	September	-	-					-
25	October	-	-					-
26	November	-	-					-
27	December	-	-	-	-	-	-	-
28	Average of the 13 Monthly Balances	-	-	-	7,561,771	2,409,597	617,093	-

Reconciliation of CWIP in Rate Base to FERC Form 1 - Note B

Less: CWIP and
AFUDC Excluded from
Rate Base
CWIP Allowed in Rate Base
(c)= (a) - (b)

	Total CWIP (a) 216.b for end of year, records for other months	Rate Base (b) Company records	
29	December Prior Year	49,983	49,983
30	January	24,884	24,884
31	February	8,308	8,308
32	March	6,257	6,257
33	April	6,192	6,192
34	May	6,068	6,068
35	June	6,011	6,011
36	July	5,923	5,923
37	August	5,854	5,854
38	September	5,841	5,841
39	October	5,855	5,855
40	November	5,813	5,813
41	December	5,796	5,796
		10,984	10,984

Unfunded Reserves (Notes A and F and G)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
				Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers less the percent associated with an offsetting liability on the balance sheet (Note H)	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
List of all reserves:			Amount					
42a		Reserve 1	-	-	-	-	-	-
42b		Reserve 2	-	-	-	-	-	-
43		Total	-					-

Notes:

- A Calculate using 13 month average balance, except ADIT which is calculated based on the average of the beginning of the year and the end of the year balances
- B Recovery of CWIP in rate base must be approved by FERC. Lines 29-41 of page 2 provide a reconciliation of the Company's total CWIP to the CWIP allowed in rate base. The annual report filed pursuant to the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will also describe the reconciliation prepared on this Attachment.
- C Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission.
- D Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- E ADIT is computed using the average of the beginning of the year and the end of the year balances. Attachments 4a and 4b are used to populate the average ADIT balances on line 28 above. ADIT calculations will be prorated to the extent required by Section 1.167(l)-1(h)(6)(ii) of the IRS regulations. Rate Projections and True-ups will use Attachment 4c to calculate the proration adjustment.
- F The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account (see Note H)). Each unfunded reserve will be included on lines 42 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by creating an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- G Not all unfunded reserves are created only from contributions from customers. Many are created by creating an offsetting liability in whole or in part. Column (f) ensures only the portion of the unfunded reserve contributed by the customer (and not created by an offsetting liability) is a reduction to rate base.
- H The inputs in Column (f) are the percentage of the unfunded reserve that was created by an offsetting liability. The percentage shown in Column (f) is then equal to the percentage that customers have contributed to the unfunded reserve.

Worksheet 4a - ADIT Average Balances
Transource West Virginia, LLC
For the 12 months ended 12/31/2027

I. Account 281 - ADIT - Accelerated Amortization Property

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet 4b	(C) 100% Non-Transmission Related	(D) 100% Related to Facilities Excluded	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
1									
2	Net Total Property and Accumulated Depreciation	-	-	-	-	-	-		Accumulated deferred income taxes-Accelerated amortization property.
3	Other	-	-	-	-	-	-		
4		-	-	-	-	-	-		
5		-	-	-	-	-	-		
6		-	-	-	-	-	-		
7		-	-	-	-	-	-		
8		-	-	-	-	-	-		
9		-	-	-	-	-	-		
10		-	-	-	-	-	-		
11		-	-	-	-	-	-		
12		-	-	-	-	-	-		
13		-	-	-	-	-	-		
14		-	-	-	-	-	-		
15		-	-	-	-	-	-		
16		-	-	-	-	-	-		
17		-	-	-	-	-	-		
18		-	-	-	-	-	-		
19		-	-	-	-	-	-		
20		-	-	-	-	-	-		
21		-	-	-	-	-	-		
22		-	-	-	-	-	-		
23									
24	Subtotal - Form 1, Avg. (272.17.b & 273.17.k)	-	-	-	-	-	-		
25	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
26	Less FASB 106 and Other Excludable Items Above if not separately removed	-	-	-	-	-	-		
27	Less Proration Adjustment (from Worksheet 4c)	-	-	-	-	-	-		
28	Total Company (In 24 - In 25 - In 26 + In 27)	-	-	-	-	-	-		
29	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
30	Total Transmission (In 28 * In 29)		0	0	0	0	0	0	

II. Account 282 - ADIT - Other Property

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet 4b	(C) 100% Non-Transmission Related	(D) 100% Related to Facilities Excluded	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
31									
32	6001 - PT AFUDC Debt - FT	-	-	-	-	-	-	-	Related to timing difference on AFUDC Equity
33	6002 - PT AFUDC Debt - NORM	1,283	-	-	-	1,283	-	1,283	Related to timing difference on AFUDC Equity
34	6003 - PT AFUDC Equity - FT	10,294	-	-	-	10,294	-	10,294	Related to timing difference on AFUDC Equity
35	6009 - PT COR - NORM	7,702	-	-	-	7,702	-	7,702	Related to removal costs which are deductible for tax at the point the costs are incurred
36	6011 - PT CPI - NORM	(5,564)	-	-	-	(5,564)	-	(5,564)	Related to capitalized interest timing differences.
37	6013- PT History-NORM	11,767	-	-	-	11,767	-	11,767	Related to timing difference on the deferred intercompany gain.
38	6017 - PT Method/Life - FT	(131)	-	-	-	(131)	-	(131)	Related to Flow-Trhough Depreciation Timing Differences
39	6018 - PT Method/Life - NORM	6,810,755				6,810,755		6,810,755	Related to Depreciation Timing Differences
40	6024 - PT Repairs UOP - NORM	1,071,760				1,071,760		1,071,760	Related to repairs Timing Differences
41	6029 - PT AFUDC Equity Book Depr - FT	(482)				(482)		(482)	Related to Flow-Trhough Depreciation Timing Differences on AFUDC Equity
42	6523 - 2020 712L 481(a) Software	(49,171)				(49,171)		(49,171)	Related to Capitalized Software Timing Differences
43									
44									
45									
46									
47									
48									
49									
50									
51									
52	Subtotal - Form 1, Avg. (274.9.b & 275.9.k)	7,858,213	-	-	-	7,858,213	-		
53	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		Line 34 above
54	Less FASB 106 and Other Excludable Items Above if not separately removed	-	-	-	-	-	-		
55	Less Proration Adjustment (from Worksheet 4c)	296,442	-	-	-	296,442	-		
56	Total Company (In 52 - In 53 - In 54 + In 55)	7,561,771	-	-	-	7,561,771	-		
57	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
58	Total Transmission (In 56 * In 57)		0	0	0	7,561,771	0	7,561,771	

III. Account 283 - ADIT - Other

Line No.	(A) <u>Identification</u>	(B) Relevant Year Avg. Balance <u>Worksheet 4b</u>	(C) 100% Non-Transmission <u>Related</u>	(D) 100% Related to Facilities <u>Excluded</u>	(E) 100% Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Ratebase <u>(E)+(F)+(G)</u>	(I) <u>Description / Justification</u>
59	6001 - PT AFUDC Debt - FT	-	-	-	-	-	-	-	Related to timing difference on AFUDC Equity
60	6002 - PT AFUDC Debt - NORM	397	-	-	397	-	-	397	Related to timing difference on AFUDC Equity
61	6003 - PT AFUDC Equity - FT	2,564	-	-	2,564	-	-	2,564	Related to timing difference on AFUDC Equity
62	6009 - PT COR - NORM	1,088	-	-	1,088	-	-	1,088	Related to removal costs which are deductible for tax at the point the costs are incurred
63	6011 - PT CPI - NORM	(1,698)	-	-	(1,698)	-	-	(1,698)	Related to capitalized interest timing differences.
64	6017 - PT Method/Life - FT	43	-	-	43	-	-	43	Related to Flow-Trhough Depreciation Timing Differences
65	6018 - PT Method/Life - NORM	1,809,109	-	-	1,809,109	-	-	1,809,109	Related to Depreciation Timing Differences
66	6024 - PT Repairs UOP - NORM	331,735	-	-	331,735	-	-	331,735	Related to repairs Timing Differences
67	6029 - PT AFUDC Equity Book Depr - FT	(56)	-	-	(56)	-	-	(56)	Related to Flow-Trhough Depreciation Timing Differences on AFUDC Equity
68	6523 - 2020 712L 481(a) Software	(15,219)	-	-	(15,219)	-	-	(15,219)	Related to Capitalized Software Timing Differences
69	7021 - PROVS POSS REV REFDS-A/L	(29,505)	-	-	(29,505)	-	-	(29,505)	Revenue Refund Timing Differences
70	7027 - INSURANCE PREMIUMS ACCRUED	1,164	-	-	1,164	-	-	1,164	Book Accrual Timing Differences
71	7048 - ACCRD COMPANYWIDE INCENTV PLAN	(94)	-	-	(94)	-	-	(94)	Book Accrual Timing Differences
72	7337 - REG ASSET-PRE CONSTRUCTION COSTS	(0)	-	-	(0)	-	-	(0)	Book Deferral Timing Differences
73	3519 - DSIT ENTRY - NORMALIZED	310,069	-	-	310,069	-	-	310,069	Electric Operations DSIT
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84	Subtotal - Form 1, Avg. (276.19.b & 277.19.k)	2,409,597	-	-	2,409,597	-	-		
85	Less FASB 109 Above if not separately removed	(0)	-	-	(0)	-	-		Line 72 Above
86	Less FASB 106 and Other Excludable Items Above if not separately removed	-	-	-	-	-	-		
87	Less Proration Adjustment (from Worksheet 4c)	-	-	-	-	-	-		
88	Total Company (In 84 - In 85 - In 86 + In 87)	2,409,597	-	-	2,409,597	-	-		
89	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
90	Total Transmission (In 88 * In 89)		0	0	2,409,597	0	0	2,409,597	

IV. Account 190 - ADIT

Line No.	(A) <u>Identification</u>	(B) Relevant Year Avg. Balance <u>Worksheet 4b</u>	(C) 100% Non-Transmission <u>Related</u>	(D) 100% Related to Facilities <u>Excluded</u>	(E) 100% Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Ratebase <u>(E)+(F)+(G)</u>	(I) <u>Description / Justification</u>
91	6001 - PT AFUDC Debt - FT	-	-	-	-	-	-	-	Related to timing difference on AFUDC Equity
92	6002 - PT AFUDC Debt - NORM	83	83	-	-	-	-	-	Related to timing difference on AFUDC Equity
93	6003 - PT AFUDC Equity - FT	634	634	-	-	-	-	-	Related to timing difference on AFUDC Equity
94	6009 - PT COR - NORM	228	-	-	-	228	-	228	Related to removal costs which are deductible for tax at the point the costs are incurred
95	6011 - PT CPI - NORM	(357)	-	-	-	(357)	-	(357)	Related to capitalized interest timing differences.
96	6017 - PT Method/Life - FT	14	-	-	-	14	-	14	Related to Flow-Trhough Depreciation Timing Differences
97	6018 - PT Method/Life - NORM	379,913	-	-	-	379,913	-	379,913	Related to Depreciation Timing Differences
98	6024 - PT Repairs UOP - NORM	69,664	-	-	-	69,664	-	69,664	Related to repairs Timing Differences
99	6029 - PT AFUDC Equity Book Depr - FT	77	-	-	-	77	-	77	Related to Flow-Trhough Depreciation Timing Differences on AFUDC Equity
100	6523 - 2020 712L 481(a) Software	(3,196)	-	-	-	(3,196)	-	(3,196)	Related to Capitalized Software Timing Differences
101	7021 - PROVS POSS REV REFDS-A/L	118,401	-	-	118,401	-	-	118,401	Revenue Refund Timing Differences
102	7027 - INSURANCE PREMIUMS ACCRUED	(13,768)	-	-	-	-	(13,768)	(13,768)	Book Accrual Timing Differences
103	7048 - ACCRD COMPANYWIDE INCENTV PLAN	285	-	-	285	-	-	285	Book Accrual Timing Differences
104	7337 - REG ASSET-PRE CONSTRUCTION COSTS	(0)	-	-	(0)	-	-	(0)	Book Deferral Timing Differences
105	3519 - DSIT ENTRY - NORMALIZED	65,115	-	-	-	65,115	-	65,115	Electric Operations DSIT
106									
107									
108									
109									
110									
111									
112									
113									
114									
115	Subtotal - Form 1, Avg. (234.17.b & 234.17.c)	617,093	717	-	118,686	511,458	(13,768)		
116	Less FASB 109 Above if not separately removed	(0)	-	-	(0)	-	-		Lines 104 Above
117	Less FASB 106 and Other Excludable Items Above if not separately removed	-	-	-	-	-	-		
118	Less Proration Adjustment (from Worksheet 4c)	-	-	-	-	-	-		
119	Total Company (In 115 - In 116 - In 117 + In 118)	617,093	717	-	118,686	511,458	(13,768)		
120	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%		
121	Total Transmission (In 119 * In 120)		0	0	118,686	511,458	(13,768)	616,376	

Worksheet 4b - Beginning & Ending Balances
Transource West Virginia, LLC
For the 12 months ended 12/31/2027

Line No.	Beginning Balance 2027	Ending Balance 2027	AVG Bal to Worksheet 4a
1	Acct 281 (a)	(b)	
2			
3			
4	Form 1 p. 272.17.b -	Form 1 p. 273.17.k -	-
5	Acct 282		
6	3630 - ETR Adjustment -	3630 - ETR Adjustment -	-
7	6001 - PT AFUDC Debt - FT -	6001 - PT AFUDC Debt - FT -	-
8	6002 - PT AFUDC Debt - NORM 1,283	6002 - PT AFUDC Debt - NORM 1,283	1,283
9	6003 - PT AFUDC Equity - FT 10,294	6003 - PT AFUDC Equity - FT 10,294	10,294
10	6009 - PT COR - NORM 7,692	6009 - PT COR - NORM 7,712	7,702
11	6011 - PT CPI - NORM (5,528)	6011 - PT CPI - NORM (5,600)	(5,564)
12	6013- PT History-NORM 11,767	6013- PT History-NORM 11,767	11,767
13	6017 - PT Method/Life - FT (112)	6017 - PT Method/Life - FT (151)	(131)
14	6018 - PT Method/Life - NORM 6,490,790	6018 - PT Method/Life - NORM 7,130,719	6,810,755
15	6024 - PT Repairs UOP - NORM 1,071,760	6024 - PT Repairs UOP - NORM 1,071,760	1,071,760
16	6029 - PT AFUDC Equity Book Depr - FT (396)	6029 - PT AFUDC Equity Book Depr - FT (569)	(482)
17	6523 - 2020 712L 481(a) Software (49,171)	6523 - 2020 712L 481(a) Software (49,171)	(49,171)
18	Form 1 p. 274.9.b 7,538,380	Form 1 p. 275.9.k 8,178,046	7,858,213
19	Acct 283		
20	3519 - DSIT ENTRY - NORMALIZED 211,040	3519 - DSIT ENTRY - NORMALIZED 409,098	310,069
21	6001 - PT AFUDC Debt - FT -	6001 - PT AFUDC Debt - FT -	-
22	6002 - PT AFUDC Debt - NORM 397	6002 - PT AFUDC Debt - NORM 397	397
23	6003 - PT AFUDC Equity - FT 2,564	6003 - PT AFUDC Equity - FT 2,564	2,564
24	6009 - PT COR - NORM 1,088	6009 - PT COR - NORM 1,088	1,088
25	6011 - PT CPI - NORM (1,698)	6011 - PT CPI - NORM (1,698)	(1,698)
26	6017 - PT Method/Life - FT 8	6017 - PT Method/Life - FT 78	43
27	6018 - PT Method/Life - NORM 1,809,109	6018 - PT Method/Life - NORM 1,809,109	1,809,109
28	6024 - PT Repairs UOP - NORM 331,735	6024 - PT Repairs UOP - NORM 331,735	331,735
29	6029 - PT AFUDC Equity Book Depr - FT (56)	6029 - PT AFUDC Equity Book Depr - FT (56)	(56)
30	6523 - 2020 712L 481(a) Software (15,219)	6523 - 2020 712L 481(a) Software (15,219)	(15,219)
31	7021 - PROVS POSS REV REFDS-A/L (29,505)	7021 - PROVS POSS REV REFDS-A/L (29,505)	(29,505)
32	7027 - INSURANCE PREMIUMS ACCRUED 1,164	7027 - INSURANCE PREMIUMS ACCRUED 1,164	1,164
33	7048 - ACCRD COMPANYWIDE INCENTV PLAN (94)	7048 - ACCRD COMPANYWIDE INCENTV PLAN (94)	(94)
34	7337 - REG ASSET-PRE CONSTRUCTION COSTS (0)	7337 - REG ASSET-PRE CONSTRUCTION COSTS (0)	(0)
35			
36			
37			
38			
39			
40	Form 1 p. 276.19.b 2,310,533	Form 1 p. 277.19.k 2,508,660	2,409,597
41	Acct 190		
42	3519 - DSIT ENTRY - NORMALIZED 44,318	3519 - DSIT ENTRY - NORMALIZED 85,911	65,115
43	6001 - PT AFUDC Debt - FT -	6001 - PT AFUDC Debt - FT -	-
44	6002 - PT AFUDC Debt - NORM 83	6002 - PT AFUDC Debt - NORM 83	83
45	6003 - PT AFUDC Equity - FT 634	6003 - PT AFUDC Equity - FT 634	634
46	6009 - PT COR - NORM 228	6009 - PT COR - NORM 228	228
47	6011 - PT CPI - NORM (357)	6011 - PT CPI - NORM (357)	(357)
48	6017 - PT Method/Life - FT 7	6017 - PT Method/Life - FT 21	14
49	6018 - PT Method/Life - NORM 379,913	6018 - PT Method/Life - NORM 379,913	379,913
50	6024 - PT Repairs UOP - NORM 69,664	6024 - PT Repairs UOP - NORM 69,664	69,664
51	6029 - PT AFUDC Equity Book Depr - FT 46	6029 - PT AFUDC Equity Book Depr - FT 107	77
52	6523 - 2020 712L 481(a) Software (3,196)	6523 - 2020 712L 481(a) Software (3,196)	(3,196)
53	7021 - PROVS POSS REV REFDS-A/L 118,401	7021 - PROVS POSS REV REFDS-A/L 118,401	118,401
54	7027 - INSURANCE PREMIUMS ACCRUED (13,768)	7027 - INSURANCE PREMIUMS ACCRUED (13,768)	(13,768)
55	7048 - ACCRD COMPANYWIDE INCENTV PLAN 285	7048 - ACCRD COMPANYWIDE INCENTV PLAN 285	285
56	7337 - REG ASSET-PRE CONSTRUCTION COSTS (0)	7337 - REG ASSET-PRE CONSTRUCTION COSTS (0)	(0)
57			
58			
59	Form 1 p. 234.18.b 596,260	Form 1 p. 234.18.c 637,927	617,093

Line No.	2027	Dr. (Cr.)	2027	AVG Bal to Worksheet 4a
60	Acct 254			
61		0	0	-
62		0	0	-
63		0	0	-
64		0	0	-
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				
79	Total Acct 254 Grossed Up - Form 1, p. 278.b	-	Total Acct 254 Grossed Up - Form 1, p. 278.f	-
80	Acct 182.3			
81				#DIV/0!
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95				
96		-	-	-
97	Acct 182.3 Gross Up	-	Acct 182.3 Gross Up	-
98	Total Acct 182.3 Grossed Up - Form 1, p. 232.b	-	Total Acct 182.3 Grossed Up - Form 1, p. 232.f	-

Note 1: Excess or deficient ADIT balances resulting from corporate income tax rate changes, including future federal, state, and local tax rate changes, are to be recorded to Accounts 254 or 182.3, respectively.

Worksheet 4c - ADIT Proration Adjustment
Transource West Virginia, LLC
For the 12 months ended 12/31/2027

Page 1 of 2

Account 282

Line No.

1

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Days in Period						Averaging with Proration		
A	B	C	D	E	F	G	H	
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	
Average Balance of Prorated Items							6,810,755	
January	31	335	365	91.78%	53,327	48,944	6,859,699	
February	28	307	365	84.11%	53,327	44,853	6,904,552	
March	31	276	365	75.62%	53,327	40,324	6,944,877	
April	30	246	365	67.40%	53,327	35,941	6,980,818	
May	31	215	365	58.90%	53,327	31,412	7,012,230	
June	30	185	365	50.68%	53,327	27,029	7,039,259	
July	31	154	365	42.19%	53,327	22,500	7,061,759	
August	31	123	365	33.70%	53,327	17,971	7,079,729	
September	30	93	365	25.48%	53,327	13,588	7,093,317	
October	31	62	365	16.99%	53,327	9,058	7,102,375	
November	30	32	365	8.77%	53,327	4,675	7,107,051	
December	31	1	365	0.27%	53,327	146	7,107,197	
Total	365	2,029	4,380		639,929	296,442		

19	Ending Balance of Prorated items	(Line 17, & Col H)	7,107,197
20	Non-prorated Average Balance		6,810,755
21	Proration Adjustment	(Line 19 minus Line 20)	296,442

Account 283

Line No.

22

23

Days in Period				
A	B	C	D	E
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)

24

25

26

27

28

29

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31

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33

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36

37

38

39

Averaging with Proration		
F	G	H
Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)

December 31st balance Prorated Items						
January	31	335	365	91.78%		-
February	28	307	365	84.11%		-
March	31	276	365	75.62%		-
April	30	246	365	67.40%		-
May	31	215	365	58.90%		-
June	30	185	365	50.68%		-
July	31	154	365	42.19%		-
August	31	123	365	33.70%		-
September	30	93	365	25.48%		-
October	31	62	365	16.99%		-
November	30	32	365	8.77%		-
December	31	1	365	0.27%		-
Total	365	2,029	4,380		-	-

40	Ending Balance of Prorated items	(Line 38, & Col H)	-
41	Non-prorated Average Balance		
42	Proration Adjustment	(Line 40 minus Line 41)	-

Account 190

Line No.

43

44

Days in Period					Averaging with Proration		
A	B	C	D	E	F	G	H
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
December 31st balance Prorated Items							
January	31	335	365	91.78%		-	-
February	28	307	365	84.11%		-	-
March	31	276	365	75.62%		-	-
April	30	246	365	67.40%		-	-
May	31	215	365	58.90%		-	-
June	30	185	365	50.68%		-	-
July	31	154	365	42.19%		-	-
August	31	123	365	33.70%		-	-
September	30	93	365	25.48%		-	-
October	31	62	365	16.99%		-	-
November	30	32	365	8.77%		-	-
December	31	1	365	0.27%		-	-
Total	365	2,029	4,380		-	-	

61 Ending Balance of Prorated items

(Line 59, & Col H)

62 Non-prorated Average Balance

63 Proration Adjustment

(Line 61 minus Line 62)

Account 281

Line No.

64

65

Days in Period					Averaging with Proration		
A	B	C	D	E	F	G	H
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
December 31st balance Prorated Items							
January	31	335	365	91.78%		-	-
February	28	307	365	84.11%		-	-
March	31	276	365	75.62%		-	-
April	30	246	365	67.40%		-	-
May	31	215	365	58.90%		-	-
June	30	185	365	50.68%		-	-
July	31	154	365	42.19%		-	-
August	31	123	365	33.70%		-	-
September	30	93	365	25.48%		-	-
October	31	62	365	16.99%		-	-
November	30	32	365	8.77%		-	-
December	31	1	365	0.27%		-	-
Total	365	2,029	4,380		-	-	

82 Ending Balance of Prorated items

(Line 80, & Col H)

83 Non-prorated Average Balance

84 Proration Adjustment

(Line 82 minus Line 83)

Worksheet 4d - (Excess)/Deficient ADIT Amortization (Note 1)
Transource West Virginia, LLC
For the 12 months ended 12/31/2027

Protected - (Excess) / Deficient ADIT Amortization (Note 2)

Line No.	(a) Identification	(b) Total (Note 1)	(c) 100% Non-Transmission Related	(d) 100% Related to Facilities Excluded	(e) 100% Transmission Related	(f) Plant Related	(g) Labor Related	(h) Total Included in Income Tax Expense (e)+(f)+(g)	(i) Amortization Account 410.1 / 411.1 (Note 1)	(j) Remaining Amortization Period (Note 2)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12	Subtotal	-	-	-	-	-	-			
13	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%			
14	Total (In 12 * In 13)		0	0		0	0	0		

Unprotected - (Excess) / Deficient ADIT Amortization (Note 3)

Line No.	(a) Identification	(b) Total (Note 1)	(c) 100% Non-Transmission Related	(d) 100% Related to Facilities Excluded	(e) 100% Transmission Related	(f) Plant Related	(g) Labor Related	(h) Total Included in Income Tax Expense (e)+(f)+(g)	(i) Amortization Account 410.1 / 411.1 (Note 1)	(j) Remaining Amortization Period (Note 3)
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
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30										
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32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44	Subtotal	-	-	-	-	-	-			
45	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	100.0000%	100.0000%			
46	Total (In 44 * In 45)		0	0		0	0	0		

Worksheet 4d - (Excess) / Deficient Deferred Taxes - Calculated End of Year Balance

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Total Company Regulatory Asset/Liability Balances	Beginning of Year Balances Worksheet 4b	Return to Provision Adjustment	Other Adjustments	Current Year EDIT Amortization	End of Year Balance	Notes
47	Protected Plant, before Gross-up (2017 TCJA Rate Change)	\$0.00	-	-	-	-	The amortization of TCJA-related Excess and Deficient Protected ADIT balances starts January 1, 2018.
48	Protected Plant, Gross-up Adjustment	0	-	-	-	-	
49							
50							
51	Unprotected, before Gross-up (2017 TCJA Rate Change)	-	-	-	-	-	0
52	Unprotected, Gross-up Adjustment	0	-	-	-	-	0
53							
54							
55	Total Regulatory Asset/Liability (sum Ins 47 and 54)	-	-	-	-	-	

Note 1: Worksheet 4d presents total company amortization for excess / deficient ADIT amounts. The amortization of the excess and deficient ADIT is recorded to accounts 411.1 and 410.1 respectively.

Note 2: The amortization of Tax Cuts and Jobs Act ("TCJA") related Excess and Deficient Protected ADIT balances starts January 1, 2018 over the remaining life of Transource West Virginia LLC's assets consistent the "Average Rate Assumption Method" (ARAM).

Note 3: This amortization of TCJA-related Excess and Deficient Unprotected ADIT balances starts January 1, 2020 using an amortization period of one (1) year. Unprotected amortization is not generally booked or tracked by item. Excess and deficient unprotected amortization primarily relates to the following deferred tax items: Federal & State NOL Carryovers and Regulatory Assets & Liabilities.

Note 4: Further explanatory notes may be provided for future tax rate changes

Worksheet 4e - Tax Remeasurement
Transource West Virginia, LLC
For the 12 months ended 12/31/2027

Reason for Tax Remeasurement:		Tax Cuts and Jobs Act of 2017						
Line No.	(a) Utility Account	(b) Source	(c) Pre-remeasurement Balance	(d) Remeasurement Percentage	(e) Remeasurement Amount (e)=(c)*(d)	(f) 190/283 Reclass (NOTE 2)	(g) Total (Excess)/Deficiency (g)=(e)+(f)	(h) Post-remeasurement Balance (h)=(c)+(f)
1	Account 190							
2	Pre-remeasurement Electric Utility Balance	234.8.b	-					
3	Less Deferred SIT	Company Records	-					
4			-					
5			-					
6	190.1	Total including adjustments	-	40%	-	-	-	-
7	Account 281							
8	Pre-remeasurement Electric Utility Balance	272.8.b	-					
9	Less Deferred SIT	Company Records	-					
10			-					
11			-					
12	282.1 (Enter Negative)	Total including adjustments	-	40%	-	-	-	-
13	Account 282							
14	Pre-remeasurement Electric Utility Balance	274.5.b	-					
15	Less Deferred SIT	Company Records	-					
16			-					
17			-					
18	282.1 (Enter Negative)	Total including adjustments	-	40%	-	-	-	-
19	Account 283							
20	Pre-remeasurement Electric Utility Balance	276.9.b	-					
21	Less Deferred SIT	Company Records	-					
22			-					
23			-					
24	283.1 (Enter Negative)	Total including adjustments	-	40%	-	-	-	-
25	Total		-		-	-	-	-

Note 1: This sheet only to be used in years which have a change in corporate income tax rates.
Note 2: As part of the remeasurement calculation, the remeasurement ADIT balances in account 1901001 were reclassified to account 2831001 to group nonproperty utility deferrals together as one timing difference.
Note 3: Use blank rows in each account for any additional adjustments needed prior to remeasurement.

Attachment 5
Return on Rate Base Worksheet
Transource West Virginia, LLC

RETURN ON RATE BASE (R)

			\$		
1	Long Term Interest (117, sum of 62.c through 67.c)		775,233		
2	Preferred Dividends (118.29c) (positive number)		-		
3	Proprietary Capital (Line 25 (c)		39,786,463		
4	Less Preferred Stock (line 8)		-		
5	Less Account 216.1 Undistributed Subsidiary Earnings (Line 24(d))		-		
6	Less Account 219 Accum. Other Comprehensive Income (Line 24(e))		-		
7	Common Stock (Sum of Lines 3 through 6)		39,786,463		
			\$	%	Cost Weighted
8	Long Term Debt	Line 24 (a), Note A and Attachment H-26 Note Q	26,273,677	39.77%	2.95% 1.17% =WCLTD
9	Preferred Stock	Line 24 (b), Note B and Attachment H-26 Note Q	-	0.00%	0.00% 0.00%
10	Common Stock	Line 8, Note C and Attachment H-26 Notes Q and T	39,786,463	60.23%	10.50% 6.32%
11	Total	(Sum of Lines 8 through 10)	66,060,139		7.50% =R

	(a)	(b)	(c)	(d)	(e)
	Long Term Debt	Preferred Stock	Proprietary Capital	Undistributed Sub	Accum Other
Monthly Balances for Capital Structure	(112.24.c)	(112.3.c)	(112.16.c)	Earnings 216.1	Comp. Income 219
				(112.12.c)	(112.15.c)
12	December (prior year)	25,653,469	-	43,367,644	-
13	January	26,421,771	-	39,632,519	-
14	February	26,421,772	-	39,632,658	-
15	March	26,411,707	-	39,617,578	-
16	April	26,411,708	-	39,617,561	-
17	May	26,411,708	-	39,617,562	-
18	June	26,411,708	-	39,617,563	-
19	July	26,411,709	-	39,617,563	-
20	August	26,411,709	-	39,617,564	-
21	September	26,147,633	-	39,221,450	-
22	October	26,147,634	-	39,221,450	-
23	November	26,147,634	-	39,221,451	-
24	December	26,147,634	-	39,221,452	-
25	13 Month Average	26,273,677	-	39,786,463	-

Notes

- A Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 1 by the Long Term Debt balance on line 8.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on Form 1 page 112 line 16.c less lines 3.c , 12.c, and 15.c

Attachment 6
Interest on True-Up
Transource West Virginia, LLC

2025		2025	
Projected Revenue Requirement (Note A)		Actual Net Revenue Requirement (Note B)	Over (Under) Recovery
\$9,962,155	Less	\$9,250,722	Equals
			\$711,433

Note A - Projected ATRR for the true-up year from Page 1, Line 1 of Projection Attachment H-26 minus Line 6 of Projection Attachment H-26.
Note B - Actual Net ATRR for the true-up year from Page 1, Line 9 of True-Up Attachment H-26.

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 6a	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.622%				
An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year						
<u>Calculation of Interest</u>				Monthly		
January	Year 2025	59,286.12	0.622%	12	(4,426.58)	(63,712.70)
February	Year 2025	59,286.12	0.622%	11	(4,057.70)	(63,343.82)
March	Year 2025	59,286.12	0.622%	10	(3,688.82)	(62,974.94)
April	Year 2025	59,286.12	0.622%	9	(3,319.94)	(62,606.06)
May	Year 2025	59,286.12	0.622%	8	(2,951.05)	(62,237.18)
June	Year 2025	59,286.12	0.622%	7	(2,582.17)	(61,868.29)
July	Year 2025	59,286.12	0.622%	6	(2,213.29)	(61,499.41)
August	Year 2025	59,286.12	0.622%	5	(1,844.41)	(61,130.53)
September	Year 2025	59,286.12	0.622%	4	(1,475.53)	(60,761.65)
October	Year 2025	59,286.12	0.622%	3	(1,106.65)	(60,392.77)
November	Year 2025	59,286.12	0.622%	2	(737.76)	(60,023.89)
December	Year 2025	59,286.12	0.622%	1	(368.88)	(59,655.00)
					(28,772.78)	(740,206.25)
				Annual		
January through December	Year 2026	(740,206.25)	0.622%	12	(55,267)	(795,474)
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				Monthly		
January	Year 2027	795,473.53	0.622%		(4,949.48)	69,000.92
February	Year 2027	731,422.10	0.622%		(4,550.95)	69,000.92
March	Year 2027	666,972.13	0.622%		(4,149.94)	69,000.92
April	Year 2027	602,121.16	0.622%		(3,746.43)	69,000.92
May	Year 2027	536,866.67	0.622%		(3,340.42)	69,000.92
June	Year 2027	471,206.17	0.622%		(2,931.87)	69,000.92
July	Year 2027	405,137.13	0.622%		(2,520.79)	69,000.92
August	Year 2027	338,657.00	0.622%		(2,107.14)	69,000.92
September	Year 2027	271,763.23	0.622%		(1,690.93)	69,000.92
October	Year 2027	204,453.24	0.622%		(1,272.12)	69,000.92
November	Year 2027	136,724.45	0.622%		(850.71)	69,000.92
December	Year 2027	68,574.24	0.622%		(426.67)	69,000.92
					(32,537.45)	(0.00)
Total Amount of True-Up Adjustment					\$	(828,011)
Less Over (Under) Recovery					\$	711,433
Total Interest					\$	(116,578)

Attachment 6a
True-Up Interest Rate Calculation
Transource West Virginia, LLC

This Attachment is used to compute the interest rate to be applied to each year's revenue requirement true-up.

Applicable FERC Interest Rate (Note A):		
1	Rate Year January	8.04%
2	Rate Year February	8.04%
3	Rate Year March	8.04%
4	Rate Year April	7.55%
5	Rate Year May	7.55%
6	Rate Year June	7.55%
7	Rate Year July	7.50%
8	Rate Year August	7.50%
9	Rate Year September	7.50%
10	Rate Year October	7.50%
11	Rate Year November	7.50%
12	Rate Year December	7.50%
13	Rate Year Plus 1 January	7.20%
14	Rate Year Plus 1 February	7.20%
15	Rate Year Plus 1 March	7.20%
16	Rate Year Plus 1 April	6.78%
17	Rate Year Plus 1 May	6.78%
18	Average rate	7.47%
19	Monthly Average rate	0.62%

Note A - Lines 1-17 are the FERC interest rates under section 35.19a of the regulations for the period shown. Line 18 is the average of lines 1-17.

Attachment 7
Post-Employment Benefits Other than Pensions (PBOP)
Transource West Virginia, LLC

Calculation of PBOP Expenses

Line No.			AEP (a)	KCP&L (b)	Total (c) = (a+b)
			Year Ended December 31, 2014	Year Ended December 31, 2014	
1					
2	Total PBOP expenses, corporate parent companies	Note A	-\$76,811,513	\$9,446,530	
3	Amount relating to retired personnel	Note A	-\$44,124,792	\$3,889,136	
4	Amount allocated on Labor	Line 2 less line 3	-\$32,686,721	\$5,557,394	
5	Labor dollars	Note B	\$1,300,120,729	\$182,771,659	
6	Cost per labor dollar	Line 4 divided by line 5	-\$0.025	\$0.030	
7	Labor (labor not capitalized) current year	Note C	\$106,522	\$0	
8	PBOP Expense Allowed for current year	Line 6 times line 7	(2,678)	-	(2,678)
9					
10	Actual PBOP in Company's O&M and A&G expense accounts in Form No. 1				-

Notes

- A Amounts on lines 2-3 reflect data from the 2014 actuarial reports for AEP and KCP&L. These values cannot change absent approval or acceptance by FERC in a separate proceeding.
- B Amounts on line 5 is the actual AEP straight-time labor, loaded for non-productive load, and KCP&L labor booked to O&M and A&G and included in the Form No. 1 on page 354.28.b less labor dollars associated with the Wolf Creek Nuclear Facility.
- C The labor in line 7 is the total labor charged by an AEP affiliate or KCP&L affiliate to Transource West Virginia in the year.

Attachment 8
Cost of Debt Prior to Issuing Non-Construction Financing
Transource West Virginia, LLC

This Attachment 8 is to be utilized to determine the cost of debt prior to issuing non-construction financing. Once non-construction financing is issued the cost of debt shall be determined using the methodology described in Note Q on Attachment H-26.

If construction debt has not or will not be issued when construction starts, a proxy rate will be used for the cost of debt, which will be supported in the initial section 205 filing. The proxy rate will be entered on line 36 of this attachment.

If construction financing has been obtained, the cost of debt prior the issuance of non-construction financing shall be based on the terms of the construction financing and determined below. Up-front fees including origination fees will be amortized and included in the cost of debt.

If construction financing is obtained, all rates, fees and monthly debt balances will be subject to true up pursuant to Attachment 9.

Any hypothetical amounts in a filed template will be removed and replaced with actual amounts in the first year actual construction loans are borrowed or projected to be borrowed without the need for a section 205 filing to modify the template.

Line
No

1	Interest rate on Construction Debt for Rate Year - Line 19 (g)	#DIV/0!
2	Rate Year Debt Fee expense - Line 35 (e)	#DIV/0!
3	Total Cost of Debt	#DIV/0!
Interest Rate Information		
4	Commitment Fee Rate (%)	
5	Projected Average Drawn Rate for Rate Year (%) - Note A	0.00%

Month During Rate Year		Total Loan Amount	Principal Drawn (\$000)	Unutilized Loan Balance (\$000)	Commitment Fee & Utilization Fee (\$000)	Interest Expense (\$000)	Effective Annual Interest Rate (%)
(a)		(b)	(c)	(d)	(e)	(f)	(g)
6	December Prior Year			-	-	-	
7	January			-	-	-	
8	February			-	-	-	
9	March			-	-	-	
10	April			-	-	-	
11	May			-	-	-	
12	June			-	-	-	
13	July			-	-	-	
14	August			-	-	-	
15	September			-	-	-	
16	October			-	-	-	
17	November			-	-	-	
18	December			-	-	-	
19	Average of the 13 Monthly Balances		-		-	-	#DIV/0!

Example Fee Calculation - All amounts represent actual rate year expenses.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)
					Fee Amortization period (years)	Rate Year Amortized Fee Amount, col. b / col. d	Prior Years Accumulated Fee Amortization	Unamortized Balance - End of Rate Year
Origination Fees		Rates/Fees	Gross Fee Amount	Year Fee Incurred				
20	Underwriting Discount					#DIV/0!	-	#DIV/0!
21	Arrangement Fee					#DIV/0!	-	#DIV/0!
22	Upfront Fee					#DIV/0!	-	#DIV/0!
23	Rating Agency Fee					#DIV/0!	-	#DIV/0!
24	Legal Fees					#DIV/0!	-	#DIV/0!
25	Other					#DIV/0!	-	#DIV/0!
26	Total Issuance Expense / Origination Fees		-			#DIV/0!	-	#DIV/0!
27								
28	Annual Fees							
29	Annual Rating Agency Fee				N/A	-	N/A	N/A
30	Annual Bank Agency Fee				N/A	-	N/A	N/A
31	Utilization Fee				N/A	-	N/A	N/A
32	Other Fees				N/A	-	N/A	N/A
33	Total Fees		-			#DIV/0!	-	#DIV/0!
34	13 Month Average Debt balance - Line 19 (c)					-		
35	Rate Year cost of fees					#DIV/0!		
36	Proxy Debt rate. Used prior to issuance of construction financing and supported in initial section 205 filing.			3.72%				

Notes

A	Projected rate will be Average LIBOR for rate year + spread. Spread will be supported in initial section 205 filing. LIBOR will be updated based on information in the Wall Street Journal as of the 15th day of the month prior to population of this template.
	LIBOR
	Spread
	Total

Attachment 9
True-up - Construction Financing Cost of Debt
Transource West Virginia, LLC

This Attachment 9 is to be utilized only in the event construction financing has been obtained to compute the actual cost of debt to be included in the return on rate base calculation for the true-up each year prior to the issuance of non-construction financing. Once non-construction financing has been obtained the cost of debt shall be determined using the methodology described in Note Q on Attachment H-26.

One time up-front debt fees, including origination fees will be amortized and included in the cost of debt.

Any hypothetical amounts in a filed template will be removed and replaced with actual amounts in the first year actual construction loans are borrowed or projected to be borrowed without the need for a section 205 filing to modify the template.

Line
No.

\$

1	Long Term Interest and Fees (117, sum of 62.c through 67.c)	-
2	Line of Credit Fees (68.c)	-
3	Total Interest and Fees	-

13 Month Average Long-Term Debt - Note A

Month During Rate Year
(a)

Long Term Debt
(d)

4	December Prior Year	-
5	January	-
6	February	-
7	March	-
8	April	-
9	May	-
10	June	-
11	July	-
12	August	-
13	September	-
14	October	-
15	November	-
16	December	-
17	Average of the 13 Monthly Balances	-

18	True-Up Cost of Debt (Line 3 / Line 17)	#DIV/0!
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Notes

A Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c to 21.c in the Form No. 1, the cost is calculated by dividing line 1 by the Long Term Debt balance on line 8.

Attachment 10
Depreciation Rates
Transource West Virginia, LLC

**INITIAL PROPOSED TRANSMISSION AND GENERAL PLANT DEPRECIATION RATES
CALCULATED FROM APPALACHIAN POWER COMPANY (WEST VIRGINIA) MORTALITY CHARACTERISTICS
FROM CASE NO. 14-1151-E-D (NOTE A)**

		Average Service Life (Years)	Iowa Curve	Salvage Factor	Cost of Removal Factor	Net Salvage Factor	Calculated Initial Annual Depreciation Rates (Note B)
<u>TRANSMISSION PLANT</u>							
351.0	Energy Storage Equipment	15	SQ	5%	5%	0%	6.67%
352.0	Structures & Improvements	62	R4.0	5%	15%	-10%	1.77%
353.0	Station Equipment	45	R1.5	28%	13%	15%	1.89%
354.0	Towers & Fixtures	68	R3.0	25%	35%	-10%	1.62%
355.0	Poles & Fixtures	42	R0.5	5%	20%	-15%	2.74%
356.0	OH Cond. & Devices	64	R3.0	30%	18%	12%	1.38%
357.0	Underground Conduit	50	R2.0	0%	0%	0%	2.00%
358.0	Underground Conductor and Devices	20	L4.0	0%	0%	0%	5.00%
<u>GENERAL PLANT</u>							
390.0	Structures & Improvements	42	SQ	36%	11%	25%	1.79%
391.0	Office Furniture & Equipment	30	SQ	0%	0%	0%	3.33%
392.0	Transportation Equipment	27	SQ	0%	0%	0%	3.70%
393.0	Stores Equipment	55	SQ	0%	0%	0%	1.82%
394.0	Tools Shop & Garage Equipment	43	SQ	0%	10%	-10%	2.56%
395.0	Laboratory Equipment	37	SQ	0%	0%	0%	2.70%
396.0	Power Operated Equipment	25	SQ	0%	0%	0%	4.00%
397.0	Communication Equipment	24	SQ	0%	1%	-1%	4.21%
398.0	Miscellaneous Equipment	35	SQ	0%	0%	0%	2.86%
<u>INTANGIBLE PLANT</u>							
303	Miscellaneous Intangible Plant	5					20.00%

Notes

- A The transmission and general plant depreciation rates proposed by Transource West Virginia were determined using the same depreciation study utilized by Appalachian Power to develop transmission and general plant depreciation rates that were approved by the Public Service Commission of West Virginia in their order in Case Nos. 14-1152-E-42T and 14-1151-E-D on May 26, 2015.
- B These depreciation rates will not be changed absent a FERC order.

Attachment 11
Prior Period Adjustments
Transource West Virginia, LLC

Line No.	Description	Source	(a)	(b)
			Revenue Impact of Correction	Calendar Year 2025 Revenue Requirement
1	Filing Name and Date			-
2	Original Revenue Requirement			-
3				
4	Description of Correction 1			
5	Description of Correction 2			-
6				
7	Total Corrections	Line 4 + 5		-
8				
9	Corrected Revenue Requirement	line 2 + 7		-
10				
11				
12	Total Corrections	Line 7		-
13				
14	Average Monthly FERC Refund Rate	Note A		
15	Number of Months of Interest	Note B		30
16	Interest on Correction	Line 12 x 14 x 15		-
17				
18	Total Annual Refunds Due to Customers	Line 12+16		-

Notes:

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the most recent month available as of the time the correction is computed and included in an annual filing.
- B The number of months interest due on the correction will be the number of months from the beginning of the year being corrected through June of the year in which the correction will be reflected in rates. In this manner the interest computed will reflect all years prior to when the correction is reflected in rates plus interest on the average unrefunded balance of the correction during the year the correction is reflected in rates.

Attachment 12
Revenue Credit Detail
Transource West Virginia, LLC

<u>Line No.</u>	<u>(Note 1)</u>		(a)	(b)	(c) = (a)- (b)
		Source	Company Total	Less: Non Transmission	Transmission- related
1	Account 454 - Rent from Electric Property				
2	Joint pole attachments - telephone	Company books	-	-	-
3	Joint pole attachments - cable	Company books	-	-	-
4	Underground rentals	Company books	-	-	-
5	Transmission tower wireless rentals	Company books	-	-	-
6	Other rentals	Company books	-	-	-
7	Other rentals	Company books	-	-	-
8	Account 454 Revenue Credit	Form 1 300.19.b	-	-	-
9	Account 456.1 Other Operating Revenues				
10	PJM NITS	Company books	-	-	-
11	PJM Point to Point	Company books	-	-	-
12	Over/Under recovery deferral	Company books	-	-	-
13	Other PJM revenues	Company books	9,094,656	-	9,094,656
14	Other	Company books	-	-	-
15	Total Per Books	Form 1 330.n	9,094,656	-	9,094,656
16	Less: revenues received pursuant to this Formula Rate		9,094,656		9,094,656
17	Less: Over/Under recovery deferral		-		-
18	Account 456.1 Revenue Credit	(Line 15 - line 16)	-	-	-
19	Total Revenue Credits	(Line 8 + line 18)	-	-	-

Note 1 All 454 and 456.1 revenues will be detailed from Company books and records or FERC Form 1, and additional rows added if necessary. Non-transmission related amounts will be deducted to determine transmission-related amounts. Revenues that are not derived from PJM rates which are based on this transmission formula rate will be included as a revenue credit.