

May 12, 2025

Ms. Debbie Anne A. Reese Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Room 1A Washington, DC 20426

Re: Delmarva Power & Light Company ("Delmarva"), Docket No. ER09-1158 Informational Filing of 2025 Formula Rate Annual Update; Notice of Annual Update

Dear Secretary Reese,

Delmarva hereby submits electronically, for informational purposes, its 2025 Annual Formula Rate Update. Delmarva's Formula Rate implementation protocols provide that:

[o]n or before May 15 of each year, Delmarva [Delmarva Power & Light Company] shall recalculate its Annual Transmission Revenue Requirements, producing an "Annual Update" for the upcoming Rate Year, and:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.<sup>1</sup>

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> See Formula Rate Protocols, PJM Tariff Attachment H3-E, Section 2.b.

<sup>&</sup>lt;sup>2</sup> See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1158 (February 17, 2010).

Delmarva's 2025 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

In addition, Delmarva provides notification regarding accounting changes made in 2024. Other than as noted below, Delmarva did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Delmarva advises that it made mapping changes between FERC accounts for certain customer account expenses. Additionally, the regulatory treatment of tax net operating losses changed in accordance with guidance provided by the IRS in recent IRS private letter rulings.

Certain other accounting changes as defined in the Settlement<sup>3</sup> are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and/or within the FERC Form No. 1. Delmarva has made no change to Other Post-Employment Benefits charges that exceed the filing threshold set forth in the Protocols.<sup>4</sup>

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Very truly yours,

Isl Lisa B. Luftig

Lisa B. Luftig Assistant General Counsel Exelon Business Service Company 701 Ninth Street, NW Washington, DC 20068 Teams: (202) 428-1067

Cell: (315) 345-3628

Lisa.Luftig@exeloncorp.com

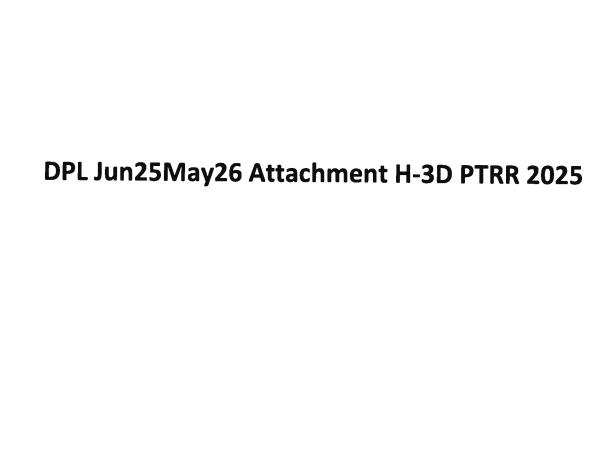
Counsel for Delmarva Power & Light Company

### **Enclosures**

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27.

<sup>&</sup>lt;sup>3</sup> March 20, 2006 Settlement Agreement and Offer of Settlement ("Settlement"). Baltimore Gas and Elec. Co., et al., 115 FERC ¶ 61,066 (2006) (order approving Settlement).

<sup>&</sup>lt;sup>4</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.h.



ormula	ra Power & Light Company I Rate – Appendix A	Notes	FERC Form 1 Page # or Instruction	2025 Projec
haded (	cells are input cells			
ocators				
	s & Salary Allocation Factor			
	Direct Transmission Wages Expense		p354.21b	\$ 3,574
	Exelon Business Services Company Transmission Wages Expense		p354 footnote	4,392
	PHI Service Company Transmission Wages Expense		p354 footnate	648
	Total Transmission Wages Expense		(Line 1 + 1a + 1b)	\$ 8,614
	Total Direct Wages Expense		p354.28b	\$ 35,803
a b	Total Exelon Business Services Company Wages Expense		p354 footnote	14,678
•	Total PHI Service Company Wages Expense		p354 footnote	31,996
	Total Wages Expense		(Line 2 + 2a + 2b)	\$ 82,478
	Less Direct A&G Wages Expense		p354.27b	\$ 2,885
	Less Exelon Business Services Company A&G Expense		p354 footnote	8,420
' '	Less PHI Service Company A&G Expense		p354 footnote	12,096
7	Total		(Line 2c - 3 - 3a - 3b)	59,074
Wage	s & Salary Allocator	<del></del>	(Line 1/4)	
Plant	Allocation Factors			
- 1	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$ 6,205,727
i	Less Merger Costs to Achieve	, , ,	Attachment 10, line 80, column b	4 0,200,121
	Common Plant In Service - Electric		(Line 24 - 24a)	219,157
	Total Plant in Service		(Line 6 - 6a +7)	6,424,885
	Accumulated Convenintion /Total Clashia Blass			
,	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	\$ 1,673,868
	Less Merger Costs to Achieve		Attachment 10, line 39, column b	
	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)	11,080
	Less Merger Costs to Achieve		Attachment 9, line 15, column h	
	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)	53,236
	Less Merger Costs to Achieve		Attachment 9, line 15, column i	
,	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)	69,810
-	Less Merger Costs to Achieve Total Accumulated Depreciation	<del></del>	Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	4 007 00
_	<u> </u>			1,807,994
	Net Plant	-	(Line 8 - 13)	4,616,890
	Transmission Gross Plant		(Line 29 - Line 28)	2,357,356
Gross	Plant Allocator		(Line 15 / 8)	36
	Transmission Net Plant		(Line 39 - Line 28)	1,713,817
Net Pla	ant Allocator			
			(Line 17 / 14)	37
Calculati	ilons In Service		(Line 177 14)	37
Plant I	In Service	(Note R)		
Plant I	In Service Transmission Plant in Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)	
Plant I	In Service Transmission Plant in Service Less Merger Costs to Achieve	(Note B)		
Plant I	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank	(Note B)	p207.58.g (See Attachment 9, line 14, column b)	
Plant I	In Service Transmission Plant in Service Less Merger Costs to Achieve	(Note B)	p207.58.g (See Attachment 9, line 14, column b)	\$ 2,267,36
Plant I	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)	\$ 2,267,367 2,267,361
Plant II	In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	\$ 2,267,367 2,267,367
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c	\$ 2,267,367 2,267,367 397,926
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only)	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d)	\$ 2,267,367 2,267,367 397,926
Plant II	In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	\$ 2,267,367 2,267,367 397,926 219,157
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a)	\$ 2,267,36; 2,267,36; 397,926 219,15;
Plant II	In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23 - 23a + 24 - 24a) (Line 5)	\$ 2,267,36; 2,267,36; 397,92; 219,15; 617,08;
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor  General & Common Plant Allocated to Transmission	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a)	\$ 2,267,367 2,267,367 397,926 219,157 617,083
Plant III	In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23 - 23a + 24 - 24a) (Line 5)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,988
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor  General & Common Plant Allocated to Transmission	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23 + 24 - 24a) (Line 25 * 26)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,986
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,986
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) L Plant in Service	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,988 5,435 2,362,791
Plant II	In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) L Plant in Service  nulated Depreciation Transmission Accumulated Depreciation	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,988 5,435 2,362,791
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land) L Plant in Service  nulated Depreciation  Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e	\$ 2,267,361 2,267,361 397,926 219,151 617,083 14 89,986 5,436 2,362,791 599,938
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) L Plant in Service nulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,988 5,435 2,362,791
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) L Plant in Service nulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,986 5,435 2,362,791 599,936
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) L Plant in Service nulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,986 5,435 2,362,791 599,936
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor  General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land) L Plant in Service  nulated Depreciation  Transmission Accumulated Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve  Accumulated Intangible Amortization	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,986 5,435 2,362,791 599,938 164,847
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor  General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land) L Plant in Service  nulated Depreciation  Transmission Accumulated Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve  Accumulated Intangible Amortization	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26)  p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a)	\$ 2,267,361 397,926 219,151 617,083 14 89,986 5,436 2,362,791 599,936 599,936 164,847
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) L Plant in Service nulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization - Electric	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,988 5,435 2,362,791 599,935 164,847 11,080 53,236
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor  General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land) L Plant in Service  nulated Depreciation  Transmission Accumulated Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve  Accumulated Intangible Amortization	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,986 5,435 2,362,791 599,935 164,847 11,080 53,236 69,810
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor  General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land) L Plant in Sarvice  nulated Depreciation  Transmission Accumulated Depreciation Less Merger Costs to Achieve  Transmission Accumulated Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve  Accumulated Intangible Amortization - Electric Common Plant Accumulated Depreciation - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only)	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34)	\$ 2,267,36; 397,92( 219,15; 617,08; 1.4 89,98( 5,43; 2,362,79; 599,93; 164,84; 11,08( 53,236,69,81) 298,97;
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land) L Plant in Service nulated Depreciation  Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Plant Allocation Accumulated Common Plant Accumulated Depreciation - Electric Common Plant Accumulated Depreciation - Electric Common Plant Accumulated Depreciation (Electric Only)	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,988
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) L Plant in Service nulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Accumulated General Depreciation Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26)  p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)  p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 12 - 12a) (Line 35 * 36)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,988 5,435 2,362,791 599,939 164,847 11,086 53,236 69,810 298,974 14 43,599
Plant II	In Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) L Plant in Service nulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Factor	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34) (Line 5)	\$ 2,267,367 2,267,367 397,926 219,157 617,083 14 89,986 5,435 2,362,791 599,939 164,847 11,080 53,236 69,810 298,974

	marva Power & Light Company nula Rate – Appendix A		Notes	FERC Form 1 Page # or Instruction	2025 Projected
	ment To Rate Base		140,000		x025 F70jected
Adjusti		···	<del></del> -	·····	
40a	Accumulated Deferred Income Taxes (ADIT) Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 24	46,939,811
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 48	40,333,011
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 72	(331,947,402)
40d 40e	Account No. 283 (ADIT - Other) Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 96	(6,845,780)
40f	Accumulated Deferred Income Taxes Allocated To Transmissi		(Note U)	Attachment 1A - ADIT Summary, Line 120 (Line 40a + 40b + 40c + 40d + 40e)	(209,588)
	Unamortized Deficient / (Excess) ADIT				
41a 41b	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State	Projected Activity Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	(20,038,148)
42	Unamortized Deficient / (Excess) ADIT - State  Unamortized Deficient / (Excess) ADIT Allocated to Transmiss		(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 152 (Line 41a + 41b)	(20,038,148)
43	Adjusted Accumulated Deferred Income Taxes Allocated To T	ranemiesion		(Line 40f + 42)	
					(312,101,107)
	Transmission Related CWIP (Current Year 12 Month weighted average)	ige balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)	•
43b	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h	-
44	Transmission O&M Reserves Total Balance Transmission Related Account Reserves		F-1N	AW 1 - 4#	
44			Enter Negative	Attachment 5	(3,994,076)
45	Prepayments Prepayments		(Note A)	Attachment 9, line 30, column f	47 740 700
46	Total Prepayments Allocated to Transmission		(Note A)	(Line 45)	17,219,386 17,219,386
					,
	Materials and Supplies				
47 48	Undistributed Stores Exp Wage & Salary Allocation Factor		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	44.500
49	Total Transmission Allocated		<del></del> -	(Line 5) (Line 47 * 48)	14.58%
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	12,368,424
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	12,368,424
52	Cash Working Capital Operation & Maintenance Expense				
53	1/8th Rule			(Line 85) × 1/8	39,705,456 12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	4,963,182
	Network Credits				
55 56	Outstanding Network Credits	***************************************	(Note N)	From PJM	
57	Less Accumulated Depreciation Associated with Facilities w Net Outstanding Credits	ith Outstanding Network Credits	(Note N)	From PJM (Line 55 - 56)	· ·
58	TOTAL Adjustment to Rate Base	<del> </del>		(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	(281,544,191)
59	Rate Base				
	170,0 5000			(Line 39 + 58)	1,437,708,771
O&M					. ""
60	Transmission O&M Transmission O&M			All-al-a-a-1444 (b. 187	
61	Less extraordinary property loss			Attachment 11A, line 27, column c Attachment 5	24,606,779
62	Plus amortized extraordinary property loss			Attachment 5	
63 63a	Less Account 565			p321.96.b	•
64	Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner ar	d booked to Account 565	(Note O)	Attachment 10, line 1, column x PJM Data	
65	Plus Transmission Lease Payments	a booke to hoods it boo	(Note A)	p200.3.c	
66	Transmission O&M			(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	24,606,779
67	Allocated General & Common Expenses Common Plant Q&M		(01-4- 4)	0.50	
68	Total A&G		(Note A)	p356 Attachment 11B, line 15, column a	110,243,910
68a	For informational purposes: PBOB expense in FERC Accou	nt 926	(Note S)	Attachment 5	(316,327)
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b	•
	Less Other			Attachment 5	830,557
68c	Less Property Insurance Account 924			p323.185b	686,016
68c 69 70	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note E)	n323 189h	1 304 525
69 70 71	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note E)	p323.189b p323.191b	1,394,525 836.691
69 70 71 72	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds			p323.191b p335.b	1,394,525 836,691 6,509,875
69 70 71 72 73	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note E)	p323.191b p335.b p352-353	836,691 6,509,875
69 70 71 72 73 74 75	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor			p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5)	836,691
69 70 71 72 73 74 75 76	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73)	836,691 6,509,875 - 99,986,246
69 70 71 72 73 74 75 76	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor		(Note D)	p323.191b p335-b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 74 * 75)	836,691 6,509,875 99,986,246 14,58% 14,580,927
69 70 71 72 73 74 75 76	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1			p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75) p323.189b p323.191b	836,691 6,509,875 99,986,246 14,58% 14,580,927 266,044
69 70 71 72 73 74 75 76	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related		(Note D)	p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75)	836,691 6,509,875 99,986,246 14,58% 14,580,927
69 70 71 72 73 74 75 76 77 78 79	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related  Property Insurance Account 924		(Note D)  (Note G) (Note K)	p323.191b p335-b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 75) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b	836,691 6,509,875 99,986,246 14,58% 14,580,927 266,044
69 70 71 72 73 74 75 76 77 78 79 80 81 82	Less Regulatory Commission Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1  Subtotal - Transmission Related  Property Insurance Account 924 General Advertising Exp Account 930.1  Total		(Note D)	p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b p323.191b	836,691 6,509,875 99,986,246 14,58% 14,580,927 266,044 266,044 686,016
69 70 71 72 73 74 75 76 77 78 79 80 81 82 83	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Gross Plant Allocation Factor		(Note D)  (Note G) (Note K)	p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75)  p323.189b p323.191b (Line 77 + 78) p323.185b p323.191b (Line 80 + 81) (Line 80 + 81) (Line 16)	836,691 6,509,875 99,986,246 14,58% 14,580,927 266,044 266,044 686,016 686,016 36,69%
69 70 71 72 73 74 75 76 77 78 79 80 81 82	Less Regulatory Commission Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1  Subtotal - Transmission Related  Property Insurance Account 924 General Advertising Exp Account 930.1  Total		(Note D)  (Note G) (Note K)	p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b p323.191b (Line 80 + 81)	836,691 6,509,875 99,986,246 14,58% 14,580,927 266,044 

	ıla Rate – Appendix A		Notes	FERC Form 1 Page # or Instruction	2025 Projecte
epreciati	on & Amortization Expense				
Dr	epreciation Expense				<del></del>
86	Transmission Depreciation Expense			P336.7b (See Attachment 5)	72,015,3
86a	Amortization of Abandoned Transmission Plant			Attachment 5	
87	General Depreciation			p336.10b (See Attachment 5)	20,997,8
87a 88	Less Merger Costs to Achieve Intangible Amortization		41.4	Attachment 10, line 8, column b	
8a	Less Merger Costs to Achieve		(Note A)	p336.1d&e (See Attachment 5) Attachment 10, line 9, column b	2,311,0
89 90	Total Wage & Salary Allocation Factor			(Line 87 - 87a + 88 - 88a)	23,309,5
91	General Depreciation Allocated to Transmission	<del></del>		(Line 5) (Line 89 * 90)	14.5 3,399,2
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)	1,733,9 7,232,7
94 95	Total Wage & Salary Allocation Factor			(Line 92 + 93)	8,966,6
96	Common Depreciation - Electric Only Allocated to Transf	mission		(Line 5) (Line 94 * 95)	14.5 1,307,6
				, ,	,,,,,,,
97 <u>To</u>	tal Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	76,722,1
xes Oth	er than Income		<u> </u>		
98 Ta	xes Other than Income			Attachment 2	14,199,4
99 To	tal Taxes Other than Income		<del> </del>	(Line 98)	
	l e e			(Line so)	14,199,4
	apitalization Calculations	<u> </u>	<del></del>		
Loi 00	ng Term Interest Long Term Interest			p117.62c through 67c	
01	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	96,325,6
02	Long Term Interest			"(Line 100 - 101)"	96,325,6
03 Pre	eferred Dividends		enter positive	p118.29c	-
	mmon Stock				
04	Proprietary Capital Less Preferred Stock			p112.16c	2,226,953,3
05 06	Less Account 216.1		enter negative enter negative	(Line 114) p112.12c	
06a	Less Account 219		enter negative	p112.15c	2,177,7
07	Common Stock		(Note Z)	(Sum Lines 104 to 106a)	2,229,131,0
Ca 08	pitalization Long Term Debt				
109	Less Loss on Reacquired Debt		enter negative	p112.17c through 21c p111.81c	2,186,462,3
10	Plus Gain on Reacquired Debt		enter positive	p113.61c	(2,866,6
11	Less ADIT associated with Gain or Loss		enter positive	Attachment 1B - ADIT EOY, Line 7	794,4
12 13	Less LTD on Securitization Bonds Total Long Term Debt	(Note P)	enter negative	Attachment 8	
14	Preferred Stock		(Note X)	(Sum Lines 108 to 112)	2,184,390,13
15	Common Stock		(Note Y)	p112.3c (Line 107)	-
16	Total Capitalization			(Sum Lines 113 to 115)	2,229,131,08 4,413,521,22
17	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108+114+115))	49.5
118	Preferred %	Preferred Stock	(Note Q)	(Line 114 / (108+114+115))	0.00
19	Common %	Common Stock	(Note Q)	(Line 115 / (108+114+115))	50.48
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0
21 22	Preferred Cost	Preferred Stock	222	(Line 103 / 114)	0.0
	Common Cost	Common Stock	(Note J)	Fixed	0.1
23	Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0
124		Preferred Stock Common Stock		(Line 118 * 121)	0.00
124 125					
25	Weighted Cost of Common tal Return ( R )	Common Stock		(Line 119 * 122) (Sum Lines 123 to 125)	0.09

	rula Rate – Appendix A	Notes	FERC Form 1 Page # or instruction	2025 Projected
ompo:	site Income Taxes			
	Income Tax Rates	-		
128	FIT=Federal Income Tax Rate	(Note I)		21.00
129	SIT=State Income Tax Rate or Composite	(Note I)		8.50
130		rcent of federal income tax deductible for state purposes)	Per State Tax Code	0.00
131 132a	T T=1	- ([(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)) =		27.72
132a 132b	T/ (1-T) Tax Gross-Up Factor 1*1.	/(1-T)		38.34
1020	Tax Gloss-op Factor	((1-1)		1.383
	ITC Adjustment	(Note U)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EQY	(53,10
134 135	Tax Gross-Up Factor		(Line 132b)	1.383
133	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	(73,46
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Deprec	iation Expense (Note T)	Attachment 5, Line 136a	251,68
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmiss	ion Component (Note T)	Attachment 5, Line 136b	(1,127,92
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission		Attachment 5, Line 136c	•
136d 136e	Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit)	(Note T)	Attachment 5, Line 136d	
136f	Tax Gross-Up Factor 1/(1-T)		(Line 136a + 136b + 136c + 136d) (Line 132b)	(876,23
136g	Other Income Tax Adjustment		(Line 136e * 136f)	1.383
-	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )		(2	(1,212,13
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	29,219,54
138	Total Income Taxes		01 406 - 400 - 407	
			(Line 135 + 136g +137)	27,933,8
EVEN	UE REQUIREMENT			
139	Summary			
140	Net Property, Plant & Equipment Adjustment to Rate Base		(Line 39)	1,719,252,96
141	Rate Base	<u> </u>	(Line 58)	(281,544,19
	11010 5035		(Line 59)	1,437,708,77
142	O&M		(Line 85)	39,705,45
143	Depreciation & Amortization		(Line 97)	76,722,14
144	Taxes Other than Income		(Line 99)	14,199,40
145 146	Investment Return Income Taxes		(Line 127)	107,602,27
140	IIICOIIIO I EAGS		(Line 138)	27,933,87
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	266,163,15
	Adjustment to Remove Revenue Requirements Associated with Excluded Tra	nsmission Facilities		
148	Transmission Plant In Service		(Line 19)	2,267,367,28
149	Excluded Transmission Facilities	(Note M)	Attachment 5	
150 151	Included Transmission Facilities		(Line 148 - 149)	2,267,367,28
152	Inclusion Ratio Gross Revenue Regulrement		(Line 150 / 148) (Line 147)	100
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)	266,163,15 266,163,15
	·		(2010-101)	200,100,10
	Revenue Credits & Interest on Network Credits			
154	Revenue Credits		Attachment 3	8,518,41
155	Interest on Network Credits	(Note N)	PJM Data	-
156	Net Revenue Requirement		(Line 153 - 154 + 155)	257,644,73
			(200 100 104 100)	201,044,10
	Net Plant Carrying Charge		4.4	
157 158	Net Revenue Requirement Net Transmission Plant		(Line 156)	257,644,73
159	Net Plant Carrying Charge		(Line 19 - 30) (Line 157 / 158)	1,667,427,76
160	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158	15.45 11.13
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Ta	xes	(Line 157 - 86 - 127 - 138) / 158	3.00
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
162	Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)	122,108,58
163 164	Increased Return and Taxes		Attachment 4	145,576,97
165	Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		(Line 162 + 163)	267,685,55
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 19 - 30) (Line 164 / 165)	1,667,427,76
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Deprecia	ation	(Line 164 - 86) / 165	16.05 11.73
168	Net Revenue Requirement		(Line 156)	257,644,73
169	True-up amount		Attachment 6A, line 4, column j	257,644,73 11,890,56
170	Plus any increased ROE calculated on Attachment 7 other than PJM So	h. 12 projects	Attachment 6, line 18, column 12	369,26
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credit		Attachment 5	- 308,20
71a	MAPP Abandonment recovery pursuant to ER13-607	•	Attachment 5	
172	Net Zonal Revenue Requirement		(Line 168 + 169 + 170 + 171 + 171a)	269,904,55
	Network Zonal Service Rate			
173	1 CP Peak	(Note L)	PJM Data	4,188.
174	Rate (\$/MW-Year)	,	(Line 172 / 173)	64,43
175	Network Service Rate (\$/MW/Year)	(Note ZZ)	(Line 174)	64,4

### **Delmarva Power & Light Company** Formula Rate - Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 Projected

Electric portion only. A B

- Exclude Construction Work in Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- Transmission Portion Only.
  All EPRI Annual Membership Dues.

- Ġ
- All Regulatory Commission Expenses.

  Safety related advertising included in Account 930.1.

  Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

  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". If
  the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. Et 13-48 and a 50 basis point RTO membersi identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%. J bership adder as authorized by FERC: provided, that the projects
- nants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- Identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%. Education and outreach expenses relating to transmission, for example siting or billing. As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations p Amount of transmission plant excluded from rates per Attachment 5.

  Outstanding Network Credits is the balance of Network Facilities by Ugrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.

  Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64.

  Securitization bonds may be included in the capital structure per settlement in ER05-515.

  DPL capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.

  Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERCA approves the settlement in ER05-515.
- 0

- effective on the date FERC approves the settlement in ER05-515.

- effective on the date FERC approves the settlement in ER05-515.

  See Attachment 5 Cost Support, section entitled "PB0P Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.

  See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

  A utility that elected to use 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). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.

  The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to the settled or realized. To preserve rate base neutrality. These balances appropriately exclude ADIT amounts associated with income tax related requisitory assets and
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(I)(9)(B) in the calculations of rate base in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by an activity by 50 percent of the difference between the projected monthly activity and the actual monthly ADIT activity is a decrease and actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column H for inputs.
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filling, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filling, See Attachment 1D ADIT Rate Base Adjustment,
- 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 & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- 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 & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is derived by applying the wage and salary allocator to the total of line 5 and is specified in a footnote to the Form 1, page 227.
- ZZ The revisions made in the Order No. 864 Cleanup Filing will not require any adjustment to rates, or annual update filings, for rates charged and annual update filings made prior to the date of the order accepting the revised tariff sheets.

## Delmarya Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year =

Projected for the 12 Months Ended December 31, 2025

Accumulated Deferred Income Taxes (Account No. 190) Actual - Proration of Deferred Tax Activity (Note B Projection - Proretion of Deferred Tax Activity (Note A) (D) (E) Prorated Preserved Prorated Tota! Days Prorated Projected Difference Preserve Proration Preserve Proration Projected Balance Actual Monthly Remaining Days Proration Amount Projected Days Projected vs. Actual (Actual vs Projected (Actual vs Projected) Actual Ratence Line in Future Test Period Monthly Activity (Col. G Plus Col. H. (Column C / Column D Activity (Col K + Col L + Col. M, (Column E x Column F) (Note D) Preceding Balance) Preceding Balanca) 12/31/2024 (Actuals) 45,484,330 ADIT Subject to Proration Projected / Actual Activity 12/31/2025 (Projected) 50.00% (182,324) (91,162) (91,162) 45,373,168 45,282,006 February 50.00% (182,324) 28 31 30 31 30 31 31 30 31 214 214 214 214 214 214 214 214 214 50.00% (182,324) (91,162) 45,190,844 45,099,682 March March April May June July August Septemb October 50.00% (182.324) (91,162) 45,008,520 185 154 123 93 62 (157 617) 44 R50 904 88 45% (182,324) (131,205) 44,719,698 71.96% 57.48% (182,324) 10 11 12 (182,324) 44.614.905 (104.794 43.46% (79,234) 44,535,671 28 97% (182,324) (182,324) (52,823) (27,263) 44 482 848 14.95% 44,455,584 13 0.47% (852) 44,454,732 December Total (Sum of Lines 3 - 14) 12/31/2024 (Actuals) Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL. 2,942,735 (Note F) (Col. (M), Line 16 + Line 17) (Note F) (Col. (H), Line 16 + Line 17) 17 2.942.735 Ending Balance - ADIT Not Subject to Proration 12/31/2025 (Projected) 2,027,421 Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) (Note F) (Col. (H), Line 19 + Line 20) 20 21 (Col. (M), Line 19 + Line 20; 2.027.421 ([Col. (M), Line 18 + Line 21] / 2] 22 Average Balance as adjusted (non-prorated) ((Col. (H), Line 18 + Line 21) / 2; 2.485.078 (Col. (M), Line 14 ) (Col. (M), Line 22 + Line 23 (Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23) 44,454,732 46,939,811 23 Amount for Attachment H-3D, Line 40a Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281) Projection - Proration of Deferred Tax Activity (Noio A) Actual - Proration of Deferred Tax Activity (Note B) Days in Period L Preserved Prorated Difference Total Days Per Future Prorated Projected Preserve Proration Actual Monthly Prorated Days Proration Amount Projected Balance Actual Balance Monthly Activity (Column E x Column F) Projected vs. Actual (Note C) (Actual vs Projected) (Note D) (Actual vsprojected (Note E) Line Month Monthly Activity (Col. G Plus Col. H, Activity Per Month Per Month (Column C / Column D (Cal K + Col L + Col M. Test Period Preceding Balance Preced Ing Balance 25 ADIT Subject to Proration 12/31/2024 (Actuals) 12/31/2025 (Projected) Projected / Actual Activity 26 50.00% 27 January February 50.00% 28 29 30 31 32 33 34 35 214 214 214 214 214 214 214 214 214 214 March April May June 50.00% 50.00% 50.00% 185 154 123 93 62 86.45% July August Septembe 71.96% 57.48% 43.46% 28.97% 36 37 October 14.95% December
Total (Sum of Lines 27 - 38) 38 39 12/31/2024 (Actuals) 40 Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Holl Subject Beginning Balance - DTA / (DTL (Note F) (Col. (M), Line 40 + Line 41) (Note F) (Col. (H), Line 40 + Line 41) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance - DTA / (OTL) 43 12/31/2025 (Projected) (Note F) (Col. (H), Line 43 + Line 44) (Col. (M), Line 43 + Line 44) ([Col. (H), Line 42 + Line 45] / 2; (Col. (H), Line 38 ) (Col. (H), Line 46 + Line 47; ([Col. (M), Line 42 + Line 45] / 2] Average Balance as adjusted (non-prorated) (Col. (M), Line 38 ) (Col. (M), Line 46 + Line 47) Prorated ADIT Amount for Attachment H-3D, Line 40b

# Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year =

Projected for the 12 Months Ended December 31, 2025

	Accumulated Deferred Income Taxes		rys in Period			Projection D	roration of Deferred Tax Act	hultu (Note A)		\$ -bd	- Proration of Deferred Tax A	-4. 4. (No. 4)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)	(J)	Proration of Deterred Tax A	(L)	(10)
10	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
9	ADIT Subject to Proration				L	12/31/2024 (Actuats)	(4444	Preceding Balance) (117,040,338)		(15.00)	(Note by	(1400 E)	Preceding Balance
0	Projected / Actual Activity					12/31/2025 (Projected)		(117,010,000)					
1	January	31		214	50.00%	(104,257)	(52,128)	(117,092,467)					
2	February	28		214	50.00%	(99,725)	(49,862)	(117,142,329)	:	·		1	
3	March	31		214		(93,381)	(46,691)	(117,189,020)				107	
<b>4</b> 5	April May	30 31		214 214	50.00% 50.00%	(94,744)	(47,372)	(117,236,392)					
5	June	30	185			(92,920) (93,111)	(46,460) (80,493)	(117,282,852) (117,363,345)					
7	July	31	154			(86,967)	(62,583)	(117,365,945)					
3	August	31	123			(85,622)	(49,213)	(117,475,141)					
9	September	30	93			(87,490)	(38,021)	(117,513,162)		8			
1	October November	31 30	62 32			(84,057) (82,106)	(24,353) (12,277)	(117,537,515) (117,549,792)	•	*			
2	December	31	1	214		(80,686)	(12,277)	(117,549,792) (117,550,169)					
•	Total (Sum of Lines 51 - 62)	365			4.477	(1,085,064)	(509,831)	(117,330,103)					
	Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL	o Proration Adjustment				12/31/2024 (Actuals) (Note F)		(209.927,200)	(Note F)				
,	Estimated Ending Balance - ADIT Not S	habiant ta Charactica				(Col. (H), Line 64 + Line 65;		(209,927,200)	(Cal. (M), Line 64 + Line	165			
3	Ending Balance - ADIT Depreciation Ad Ending Balance - DTA / (DTL)					12/31/2025 (Projected) (Note F) (Col. (H), Line 67 + Line 68)	_	(218,867,264)	(Note F) (Col. (M), Line 67 + Line	68			
	Average Balance as adjusted (non-prore Prorated ADIT Amount for Attachment H-3D, Line 40	•				([Col. (H), Line 66 + Line 69] / (Col. (H), Line 62 ) (Col. (H), Line 70 + Line 71)	2;	(214,397,232) (117,550,169) (331,947,402)	([Col. (M), Line 66 + Line (Col. (M), Line 62 ) (Col. (M), Line 70 + Line	170,050			;
	Accumulated Deferred Income Taxes					Delegate B							
		Day	ys In Period	(D)	(E)	Projection - P	roration of Deferred Tax Act		(0)	Actual -	Proration of Deferred Tax A		T (10)
a	(A)  Month	(B)	ys in Period (C) Prorated Days	(D) Total Days Per Future	(E) Proretion Amount	(F) Projected	(G) Prorated Projected	(H) Prorated Projected Balance	(f) Actual Monthly	(J) Difference	(K) Preserve Proration	(L) Preserve Proration	(M) Preserved Prorated Actual Balance
	(A)	(B)	ys in Period (C)		''	(F)	(G)	(H) Prorated	"	(J)	(IC)	(L)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. I
o 	(A)	(B)	ys in Period (C) Prorated Days	Total Days Per Future	Proretion Amount	(F) Projected	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. I
o 	(A) Month	(B)	ys in Period (C) Prorated Days	Total Days Per Future	Proretion Amount	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. I
	(A) Month  ADIT Subject to Proration Projected / Actual Activity January	(B) Days Per Month	ys in Period (C) Prorated Days	Total Days Per Future Test Period	Proretion Amount (Column C / Column D)	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. I
·	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January Fobruary	(B) Days Per Month	ys in Period (C) Prorated Days	Total Days Per Future Test Period	Proretion Amount (Column C / Column D)	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
	(A) Month  ADIT Subject to Proration  Projected / Actual Activity January February March	(B) Days Per Month	ys in Period (C) Prorated Days	Total Days Per Future Test Period	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
·	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January Fobruary	(B) Days Per Month	ys in Period (C) Prorated Days	Total Days Per Future Test Period	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
3	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January Fobruary March April May June	Days Per Month  31 28 31 30 30	ys in Period (C) Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214	Proreston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 86.45%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
3	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July	Dsy (B) Dsys Per Month 31 28 31 30 31 30 31	ys in Period (C) Prorated Days Per Month	Total Days Per Future Test Penod	Prorston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August	(8) Days Per Month  31 28 31 30 31 30 31 31 31	ys in Period (C) Prorated Days Per Month  185 154 123	Total Days Per Future Test Period 214 214 214 214 214 214 214 214	Proreston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 71.96%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
-	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August September	(B) (B) Days Per Month  31 28 31 30 31 30 31 30 31 30 31	ys in Period (C) (C) Prorated Days Per Month  185 155 154 123 93	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214	Prorston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 57.48% 71.95% 57.48%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August	(8) Days Per Month  31 28 31 30 31 30 31 31 31	ys in Period (C) Prorated Days Per Month  185 154 123	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214	Proreston Amount (Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 40.40% 43.46% 43.46% 28.97%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August September October November Decamber	(B)  Days Per Month  31 28 31 30 31 30 31 30 31 30 31	ys in Period (C) Prorated Days Per Month  185 154 123 93 62	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 214	Prorston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00% 52.00% 52.00% 53.00% 54.46% 28.97%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January  February  March  April  May  June  July  August  September  October  November  Decamber  Total (Sum of Lines 75 - 86)	(B) (B) Days Per Month  31 28 31 30 31 30 31 30 31 3065	ys in Period (C) Prorated Days Per Month  185 154 123 93 62	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 214	Prorston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00% 52.00% 52.00% 53.00% 54.46% 28.97%	(F) Projected Monthly Activity  12/31/2024 (Actuals)  12/31/2025 (Projected)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. I
	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August September October November Decamber	(B) (B) Days Per Month  31 28 31 30 31 30 31 30 31 3065	ys in Period (C) Prorated Days Per Month  185 154 123 93 62	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 214	Prorston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00% 52.00% 52.00% 53.00% 54.46% 28.97%	Projected Monthly Activity  12/31/2024 (Actuals)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col.
	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January  February  March  April  May  June  July  August  September  October  November  Decamber  Total (Sum of Lines 75 - 86)  Beginning Balance - ADIT Not Subject to  Beginning Balance - ADIT Adjustment  Beginning Balance - ADIT Adjustment  Beginning Balance - DTA / (DTL	(B)	ys in Period (C) Prorated Days Per Month  185 154 123 93 62	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 214	Prorston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00% 52.00% 52.00% 53.00% 54.46% 28.97%	(F) Projected Monthly Activity  12/31/2024 (Actuals)  12/31/2025 (Projected)  12/31/2024 (Actuals)  (Note F) (Col. (H), Line 88 + Line 89;	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Pus Col. H, Preceding Balance)  (7,157,935)	Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. I
	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August September October November Decamber Total (Sum of Lines 75 - 86)  Beginning Balance - ADIT Not Subject to Seginning Balance - ADIT Adjustment	(B)	ys in Period (C) Prorated Days Per Month  185 154 123 93 62	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 214	Prorston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00% 52.00% 52.00% 53.00% 54.46% 28.97%	(F) Projected Monthly Activity  12/31/2024 (Actuals)  12/31/2025 (Projected)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Pus Col. H, Preceding Balance)	Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. I
	(A)  Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August September October November Decamber Total (Sum of Lines 75 - 86)  Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Not Stranger  Estmated Ending Balance - ADIT Not Stranger  Estmated Ending Balance - ADIT Not Stranger  Estmated Ending Balance - ADIT Not Stranger	(B) (B) Days Per Month  31 28 31 30 31 30 31 30 31 30 0 31 30 0 31 0 0 0 0	ys in Period (C) Prorated Days Per Month  185 154 123 93 62	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 214	Prorston Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00% 52.00% 52.00% 53.00% 54.46% 28.97%	(F) Projected Monthly Activity  12/31/2024 (Actuals)  12/31/2025 (Projected)  12/31/2024 (Actuals)  12/31/2024 (Actuals)  12/31/2024 (Actuals)  12/31/2026 (Projected) (Note F) (Col. (H), Line 88 + Line 89; 12/31/2026 (Projected) (Note F)	(G) Proretad Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Pus Col. H, Preceding Balance)  (7,157,935) (7,157,935) (6,533,825)	Actual Monthly Activity  (Note F) (Col. (M), Line 88 + Line (Note F)	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proretion (Actual vs Projected)	Preserved Prorated

## Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year =

Projected for the 12 Months Ended December 31, 2025

<b>Accumulated Deferred Investment Tax Credits</b>	(Account No.	255

	Days in Period			· ·	Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred (TC Activity (Note B)					
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(i) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	DITC Subject to Proration					12/31/2024 (Actuals)		-					
98	Projected / Actual Activity					12/31/2025 (Projected)			- 21				
99 100 101 102 103 104 105 106 107 108 109 110	January February March April Jurie Jurie Jurie Jugst September October November December Total (Sum of Lines 99 - 110)	31 28 31 30 31 30 31 31 30 31 30 31 30	1855 1545 123 33 62 32 1	214 211 212 214 214 214 214 214 214 214	50.00% 50.00% 50.00% 50.00% 88.45% 71.96% 57.48% 43.46% 28.97%		- No. 1974 (1977) (1974)	000 EST		11 · 11 · 11 · 11 · 11 · 11 · 11 · 11	2		1 1 1 1 1 1
112 113 114	Beginning Balance - DITC Not Subject to Beginning Balance - DITC Adjustment Beginning Balance - DITC Estimated Ending Balance - DITC Not S					12/31/2024 (Actuals) (Note F) (Col. (H), Line 112 + Line 113 12/31/2025 (Projected)	3)	(236,689) (236,689) (182,487)	(Note F) (Col. (M), Line 112 + Lin	e 113			<u>.</u>
116 117 118 119 120	Ending Balance - DITC Adjustment Ending Balance - DITC Average Balance as adjusted (non-prors Prorated DITC Amount for Attachment H-3D, Line 40					(Note F) (Col. (H), Line 115 + Line 116 ((Col. (H), Line 114 + Line 11 (Col. (H), Line 110 ) (Col. (H), Line 118 + Line 115	7] / 2)	(182,487) (209,588) (209,588)	(Note F) (Col. (M), Line 115 + Lin ([Col. (M), Line 114 + Lin (Col. (M), Line 110 ] (Col. (M), Line 118 + Lin	ne 117] / 2			9

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (F), (J), (K), (L), and (H) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity

Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

- The computations on this workpaper apply the proration rules of Reg. Sec. 1.187()-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than previously. This section is used to provide the properties the projected ADIT balance.
- B The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected provated ADIT activity in the true-up adjustment to the projected provated ADIT activity in the projected provated unit result in an adjustment to the projected provated ADIT activity of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease, 50 percent of actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C Column J is the difference between projected monthly and actual monthly activity (Column i minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity) that old not occur) and a positive in Column J represents under-projection (access a classical activity) are projected and actual activity are both negative, a negative in Column J represents under-projection (access a classical activity) are projected activity that do not occur).
- D Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column VColumn F]. If Column J is underprojected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	December 31, 2025 (Projected) Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	2,027,421			1,249,083	778,338
2	ADIT-281	•		· ·		-
3	ADIT-282	(218,867,264)			(218,867,264)	
4	ADIT-263	(6,533,625)			(2,953,565)	(3,580,060)
5	ADITC-255	(182,487)			(182,487)	
6	Subtotal - Transmission ADIT	(223,555,955)			(220,754,233)	(2,801,722)
Line	Description	Yotal				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (kebity) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns 8 - F and each separate ADIT from will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

ADIT (Reacquired Debt)

		Dec	ember 31, 2025 (Projec	eted)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
umit-ing (tode men)mer res s tourname)				110000		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
Accrued Benefits	1,726,728	241,742			1,484,986	recoverable in the transmission formula.
Accrued Bodily Injuries	519,091	72,673		359,929	86,489	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar recoverable in the transmission formula.
Accrued Bonuses & Incentives	3,373,194	472.247	_			ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar recoverable in the transmission formula.
Accrued Environmental Liability	217,662	217,662	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Liability - Lega		-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
	695,274	97.338			507.005	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued OPEB Accrued Other Expenses	469.836	469,836	- :		397,936	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
			-			ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
Accrued Payroll Taxes - AIP	247,642	34,670				recoverable in the transmission formula.
Accrued Retention		·			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
Accrued Severance	27.715	3,880			23.835	recoverable in the transmission formula.
Accrued Vacation	450,143	450,143				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
	705.431	98,760			000.074	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
Accrued Worker's Compensation Allowance for Doubtful Account:	6,990,513	6,990,513	-	-		recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	3,545,215	3,545,215				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
Deferred Compensation	24,910	3,487		•		recoverable in the transmission formula.
Deferred Revenue Merrill Creek Liability	3,517,333	3,517,333	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Other Deferred Credits	(73,846)	(73,846)	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Purchased Power						ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Liability	3,682,590 218,715	3,682,590 218,715				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Sales & Use Tax Reserve	(136,954)	(136,954)	-	•	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula Federal Taxes on state income taxes
Sale Income Texts	(130,337)	(130,334)				The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to piz
State Net Operating Loss Carrylorward - MD	2,366,699	1,826,768		539,933		in service that is included in rate base.
Maryland Additional Subtraction Carrylorwan Maryland 10-309 Carrylorwan	8,304,755 2,782,741	8,304,755 278,274		2,504,467	-	The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate bas- The Maryland 10-309 Carrylorward, net of federal taxes, is related to plant and included in rate bas-
Maryland 10-309 Carrytomare	2,762,741	218,214	-	2,304,467	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant
State Net Operating Loss Carryforward - DE	32,624,853	6,579,938		26,044,915		in service that is included in rate base.
Delaware NOL - Valuation Allowance	(32,350,496)	(6,305,581)		(26,044,915)		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to pla in service that is included in rate base.
Dolamaio NOL - Vandatori Patrinaino	(32,330,430)	(0,303,301)		(20,041,313)		IN SUITE STATE STA
	i					Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass a
	137.919	40.000		***		timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Unamonized Investment Tax Credit Other Accrued Deferred Tax Assets	45.532	19,309 45,532		118,610		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Otto Peciale Landing 1 pt. Peack	40,002	45,552				Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities.
ncome Tax Regulatory Liability	64,112,199	6,411,220		57,700,979		balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-			-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Werger Commitments Subtotal: ADIT-190 (Not Subject to Proration)	104,225,394	37,066,217		61,223,918	5.935.259	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
personal to the capacita i talendi	107,223,334				5,555,255	
ess ASC 740 ADIT Adjustments excluded from rate base	(137,919)	(19,309)		(118,610)	•	
.ess. ASC 740 ADIT Adjustments related to AFUDC Equityess. ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	(64,112,199)	(6,411,220)	-	(57,700,979)		
Less OPEB related ADIT, Above if not separately removed	(695,274)	(97,338)		(51,700,919)	(597,936)	
Total: ADIT-190 (Not Subject to Proration)	39,280,002	30,538,350		3,404,329	5,337,323	
Wages & Salary Allocator Gross Plant Allocator	<b> </b>			36.69%	14.58%	
Transmission Allocator	<u> </u>		100.00%	30.09%		
Other Allocator	ii .	0.00%				
ADIT - Transmission	2,027,421	-	-	1,249,083	776,338	
(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F)	( <b>G</b> )
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Corporate Alternative Minimum Tax Credit Carry-Forwan	-	(71,302,776)		71,302,776		Electric portion included in rate base
Federal Net Operating Loss Carry-Forward	-	(46,645,531)		46,645,531		Electric portion included in rete base
				-		
	H					

1-7	1-7	<b>(-</b> )	\ <del>-</del> /	V- /	1-7
	Gas, Production,	Only			
	Distribution, or	Transmission	Plant	Labor	
Total	Other Related	Related	Related	Related	Justification
-			71,302,776		Electric portion included in rate base
-	(46,645,531)		46,645,531		Electric portion included in rate base
-	(117,948,307)		117,948,307		
-1	(117,948,307)	-	117,948,307		
				14,58%	
1			36.69%	1	
I		100.00%		·	
	0.00%				
43,276,442	17		43,276,442	-	
		Gas, Production, Distribution, or Distribution, or Other Related - (7.322.778) - (46.845.531) - (46.845.531) - (117.948.307) - (117.948.307) - (117.948.307)	Cas, Production, Only   Cherrolistic   Cherrolist	Gas, Production, Only Transmission Plant   Total   Chief Related   Chief Rel	Gas, Production, Only Distribution, or Transmission Plant Labor Related Related Related Related (46,645,531)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proretion)	104,225,394	37,066,217		61,223,918	5,935,259	
ADIT-190 (Subject to Proration)	-1	(117,948,307)	-	117,948,307	-1	
Total - FERC Form 1, Page 234	104,225,394	(80,882,090)		179,172,225	5,935,259	

- Instructions for Account 190.

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.

  2. ADIT items related only to Transmission are directly assigned to Column D.

  3. ADIT items related to Plant and not in Columns C & D are included in Column E

  4. ADIT items related to labor and not in Columns C & D are included in Column F

  5. Deferred income taxes arise when items are included in starbel 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.

  6. ADIT items subject to the proretion under the "normalization" rules will be included in ADIT-190 (Subject to Proretion

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	( <b>G</b> )
ADIT- 282 (Not Subject to Proretion)	Total	Other Related	Related	Related	Related	Justification
Ptant Related Deferred Taxes	(662,152,050)	(65,637,599)	-	(596,514,451)		- ADIT attributable to plant in service that is included in rate base
Contribution in Aid of Construction	31,791,801	31,791,801	-	-		- ADIT attributable to contributions-in-sid of construction excluded from rate base
AFUDC Equity	(20,490,979)	(11,604,863)	(8,886,116)			Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDI Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are - accluded from Rato Base.
Maryland Section 10-309 Book / Tax Timing Difference	(7,828,946)	(782,895)		(7,046,051)		Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Ptant besit difference at the date of the enactment of the Maryland Income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	7,828,946	762,895		7,048,051		The Maryland Subtraction Modification is included to the extent attributable to plant in service that is include - in rate base.
Maryland Subtraction Modification		+	4	.4		Ptant related basis difference not currently includible in rate base
Plant Deferred Taxes - Flow-through	(8,201,409)	(820,141)		(7,381,268)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below
Subtotal: ADIT-282 (Not Subject to Proration)	(659,052,637)	(46,270,802)	(8,886,116)	(603,895,719)		-
Less ASC 740 ADIT Adjustments excluded from rate base Less ASC 740 ADIT Adjustments related to AFUDC Equity	8,201,409 20,490,979	820,141 11,604,863	8.886.116	7,381,268		•
Less ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	20,430,373	11,004,003	0,000,110			
Less. OPEB related ADIT, Above if not separately removed	-			-		
Total: ADIT-282 (Not Subject to Proration)	(630,360,249)	(33,845,798)	-	(596,514,451)		
Wages & Salary Allocator	1				14.58	1%
Gross Plant Allocator		Î		36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(218,867,264)	6.5	51	(218,867,264)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(357,718,129)}	(35,771,813)		(321,946,316)	-	ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(357,718,129)	(35,771,813)	-	(321,946,316)		
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less OPEB related ADIT, Above if not separately remove:						
Total: ADIT-282 (Not Subject to Proration)	(357,718,129)	(35,771,813)	-	(321,946,316)		
	1 1					
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				38.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADT - Transmission	(118,125,402)			(118,125,402)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	( <b>Q</b> )
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proretion)	(659,052,637)	(46,270,802)	(8,886,116)	(603,895,719)	9	
ADIT-282 (Subject to Proration)	(357,718,129)	(35,771,813)	-	(321,946,316)	(4)	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,016,770,766)	(82,042,615)	(8,886,116)	(925,842,035)	22	

- Instructions for Account 282

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns C & D are included in Column E
  4. ADIT items related to Plant and not in Columns C & D are included in Column E
  5. 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.
  6. ADIT items subject to the provision under the "normalization" rules will be included in ADIT-222 (Subject to Prorettion
  7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tile to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F)	(G)
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,094,756)	(993,266)		(6,101,490)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(845,299)	(845,299)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Materials Reserve	322,055	45,088		276,967		ADIT relates to all functions and attributable materials and supplies included in rate basis
Other Deferred Debits	(2,996,529)	(771,223)		(2,225,306)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(28,548,114)	(3,996,456)			(24,549,658)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(35,437,345)	(35,437,345)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vacation	(1,025,007)	(1,025,007)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - FERC Transmission True-us	-	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Renewable Energy Credits	(2,449,595)	(2,449,595)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Unamortized Loss on Reacquired Debt	(573,665)	(573.665)				The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(78.646.255)	(46,046,768)		(8.049.829)	(24.549.658)	naw bond issue for book porposes. Excuded here since included in Cost of Debt.
	(70,040,233)	[40,040,700]	-	(0,045,025)	(24,543,030)	
Less: ASC 740 ADT Adjustments excluded from rate base						
Less ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances releted to income tax regulatory assets / (tiabilities						
Less: OPEB related ADIT, Above if not separately removec						
Total: ADIT-283 (Not Subject to Proration)	(78,646,255)	(46,046,768)		(8,049,829)	(24,549,658)	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator	II			36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(6,533,625)	-		(2,953,565)	(3,580,060)	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
			I			
Subtotal: ADIT-283 (Subject to Proration)					-	
	₩					
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	090	-	-			
Wages & Salary Allocator					14.58%	
Gross Plant Allocator	1			36.69%	!	
Transmission Allocator Other Allocator	L		100.00%		_	
Other Allocator		0.00%				
ADIT - Transmission	596	-	L	-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proretion)	(78,646,255)	(46,046,768)		(8,049,829)	(24,549,658)	
ADIT-283 (Subject to Pronation)				-	- 1	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(78,646,255)	(46,046,768)	84	(8,049,829)	(24,549,658)	

- Instructions for Account 283

  1. ADIT Items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT Items related only to Transmission are directly assigned to Column D
  3. ADIT Items related to Plant and not in Columns C &D are included in Column E
  4. ADIT Items related to Plant and not in Columns C &D are included in Column F
  5. 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.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of aubtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Ges, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	( <b>G</b> )
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(497,382)			(497,362)		A utility that elected to use 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 Amortize investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
	-					
	#					
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(497,362)			(497,362)	-	<del></del>
				•		
Total: ADIT-255	(497,362)	-		(497,362)	-	
	1			, , , , ,		· · · · · · · · · · · · · · · · · · ·
Wages & Salary Allocator	1				14,58%	
Gross Plant Allocator	11			36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized investment Tax Credit - Transmission	[182,487)]	-		(182,487)		

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Reinted	(G) Justification
Investment Tax Credit Amortization	144,738	Other Related	Related	144,738		A utility that elected to use amortization of tax recidis 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 Amortize Investment Tax Credit (Form 1, 268.8.1) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	144,738		-	144,738		
Total: Investment Tax Amortization	144,738		-	144,738		
Wages & Setary Allocator Gross Plant Allocator				36.69%	14.58%	
Transmission Allocator Other Allocator		0.00%	100.00%			
Investment Tax Credit Amortization - Transmission	53,106	-	-	53,106		

				December 31, 2024 (Actuals)				
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related		
1 2 3 4 5	ADIT-190 ADIT-281 ADIT-282 ADIT-283 ADITC-255	2,942,735 (209,927,200) (7,157,935) (236,689)	:		2,164,397 - (209,927,200) (2,967,310) (236,689)	778,338 - - (4,190,624)		
6	Subtotal - Transmission ADIT  Description	(214,379,089) Total		•	(210,966,802)	(3,412,286)		
7	ADIT (Reacquired Debt)	(794,496)						

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

In filling out this attachment, a full and complete description of each item and justification for the aflocation to Columns B - F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

December 31, 2024 (Actuals)									
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)			
ADIT 400 (N-A CubiA Barranian)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification			
ADIT-190 (Not Subject to Proration)	I otal	Other Related	Related	Related	Related	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Benefits	1,726,728	241,742		_	1,484,986	recoverable in the transmission formula.			
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Bodily Injuries	519,091	72,673		359,929	86,489	recoverable in the transmission formula.  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Bonuses & Incentives	3,373,194	472,247			2,900,947	recoverable in the transmission formula.			
Accrued Environmental Liability	217,662	217,662	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Accrued Liability - Legal	-	•			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Accrued OPEB	1,424,606	199,445			1 225 151	FAS No. 106 requires accrual basis Instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.			
Accrued Offes Accrued Other Expenses	469,836	469,836	-	-	1,223,101	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
THE STATE OF THE S						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Payroll Taxes - AIP	247,642	34,670			212,972	recoverable in the transmission formula.			
Accrued Retention		-				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Severance	27,715	3,880			23,835	recoverable in the transmission formula.			
Accrued Vacation	450,143	450,143				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Worker's Compensation  Altowance for Doubtful Accounts	705,431 6,990,513	98,760 6,990,513		•		recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Asset Retirement Obligation	3,545,215	3,545,215				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Deferred Compensation	24,910	3,487		-		recoverable in the transmission formula.			
Deferred Revenue  Merriti Creek Liability	3,517,333	3,517,333				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Other Deferred Credits	59,226	59,226				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Purchased Power	-			-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Regulatory Liability	3,682,590	3,682,590				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Sales & Use Tax Reserve State Income Taxes	218,715 (138,508)	218,715 (138,508)	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  Federal Taxes on state income taxes			
State literative Lands	(130,300)	(130,300)				The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to			
State Net Operating Loss Carryforward - MD	5,297,670	2,119,863		3,177,807		plant in service that is included in rate base.			
Maryland Additional Subtraction Carryforward	8,050,708	8,050,708			-	The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate base.			
Maryland 10-309 Carryforward	2,593,246	259,325	-	2,333,921		The Maryland 10-309 Carryforward, net of federal taxes, is related to plant and included in rate base.			
State Net Operating Loss Carryforward - DE	32,624,853	6,579,938		26,044,915		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.			
State Not Operating Loss Carry of Walt - DE	52,024,000	0,010,000		20,044,510		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to			
Delaware NOL - Valuation Allowance	(32,350,496)	(6,305,581)	-	(26,044,915)		plant in service that is included in rate base.			
						Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass			
1 To	178,033	24.925		153,108		all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base			
Unamortized Investment Tax Credit Other Accrued Deferred Tax Assets	45,531	45,531	-	153,108		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
		,				Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities.			
Income Tax Regulatory Liability	68,429,797	6,842,980		61,586,817		This balance is excluded from rate base and removed below.			
Charitable Contribution Carryforward  Merger Commitments	-			•		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Subtotal: ADIT-190 (Not Subject to Proration)	111,931,384	37,757,318	-	67,611,582	6,562,484				
Less: ASC 740 ADIT Adjustments excluded from rate base  Less: ASC 740 ADIT Adjustments related to AFUDC Equity	(178,033)	(24,925)	•	(153,108)					
Less: ASC 740 ADIT Adjustments related to APODC Equity  Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(68,429,797)	(6,842,980)	-	(61,586,817)					
Less: OPEB related ADIT, Above If not separately removed	(1,424,606)	(199,445)	-		(1,225,161)				
Total: ADIT-190 (Not Subject to Proration)	41,898,948	30,689,968		5,871,657	5,337,323				
Wages & Salary Allocator	i	. 1			14.58%				
Gross Plant Allocator				36.86%	1~.307				
Transmission Allocator	L		100.00%						
Other Allocator		0.00%							
ADIT - Transmission	2,942,735	-	-	2,164,397	778,338	L			

			December 31, 20	24 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Corporate Alternative Minimum Tax Credit Carry-Forward	4,077,976	(43,835,050)	-	47,913,026		Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward		(75,424,296)	-	75,424,296		Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)	-	123,337,321	-	
		1				
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)	-	123,337,321		
	.,,,	, , , , , , , , , , , , , , , , , , , ,				
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	45,464,330	-	-	45,464,330	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
r 7	\ <del>-</del> /	Gas, Production,	Only	1-7	٧,	(5)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
		37,757,318	resated	67,611,582		Justinication
ADIT-190 (Not Subject to Proration)	111,931,384				6,562,484	
ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)		123,337,321		
Total - FERC Form 1, Page 234	116,009,360	(81,502,027)		190,948,903	6,562,484	L

#### Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- 2. ADIT items related only to Transmission are directly assigned to Column D.
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E.
- 4. ADIT items related to labor and not in Columns C & D are included in Column F.
- 5. 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 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration).

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(631,163,724)	(61,665,427)	-	(569,498,296)		ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	25,281,589	25,281,589			-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(18,246,697)	(9,936,124)	(8,310,573)	-		Under ASC 740, deferred Income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred Income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Maryland Section 10-309 Book / Tax Timing Difference	(8,018,441)	(801,844)		(7,216,597)		Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Ptant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	8,018,441	801,844		7,216,597		The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modification	10,753,087	10,753,087			-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(8,562,120)	(856,212)		(7,705,908)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(621,937,865)	(36,423,087)	(8,310,573)	(577,204,205)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(2,190,966)	(9,896,875)		7,705,908		
Less: ASC 740 ADIT Adjustments excluded from rate base	18.246.697	9,936,124	8,310,573	7,703,906		
Less: ASC 740 ADIT Adjustments related to income tax regulatory assets / (liabilities))	18,246,097	9,930,124	8,310,573	-		
Less: OPEB related ADIT, Above if not separately removed		-	-		-	
Total: ADIT-282 (Not Subject to Proration)	(605,882,134)	(36,383,838)		(569,498,296)		
	(000,002,104)]	(000,000,000)		(555,450,250)		
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(209,927,200)	-	-	(209,927,200)	-	

			December 31, 20	24 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(352,790,413)	(35,279,041)		(317,511,372)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(352,790,413)	(35,279,041)	<u>-</u>	(317,511,372)	2	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(352,790,413)	(35,279,041)	-	(317,511,372)	-	
Wages & Salary Allocator					14,58%	
Gross Plant Allocator	<del></del>		1.1	36.86%	14,50%	*
Transmission Allocator			100.00%			
Other Allocator		0.00%	T.			
ADIT - Transmission	(117,040,338)	-	-	(117,040,338)	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
• •	• •	Gas, Production,	Only	• •	• •	• •
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(621,937,865)	(36,423,087)	(8,310,573)		•	
ADIT-282 (Subject to Proration)	(352,790,413)	(35,279,041)		(317,511,372)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(974,728,278)	(71,702,128)	(8,310,573)	(894,715,577)	•	

#### Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
  2. ADIT items related only to Transmission are directly assigned to Column D.
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E.
- 4. ADIT items related to labor and not in Columns C & D are included in Column F.
- 5. 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
  7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,094,756)	(993,266)		(6,101,490)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(845,299)	(845,299)	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula,
Materials Reserve	322,055	45,088	-	276,967	-	ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(2,996,528)	(771,222)		(2,225,306)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(33,414,536)	(4,678,035)				Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(37,649,208)	(37,649,208)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(1,025,007)	(1,025,007)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	-		-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Renewable Energy Credits	(2,449,595)	(2,449,595)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the
Unamortized Loss on Reacquired Debt	(709,708)	(709,708)	-	•		new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)		(8,049,829)	(28,736,501)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	•					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	•					
Total: ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)	
	1			,		
Wages & Salary Allocator					14,58%	
Gross Plant Allocator	1			36,86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,157,935)	-	-	(2,967,310)	(4,190,624)	

			December 31, 20	24 (Actuals)		
(A)	<b>(B)</b>	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Retated	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)						
Subtotal: ADIT-263 (Subject to Proration)		-		-		
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (ilabilities)						
Less: OPEB related ADIT, Above if not separately removed						
				_		
Total: ADIT-283 (Subject to Proration)	-		-	-	•	
Wages & Salary Allocator					14,58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission		-	-	-	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	• •	Gas, Production,	Only	• •	• *	1-1
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)		(8,049,829)	(28,736,501)	
ADIT-283 (Subject to Proration)	1	-	-	,		
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)	

#### Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- 2. ADIT items related only to Transmission are directly assigned to Column D.
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E.
- 4. ADIT items related to labor and not in Columns C & D are included in Column F.
- 5. 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
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)  ADITC-255 (Unamortized Investment Tax Credits)	(B) Total	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
Part o 200 (allemantes invocations 1 and orders)		Carlot Handland	- TOILLEO	Kelated		A utility that elected to use amortization of tax credits against taxable income, rather than book tax
Account No. 255 (Accum. Deferred Investment Tax Credits)	(642,368)	(268)		(642,100)		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). A utility must not include tax credits as a reduction to rate base and as an emortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(642,368)	(268)		(642,100)	•	
				•		
				-		
				•		
Total: ADIT-255	(642,368)	(268)		(642,100)		
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(236,689)	-	-	(236,689)		

			December 31, 20	24 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	191,052	15,078		175,974		A utility that elected to use 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). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	191,052	15,078	-	175,974	-	
Total: Investment Tax Amortization	191,052	15,078	-	175,974	•	
Wages & Salary Altocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator		1	100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	64,867	-	-	64,867		

END

# Delmarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - EDIT Rate Base Adjustment

Rate Year =

Projected for the 12 Months Ended December 31, 2025

Ľ	Deficient / (Excess) Accumulated	d Deferred Income Ta	exes (Account No. 190) Days in Period			Projection - Prorett	on of Deficient / (Excess) AD	M Activity/Note A)		Actual - Prora	tion of Deficient / (Excess)	ADIT Activity/Note 61	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Proceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorate Actual Balance (Col. K + Col. L + Co Preceding Balance
	Deficient / (Excess) ADIT Subject to	o Proration				12/31/2024 (Actuals)		35,371,265					
-	Projected / Actual Activity					12/31/2025 (Projected)							
	January	31		214		(92,885)	(46,443)	35,324,823					
	February	28		214	50.00%	(92,885)	(46,443)	35,278,380			-	2	
	March	31	-	214	50.00%	(92,885)	(46,443)	35,231,938		-	-		
	April	30		214		(92,885)	(46,443)	35,185,495	•	-	-	•	
	May	31		214		(92,885)	(46,443)	35,139,053		-	-		
	June	30	185			(92,885)	(80,298)	35,058,755	•	-	-		
	July	31	154			(92,885)	(66,842)	34,991,912	•	-	•	8	
	August	31	123 93			(92,885) (92,885)	(53,387) (40,366)	34,938,525 34,898,159	•	-	-	-	
	September October	30 31	62			(92,885)	(26,911)	34,890,139	•	-	•	7.	
			32			(92,885)	(26,911)	34,871,249 34,857,359	•	-	-		
	November	30	32							-	-	7	
-	December Total (Sum of Lines 3 - 14)	31 365	1	214	0.47%	(92,885)	(434) (514,340)	34,856,925	-	-			
	Total (Sum of Lines 3 - 14)	365				(1,114,620)	(514,340)			-	-	-	
	Beginning Balance - Deficient / (Exc	case) ADIT Not Subject	ot to Populio			12/31/2024 (Actuals)			_				
-	Beginning Balance - Deficient / (Exc	cess) ADIT Advetmen	et to Frotago			(Note F)			(Note F)				
	Beginning Balance - Deficient / (Exc					(Col. (H), Line 16 + Line 17)	· ·		(Col. (M), Line 16 + Line	17'			
	pediming parance - pendent / (Ext	Cuss/ADII				(Coi. (H), tine 16 + tine 17,		•	(COI. (M), LINE 10 + LINE	17,			
	Ending Balance - Deficient / (Exces	e) ADIT Not Subject to	o Peneration			12/31/2025 (Projected)							
- 2	Ending Balance - Deficient / (Exces	e) ADIT Adjustment	D F TOTALO			(Note F)			(Note F)				
	Ending Balance - Deficient / (Exces					(Col. (H), Line 19 + Line 20)	-		(Col. (M), Line 19 + Line	201			
	Eliding balance - Delicient / (Exces	is) AUT				(Out. (11), Ellio 13 + Ellio 20,		-	(COL (M), ENG 13 + ENG	20,			
4	Average Balance as adjusted (non-	omrated'				((Col. (H), Line 18 + Line 21)							
	Proreted Deficient / (Excess) ADIT	proratoo											
							2)	24 856 026	([Col. (M), Line 18 + Line	21] / 2]			
						(Col. (H), Line 14 )	-	34,856,925	(Col. (M), Line 14 )				
	Deficient / (Excess) ADIT - Accou	int 190					- - -	34,856,925 34,856,925					
	Deficient / (Excess) ADIT - Accou		ixes - Property (Account	No. 282'		(Col. (H), Line 14 )	- -		(Col. (M), Line 14 )				
		Deferred Income Ta	ixes - Property (Account Days in Period	No. 282;		(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23)	on of Deficient / (Excess) AD	34,856,925	(Col. (M), Line 14 )	23;	tion of Deficient / (Excess) /	ADIT Activity(Note B)	
	Deficient / (Excess) ADIT - Accou	Deferred Income Ta		No. 282;	(E)	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23)	=	34,856,925	(Col. (M), Line 14 )	23;	Bon of Deficient / (Excess) /	ADIT Activity(Note B)	(M)
	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated	Deferred Income Ta	Days in Period (C)	(D)	''	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23) Projection - Prorati	on of Deficient / (Excess) AD	34,856,925 IT Activity(Note A) (H) Prorated	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat	(IK)	(L)	Preserved Pror
	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated	Deferred Income Ta	Days in Period		(E) Proration Amount (Column C / Column D)	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23) Projection - Prorati	on of Deficient / (Excess) AD	34,856,925  IT Activity(Note A)  (H)  Prorated  Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	23) Actual - Prorat			Preserved Pror Actual Balan (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated (A)	(B) Days Per Month	Days in Period (C) Proreted Days	(D) Total Days Per Future	Proration Amount	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23)  Projection - Prorett (F)  Projected	on of Deficient i (Excess) AD  (G)  Provated Projected Monthly Activity	34,856,925  IT Activity(Note A) (H) Prorated Projected Balance	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pror Actual Balan (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated (A) Month	(B) Days Per Month	Days in Period (C) Proreted Days	(D) Total Days Per Future	Proration Amount	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F)  Projected Monthly Activity	on of Deficient i (Excess) AD  (G)  Provated Projected  Monthly Activity	34,856,925  IT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Proceding Balance)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pror Actual Balan (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accountieted (A) Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity January	(B) Days Per Month	Days in Period (C) Proreted Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 186,879	on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity (Column E x Column F)	34,856,925  IT Activity(Note A)  (Nt)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance) (55,929,892)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pror Actual Balan (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accoundisted  (A)  Month  Deficient / (Excess) ADIT Subject to Project / (Excess) ADIT Subject to Project / Actual Activity  January February	(B) Days Per Month D Proration	Days in Period (C) Proreted Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23) Projection - Proreti (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 186,879	on of Deficient / (Excess) AD  (G)  Prorated Projected  Monthly Activity  (Column E x Column F)  93,439 93,439	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Pics Col. H,  Proceding Balance)  (55,929,892)  (55,836,453)  (55,743,013)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March	(B) Days Per Month  Proration  31 28 31	Days in Period (C) Proreted Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879	on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439	34,856,925  IT Activity(Note A)  (Nt)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance) (55,929,892)  (55,836,453) (55,649,574) (56,649,574)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity January February March April	(B) Days Per Month Proration  31 28 31 30	Days in Period (C) Proreted Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23) Projection - Proreti (F) Projected Manthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879 188,879	on of Deficient / (Excess) AD  (G)  Prorated Projected  Monthly Activity  (Column E x Column F)  93,439 93,439 93,439 93,439 93,439	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Pics Col. H,  Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (55,649,574) (55,556,135)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balan (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March April May	Deferred Income Ta  (B)  Days Per Month  Proration  31 28 31 30 31	Days in Peried (C) Promited Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 186,879 186,879 186,879 186,879	on of Deficient / (Excess) AD (GC) Prorated Projected Monthly Activity (Column E x Column F)  93.439 93.439 93.439 93.439 93.439 93.439	34,856,925  IT Activity(Note A)  Prorated Projected Balance (Col. G Plus Col. H. Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
C F	Deficient / (Excess) ADIT - Accound the Account (Excess) ADIT Subject to Projected / Actual Activity  January  February  February  Agrit  Agrit  May  June	Deferred Income Te  (B)  Deys Per Month  Proration  31 28 31 30 31 30	Days in Period (C) Prosted Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 86.45%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Manthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 186,879 186,879 186,879 186,879	on of Deficient / (Excess) AD  (G)  Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 193,439 193,439 193,439	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Pics Col. H.  Proceding Balance)  (55,828,453)  (55,743,013)  (55,649,574) (55,556,135)  (55,568,35) (55,301,141)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
C F	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March April May June July	(B)	Days in Peried (C) Promated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 71.96%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 186,879 186,879 186,879 186,879 186,879	on of Deficient / (Excess) AD  Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 93,439 93,439 93,439 161,554 134,481	34,856,925  IT Activity(Note A)  (N)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance)  (55,836,453)  (55,836,453)  (55,649,574)  (55,568,679)  (55,402,899)  (55,168,859)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
C F	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March April May June Juhy August	Deferred Income Te  (B)  Deys Per Month  Proration  31 28 31 30 31 30 31 31 31	Days in Period (C) Promated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 71,96% 51,48%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Manthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879 188,879 188,879 188,879 188,879	on of Deficient / (Excess) AD  (G)  Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,554 134,483 107,1412	34,856,925  IT Activity(Note A)  (H)  Promated Projected Balance (Col. G Pics Col. H.  Proceding Balance)  (55,828,453)  (55,743,013)  (55,649,574)  (55,556,135)  (55,568,35)  (55,568,35)  (55,568,55)  (55,568,55)  (55,568,55)  (55,568,55)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
C	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March April May June Juhy August September	(B) (B) Days Per Month  Proration  31 28 31 30 31 30 31 31 30 31 31 30 31	Days in Peried (C) Promated Days Per Month	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879	on of Deficient / (Excess) AD Prorated Projected Monthly Activity (Column E x Column F)  93.439 93.439 93.439 93.439 93.439 93.439 161.554 134.863 107.412	34,856,925  IT Activity(Note A)  (N)  Prorated Projected Balance (Col. G Plus Col. H. Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895) (55,301,141) (55,166,859) (55,059,247) (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balan (Col. K + Col. L +
C	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March April May June July August September October	Deferred Income Te  (B)  Deys Per Month  Proration  31 28 31 30 31 31 30 31	Days in Period (C) Promited Days Per Month  185 154 123 93 62	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 71,96% 57,48% 43,46% 28,97%	(Col. (H), Line 14) (Col. (H), Line 22 * Line 23)  Projection - Proreti (F) Projected Manthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879	on of Deficient / (Excess) AD  (G)  Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,554 134,483 107,1412 81,214 54,142	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col G Pics Col. H,  Proceding Balance)  (55,828,453)  (55,743,013)  (55,649,574) (55,556,135)  (55,640,556,135)  (55,669,247)  (54,978,033)  (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
C	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March April May Juny August September October November	(B) (B) Days Per Month  2 Proration  31 30 31 30 31 30 31 30 31	Days in Peried (C) Promated Days Per Month	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879	on of Deficient / (Excess) AD (Cot) Prorated Projected Monthly Activity (Column E x Column F)  93.439 93.439 93.439 93.439 93.439 161.554 134.483 107.412 81.214 54.142 27.944	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895) (55,069,574) (56,95,947) (54,978,033) (54,978,033) (54,978,033) (54,978,033) (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
F	Deficient / (Excess) ADIT - Accound tested  (A)  Month  Deficient / (Excess) ACUT Subject to Projected / Actual Activity  January February March April May June Juh August September October November	Deferred Income Te  (B)  Deys Per Month  Proration  31  28  31  30  31  30  31  30  31  30  31	Days in Period (C) Promited Days Per Month  185 154 123 93 62	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.46%, 28.97%, 14.95%,	(Col. (H), Line 14) (Col. (H), Line 22 * Line 23)  Projection - Proreti (F) Projected Manthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879	on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,554 134,483 107,412 81,214 54,142 27,944 873	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col G Pics Col. H,  Proceding Balance)  (55,828,453)  (55,743,013)  (55,649,574) (55,556,135)  (55,640,556,135)  (55,669,247)  (54,978,033)  (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pror Actual Balan (Col. K + Col. L +
r F	Deficient / (Excess) ADIT - Accound the Account the Ac	(B)  Deys Per Month  Proration  31 28 31 30 31 30 31 30 31 30 31 30 31 30 31	Days in Period (C) Promised Days Per Month  185 154 123 93 62 32	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 * Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879	on of Deficient / (Excess) AD (Cot) Prorated Projected Monthly Activity (Column E x Column F)  93.439 93.439 93.439 93.439 93.439 161.554 134.483 107.412 81.214 54.142 27.944	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895) (55,069,574) (56,95,947) (54,978,033) (54,978,033) (54,978,033) (54,978,033) (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pror Actual Balan (Col. K + Col. L +
- C - F	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) Accumulated  to April Activity  January February March April May June July August September October November December Total (Sum of Lines 27 - 38)	Deferred Income To  (B)  (B)  Days Per Month  28  31  30  30	Days in Peried (C) Promated Days Per Month  185 154 123 93 62 1	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 186,879	on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,554 134,483 107,412 81,214 54,142 27,944 873	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895) (55,069,574) (56,95,947) (54,978,033) (54,978,033) (54,978,033) (54,978,033) (54,978,033)	(Col (M), Line 14 ) (Col (M), Line 22 + Line (I) Actual Monthly Activity	Actual - Prorat (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pror Actual Balan (Col. K + Col. L +
C F	Deficient / (Excess) ADIT - Accound the Account the Ac	Deferred Income Te  (B)  Deys Per Month  Proration  31 28 31 30 31 31 31 30 31 31 31 30 30 31 31 31 31 30 30 31 31 31 31 30 30 31 31 31 31 30 30 31 31 31 31 31 30 31 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Peried (C) Promated Days Per Month  185 154 123 93 62 1	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 * Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879 188,879	on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,554 134,483 107,412 81,214 54,142 27,944 873	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895) (55,069,574) (56,95,947) (54,978,033) (54,978,033) (54,978,033) (54,978,033) (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line	Actual - Prorei (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balan (Col. K + Col. L +
C F	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March Apri May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Batance - Deficient / (Exc Beginning Batance - Deficient / (Exc Beginning Batance - Deficient / (Exc	Deferred Income Te  (B)  Days Per Month  Proration  31 28 31 30 31 31 31 30 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Promised Days Per Month	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 * Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879	on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,554 134,483 107,412 81,214 54,142 27,944 873	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895) (55,069,574) (56,95,947) (54,978,033) (54,978,033) (54,978,033) (54,978,033) (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line (I) Actual Monthly Activity	Actual - Prorei (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pror Actual Balan (Col. K + Col. L +
T 68 68 68 68 68 68 68 68 68 68 68 68 68	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) Accumulated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March April May June July August September October November December Total (Sum of Lines 27 - 38)  Beginning Balance - Deficient / (Excess)  Beginning Balance - Deficient / (Excess)  Ending Balance - Deficient / (Excess)	(B)  Days Per Month  Proration  31 28 31 30 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Promised Days Per Month	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 186,879 18	on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,554 134,483 107,412 81,214 54,142 27,944 873	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895) (55,069,574) (56,95,947) (54,978,033) (54,978,033) (54,978,033) (54,978,033) (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line (I) Actual Monthly Activity  (Note F) (Col. (M), Line 40 + Line	Actual - Prorei (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balan (Col. K + Col. L +
T 88 88 88 88 88 88 88 88 88 88 88 88 88	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March Apri May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Batance - Deficient / (Exc Beginning Batance - Deficient / (Exc Beginning Batance - Deficient / (Exc	Deferred Income Te  (B)  Days Per Month  Proration  31 28 31 30 31 31 31 30 31 31 31 30 31 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Promised Days Per Month	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 * Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879	on of Deficient / (Excess) AD (G) Prorated Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,554 134,483 107,412 81,214 54,142 27,944 873	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Plus Col. H.  Proceding Balance)  (55,929,892)  (55,836,453) (55,743,013) (56,649,574) (55,566,135) (56,462,895) (55,069,574) (56,95,947) (54,978,033) (54,978,033) (54,978,033) (54,978,033) (54,978,033)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line (I) Actual Monthly Activity	Actual - Prores  (J)  Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pro Actual Balar (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March Apri May June Juh August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess Ending Balance - Deficient / (Excess	Deferred Income Te  (B)  Days Per Month  Proretion  31 28 31 30 31 31 31 30 31 31 31 30 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Promised Days Per Month	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 * Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 18	on of Deficient / (Excess) AD (G) Prorested Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,534 134,483 107,412 81,214 51,142 27,944 873 1,034,819	34,856,925  IT Activity(Note A)  [H]  Prorated Projected Balance (Col. G Picy Col. H, Proceding Balance)  (55,826,832,842)  (55,846,574) (55,556,135) (55,646,556) (55,301,141) (55,166,859) (55,592,477) (54,978,033) (54,923,891) (54,923,891) (54,895,946) (54,895,073)	(Note F) (Col. (M), Line 40 + Line (Note F) (Col. (M), Line 40 + Line (Note F) (Col. (M), Line 43 + Line	Actual - Prorest (4) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pror Actual Balan (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accoundated  (A)  Month  Deficient / (Excess) Accumulated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March April May June July August September October November Total (Sum of Lines 27 - 38)  Beginning Balance - Deficient / (Excess Ending Balance as adjusted (non-yearge B	Deferred Income To  (B)  Days Per Month  Proration  31 28 31 30 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 31 30 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Promised Days Per Month	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 18	on of Deficient / (Excess) AD (G) Prorested Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,534 134,483 107,412 81,214 51,142 27,944 873 1,034,819	34,856,925  IT Activity(Note A)  (H)  Prorated Projected Balance (Col. G Plus Col. H, Proceeding Balance)  (55,828,453)  (55,743,013)  (55,648,574)  (55,556,135)  (55,301,141)  (55,168,859)  (55,928,891)  (54,928,893)  (54,928,893)	(Note F) (Col. (M), Line 40 + Line (Note F) (Col. (M), Line 40 + Line (Note F) (Col. (M), Line 40 + Line (Col. (M), Line 43 + Line (Col. (M), Line 42 + Line	Actual - Prorest (4) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Proc Actual Balance (Col. K + Col. L +
	Deficient / (Excess) ADIT - Accou Deficient / (Excess) Accumulated  (A)  Month  Deficient / (Excess) ADIT Subject to Projected / Actual Activity  January February March Apri May June Juh August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess Ending Balance - Deficient / (Excess	Deferred Income Te  (B)  Days Per Month  Proration  31 28 31 30 31 31 31 30 31 31 31 30 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Promised Days Per Month	(D) Total Days Per Future Tast Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00%,	(Col. (H), Line 14) (Col. (H), Line 22 * Line 23)  Projection - Proreti (F) Projected Monthly Activity  12/31/2024 (Actuals) 12/31/2025 (Projected) 188,879 18	on of Deficient / (Excess) AD (G) Prorested Projected Monthly Activity (Column E x Column F)  93,439 93,439 93,439 93,439 161,534 134,483 107,412 81,214 51,142 27,944 873 1,034,819	34,856,925  IT Activity(Note A)  [H]  Prorated Projected Balance (Col. G Picy Col. H, Proceding Balance)  (55,826,832,842)  (55,846,574) (55,556,135) (55,646,556) (55,301,141) (55,166,859) (55,592,477) (54,978,033) (54,923,891) (54,923,891) (54,895,946) (54,895,073)	(Note F) (Col. (M), Line 40 + Line (Note F) (Col. (M), Line 40 + Line (Note F) (Col. (M), Line 43 + Line	Actual - Prorest (4) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Pron Actual Balann (Col. K + Col. L + I Preceding Bala

# Delmarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - EDIT Rate Base Adjustment

Rate Year = Projected for the 12 Months Ended December 31, 2025

Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT

Average Balance as adjusted (non-prorated) Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 190

	Rate Year =	Projected for th	he 12 Months Ended	December 31, 2	025								
	Definient / (Evene) Accomplate	d Deferred Income 3	Caves - Other (Account M	. 283									
	Deliciant's (Category) Processing	o paleries moonie i	Days in Period	0. 200,		Projection - Prora	tion of Deficient / (Excess)	ADIT Activity(Note A)		Actual - Pror	tion of Deficient / (Excess)	ADIT Activity(Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Promition Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note O)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Proreted Actual Belance (Col. K + Col. L + Col. M, Preceding Belance)
49	ADIT Subject to Proration					12/31/2024 (Actuals)							
50	Projected / Actual Activity					12/31/2025 (Projected)							
51	January	31	31	. 21	4 50.00%			-	-		21	-	
52	February						20	2				-	2
53 54	March April	31		21	4 50.00% 50.00%					1	5.	•	•
55	May							Ş		1	Ţ.	:	
56	June	30	185	21		10°	50	51	•/:	020	•	-	
57 58	July		154	21		7.50	*			*		•	•
59	August September		93	21	43,46%					į.	:		
60	October	31	62	21	4 28.97%	100							
61	November	30	32					2			•		-
62 63	December Total (Sum of Lines 51 - 62)	31	1	21	0.47%			·					
									1.77		-		
64 65	Beginning Balance - Deficient / (Ex	cess) ADIT Not Subj	ect to Proratio						(Note F)				
66	Beginning Balance - Deficient / (Ex	cess) ADIT Adjustme	971			(Cal. (H), Line 64 + Line 65)		-	(Col. (M), Line 64 + Line	65)			
67 68 69		ss) ADIT Adjustment				12/31/2025 (Projected) (Note F) (Col. (H), Line 67 + Line 68)			(Note F) (Col. (M). Line 67 + Line	68)			
		•							50				
70							] / 2)	•	((Col. (M), Line 66 + Line (Col. (M), Line 52 )	69] / 2]			*
71 72	Deficient / (Excess) ADIT - Accou	unt 283						<del></del>	(Col. (M), Line 62   (Col. (M), Line 70 + Line	71:			·
-	,								100	0.577			
	Unamortized Deficient / (Excess)	ADIT - Federal (Pro	ojected)		A Bee discrete	Unamortized Deficient / (E	xcese) ADIT - Federal (Actu	ıl)	W. The state of th	Į.			
	(A)		(8)		(C)	(D)		(E)	(F) Projected				
Line	Deficient / (Excess) Deferred Inco	ome Taxes	1		EOY Balance		ed Income Taxes	Reference	EOY Balance				
73	ADIT - 190		(Col. (H), Line 24)					(Col. (M), Line 24) (Col. (M), Line 48)	\$				
74 75	ADIT - 282 ADIT - 283				(54,885,073)			(Col. (M), Line 48]	2				
76		ADIT - Federal		ine 41a)	\$ (20,038,148)		xcess) ADIT - Federal	(Entered in ATT H-3D, Line 4)	1a) \$ -				
		,,	(L. 100 00 11 11 11 10 10 11 11 11 11 11 11					,		•			
	***	C production				State Deficier	nt / (Excess) Deferred Inc	ome Taxes					
	Deficient / (Excess) Accumulated	Deferred Income T	axes (Account No. 190)										
	(A)	Common   Prince   Common   Prince   Common   C		(H)	(1)	(J)	tion of Deficient / (Excess) /	(L)	(M)				
	1			Total Dave			Prorested Projected	Proreted		Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month		Remaining Days Per Month	in Future		Projected Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H. Preceding Balance)	Actual Monthly Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
77	Deficient / (Excess) ADIT Subject to	o Procetion				12/31/2024 (Actuals)							
78	Projected / Actual Activity					12/31/2025 (Projected)							
79 80	January February							•				-	
81	March						1	2		5.5.1	:		
82	April	30		214	50,00%							-	
83	May	31	-					7			•	*	
85	July	30	154	214			- 0	2		5/6	650		-
86	August	31	123	214	57.48%			65				į.	*
87	September	30	93	214				-	-		ne.		
88 89	October	31	62	214							-	20	-
90	December	31	1					<u> </u>	140	<u> </u>			<u> </u>
91	Total (Sum of Lines 79 - 90)	365				50				-	1417		
92									•				
92 93 94		cess) ADIT Adjustme							(Note F) (Col. (M), Line 92 + Line	-27			:

(Note F) - (Col. (M), Line 95 + Line 96)

- ((Col. (M), Line 94 + Line 97] / 2; (Col. (M), Line 90 ) (Col. (M), Line 98 + Line 99;

12/31/2025 (Projected)

(Note F) (Col. (H), Line 95 + Line 96)

([Col. (H), Line 94 + Line 97] / 2] (Col. (H), Line 90 ) (Col. (H), Line 98 + Line 99)

# Delmarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - EDIT Rate Base Adjustment

Rate Year = Projected for the 12 Months Ended December 31, 2025

	Deficient / (Excess) Accumulate	ed Deferred Income	Taxes - Property (Account	t No. 282;									
						Projection - Prorati	on of Deficient / (Excess) A	DIT Activity(Note A)	1	Actual - Prora	tion of Deficient / (Excess)	ADIT Activity(Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)		(K)		(M)
Line	Month	Days Per Month	Proreted Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column E)	Prorated Projected Balance (Col. G Plus Col. H.	Actual Monthly Activity	Difference Projected vs. Actual	Preserve Proretion (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Preserved Proreted Actual Balance (Col. K + Col. L + Col. M.
101	Deficient / (Excess) ADIT Subject	to Proration			1	12/31/2024 (Actuals)	(3331117)	Preceding Balance)		(Maio C)	(NOUS D)	(NOW E)	Preceding Balance
102	The content of the												
103		Part											
104 105		Page											
106		The content of the		-									
107		3	•	21	50.00%					10	-	-	
108							-				-	-	
109				21				2	-	51			-
110			1 123	21			9	0			~		ō
111	September		0 93	21			29			1	-		
112		3	1 62	21	4 28 97%		25				-		- 2
113						4.1		*			2	\$	
114				21	0.47%		<u> </u>			20			
115	Total (Sum of Lines 103 - 114)	36	5			-	•			•	<u>*</u>	(A)	
116 117 118	Beginning Balance - Deficient / (E	xcess) ADIT Adjustm	oject to Proration nent			(Note F)				ng 117			
		- 17							75 X	7.1			
119	Ending Balance - Deficient / (Exce	ess) ADIY Not Subject	t to Proratio										
120 121	Ending Balance - Deficient / (Exce Ending Balance - Deficient / (Exce	ess) ADIT Adjustment ess) ADIT	•					<del></del>		ne 120;			-
122	Average Balance as adjusted (not	The part   The part											
123	Prorated Deficient / (Excess) ADIT	Part					-						
124		Days   Period   Prosted Days   Prosted Clays   Prosted Clays						(Col. (M), Line 122 + Lir	ne 123				
						(	· .		( (),				·
	Deficient / (Excess) Accumulate	d Deferred Income	Taxes - Other (Account No	. 283				- 524					
								DIT Activity(Note A)		Actual - Prorat	ion of Deficient / (Excess) A	DIT Activity(Note B)	200
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(1)		(L)	(M)
				Total Days			Prorated Projected			Difference	Preserve Proretion	Preserve Procession	
Line	Month	Per Month		Per Future Test Period			Monthly Activity	(Col. G Plus Col. H,		Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	(Col. K + Col. L + Col. M,
125	ADIT Subject to Proration					12/31/2024 (Actuals)		-1		150			
126	Projected / Actual Activity					12/31/2025 (Projected)							
127	January	3*	1	21	50.00%								
128					50.00%			5		1000	18		7
129		3					3	Ş.		100	5		-
130	April							-			10	5	
131	May	31				4.0					30	3	i i
132		30	185					18					_
133			1 154				1.00	*:	0.00	0.00	€*	2	2
134 135						100				-	40	•	
135		30	93			•		200		121	-		
136 137			62			•		\$3		12.5	-	9	
138		30	32			-		*5		1.00	9-3	•	-
139	Total (Sum of Lines 127 - 138)	365		21	0.4178	-				· · ·	<del></del>	<del></del>	<del></del>
140 141	Beginning Balance - Deficient / (E)	March   Control   Contro											
142	Reginning Balance - Deficient / (E)	March   19th											
		March   Fig.   Go   Go   Go   Go   Go   Go   Go   G			-								
143	Ending Balance - Deficient / (Exce	1											
144	Ending Balance - Deficient / (Exce	ss) ADIT Adjustment				(Note F)		U	(Note F)				
145	Ending Balance - Deficient / (Exce	March Adam)				-							
146	A Balance as all state of	Post											
147		Table   Tabl					-						
147		Month   Paper		•									
170	Seminent (EACES) AUT - ACCO	um 203				(vol. (n), Line 140 + Line 147)		<del></del>	(COI (M), LINE 146 + LIN	U 144			
	Unamortized Deficient / (Excess	) ADIT - State (Proje	ected)	W-21-W6-		Unamortized Deficient / (Exc	ess) ADIT - State (Actual)	300					
	(A)	Para											
Line	Deficient / (Excess) Deferred Inc.	ome Taxes					Income Texas		Projected				
			1		Balance	Townson / (Caressa) Deserted		- November	EOY Balance	2			
149			(Col. (H), Line 100)		\$ -	ADIT - 190		(Col. (M), Line 100)	5 -				
150	ADIT - 282	Majority   Park Reg.   Park Reg.   Park Reg.   Park Reg.   Column   Colum											
151	ADIT - 283		(Col. (H), Line 148)			ADIT - 283							
152	Unamortized Deficient / (Excess	ADIT - State	(Entered in ATT H-3D 1	ine 41b)	5 -	Unamortized Deficient / /Fvc	ess) ADIT - State	Entered in ATT H-3D 1 ine 41	b) \$ -				
							,		-,-				

## Delmarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 10 - EDIT Rate Base Adjustment

Rate Year = Projected for the 12 Months Ended December 31, 2025

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (i), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity

1 Activity Ch

- 2. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A ADIT Summary, Column M for inputs.
  - A This section is used to calculate the projected deficient / (excess) ADIT belances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the proprious of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months pror to the future portion of the lest period is averaged artive than prorated.
  - B This section is used to calculate the actual deficient / (axcess) ADIT belances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1 167(i)-1(ii)/(6) and averaging in accordance with IRC section 188(ii)/(8)(8) consistancy requirement to the actual annual activity of deficient / (axcess) accumulated determed income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (axcess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences stributable to under-projection of deficient / (axcess) ADIT in the projected revenue requirement will result in an adjustment to the projected provated ADIT activity by 50 percent of the difference between the project monthly activity and the actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease and actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (axcess) ADIT activity is a d
  - C Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity) that did not occur) and a positive in Column (J) represents under-projection (access at actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (access) and actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity) and a positive in Column (J) represents over-projection (amount of projected activity) and a positive in Column (J) represents over-projection (amount of projected activity) and a positive in Column (J) represents over-projection (amount of projected activity) and a positive in Column (J) represents over-projection (amount of projected activity). If projected activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity). If projected activity are both negative, a negative in Column (J) represents over-projection (amount of projected activity) and do not corus?
  - D Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)YColumn (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (I,I). In other situations, enter zero.
  - E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero
  - F This section is reserved for adjustments necessary to comply with the IRS normalization rules.

			Federal Deficient / (Excess	s) Deferred Income	Taxes			
			Tax Cuts and Jo	obs Act of 2017				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess)	Amortization Fixed Period	December 31, 2017 ADIT	December 31, 2024 BOY	Current Year	December 31, 2025 EOY
			Amortization		Deficient / (Excess)	Balance	Amortization	Balance
1	Unprotected Non-Property							
2	ADIT - 190	(Note A)	411.1	4 Years	\$ (2,276,084)	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-	-		
4	ADIT - 282	(Note A)	411,1	4 Years	•	-	-	
5	ADIT - 283	(Note A)	411.1	4 Years	(2,583,952)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
7	Unprotected Property	<u></u>						
8	ADIT - 190	(Note A)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	411.1	5 Years			_	
10	ADIT - 282	(Note A)	411.1	5 Years	(46,442,704)		_	
11	ADIT - 283	(Note A)	411.1	5 Years		- 1		
12	Subtotal - Deficient / (Excess) ADIT	8 - A			\$ (46,442,704)	\$ -	\$ -	\$ -
13	Protected Property		Α.					
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 36,485,885	\$ 35,371,265	\$ (1,114,620)	\$ 34,256,645
15	ADIT - 281	(Note A)	411,1	ARAM	-	55,511,255	- (/////,020)	- 01,250,510
16	ADIT - 282	(Note A)	411.1	ARAM	(68,077,223)	(55,929,892)	2,242,544	(53,687,348)
17	ADIT - 283	(Note A)	411.1	ARAM		-		
18	Subtotal - Deficient / (Excess) ADIT	W			\$ (31,591,338)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)
19	Total - Deficient / (Excess) ADIT				\$ (82,894,079)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)
			Tax Reform /	Act of 1986				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		, ,	FERC Account	• •			(-7	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess)	Amortization	December 31, 2017	December 31, 2024		December 31, 2025
Line	Delicion / (Excess) Deletros meetros raxes	140.03	Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
20	Protected Property					<del></del>		
21	ADIT - 190	(Note B)	411.1	ARAM	\$ -	<b>S</b> -	s -	s -
22	ADIT - 281	(Note B)	411.1	ARAM			1.2	
23	ADIT - 282	(Note B)	411.1	ARAM	83,678	-	-	_
24	ADIT - 283	(Note B)	411.1	ARAM	-	-	_	_
25	Subtotal - Deficient / (Excess) ADIT				\$ 83,678	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT				\$ 83,678	\$ -	\$ -	<u> </u>
								<del>-</del>

	(A)	(B)	(C) FERC Account	(D) Amortization	Decem	(E) ber 31, 2017	Dece	(F) mber 31, 2024		(G)	Decer	(H) mber 31, 2025
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Fixed Period	Defici	ADIT ent / (Excess)		BOY Balance		ent Year ortization		EOY Balance
27	Unprotected Non-Property											
28	ADIT - 190		411.1		\$	(2,276,084)	\$	- 1	\$	-	\$	-
29	ADIT - 281		411.1			-		•		-		-
30	ADIT - 282		411.1			-		-		-		-
31	ADIT - 283		411.1			(2,583,952)		•		•		-
32	Subtotal - Deficient / (Excess) ADIT				\$	(4,860,037)	\$	-	\$	5.5	\$	-
33	Unprotected Property	_										
34	ADIT - 190		411.1		\$	- 11	\$	-	\$	•	\$	-
35	ADIT - 281		411.1			W		-		120		-
36 37	ADIT - 282 ADIT - 283		411.1 411.1			(46,442,704)						
38	Subtotal - Deficient / (Excess) ADIT		411.1		S	(46,442,704)	\$	-	\$		\$	
					·	(,	•		•		•	
39	Protected Property  ADIT - 190	-	410.1		S	20 405 005	\$	35,371,265		(4.444.000)	•	24.050.044
40 41	ADIT - 190 ADIT - 281		410.1		3	36,485,885	3	35,371,265	\$	(1,114,620)	\$	34,256,645
42	ADIT - 282		411.1			(67,993,545)		(55,929,892)		2,242,544		(53,687,348
43	ADIT - 283		411.1			(07,550,540)		(55,525,552)		-		(55,007,540
44	Subtotal - Deficient / (Excess) ADIT				\$	(31,507,660)	\$	(20,558,627)	\$	1,127,924	\$	(19,430,703
45	Total - Deficient / (Excess) ADΠ				\$	(82,810,401)	\$	(20,558,627)	\$	1,127,924	\$	(19,430,703
			Total Federal Deficient / (Exc	ess) Deferred Incor	me Taxes			<u> </u>				
	(A)	(B)	(C)	(D)		(E)		(F)		(G)		(H)
			FERC Account	Amortization	Decemi	ber 31, 2017	Dece	mber 31, 2024			Decen	nber 31, 2025
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Fixed Period	Deficie	ADIT ent / (Excess)		BOY Balance		ent Year rtization		EOY Balance
46	ADIT - 190		411.1		\$	34,209,800	\$	35,371,265	\$	(1,114,620)	\$	34,256,645
47	ADIT - 281		411.1			-		-				
48 49	ADIT - 282 ADIT - 283		411.1 411.1			(114,436,249) (2,583,952)		(55,929,892)		2,242,544		(53,687,348
50	Total - Deficient / (Excess) ADIT	Col G entered in ATI			s	(82,810,401)	S	(20,558,627)	\$	1,127,924	\$	(19,430,703
51	Tax Gross-Up Factor	ATT H-3D, Line 132b	•		Ť	1.38		1.38		1.38	Ť	1.38
52	Regulatory Asset / (Liability)	7,7,7,7,00,,2,,,0			\$	(114,560,975)	\$	(28,441,069)	\$	1,560,385	\$	(26,880,685
	, , , , , , , , , , , , , , , , , , , ,					(****/****/		(==,,	<del>-</del>			
			Federal Income Tax Regi	ulatory Asset / (Liat	oility)					.,		
	(A)	(B)	(C)	(D)		(E)		(F)		(G)		(H)
Lles	Dogulatory Assets / /l lab!H4l1	Notes				ADIT	Decer	mber 31, 2024 BOY	C	ent Year	Decen	nber 31, 2025 EOY
Line	Regulatory Assets / (Liablities)	Notes			Deficie	ADII ent / (Excess)		Balance		ent year rtization		Balance
53	Account 182.3 (Other Regulatory Assets)				\$	-	\$	-	\$		\$	-
54	Account 254 (Other Regulatory Liabilities)					(114,560,975)		(28,441,069)		1,560,385		(26,880,685
						(114,560,975)	\$	(28,441,069)		1,560,385		

			State Deficient / (Excess)	Deferred Income	axes			
			State Tax Ra					
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F)  December 31, 2024  BOY  Balance	(G) Current Year Amortization	(H)  December 31, 2025  EOY  Balance
56	Unprotected Non-Property		7 WHO ILLUIDIT		Delicient / (Excess)	Dalailce	Amorazation	balance
57	ADIT - 190	(Note C)	411.1	4 Years	\$ -	e		
58	ADIT - 281	(Note C)	411.1	4 Years	•	-		-
59	ADIT - 282	(Note C)	411.1	4 Years	-		-	
60	ADIT - 283	(Note C)	411.1	4 Years	- 1	•		-
61	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
62	Unprotected Property	_						
63	ADIT - 190	(Note C)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	411,1	5 Years	- 1	-	-	-
65	ADIT - 282	(Note C)	411.1	5 Years	-	•		•
66 67	ADIT - 283	(Note C)	411,1	5 Years	\$ -	\$ -	\$ -	-
07	Subtotal - Deficient / (Excess) ADIT				•	• -	•	\$
68	Protected Property							
69	ADIT - 190	(Note C)	410,1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	411.1	NA	3.5	-	•	-
71 72	ADIT - 282 ADIT - 283	(Note C) (Note C)	411,1 411,1	NA NA	-	•	157	•
73	Subtotal - Deficient / (Excess) ADIT	(Note C)	411,1	NA	\$ -	<u>-</u>	<u> </u>	<u>-</u>
73	Subtotal - Delicient / (Excess) ADT				3	•	•	• -
74	Total - Deficient / (Excess) ADIT				\$ =	\$ -	\$ -	\$ -
			Total State Deficient / (Exces	ss) Deferred Incom	e Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			FERC Account			December 31, 2024		December 31, 2025
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
75	Unprotected Non-Property				Delicient / (Excess)	Dalario	Anorazaton	Dalance
76	ADIT - 190	_	411.1		\$ -	•	•	
77	ADIT - 281		411.1		•		-	-
78	ADIT - 282		411.1		- 1			
79	ADIT - 283		411.1		17.0	•	17.0	
80	Subtotal - Deficient / (Excess) ADIT				\$ -	\$	\$ -	\$
81	Unprotected Property	<del></del>						
82	ADIT - 190		411.1		\$ (#3)	\$ -	\$ -	\$ -
			411.1		1.50	•	-	1.5
83	ADIT - 281							
84	ADIT - 282		411.1			-	•	-
84 85	ADIT - 282 ADIT - 283				<u> </u>		-	
84	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT		411.1		\$ -	\$ -	\$ -	\$ -
84 85 86 87	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property		411.1 411.1					
84 85 86 87 88	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190		411.1 411.1 410.1		\$ -	\$ -	\$ -	\$ -
84 85 86 87	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property		411.1 411.1 410.1 411.1					
84 85 86 87 88 89	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property  ADIT - 190 ADIT - 281		411.1 411.1 410.1					
84 85 86 87 88 89 90	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property  ADIT - 190 ADIT - 281 ADIT - 282		411.1 411.1 410.1 411.1 411.1					

			Total State Deficient /	(Excess) Deferred	Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
94 95 96 97	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283		410.1 411.1 411.1 411.1		\$ - - -	\$ -   -	\$ - - -	\$ - - - -
98	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
99	Tax Gross-Up Factor	ATT H-3D, Line 132b			1.38	1.38	1.38	1.38
100	Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -
			State Income Tax	Regulatory Asset /	(Liability)			
	(A)	(B)	(C)	(D)	(E)	(F) December 31, 2024	(G)	(H) December 31, 2025
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
101 102	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$ -	\$ - -	\$ - -	\$ -
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -
			Federal and State Incom	ne Tax Regulatory A	Asset / (Liability)	<u> </u>		
		Federal and State Incor	me Tax Regulatory Asset / (	Liability) related to	Excess / Deficient Deferre	d Income Taxes		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT	December 31, 2024 BOY	Current Year	December 31, 2025 EOY
	, , , , , , , , , , , , , , , , , , , ,				Deficient / (Excess)	Balance	Amortization	Balance
104	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)				(114,560,975)	(28,441,069)	1,560,385	(26,880,685)
106	Total - Transmission Regulatory Asset / (Liablilty)				\$ (114,560,975)	\$ (28,441,069)	\$ 1,560,385	\$ (26,880,685)

#### **Delmarva Power & Light Company**

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate change occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.
- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed in required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where DPL resides in the amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et all he current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

							- British Polisie	s and Jobs Act of	CANADA NADE -	A Parameter State of the last		
				ADIT - Pre Rate	Change (Decer	mber 31, 2017)			ADIT - Post Rate	Change (Dec	ember 31, 2017)	
etailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT	State	FIT on SIT	Total ADIT
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)		H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) ° 21%	(M) = (J) + (M)
ERC Account 190 - Non-Gurrant Nota At												
Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 722,032		\$ 61,373	\$ (21,480) \$	292,604	\$ 722,032	\$ 151,627	61,373	\$ (12,888) \$	
Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	2,128,198	744,869	180,897	(63,314)	882,452	2,128,198	446,922	180,897	(37,988)	
Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	5,630,317	1,970,611	478,577	(167,502)	2,281,688	5,630,317	1,182,367	478,577	(100,501)	1,
Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	6,475,628	2,268,470	550,428	(192,650)	2,624,248	6,475,628	1,359,882	550,428	(115,590)	1
Federal Charitable Contribution Carry-forward  Assyland Charitable Contribution Carry-forward	Charitable Contributions Charitable Contributions	Unprotected Non-Property Unprotected Non-Property	2,339,148	818,702	65,496	(22,924)	818,702 42.572	2,339,148	491,221	65.496	-	
Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property			133,331	(22,924) (48.886)	86.665	*	•	133,331	(13,754)	
Accrued Lisb-General Lisbility	Cizims Reserve	Unprotected Non-Property	1.766.351	618,223	150,140	(52,549)	715,814	1,768,351	370.934	150,140	(28,000) (31,529)	
Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	230,355	80,624	19,580	(6,853)	93,351	230,355	48.375	19,580	(4,112)	
Accumulated Deferred Investment Tax Credit	Deferred ITC	Unprotected Non-Property	2,744,836	960,693	233,311	(81,659)	1,112,345	2.744.836	578.416	233,311	(48.995)	
Accrued Lieb-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	708,000	247,800	60,180	(21,063)	286,917	708,000	148,680	60,180	(12,638)	
Other Liability - State Funds	Environmental Expense	Unprotected Non-Property	538,932	187,926	45,639	(15,974)	217,592	536,932	112,756	45,639	(9,584)	
lability-Environmental (925300)-Contra	Environmental Expense	Unprotected Non-Property	(708,000)	(247,800)	(60,180)	21,063	(286,917)	(708,000)	(148,680)	(60, 180)	12,638	
ccrued Lieb-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	1,306,782	457,374	111,078	(38,877)	529,573	1,306,782	274,424	111,076	(23,326)	
Accused Lisb-Merrill Creek Lesse Accused Lisb-Merrill Creek Lesse - Long Term	Merrill Creek Merrill Creek	Unprotected Non-Property Unprotected Non-Property	4,808,008 1,459,150	1,682,803 510,702	408,681 124,028	(143,038) (43.410)	1,948,445 591,320	4,608,008 1,459,150	1,009,682	408,681	(85,823)	
Lish-Merrill Crk Capacity (92420X)-Contra	Marrill Crack	Unprotected Non-Property	(1.359.144)	(475,700)	(115.527)	40 435	(550 793)		306,421	124,028	(26,046)	
isb-Merrill Crk Lease (92420X)-Contra	Merrit Craek	Unprotected Non-Property	(4.808,008)	(1.682.803)	(408,681)	143.038	(1,948,445)	(1,359,144) (4,808,008)	(285,420) (1,009,682)	(115,527) (408,681)	24,281 85,823	
xcess Merrill Creek Capacity	Merrill Creek	Unprotected Non-Property	7,685,079	2,689,778	653,232	(228,631)	3,114,378	7.685.079	1,613,867	653,232	(137,179)	,
corued Liab-OPEB	OPEB	Unprotected Non-Property	14,820,536	5,187,188	1,259,746	(440,911)	6,008,022	14,820,538	3,112,313	1,259,746	(264.547)	
axes Accrued - Taxes other than income	Other (190)	Unprotected Non-Property	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	0	
ccrued Liability - Other Energy Purchases	Other (190)	Unprotected Non-Property	7,105	2,487	804	(211)	2,879	7,105	1,492	804	(127)	
bove-market Energy Supply Contracts	Other (190)	Unprotected Non-Property	1,359,144	475,700	115,527	(40,435)	550,793	1,359,144	285,420	115,527	(24,261)	
2th Reg Lisb-Asset Retirement Obligation	Other (190)	Unprotected Non-Property	2,834,391	992,037	240,923	(84,323)	1,148,637	2,834,391	595,222	240,923	(50,594)	
7th Reg Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	836,175	292,661	71,075	(24,876)	338,860	838,175	175,597	71,075	(14,926)	
Regulatory Liability-MD Grid Resiliency labilities-Disability (92420L)-Contra	Other (190) Other (190)	Unprotected Non-Property Unprotected Non-Property	230,841 (495,792)	80,724 (173,527)	19,604 (42,142)	(6,862) 14,750	93,467	230,641 (495,792)	48,435 (104.118)	19,804	(4,117) 8.850	
coved Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	2,412,788	844.489	205.085	(71.780)	977.774	(495,792) 2.412.768	(104,116)	205,085	8,850 (43,068)	
consed Payroll Taxes - Manual	Other Labor Related Accruate	Unprotected Non-Property	381 399	128,490	30,719	(10,752)	146.457	361,399	75,894	30,719	(6.451)	
ccrued List-Required Health Claims Residential	Other Labor Related Accruals	Unprotected Non-Property	811,605	284,132	69,003	(24,151)	328,984	811,805	170,479	69,003	(14,491)	
ccrued Liabilities - Workers Comp	Other Labor Related Accrueis	Unprotected Non-Property	1,160,682	406,232	98,656	(34,530)	470,358	1,160,662	243,739	98,656	(20.718)	
ccrued Liabilities - Disability	Other Labor Related Accruais	Unprotected Non-Property	495,792	173,527	42,142	(14,750)	200,920	495,792	104,116	42,142	(8,850)	
ccrued Liability - PHI Incentive Plan	Other Labor Related Accruais	Unprotected Non-Property	5,033,420	1,761,697	427,841	(149,744)	2,039,794	5,033,420	1,057,018	427,841	(89,847)	
ccrued Llab-Sick Pay Carryover	Other Labor Related Accrusis	Unprotected Non-Property	3,215,738	1,125,508	273,338	(95,888)	1,303,178	3,215,738	675,305	273,338	(57,401)	
ccrued Lisb-Vacation	Other Labor Related Accrusis	Unprotected Non-Property	5,116,572	1,790,800	434,909	(152,218)	2,073,491	5,118,572	1,074,480	434,909	(91,331)	
cc Lisb - Deferred Comp ST	Other Labor Related Accrusis	Unprotected Non-Property	36,000 (3,429,545)	12,600	3,060	(1,071)	14,589	36,000	7,560	3,060	(643)	
iablities-SERP (92420L) - Contra iab-Workers Comp (92420L)-Contra	Other Labor Related Accrusis Other Labor Related Accrusis	Unprotected Non-Property Unprotected Non-Property	(3,429,545)	(1,200,341) (406,232)	(291,511) (98,656)	102,029 34,530	(1,389,823) (470,358)	(3,429,545)	(720,204)	(291,511) (98,656)	61,217 20,718	
ccrued Liabilities - Workers Comp - Long Term	Other Labor Related Accrusis	Unprotected Non-Property	4,143,788	1,450,319	352,220	(123,277)	1.679.262	4.143.768	870.191	352,220	(73,966)	
ccrued Lieb-SERP	Other Labor Related Accruais	Unprotected Non-Property	3,429,545	1,200,341	291.511	(102 029)	1 389.823	3,429,545	720,204	291,511	(61,217)	
isbility-Deferred Comp (92530P)-Contra	Other Labor Related Accruais	Unprotected Non-Property	(36,000)	(12,600)	(3,060)	1,071	(14,589)	(35,000)	(7,560)	(3,060)	643	
cc Liab - Deferred Comp LT	Other Labor Related Accrusis	Unprotected Non-Property	929,613	325,365	79,017	(27,656)	376,726	929,613	195,219	79,017	(16,594)	
cc Liab - Deferred Comp LT - Active	Other Labor Related Accruals	Unprotected Non-Property	265,774	100,021	24,291	(8,502)	115,810	285,774	60,013	24,291	(5,101)	
81(a) - Payrolt Taxes	Other Labor Related Accruals	Unprotected Non-Property	(190,331)	(68,616)	(16,178)	5,682	(77,132)	(190,331)	(39,970)	(16,178)	3,397	
teg Liab-MD Dynamic Pricing/Critical Pk	Reg Asset - DSM	Unprotected Non-Property	766,348	266,222	65,140	(22,799)	310,563	768,348	160,933	65,140	(13,679)	
rovision for Uncollectible POR - DPL MD	Reg Lisb - Other	Unprotected Non-Property	1,219,792	426,927	103,682	(36,289)	494,321	1,219,792	256,156	103,682	(21,773)	
tenewable Energy Credits - MD ERP Asset	Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	(11,250) 3,429,545	(3,938) 1,200,341	(956) 291,511	335 (102,029)	(4,559) 1,389,823	(11,250) 3,429,545	(2,383) 720,204	(958) 291,511	201	
EXP Asset fisc Deferred Debits - Long-Term Receivable	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property	(409,535)	(143,337)	(34,810)	(102,029)	1,389,823	(409,535)	720,204 (88,002)	291,511 (34,810)	(61,217) 7,310	
eferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property	(3.118.670)	(1.091.535)	(265,087)	92 780	(1.263.841)	(3.118.670)	(854,921)	(265,087)	55,688	
lse Tax Pavable	Reg Liab - Other	Unprotected Non-Property	754,792	264,177	64,157	(22,455)	305,879	754,792	158,508	84,157	(13,473)	
Irginia Use Tax Payable	Reg Lisb - Other	Unprotected Non-Property	1,067	373	91	(32)	432	1,067	224	91	(13,473)	
ccrued Liability-Claims-Contra	Reg Liab - Other	Unprotected Non-Property	(1,467,110)	(513,489)	(124,704)	43,647	(594,548)	(1,467,110)	(308,093)	(124,704)	26,188	
ccrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	486,300	170,205	41,336	(14,467)	197,073	486,300	102,123	41,336	(8,680)	
egulatory Liability-Current-Rev Acct	Reg Lisb - Other	Unprotected Non-Property	(788,348)	(268,222)	(65,140)	22,799	(310,583)	(768,348)	(160,933)	(65,140)	13,679	
ther Regulatory Liability - General	Reg Linb - Other	Unprotected Non-Property	(1,127,189)	(394,516)	(95,811)	33,534	(458,793)	(1,127,189)	(236,710)	(95,811)	20,120	
leg Lisb-Asset Retirement Oblig-Electric	Reg Liab - Other	Unprotected Non-Property	(2,834,391)	(992,037)	(240,923)	84,323	(1,148,637)	(2,834,391)	(595,222)	(240,923)	50,594	
eg Lisb-Asset Retirement Oblig-Gas-Contra	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	(836,175) 8,440,144	(292,881) 2,954,050	(71,075) 717,412	24,876 (251,094)	(338,860) 3.420.368	(838,175) 8,440,144	(175,597) 1 772 430	(71,075) 717,412	14,926	
eguistory Lisbitty - Gas - Unbined ther Requistory Lisbitty - MD SOS	Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	3,422,000	1 197 700	717,412 290,870	(251,094)	1 388 785	3,422,000	1,772,430 718,620		(150,657)	
ther Regulatory Liability - NE SOS ther Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	7,354,606	2,574,112	625,142	(218,800)	2,980,454	7,354,608	1,544,487	290,870 625,142	(61,083) (131,280)	
crued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	1,487,110	513,489	124,704	(43,647)	594,546	1,487,110	308,093	124,704	(28,188)	
ccrued Liability - LTIP - Long-Term	Reg Lisb - Other	Unprotected Non-Property	130,121	45,542	11,060	(3,871)	52,732	130,121	27,325	11,060	(2.323)	
sset Retirement Obligation - Non-Utility	Reg Liab - Other	Unprotected Non-Property	5,619,721	1,966,902	477,676	(167,167)	2,277,392	5,619,721	1,180,141	477,676	(100,312)	
sset Retirement Obligation-Electric Utility	Reg Liab - Other	Unprotected Non-Property	2,834,391	992,037	240,923	(84,323)	1,148,637	2,834,391	595,222	240,923	(50,594)	
set Retrement Obligation-Gas Utility	Reg Lieb - Other	Unprotected Non-Property	838,175	292,661	71,075	(24,676)	338,860	836,175	175,597	71,075	(14,926)	
iscellaneous Deferred Debits	Reg Liab - Other	Unprotected Non-Property	(1,721,598)	(602,559)	(146,338)	51,218	(697,678)	(1,721,598)	(361,536)	(148,336)	30,731	
ccrued Liab-General	Reg Liab - Other	Unprotected Non-Property	20,000	7,000	1,700	(595)	8,105	20,000	4,200	1,700	(357)	
enewable Energy Credits - DE	Reg Liab - Other	Unprotected Non-Property	(7,938,492)	(2,778,472)	(874,772)	236,170	(3,217,074)	(7,938,492)	(1,887,083)	(674,772)	141,702	(:
ther Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	140,895	49,313	11,976	(4,192)	57,098	140,895	29,588	11,976	(2,515)	
corued Lisbility - Other Energy Purchases laryland Net Operating Loss Carry-forward	Renewable Energy Credits State NOt.	Unprotected Non-Property	10,286,210	3,600,174	874,328 12 829 658	(306,015)	4,168,487	10,286,210	2,180,104	874,328	(183,609)	1
elaware Net Operating Loss Carry-torward	State NOL State NOL	Unprotected Non-Property Unprotected Non-Property		•	13,829,658 47,754,299	(4,840,379) (16,714,005)	8,989,278 31,040,294		•	13,829,656 47,754,299	(2,904,228) (10,028,403)	3
ederal Net Operating Loss Carry-forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	790,744,164	276,760,457	41,104,289	(10,714,003)	276,760,457	790,744,164	166,056,274	47,754,299	(10,028,403)	16
ederal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(790,744,164)	(276.760.457)			(278,760,457)	(790,744,184)	(186,056,274)		:	(16
AS109 Regulatory Asset - Electric	FAS109 Non-TCJA	N/A	(31,970,270)	(11,189,595)	(2.717.473)	951,116	(12,955,952)	(31,970,270)	(6,713,757)	(2,717,473)	570,669	(16
AS109 Regulatory Asset	FAS109 Non-TCJA	NA	(3,719,347)	(1,301,771)	(316,144)	110,651	(1,507,265)	(3,719,347)	(781,063)	(316,144)	68.390	č
AS109 Regulatory Liability - Electric	FAS109 Non-TCJA	N/A	1,534,386	537,035	130,423	(45,848)	621,810	1,534,386	322,221	130,423	(27,389)	( )
AS109 Regulatory Liability - Gas	FAS109 Non-TCJA	N/A	335,888	117,561	28,550	(9.993)	136,119	335.888	70.536	28.550	(5.996)	
		N/A										

			Tax Cuts and Jobs Act of 2017										
	Description		ADIT - Pre Rate Change (December 31, 2017)			sber 31, 2017)		ADIT - Post Rate Change (December 31, 2017)					
Detailed Description		Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT	State ADIT	FIT on SIT	Total ADIT	
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35% {	H) = {E} + (F) + (G)	(1)	(J) = (I) * 21%	(IK)	(L) = (K) * 21%	$\{MI\}=\{J\}+\{K\}$	
FERC Account 282 - Property Riote A)													
Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (1,475,410,754)	\$ (518,393,764) \$	-	s - s	(516,393,764)	\$ (1,475,410,754)	\$ (309,836,258) \$		s - s	(309,8	
Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(1,205,260,087)	(421,841,023)			(421,841,023)	(1,205,260,067)	(253,104,614)			(253,1	
Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC Marviand Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	89,655,390	31,379,387			31,379,387	89,655,390	18,827,632	-	-	18,8	
Maryland Fixed Asset Sasis (PowerTax) - CIAC	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	:	1	(49,092,225) 2,511,377	17,182,279 (878,982)	(31,909,948) 1,632,395	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	-	(49,092,225) 2,511,377	10,309,367 (527,389)	(38,	
Delaware Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property		: .	(152,798,237)	53,479,383	(99.318.854)			(152,798,237)	(527,389)	(120.	
Delaware Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property			5,110,357	(1,788,625)	3.321.732			5,110,357	(1,073,175)	(120	
Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(56,147,253)	(19,651,538)			(19,651,538)	(58,147,253)	(11,790,923)			(11,	
Maryland Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property		20	(1,572,123)	550,243	(1,021,880)		•	(1,572,123)	330,146	(1	
Delaware Fixed Asset Basis (PowerTax FT) Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (PowerTax) Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	(3,458,769)	(1.210.569)	(3,200,393)	1,120,138	(2,080,256)	(3.458.769)	(726.342)	(3,200,393)	672,083	(2	
Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	14,702,392	5.145.837	1		5,145,837	14,702,392	3,087,502			2	
Maryland Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	(96,846)	33,896	(62,950)	14,702,002	3,001,502	(96,846)	20.338		
Maryland Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	411,667	(144,083)	287,584			411,687	(86,450)		
Delaware Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	•	-	(197,160)	69,002	(128,147)			(197,150)	41,401		
Delaware Fixed Asset Basis (Non-PowerTax) - CIAC Total FERC Account 282	Non-Protected Property (Non-PowerTax)	Unprotected Property	\$ (2,635,919,061)	\$ (922,571,671) \$	838,036 (198,085,536)	(293,313) 69,329,938 \$	544,724 (1,051,327,270)	\$ (2.635.919.061) 1	§ (553,543,003) \$	838,036 (198,085,536)	(175,988)	47.4	
TOLET LIND PREDERK 202			4 (2,033,513,001)	9 (922,571,071) 8	(150,003,330)	9 69,329,936 \$	(1,031,327,270)	\$ (2,635,818,961) (	(223,243,003) \$	(198,085,538)	41,597,963 \$	(71	
ERC Account 263 - Non-Gurrent Mote At													
Reg Asset-Blueprint for the Future-MD Regulatory Asset-Ratum on Blueprint	Blueprint for the Future	Unprotected Non-Property	\$ (1,551,232)	\$ (542,931) <b>\$</b>				\$ (1,551,232)		(131,856)		•	
Regulatory Allest-Neturn on Eulephini Deferred Fuel Adjustment Gas Production	Blueprint for the Future Opterred Fuel	Unprotected Non-Property Unprotected Non-Property	(458,580) (4,934,591)	(160,503) (1,727,107)	(38,979)	13,643 146,804	(185,840) (1,999,743)	(458,580) (4,934,591)	(96,302) (1,036,264)	(38,979)	8,186 88,082		
Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(29,348)	(10,271)	(2,494)	873	(11.892)	(29,346)	(6,163)	(2,494)	68,062 524	(	
Materials-Reserve for Obsolete Material	Materials Reserve	Unprotected Non-Property	462,934	162,027	39,349	(13,772)	187,604	462,934	97.216	39.349	(5.263)		
Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	985,653	344,979	83,781	(29,323)	399,438	985,653	206,987	83,781	(17,594)		
Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	187,499	65,625	15,937	(5,578)	75,964	187,499	39,375	15,937	(3,347)		
Deferred Credits-General Accrued Charitable Contributions-DE Long Term	Merger Commitment Fees Merger Commitment Fees	Unprotected Non-Property	3,196,442	1,118,755	271,898	(95,094)	1,295,358	3,196,442	671,253	271,598	(57,056)		
Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees Merger Commitment Fees	Unprotected Non-Property Unprotected Non-Property	8,914,606 1,313,274	2,420,112 459,646	587,742 111,628	(205,710)	2,802,144 532,204	6,914,608 1,313,274	1,452,067 275,787	587,742 111,628	(123,426) (23,442)		
Prepaid Pension Costs	Pension	Unprotected Non-Property	(196,896,680)	(68,913,838)	(16,738,218)	5.857.676	(79,792,380)	(196,896,680)	(41,348,303)	(16,738,218)	3.514.606	(5	
Prepayments - Other Texes	Property Taxes	Unprotected Non-Property	(22,946,358)	(8,031,225)	(1,950,440)	682,654	(9,299,012)	(22,946,358)	(4,818,735)	(1,950,440)	409,592	(0	
Unamortized Loss on Reacquired Debt	Rescquired Debt	Unprotected Non-Property	(6,719,422)	(2,351,798)	(571,151)	199,903	(2,723,046)	(6,719,422)	(1,411,079)	(571,151)	119,942	i i	
Unemortized Loss - Revenue Bonds Linemortized Loss - Polition Bonds	Rescuired Debt	Unprotected Non-Property	(510,837)	(178,793)	(43,421)	15,197	(207,017)	(510,837)	(107,278)	(43,421)	9,118		
DSM - Energy Efficient Products	Resoquired Debt Reg Asset - DSM	Unprotected Non-Property Unprotected Non-Property	(443,834) (58,498,500)	(155,342) (19,774,475)	(37,726)	13,204 1,680,830	(179,864)	(443,834)	(93,205)	(37,726)	7,922		
Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj.	Unprotected Non-Property	(7,549,595)	(2,642,358)	(641,716)	1,680,830	(22,896,017) (3,059,473)	(58,498,500) (7,549,595)	(11,864,685) (1,585,415)	(4,802,372)	1,008,496 134,760	(1:	
Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(653.578)	(228.752)	(55,554)	19 444	(264.863)	(653,578)	(137,251)	(55,554)	11.866	G	
Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(24,070,683)	(8,424,739)	(2,046,008)	718,103	(9,754,644)	(24,070,683)	(5,054,843)	(2,046,008)	429,662	(	
Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(65,234,696)	(22,632,143)	(5,544,949)	1,940,732	(26,436,360)	(85,234,696)	(13,699,286)	(5,544,949)	1,184,439	(rì	
Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(4,171,437)	(1,460,003)	(354,572)	124,100	(1,690,475)	(4,171,437)	(876,002)	(354,572)	74,460	(	
Regulatory Assets - DE Other Regulatory Assets - General	Reg Asset - Other Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(2,895,921) 273,083	(1,013,573) 95,579	(248,153) 23,212	86,154 (8.124)	(1,173,572) 110,667	(2,895,921) 273,083	(808,144)	(248, 153)	51,892		
Other Regulatory Assets - General Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(8,153,327)	(2.853.665)	(693,033)	(8,124) 242.561	(3,304,138)	(8.153.327)	57,347 (1.712.199)	23,212 (693,033)	(4,875) 145 537	(	
Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(4,564,995)	(1,597,748)	(388,025)	135.809	(1.849.964)	(4.584.995)	(958,649)	(388,025)	81,485		
Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(8,922,484)	(3,122,862)	(758,409)	265,443	(3,615,828)	(8,922,484)	(1,873,717)	(758,409)	159,288	,	
Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(871,250)	(304,937)	(74,058)	25,920	(353,074)	(871,250)	(182,982)	(74,058)	15,552	,	
Other Regulatory Assets - Vacation Accrual	Reg Asset - Other	Unprotected Non-Property	(8,185,597)	(2,864,959)	(695,776)	243,522	(3,317,213)	(8,185,597)	(1,718,975)	(695,776)	146,113	(	
Other Regulatory Assets - MD SOS Other Reg Assets - MD SOS Administrative	Reg Asset - Other Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(8,413,845) (353,649)	(2,944,846) (123,777)	(715,177)	250,312 10.521	(3,409,711) (143,316)	(8,413,845)	(1,768,907)	(715,177)	150,187	(	
Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(559,451)	(195,808)	(47,553)	10,521	(228,717)	(353,649) (559,451)	(74,268) (117,485)	(30,060) (47,553)	6,313 9,986		
Regulatory Asset-Maryland Meters	Reg Asset - Other	Unprotected Non-Property	(13,123,094)	(4,593,083)	(1,115,463)	390,412	(5.318.134)	(13.123.094)	(2,755,850)	(1,115,483)	234,247		
Regulatory Asst-Meters-Incremental Depreciation	Reg Asset - Other	Unprotected Non-Property	(454,446)	(159,056)	(38,628)	13,520	(184,184)	(454,446)	(95,434)	(38,628)	8,112	,	
Regulatory Asset Contra - MD AMI	Reg Asset - Other	Unprotected Non-Property	3,782,977	1,317,042	319,853	(111,949)	1,524,946	3,762,977	790,225	319,853	(67,169)		
Regulatory Assets - COPCO Acquisition	Reg Asset- COPCO Acquisition Adjustment	Unprotected Non-Property	(5,079,638)	(1,777,873)	(431,769)	151,119	(2,058,523)	(5,079,638)	(1,068,724)	(431,769)	90,672	(	
Regulatory Assets-Current-Corp Acctg Reg Asset-DE Dfd Energy Supply	Reg Liab - Other Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	(34,891,472) 6 566 665	(12,212,015) 2,298,333	(2,965,775) 558,167	1,038,021 (195,358)	(14,139,769) 2,661,141	(34,891,472) 8,568,665	(7,327,209) 1,379,000	(2,965,775) 558,167	622,813	Ç	
Reg Asset-MD Did Energy Supply	Reg Liab - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	718,820	290,870	(117,215) (61,063)		
Regulatory Assets-Current-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	(22,183,141)	(7,764,100)	(1,885,567)	659.948	(8.989,718)	(22,183,141)	(4.658.480)	(1,885,567)	395,969		
Regulatory Assets-Elec Gen'i	Reg Lisb - Other	Unprotected Non-Property	(265,986)	(93,095)	(22,609)	7,913	(107,791)	(265,986)	(55,857)	(22,609)	4,748	·	
Regulatory Assets-Gas-Current-Asset	Reg Lisb - Other	Unprotected Non-Property	(85,417)	(29,898)	(7,260)	2,541	(34,615)	(85,417)	(17,937)	(7,260)	1,525		
Regulatory Assets-Contra-Corp Acctg Regulatory Assets-Contra-Rev Acctg	Reg Liab - Other Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	34,891,472 22,949,490	12,212,015 8,032,321	2,965,775 1,950,707	(1,038,021) (682,747)	14,139,769 9,300,281	34,891,472 22,949,490	7,327,209 4,619,393	2,965,775	(622,613)		
Reg Assets-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	392.189	137.266	33.336	(11,668)	158.935	392,189	82,360	1,950,707 33,336	(409,848) (7,001)		
Regulatory Assets-DPL DE-DSM-Energy Efficiency	Reg Liab - Other	Unprotected Non-Property	(45,152)	(15,803)	(3,838)	1,343	(18,298)	(45,152)	(9,482)	(3,838)	806		
Other Reg Assets - Gas Derivatives FAS	Reg Lisb - Other	Unprotected Non-Property	(1,069,750)	(374,413)	(90,929)	31,825	(433,516)	(1,089,750)	(224,648)	(90,929)	19,095		
Regulatory Assets-Elec Gen'i-Contra	Reg Lisb - Other	Unprotected Non-Property	265,986	93,095	22,609	(7,913)	107,791	265,986	55,857	22,609	(4,748)		
leguistory Assets-Gas-Contra-Asset Acct teg Assets-Third Party Supplier Recover	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	85,417	29,896	7,260	(2,541)	34,615	85,417	17,937	7,280	(1,525)		
Neg Assets- I nittl Party Supplier Recover  Other Regulatory Assets - DE SOS	Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	(2,355,126) (1,043,277)	(824,294)	(200,186)	70,065 31,037	(954,415) (422,788)	(2,355,126) (1,043,277)	(494,578) (219,088)	(200,186)	42,039 18,622		
Reg Liab-DE Dfd Energy Supply-Netting	Reg Liab - Other	Unprotected Non-Property	(6,566,665)	(2,298,333)	(558,167)	195,358	(2.661.141)	(8,588,885)	(1,379,000)	(558,167)	18,622 117,215	(1	
Reg Lisb-MD Dfd Energy Supply-Netting	Reg Lisb - Other	Unprotected Non-Property	(3,422,000)	(1,197,700)	(290,870)	101,804	(1,386,765)	(3,422,000)	(718,620)	(290,870)	61,083		
Regulatory Assets-DE Renewable Energy	Reg Lisb - Other	Unprotected Non-Property	(495,687)	(173,490)	(42,133)	14,747	(200,877)	(495,687)	(104,094)	(42,133)	8,848		
Reg Asset-DSM-MD-Egy Eff-CIF Merger Commitments	Reg Lisb - Other	Unprotected Non-Property	3,834,183	1,341,964	325,906	(114,067)	1,553,803	3,834,183	805,178	325,908	(68,440)	1	
Regulatory Asset Contra-DE Electric CTA Current State Income Taxes Deductible	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	2,662,472 6,948	931,865	226,310	(79,209)	1,078,967	2,682,472	559,119	226,310	(47,525)		
Total FERC Account 283	neg class - Other	Unprotected Non-Property	\$ (434.497.428) \$		(36.932.872) \$	12,925,505 \$	(176,080,467)	6,948 \$ (434,497,428) \$	1,459	(36,932,872) \$	7,755,903 \$	(120	
			4 (679°122°122°1	(100,010,100) 9	(2a125'a15) 9	14,840,343 \$	(1/0,000,00/)	+ (nan,nar,428) 3	(21,299,900)	(20,034,012) 3	(,/33,803 \$	(12	

			Deficient / (Excess) Deferred Income Taxes (December 31, 2017)							Transmission
			Rate Change		Regulatory Asset / Liability		Jurisdiction	Electric	Allocator	Allocated Deficient / (Excess)
Detailed Description	Description	Category	Deferred Tax Impact	Non-Recoverable	Deferred Texes	Deficient / (Excess) ADIT Balance	Allocator	Transmission	(Note B)	ADIT Balance
(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(3)	(11)	(U) = (Q) * (T)
FERC Assount 199 - Non-Current Note A)										
Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 92,492	5		\$ 92,492	Labor	No	0.00%	
Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	272,622	1.00		272,622	100% DE	No	0.00%	•
Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	721,244			721,244	100% MD	No	0.00%	12
Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	829,528			829,528	100% DE	No	0.00%	- 2
Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	327,481	327,481			Labor	No	0.00%	
Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(9,169)	(9,169)		0	Labor	No	0.00%	
Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(18,666)	(18,666)		(0)	Labor	No	0.00%	
Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	226,270			226,270	Labor	Yes	6.08%	13,758
Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	29,509			29,509	Plant	Yes	31.49%	9,293
Accumulated Deferred Investment Tax Credit	Deferred ITC	Unprotected Non-Property	351,613	351,613		(0)	Plant	No	0.00%	
Accrued Lisb-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	90,695	-		90,695	Plant	Yes	31.49%	28,583
Other Liability - State Funds	Environmental Expense	Unprotected Non-Property	68,781			68,781	Plant	No	0.00%	
Liability-Environmental (925300)-Contra	Environmental Expense	Unprotected Non-Property	(90,695)			(90,895)	Plant	Yes	31.49%	(28,563)
Accrued Lisb-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	167,399			187,399	Plant	Yes	31.49%	52,719
Accrued Lisb-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	615,906	615,906		0	Plant	No	0.00%	
Accrued Liab-Merrill Creek Lease - Long Term	Merrill Creek	Unprotected Non-Property	186,917	188,917		(0)	Plant	No	0.00%	-
Lisb-Merrill Crk Capacity (92420X)-Contra	Merriti Creek	Unprotected Non-Property	(174,106)	(174,106)	24	(0)	Plant	No	0.00%	
Liab-Merrill Crk Lease (92420X)-Contra	Merrill Creek	Unprotected Non-Property	(615,906)	(815,906)		(0)	Plant	No	0.00%	
Excess Merrill Creek Capacity	Merriti Creek	Unprotected Non-Property	984,459	984,459		(0)	Plant	No	0.00%	
Accrued Liab-OPEB	OPEB	Unprotected Non-Property	1,898,511			1,898,511	Labor	Yes	6.08%	115,433
Taxes Accrued - Taxes other than income	Other (190)	Unprotected Non-Property	(0)	-		(0)	Plant	Yes	31.49%	(O)
Accrued Liability - Other Energy Purchases	Other (190)	Unprotected Non-Property	910			910	100% MD	No	0.00%	•
Above-market Energy Supply Contracts	Other (190)	Unprotected Non-Property	174,106	•		174,106	Plant	Yes	38.62%	63,758
Oth Reg Lisb-Asset Retirement Obligation	Other (190)	Unprotected Non-Property	363,065			383,085	Plant	Yes	38.62%	132,962
Oth Reg Lisb - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	107,114			107,114	Plant	Yes	36.62%	39,225
Regulatory Liability-MD Grid Resiliency	Other (190)	Unprotected Non-Property	29,545	-		29,545	100% MD	No	0.00%	
Liabilities-Disability (92420L)-Contra	Other (190)	Unprotected Non-Property	(63,511)		•	(63,511)	Labor	Yes	6.08%	(3,862)
Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	309,076	•	14	309,078	Labor	Yes	6.08%	18,792
Accrued Payroll Taxes - Manual	Other Labor Related Accruals	Unprotected Non-Property	48,295			45,295	Labor	Yes	6.08%	2,815
Accrued Liab-Required Health Claims Residential	Other Labor Related Accrusis	Unprotected Non-Property	103,992		19	103,992	Labor	Yes	6.08%	6,323
Accrued Liabilities - Workers Comp	Other Labor Related Accrusis	Unprotected Non-Property	148,681			148,681	Labor	Yes	6.08%	9,040
Accrued Liabilities - Disability	Other Labor Related Accrusis	Unprotected Non-Property	63,511		•	63,511	Labor	Yes	6.08%	3,862
Accrued Liability - PHI Incentive Plan	Other Labor Related Accrusis	Unprotected Non-Property	644,781	-		644,781	Labor	Yes	6.08%	39,204
Accrued Liab-Sick Pay Carryover	Other Labor Related Accrusis	Unprotected Non-Property	411,936			411,936	Labor	Yes	6.08%	25,047
Accrued Liab-Vacation	Other Labor Related Accruais	Unprotected Non-Property	655,433	-		655,433	Labor	Yes	6.08%	39,852
Acc Lisb - Deferred Comp ST	Other Labor Related Accrusis	Unprotected Non-Property	4,612			4,612	Labor	Yes	6.08%	280
Liabilities-SERP (92420L) - Contra	Other Labor Related Accrusis	Unprotected Non-Property	(439,325)	(439,325)		0	Labor	No	0.00%	
Lisb-Workers Comp (92420L)-Contra	Other Labor Related Accruais	Unprotected Non-Property	(148,681)	- 1		(148,681)	Labor	Yes	6.08%	(9,040)
Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accruals	Unprotected Non-Property	530,817			530,817	Labor	Yes	6.08%	32,275
Accrued Liab-SERP	Other Labor Related Accruais	Unprotected Non-Property	439,325	439,325		(0)	Labor	No	0.00%	-
Liability-Deferred Comp (92530P)-Contra	Other Labor Related Accruais	Unprotected Non-Property	(4,612)	•	•	(4,812)	Labor	Yes	6.08%	(280)
Acc Liab - Deferred Comp LT	Other Labor Related Accruais	Unprotected Non-Property	119,083			119,083	Labor	Yes	6.08%	7,241
Acc Liab - Deferred Comp LT - Active	Other Labor Related Accruais	Unprotected Non-Property	36,608	-		36,608	Labor	Yes	6.08%	2,226
481(a) - Payroli Taxes	Other Labor Related Accrusis	Unprotected Non-Property	(24,361)			(24,381)	Labor	Yes	6.08%	(1,482)
Reg Llab-MD Dynamic Pricing/Critical Pk	Reg Asset - DSM	Unprotected Non-Property	98,169	S2		98,169	100% MD	No	0.00%	
Provision for Uncollectible POR - DPL MD	Reg Liab - Other	Unprotected Non-Property	156,255	•	•	156,255	100% MD	No	0.00%	
Renewable Energy Credits - MD	Reg Lisb - Other	Unprotected Non-Property	(1,441)			(1,441)	100% MD	No	0.00%	-
SERP Asset	Reg Lisb - Other	Unprotected Non-Property	439,325	412,613	*	26,712	Labor	Yes	100.00%	26,712
Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(52,461)	-		(52,461)	Labor	Yes	0.00%	
Deferred Debits - Payment Plan - Long-Term	Reg Lisb - Other	Unprotected Non-Property	(399,502)			(399,502)	Labor	Yes	0.00%	
Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	96,689			96,689	Plant	Yes	0.00%	
Virginia Use Tax Payable	Reg Lisb - Other	Unprotected Non-Property	137	•	120	137	Plant	Yes	0.00%	
Accrued Liability-Claims-Contra	Reg Liab - Other	Unprotected Non-Property	(187,937)		•	(187,937)	Labor	Yes	0.00%	
Accrued Lieb-LTIP	Reg Lisb - Other	Unprotected Non-Property	62,295			62,295	Labor	Yos	6.08%	3,788
Regulatory Liability-Current-Rev Acct	Reg Liab - Other	Unprotected Non-Property	(98,189)	11 <b>+</b>	•	(98,169)	Plant	Yes	0.00%	•
Other Regulatory Liability - General	Reg Liab - Other	Unprotected Non-Property	(144,393)		•	(144,393)	Plant	Yes	36.82%	(52,877)
Reg Lieb-Asset Retirement Oblig-Electric	Reg Liab - Other	Unprotected Non-Property	(383,085)	7		(363,085)	Plant	No	0.00%	
Reg Lieb-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	(107,114)		•	(107,114)	100% DE	No	0.00%	93
Regulatory Liability - Gas - Unbilled	Reg Liab - Other	Unprotected Non-Property	1,081,182	•	•	1,081,182	100% DE	No	0.00%	
Other Regulatory Liability - MD SOS	Reg Liab - Other	Unprotected Non-Property	438,358	•	•	438,358	100% MD	No	0.00%	
Other Regulatory Liability - DE SOS	Reg Lieb - Other	Unprotected Non-Property	942,125			942,125	100% DE	No	0.00%	*5
Accrued Liability-Claims-Long-Term	Reg Lisb - Other	Unprotected Non-Property	187,937	120		187,937	Labor	Yes	0.00%	-
Accrued Liability - LTIP - Long-Term	Reg Liab - Other	Unprotected Non-Property	16,669	***		18,889	Labor	You	6.08%	1,013
Asset Retirement Obligation - Non-Utility	Reg Lisb - Other	Unprotected Non-Property	719,886	719,888	•	(0)	Plant	No	0.00%	
Asset Retirement Obligation-Electric Utility	Reg Liab - Other	Unprotected Non-Property	363,085		•	363,085	Plant	Yes	0.00%	
Asset Retirement Obligation-Gas Utility	Reg Liab - Other	Unprotected Non-Property	107,114	•	*	107,114	100% DE	No	0.00%	-
Miscellaneous Deferred Debits	Reg Liab - Other	Unprotected Non-Property	(220,537)	•	-	(220,537)	Labor	Yes	6.08%	(13,409)
Accrued Liab-General	Reg Liab - Other	Unprotected Non-Property	2,562	•	*	2,582	Plant	Yes	31.49%	807
Renewable Energy Credits - DE	Reg Liab - Other	Unprotected Non-Property	(1,016,921)			(1,016,921)	100% DE	No	0.00%	
Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	18,049		•	18,049	100% DE	No	0.00%	-
Accrued Liability - Other Energy Purchases	Renewable Energy Credits	Unprotected Non-Property	1,317,684			1,317,684	100% DE	No	0.00%	
Maryland Net Operating Loss Certy-forward	State NOL	Unprotected Non-Property	(1,936,152)	•		(1,938,152)	Plant	Yes	32.96%	(638,117)
Delaware Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(8,685,602)	•	+	(6,685,602)	Plant	Yes	32.96%	(2,203,441)
Federal Net Operating Loss Cerry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	110,704,183		•	110,704,183	Plant	Yes	32.96%	36,485,885
Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(110,704,183)	(110,704,183)			Plant	No	0.00%	
FAS109 Regulatory Asset - Electric	FAS109 Non-TCJA	NA	(4,095,392)		(4,095,392)	-	Plant	Yes	0.00%	•
FAS109 Regulatory Asset	FAS109 Non-TCJA	N/A	(476,448)		(476,448)	•	Plant	Yes	0.00%	
FAS109 Regulatory Liability - Electric	FAS109 Non-TCJA	N/A	196,555		196,555	•	Plant	Yes	0.00%	
FAS109 Regulatory Liability - Gas	FAS109 Non-TCJA	N/A N/A	43,027 (150,539,586)	•	43,027 (150,539,586)	-	Plant	Yes	0.00%	
SFAS109-Regulatory Liability Electric	FAS109 TCJA								0.00%	

			Deficient / (Excess) Deferred Income Taxes (December 31, 2017)								
			Income Tax Regulatory			Yotal			Allocated		
			Rate Change		Asset / Liability	Deficient / (Excess)	Jurisdiction	Electric	Allocator (Note B)	Deficient / (Excess)	
Detailed Description (A)	Description (B)	Category (C)	Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Onferred Taxes (P)	ADIT Balance (Q) = (N) - (O) - (P)	Allocator (R)	Transmission (S)	(Note B)	ADIT Balance (U) = (Q) * (T)	
SWITCHING THE CONTROL OF THE CONTROL	(-)	(-)	(14) - (11) (11)	(0)		(4-6) (5) (7)	4.9	(0)	(*/	(-) - (-)	
FERC Account 282 - Property Mote A	2	Section 4 Section 4	\$ (206,557,506)			\$ (206,557,506)	DI1	V	32.96%	\$ (68,077,223)	
Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected	Protected Property (PowerTax) Non-Protected Property (PowerTax)	Protected Property Unprotected Property	\$ (208,557,506) (168,736,409)	\$	(7,192,463)	\$ (206,557,506) (161,543,946)	Plant Plant	Yes	32.96%	\$ (68,077,223) (53,241,654)	
Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	12,551,755		(1,132,400)	12,551,755	Plant	No	0.00%	(33,24,,004)	
Maryland Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	6,872,912			6,872,912	Plant	Yes	32.96%	2,265,174	
Maryland Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(351,593)		¥1.	(351,593)	Plant	No	0.00%	-,,	
Delaware Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	21,391,753			21,391,753	Plant	Yes	32.96%	7,050,294	
Delaware Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(715,450)	20	•	(715,450)	Plant	No	0.00%		
Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(7,860,815)	•	-	(7,860,615)	Plant	Yes	32.96%	(2,590,702)	
Maryland Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	220,097			220,097	Plant	Yos	32.96%	72,540	
Delaware Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	448,055 (484,228)	•	33	448,055	Plant Plant	Yes	32,96% 32,96%	147,870	
Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax) Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	2,058,335	•	•	2.058.335	Plant	Yes No	0.00%	(159,592)	
Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC Maryland Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	2,058,335		-	13 558	Plant	Yes	32.96%	4,489	
Maryland Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(57.633)			(57.633)	Plant	No	0.00%	-,	
Delaware Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	27,601	0.00		27.601	Plant	Yes	32.96%	9,097	
Delaware Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(117,325)			(117,325)	Plant	No	0.00%		
Total FERC Account 282			\$ (341,296,693)	\$ -	\$ (7,192,463)	\$ (334,104,230)				\$ (114,519,927)	
FERC Account 283 - Non-Current Note Al Reg Asset-Skeprint for the Future-MD	Blueprint for the Future	Unprotected Non-Property	\$ (198,713)	\$ .	\$ .	\$ (198,713)	100% MD	No	0.00%	\$ -	
Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(58,744)			(58,744)	100% MD	No	0.00%		
Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(632,121)		2	(832,121)	100% DE	No	0.00%		
Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(3,759)			(3,759)	100% DE	No	0.00%		
Materials-Reserve for Obsolete Material	Materials Reserve	Unprotected Non-Property	59,302	4)	2	59,302	Plant	Yes	31.49%	18,676	
Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	126,262	126,262	-	(0)	Labor	No	0.00%		
Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	24,019	24,019		0	Labor	No	0.00%		
Deferred Credits-General	Merger Commitment Fees	Unprotected Non-Property	409,464	409,464		0	Labor	No	0.00%	-	
Accrued Charitable Contributions-DE Long Term	Merger Commitment Fees	Unprotected Non-Property	885,761	885,761	*	(0)	Labor 100% MD	No No	0.00%		
Accrued Chantable Contributions-MD Long Term Prepaid Persion Costs	Merger Commitment Fees Pension	Unprotected Non-Property Unprotected Non-Property	168,230 (25,222,465)	168,230	*	(25,222,465)	Labor	Yes	0.00% 6.08%	(1,533,576)	
Prepartments - Other Taxes	Property Taxes	Unprotected Non-Property	(25,222,405)			(2,939,428)	Plant	No	0.00%	(1,533,576)	
Unamortized Loss on Rescoured Debt	Reacquired Debt	Unprotected Non-Property	(860,758)	20	100	(860,758)	100% DE	No	0.00%		
Unamortized Loss - Revenue Bonds	Reacoulred Debt	Unprotected Non-Property	(65,438)			(65,438)	Plant	Yes	31.49%	(20,609)	
Unamortized Loss - Poliution Bonds	Reacoured Debt	Unprotected Non-Property	(56,855)			(56,855)	Plant	Yes	31.49%	(17,906)	
DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(7,237,458)			(7,237,458)	100% MD	No	0.00%		
Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj.	Unprotected Non-Property	(967,103)			(967,103)	100% Transmission	Yes	100.00%	(967,103)	
Regulatory Assets - Asset Retrement Obligation	Reg Asset - Other	Unprotected Non-Property	(83,723)			(83,723)	Plant	Yes	0.00%		
Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(3,083,455)	-	•	(3,083,455)	100% MD	No	0.00%	-	
Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(8,356,564)		¥1	(8,356,564)	100% DE	No	0.00%	•	
Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(534,361)		***	(534,381)	100% MD	No	0.00%	•	
Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(370,968)		•	(370,968)	100% DE	No	0.00%		
Other Regulatory Assets - General	Reg Asset - Other	Unprotected Non-Property	34,982	•		34,982	Plant 100% DE	Yes	0.00%	•	
Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(1,044,441) (584,776)	•	•	(1,044,441) (584,778)	100% DE	No No	0.00%	•	
Other Reg Assets - Gas - Other Regulatory Assets - DSM - Direct Load	Reg Asset - Other Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(1,142,968)	*	54	(1,142,988)	100% MD	No No	0.00%	3.53	
Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(111,607)			(111,607)	100% DE	No	0.00%		
Other Regulatory Assets - Vacation Accrusi	Reg Asset - Other	Unprotected Non-Property	(1,048,575)			(1,048,575)	Labor	Yes	6.08%	(63,755)	
Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(1,077,814)			(1,077,814)	100% MD	No	0.00%		
Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(45,302)			(45,302)	100% MD	No	0.00%		
Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(71,666)			(71,666)	100% DE	No	0.00%		
Regulatory Asset-Maryland Meters	Reg Asset - Other	Unprotected Non-Property	(1,681,068)		•	(1,681,068)	100% MD	No	0.00%		
Regulatory Asst-Meters-Incremental Depreciation	Reg Asset - Other	Unprotected Non-Property	(58,214)	•	•	(58,214)	Plant	Yes	0.00%		
Regulatory Asset Contra - MD AMI	Reg Asset - Other	Unprotected Non-Property	482,037		-	482,037	100% MD	No	0.00%		
Regulatory Assets - COPCO Acquisition	Reg Asset- COPCO Acquisition Adjustment	Unprotected Non-Property	(650,702)	•	•	(650,702) (4,489,598)	100% MD Plant	No Yes	0.00%	•	
Regulatory Assets-Current-Corp Acctg	Reg Lisb - Other	Unprotected Non-Property	(4,469,598) 841,190	•	•	(4,469,398) 841 190	100% DF	No.	0.00%	•	
Reg Asset-DE Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	841,190 438,358		•	841,190 438,358	100% MD	No.	0.00%	•	
Reg Asset-MD Did Energy Supply	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property	(2.841.660)			(2.841.860)	Plant	Yes	0.00%		
Regulatory Assets-Current-Rev Acotg Regulatory Assets-Elec Gen'i	Reg Liab - Other	Unprotected Non-Property	(2,841,860)			(34.073)	Plant	Yes	0.00%	- :	
Requistory Assets-Gas-Current-Asset	Reg Liab - Other	Unprotected Non-Property	(10.942)			(10,942)	100% DE	No	0.00%		
Regulatory Assets-Contra-Corp Acctg	Reg Lieb - Other	Unprotected Non-Property	4,489,598			4,469,598	Plant	Yes	0.00%		
Regulatory Assets-Contra-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	2,939,830			2,939,830	Plant	Yes	0.00%		
Reg Assets-Asset Retirement Oblig-Gas-Contra	Reg Lieb - Other	Unprotected Non-Property	50,239			50,239	100% DE	No	0.00%		
Regulatory Assets-DPL DE-DSM-Energy Efficiency	Reg Lisb - Other	Unprotected Non-Property	(5,784)			(5,784)	100% DE	No	0.00%	-	
Other Reg Assets - Gas Derivatives FAS	Reg Liab - Other	Unprotected Non-Property	(137,035)			(137,035)	100% DE	No	0.00%	-	
Regulatory Assets-Elec Gen'i-Contra	Reg Liab - Other	Unprotected Non-Property	34,073			34,073	Plant	Yes	0.00%	•	
Regulatory Assets-Gas-Contra-Asset Acct	Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	10,942 (301,692)	•		10,942 (301,892)	100% DE 100% MD	No No	0.00%	•	
Reg Assets-Third Party Supplier Recover Other Regulatory Assets - DE SOS	Reg Liab - Other Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	(301,692)			(301,892)	100% MD	No No	0.00%	-	
Other Regulatory Assets - DE SOS Reg List-DE Dfd Energy Supply-Netting	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	(841,190)			(133,644)	100% DE	No	0.00%		
Reg Lisb-MD Old Energy Supply-Netting	Reg Lisb - Other	Unprotected Non-Property	(438,358)			(438,358)	100% MD	No	0.00%		
Regulatory Assets-DE Renewable Energy	Reg Lisb - Other	Unprotected Non-Property	(63,497)			(63,497)	100% DE	No	0.00%		
Reg Asset-DSM-MD-Egy Eff-CIF Merger Commitments	Reg Lisb - Other	Unprotected Non-Property	491,159	491,159		(0)	100% MD	No	0.00%		
Regulatory Asset Contra-DE Electric CTA	Reg Liab - Other	Unprotected Non-Property	341,063			341,063	100% DE	No	0.00%	-	
Current State Income Taxes Deductible	Reg Liab - Other	Unprotected Non-Property	973			973	Plant	Yes	32,96%	321	
Total FERC Account 283			\$ (55,659,038)	\$ 2,104,895	\$ -	\$ (57,763,933)				\$ (2,583,952)	
Grand Total			\$ (547,530,106)	\$ (105,818,261)	\$ (162,964,307)	\$ (279,847,537)				\$ (82,894,079)	
Grand Total			\$ (397,330,100)	\$ (193,910,201)	* (102,000,307)	* (2/8/04/,33/)			,	* (62,034,019)	
					Protected Property	\$ (95,853,323)				\$ (31,591,338)	
					Unprotected Property	(127,546,725)				(46,442,704)	
				Ung	protected Non-Property	(56,247,490)				(4,860,037)	
					T-1-1111- : :	P (483 704 335)				e (54.000 T)	
					Total Unprotected	\$ (183,794,215)			•	\$ (51,302,741)	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

			Deficient / (Excess) Deferred income Taxes (December 31, 2017)								
					Income Tax		*.	<del></del>		Transmission	
					Regulatory	Total				Allocated	
			Rate Change		Asset / Liability	Deficient / (Excess)	Jurisdiction	Electric	Allocator	Deficient / (Excess)	FERC
Line Detailed Description	Description	Category	Deferred Tax Impact	Non-Recoverable	Deferred Taxes	ADIT Balance	Allocator	Transmission	(Note E)	ADIT Balance	Account
(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (Q) - (P)	(R)	(5)	(I)	(n) = (d) , (L)	(4)

- 1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the change is fax lew (including tax rates) in the period that the change is annoted. Adjustments are recorded in the appropriate deferred income tax balance sheel accounts (Accounts 190, 281, 282 and 285) based on the native of the temporary difference self-the reliable dissallation requirements of the accounts. If as a result of execution 1 are appeared to appear that the effect of a future increase or decrease in base appeals resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, are regulatory saste or liability is recognised in Account 1823. Often Regulatory Labilities), as appropriate, for that probable future revenue or reduction in future revenue. The smortization of deficient and (account 254 (CR Regulatory Labilities), as appropriate, for that probable future revenue or reduction in future revenue. The smortization of deficient and (account 254 (CR Regulatory Labilities), as appropriate, for that probable future revenue or reduction in future revenue. The smortization of deficient and (account 254 (CR Regulatory Labilities), as appropriate and account account and account account
- For deficient and (excess) accumulated deferred income taxes (ADRT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).
- 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change:
- A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.
- B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

# Delmarva Power & Light Company Attachment 2 - Taxes Other Than Income Worksheet

Other	Taxe	s	Projected for the 1	2 Months Ended D Page 263 Col (i)	ecember 31, 2025 Allocator	Allocated Amount
i	Plant	Related			Gross Plant Allocator	
;	1 2 3 4 5	Real property (State, Municipal or Local) Personal property Federal/State Excise		37,426,708		
	Total	Plant Related		37,426,708	36.69%	13,732,243
i	Labor	Related		Wa	ges & Salary Allocator	
	6 7 8 9	Federal FICA & Unemployment & State unemployment		3,182,644		
	Total	Labor Related		3,182,644	14.58%	464,123
•	Other	Included		(	Gross Plant Allocator	
	11	Miscellaneous		8,280		
	Total	Other Included		8,280	36.69%	3,038
	Total	included				14,199,403
	Exclu	ded				
	12 13 14 15 16 17 18 19 20 21 22 23	MD State Franchise Tax DE Gross Receipts Tax MD Sales and Use Tax Sales and Use tax VA PA Franchise DE Public Utility Tax Wilmington City Franchise Tax MD Environmental Surcharge MD PSC Assessment DE PSC Assessment Exclude State Dist RA amort in line 7 Total "Other" Taxes (included on p. 263) Total "Taxes Other Than Income Taxes" - acct 408.10 (p.	114.14)	9,551,116 690,488 38,559 		
:	25	Difference		-		

#### Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

### Delmarva Power & Light Company Attachment 3 - Revenue Credit Workpaper

			Total A	\mount	Allocation Factor	Allocation %	Total Amount Included In Rates
	Account 454 - Rent from Electric Property						
1	Rent from Electric Property - Transmission Related		\$	-	Transmission	100%	\$ -
2	Total Rent Revenues	(Sum Lines 1)		-			-
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A		1.	.469.994	Transmission	100%	1,469,994
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS			, ,			,,,
_	charges paid by Transmission Owner) (Note 3)				Transmission	100%	9 <del>.5</del>
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3)		3	,133,305	Transmission	100%	3,133,305
6	PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	-
7	PJM Transitional Market Expansion (Note 1)				Transmission	100%	
8	Professional Services				Transmission	100%	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		2	,554,596	Transmission	100%	2,554,596
10	Rent or Attachment Fees associated with Transmission Facilities				Transmission	100%	-
11	Affiliate Credits		4.	,649,934	Wages and Salaries	14.58%	678,097
11a	Miscellaneous Credits (Attachment 5)				Various		289,528
12	Shared Revenues (Attachment 3a)			392,897	Transmission	100%	392,897
13	Gross Revenue Credits	(Sum Lines 2-12)	\$ 12,	,200,726			\$ 8,518,417
	Revenue Adjustment to determine Revenue Credit						
14	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., no received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.						
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs						

16	Note 3: If the facilities associated with the revenues are not included in the formula, the
	revenue is shown here but not included in the total above and is explained in the Cost Support;
	for example revenues associated with distribution facilities. In addition, Revenues from
	Schedule 12 are not included in the total above to the extent they are credited under Schedule

associated with the Directly Assigned Transmission Facility Charges are not included in the

Rates, the associated revenues are not included in the Rates.

17 Amount offset in line 4 above

18 Total Account 454, 456 and 456.1

19 Note 3: SECA revenues booked in Account 447.

\$ 15,823,378

\$ 235,557,871

\$ 263,581,975

# Delmarva Power & Light Company Attachment 3 - Revenue Credit Workpaper

Ln	ltem		Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	Incremental Expenses						
2 3	Functionalized Operating Expenses Functionalized Taxes Other Than Income Taxes	+					
4	Total Functionalized Expenses			-	-	-	-
5	Functional Allocator	×	1.0000	1.0000	1.0000	1.0000	1.0000
6	Allocated Functional Expenses		-	-	-	-	-
7	Administrative & General Expenses (Labor)		-	-	-	(-)	
8	Labor-related Taxes Other Than Income Taxes	+	-	-		-	-
9	Total Labor-related Expenses		-	-	-	-	-
10	Wages and Salaries Allocator	×	0.1458	0.1458	0.1458	0.1458	0.1458
11	Allocated Labor-related Expenses		-	-	-	-	-
12	Property Insurance			•	•		
13	Plant-related Taxes Other Than Income Taxes	++	<u>-</u>	-	-	-	
14	Total Plant-related Expenses						
15	Gross Plant Allocator	*_	0.3669	0.3669	0.3669	0.3669	0.3669
16	Allocated Plant-related Expenses		-	-	-	-	-
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)		-	-	-	-	-
18	Gross Revenues		936,436	-	-	-	-
19	Total Non-Recovered Expenses		-	_	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)	-	-		•	-	-
21	Pre-tax Net Revenue for Sharing (minimum of zero)		936,436				
22	Utility Pre-Tax Allocation Factor	×	0.5804	0.5804	0.5804	0.5804	0.5804
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)		543,539			-	-
24	Composite Tax Rate	×	0.2772	0.2772	0.2772	0.2772	0.2772
25	State and Federal Income Taxes (Ln 23 × Ln 24)		150,642	-	•	-	-
26 27	Customer Net Revenue Share (Ln 21 - Ln 23) Minimum Customer Revenue Credit (Ln 17)	+	392,897 -	-	-	-	
28	Total Customer Revenue Credit (Ln 26 + Ln 27)		392,897	-	-	-	-
29	Sum of Customer Credits (Sum of Ln 28)		392,897				
30	Post-Tax Utility Share (Ln 21 - Ln 25 - Ln 26)		392,897	-	-	-	-
31	Sum of Utility Share (Sum of Ln 30)		392,897				
32	Federal Tax Rate		0.2100	= FIT			
33	State Tax Rate		0.0850				
34	Percent of FIT deductible for SIT			= p			
35	Composite Tax Rate			= CTR = 1 - ((1-SIT	)*(1-FIT))/(1-(SIT*F	IT*p))	
36	Customer % of Post-tax Revenues			= CUSTP "			
37	Customer to Utility Post-tax Ratio		1.0000	= CUSTR = 1/((1-C	USTP)/CUSTP)		
38	Utility Pre-Tax Allocation Factor		0.5804	= 1/(1+CUSTR-(CT	R*CUSTR))		
39	Functional Allocator		1.0000		••		
40	Wages and Salaries Allocator		0.1458	= WS			
41	Gross Plant Allocator		0.3669	= GP			

#### **Notes**

Revenue Categories are those defined in Pacific Gas & Electric Company, 90 FERC ¶ 61,314 and Pacific Gas & Electric Company, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.

<sup>2 &</sup>quot;Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate

#### Delmarva Power & Light Company Attachment 4 - Calculation of 100 Basis Point Increase in ROE

١.	100 Basis Point increase in ROE and I	ncome Taxes		(Line 127 + Line 138)	145,576,9
1	100 Basis Point increase in ROE				1.0
rn C	alculation				
9	Rate Base			(Line 39 + 58)	1,437,708,7
	Long Term Interest				
0	Long Term Interest	MAI-I- DI		p117.62c through 67c	96,325,
2	Less LTD Interest on Securitization I Long Term Interest	(NOTE P)		Attachment 8 "(Line 100 - Line 101)"	96,325,
	•			(Line 100 - Line 101)	50,323,
3	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
4 5	Proprietary Capital Less Preferred Stock			p112.16c	2,226,953
6	Less Account 216.1		enter negative	(Line 114)	
7	Common Stock		enter negative	p112.12c (Sum Lines 104 to 106)	2,177 2,229,131
				(Cum Lines 104 to 100)	2,229,131
В	Capitalization  Long Term Debt			0112 17a through 01-	0.400.400
9	Less Loss on Reacquired Debt		Antor pagative	p112.17c through 21c	2,186,462
0	Plus Gain on Reacquired Debt		enter negative enter positive	p111.81c p113.61c	-2,866
1	Less ADIT associated with Gain or	Loss	enter positive	Attachment 1B - ADIT EOY, Line 7	794
2	Less LTD on Securitization Bonds		enter negative	Attachment 8	754
3	Total Long Term Debt			(Sum Lines 108 to 112)	2,184,390
4	Preferred Stock			p112.3c	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
5	Common Stock			(Line 107)	2,229,131
6	Total Capitalization			(Sum Lines 113 to 115)	4,413,521
7	Debt %		Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49
3	Preferred %		Preferred Stock	(Line 114 / (108 + 114 + 115))	0
9	Common %		Common Stock	(Line 115 / (108 + 114 + 115))	50
0	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.
1	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.
2	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1
3	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0
4	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.
5	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.
6	Total Return (R)			(Sum Lines 123 to 125)	0.
7	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	114,860
posi	ite Income Taxes			-	
	Income Tax Rates				
8	FIT=Federal Income Tax Rate		(Note I from ATT H-3D)		21
9	SIT=State Income Tax Rate or Compos	aite	(Note I from ATT H-3D)		8
0	P	(Percent of federal income tax deductible for state		Per State Tax Code	0.
	T TV	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	=		27.
	T/ (1-T)	494//4 T)			38.
а	Tax Gross-Up Factor	1*1/(1-T)			1.3
а	ITO A C		(Note U from ATT H-3D)		
a b	ITC Adjustment			Attachment 1B - ADIT EQY	-53
a b	Investment Tax Credit Amortization		enter negative	Allacimont in - April Eq i	
a b	Investment Tax Credit Amortization Tax Gross-Up Factor		enter negative	(Line 132b)	1.3
1 2a 2b 3 4	Investment Tax Credit Amortization	ion	enter negative		
a 3 4 5	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment		enter negative	(Line 132b)	
a 3 4 5	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Con	sponent of Transmission Depreciation Expense	enter negative  (Note T from ATT H-3D)	(Line 132b)	-73
a b 3 4 5	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Con Amortization Deficient / (Excess) Defer	sponent of Transmission Depreciation Expense red Taxes (Federal) - Transmission Component	(Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b	-73 251
a b 3 4 5 a b c	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Con Amortization Deficient / (Excess) Defer Amortization Deficient / (Excess) Defer	sponent of Transmission Depreciation Expense red Taxes (Federal) - Transmission Component red Taxes (State) - Transmission Component	(Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c	-73 251
a b d a b c d	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Con Amortization Deficient / (Excess) Defer Amortization Deficient / (Excess) Defer Amortization of Other Flow-Through Ite	sponent of Transmission Depreciation Expense red Taxes (Federal) - Transmission Component red Taxes (State) - Transmission Component ms - Transmission Component	(Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 ° 134)  Attachment 5, Line 136a Attachment 5, Line 136c Attachment 5, Line 136c	-7; 25 -1,127
a b 3 4 5 a b c d e	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Con Amortization Deficient / (Excess) Defer Amortization Deficient / (Excess) Defer Amortization of Other Flow-Through Ite Other Income Tax Adjustments - Exper	sponent of Transmission Depreciation Expense red Taxes (Federal) - Transmission Component red Taxes (State) - Transmission Component ms - Transmission Component	(Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 ° 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	-73 251 -1,127 -876
a b 3 4 5	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Con Amortization Deficient / (Excess) Defer Amortization Deficient / (Excess) Defer Amortization of Other Flow-Through Ite	sponent of Transmission Depreciation Expense red Taxes (Federal) - Transmission Component red Taxes (State) - Transmission Component ms - Transmission Component	(Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 ° 134)  Attachment 5, Line 136a Attachment 5, Line 136c Attachment 5, Line 136c	-73 251 -1,127 -876 1.3
a b c d e f g	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Con Amortization Deficient / (Excess) Defor Amortization Deficient / (Excess) Defor Amortization of Other Flow-Through Ite Other Income Tax Adjustments - Exper Tax Gross-Up Factor 1/(1-17) Other Income Tax Adjustment	aponent of Transmission Depreciation Expense red Taxes (Federal) - Transmission Component red Taxes (State) - Transmission Component ms - Transmission Component use / (Benefit)	(Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 ° 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136c (Line 136a + 136b + 136c + 136d) (Line 132b) (Line 136e ° 136f)	-73 251 -1,127 -876 1.3 -1,212
a b l i i a a b c d e f	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmiss Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Con Amortization Deficient / (Excess) Defer Amortization Deficient / (Excess) Defer Amortization of Other Flow-Through Ite Other Income Tax Adjustments - Exper Tax Gross-Up Factor 1/(1-17)	sponent of Transmission Depreciation Expense red Taxes (Federal) - Transmission Component red Taxes (State) - Transmission Component ms - Transmission Component	(Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132b)	-876 1.3 -73 251 -1,127 -876 1.3 -1,212 32,002

#### Delmarva Power & Light Company Attachment 5 - Cost Support

		Attac	hment 5 - Cost S	Support		
Electric / Non-electric Cost Support			T		Non-electric	
Attachment A Line St., Descriptions, Notes, Form 1 Page St and Plant Allocation Fectors	Instructions		Form 1 Amount	Electric Portion	Portion	Details
10 Accumulated Intengible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$ 3,841,807			
11 Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column I)	\$ 58,697,810			
12 Accumulated Common Plant Depreciation - Sectric	(Note A)	p356 (See Attachment 9, column g)	\$ 70,401,318			
24 Common Plant (Electric Only)	(Notes A & B	p356 (See Attachment 9, column d)	\$ 245,426,689			
Accumulated Deferred Income Taxes 41 Accumulated Investment Tax Credit Account No. 255	(Notes U)	p266.h (See Attachment 1B)	3 497.362	\$ 497,362		
Materials and Supplies	(MOSSE D)	\$200.0 (See Attachment 18)	\$ 497,362	\$ 497,362		
47 Undistributed Stones Exp	(Note A)	p227.6c & 15 c (See Attachment 9, column e)	s .			
Allocated General & Common Expenses  65 Plus Transmission Lease Payments	(Note A)	a200.3 c	1			
67 Common Plant O&M	(Note A)	p358	1			
	,	,11			T 1	
Transmission / Non-transmission Cost Support						
				Ymnemission	Non-transmission	
Attachment A Line Se, Descriptions, Notes, Form 1 Page Se and 28 Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column c)	Form 1 Amount \$ 20,786,708	Related \$ 5,435,571	Related \$ 15.351,135	Details  Specific identification based on plant records: The following plant investments are included:
			20,00,10		10,001,100	1 Mandel Substation
			1			2
						4
CWIP & Expensed Lease Worksheet						
			Form 1 Amount	CWIP in Form 1	Expensed Lease in Form 1 Amount	Details
Attachment A Line Se, Descriptions, Notes, Form 1 Page Se and Plant Attocation Factors	Instructions		Form 1 Amount	Amount	Form 1 Amount	Details
6 Electric Plant in Service	(Note B)	p207 104g (See Attachment 9A, column b)	\$ 6,378,772,197			
Plant in Service 19 Transmission Plant in Service	(Note B)	p207 58 g (See Attachment 9, column b)	\$ 2,320,095,327			See Form 1
24 Common Plant (Electric Only)	Notes A & B)	p356 (See Attachment 9, column d)	\$ 248,426,689			500 F0771 1
Accumulated Depreciation 30 Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, column e)	\$ 631,400,293			See Form 1
On Committee Committee Company	(Mote b)	para 200 (See Augustient e. Conzilii e)	10 001,400,200			Jee Funt (
EPRI Dues Cost Support						
Attachment A Line Re, Descriptions, Notes, Form 1 Page Re and	Instructions		Form 1 Amount	EPRI Ouns		Details
Allocated General & Common Expenses						36 3.000M ACC
73 Less EPRI Dues	(Note D)	p352-353	\$ 208,472	\$ 72,965		EPR: Membership dues in FERC Transmission O&M Account 568
Regulatory Expense Related to Transmission Cost Support						
Attachment A Line fie, Descriptions, Notes, Form 1 Page fie and	Instructions		Form 1 Amount	Related	Non-transmission Related	Catala
Allocated General & Common Expenses				4	5	200 Control of the Co
70 Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E)	p323 189b	\$ 1,394,525	\$ 266,044		ERC Form 1 page 351 1 line 14 (h) - 16 (h), transmission related only
77 Regulatory Commission Exp Account 928	(Note G)	p323 189b	\$ 1.394,525	\$ 266,044	\$ 1,128,461	FERC Form 1 page 351.1 line 14 (h) - 16 (h), transmission related only
Safety Related Advertising Cost Support						
Attachment A Line Ss, Descriptions, Notes, Form 1 Page Ss and	Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G						
81 General Advertising Exp Account 930.1	(Note F)	p323 1916	\$ 636,691			None
Multistate Workpaper						State State S. State
Attachment A Line Se, Descriptions, Notes, Form 1 Page 8s and Income Tax Rates	Instructions		State 1	State 2	State 3	State 4 State 5 Details
			MD	DE		Enter Calcutation
129 SIT=State Income Tax Rate or Composits	(Note i)	8.50%	0.25%	8.70%		Apportioned: DE 5.600%, MD 2.900%
Education and Out Reach Cost Support						
Attachment A Line Se, Descriptions, Notes, Form 1 Page Se and	lauda udlauu		Form 1 Amount	Education &	Other	Details
Directly Assigned A&G					-	
78 General Advertising Exp Account 930 1	(Note K)	p323 1916	\$ 638,691	D	\$ 836,691	None
Excluded Plant Cost Support						
			Excluded Transmission			
Attachment A Line Se, Descriptions, Notes, Form 1 Page Se and	Instructions		Facilities			Description of the Facilities
Attachment A Line Se, Descriptions, Notes, Form 1 Page Se and Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	200					
149 Excluded Transmission Facilities	(Note M)	Attachment S	•			General Description of the Facilities
Instructions:			Enter \$			None
<ol> <li>Remove all investment below 69 kV or generator step up transformers included in transmission plant in a are not a result of the RYEP Process</li> </ol>	ervice that					
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as:	well as below	59 kV	Or			
the following formula will be used: Example A Total investment in substation 1,000,000			Enter \$			
1,000,000						

#### Delmarva Power & Light Company Attachment 5 - Cost Support

Attachment A Line Se, Descriptions, Prepayments	Notes Form 1 Page 8s and instructions														
		December Prior												End of Year	
Pension Lisbilities, if any Other Prepayments		1,479,609	1 709 770	February 1 651 241	March 1 479 413	-			-			October	November	December	WAS
Prepet Rest Prepet Rest Prepet Inst		1,479,809 745,383	1,709,770 758,785	1,651,241 880,604	1,679,413	1,617,155 525,507	1,632,317 452,422	1,678,352 398,640	1,639,206 334,832	1,601,173 357,935	1,384,348 507,033	1,341,989 663,129	1,335,625 591,431	707,131 739,788	3
Prepaid Taxes		(0)	193,789	96,894	(0)	193,789	96,894	(0)	271,699	135,850	(O)	271,699	86,737 135,850	(0)	))
Prepeld Property Tex Cost in Excess of Billings		24,317,846	:		12,532,972		- 1	16,753	- :	:	19,520,693	:		25,877,882	ž.
Prepaid Software Fee & License Lessed Asset ROU-Op -Building Prepaid Environmental Credits		(20,122) 20,823	(20,122)	(20,122)	(20,122) 19,872	(20,122)	(20,122)	(20.122) 17.814	(18,789)	(16,789)	(18,789) 14,542	(16,789)	(16,789)	(13,849) 11,908 28 651 385	
Prepsyments Monthly Salance Prepsid Pensions If not included in Prepsyments Total Monthly Salance Included in Rates	p 111 <sub>,</sub> 157	28,543,340 135,210,444 22,033,541	2,840,222 133,882,716 17,143,160	2.406.617 132,720,284 16.970,597	14,821,528 131,518,450 18,376,108	2,316,328 130,184,995 16,641,880	2,181,512 128,871,540 18,458,207	2,089,437 127,856,752 18,292,355	2,228,950 128,333,298 18,145,903	2,078,169 125,009,843 15,960,758	21,409,827 123,767,888 18,230,784	2,280,027 122,444,434 15,881,410	2,132,854 121,120,979 15,479,229	55,774,244 119,878,210 18,480,108	)
ismission Related Account Reserves								10,202,000	10,140,000	75,550,755	10,230,704	13,001,410	13,478,228	10,400,100	
Transmission Related Account Reserves  Attachment A Line 9	As, Descriptions, Notes										_				
Current and Long-Term Portions recorded in FERC Accounts (242, 232, 253 been transferred to trusts, eacrow accounts or restricted accounts, but are at	3, 228.1, 228.2, 228.3, & 228.4) and the econved portions of below items that have till in general accounts as of year-and and therefore available to Company	not yet December Prior	January	February	March	Anrii B	in.	hma J	hate d	Baumani (	Santambar (	Ordahar	Name	End of Year	13 Aw
Bodily Injuries - Pient Releted Bodily Injuries - Lebor Releted Current APT-Verters Comp		(1,472,284) (330,703)	(1,472,284)	(1,485,909) (337,079)	(1,483,618) (328,449)	(1,483,818) (328,449)	(1,483,618)	(1,429,184)	(1,433,418)	(1,521,438) (328,378)	(1,521,113)	(1,500,248)	(1,488,123)	(1,510,092)	) (
Current A/R-Workers Comp Other A/R-Workers Comp		313,817 1,149,029	275,837 1,169,055	274,050 1.181,703	275,837 1,169,055	275,837	245,284	246,883	246,983	248,983	246,983	248,705	234,788	233,942	1
Workers Comp - Long Term Workers Comp - Short Term		(3,620,670)	(3,631,487)	(3,844,268)	(3,638,907) (410,633)	(3,599,580)	(3,155,483)	(3,188,727)	(3,233,904)	(3,253,264)	1,040,785 (3,291,696)	1,039,638 (3,306,705)	990,337 (3,314,388)	986,848 (3,498,243)	al c
FASB 112 Liability		(1,804,895)	(1,804,898)	(411,022) (1,804,896)	(1.804.896)	(401,120) (1,804,896)	(1,804,896)	(1,894,896)	(312,716) (1,604,896)	(318,897) (1,804,896)	(328,189) (1,563,340)	(331,818) (1,563,340)	(333,675) (1,563,340)	(357,848)	1
Other Payroll Taxes Accrued Bonuses & Incentives		(420,131) (8,819,689) (4,083,070)	(449,739) (8,593,209)	(489,189) (1,380,487) (4,749,961)	(493,101) (2,103,868)	(511,710) (2,846,837)	(510,703) (3,603,915)	(521,341) (4,958,844)	(509,195) (5,776,582)	(491,390) (8,613,687)	(505,818) (7,007,354)	(507,536) (8,211,737)	(504,401) (9,144,521)	(441,355)	N
Accrued Benefits - Medical, Dental, Vision Benefits, etc. ASC 712 OPEB Obligation - Current & Long-term		(4,083,070) (508,885)	(4,703,082) (508,685)	(4,749,961) (508,685)	(4,068,339) (508,685)	(4,178,465) (508,685)	(4,359,291) (508,685)	(4,933,773) (508,685)	(5,168,018)	(4,893,680) (508,685)	(4,837,338)	(5,250,498) (489,104)	(5,452,651) (499,104)	(8,308,979)	j (
Non-Pension Postretree Benefit Obligation		(5,934,421)	(5,830,489)	(5,726,518)	(5,888,120)	(5,579,352)	(5,490,585)	(5,401,818)	(5,313,051)	(5,224,284)	(5,135,517)	(5,046,750)	(499,104) (4,957,983)	(3,077,755)	
Current & Long-term Incentive Plans Deferred Comp Plan - Level 2		(105,132)	(104,900)	(106,102)	(107,953)	(83,733)	(85,814)	(86,563)	(88,888)	(90,161)	(91,589)	(89,687)	(91,523)	(89.881)	
Severance Liability Other Accrued Incentive Plens		(100,000) (294,318)	(100,000)	(100,000) (66,658)	(118,987) (101,354)	(106,335)	(89,433)	(99,638)	(99,638)	(99,638)	(100,000)	(100,000)	(100,000)	(100,000)	i
Accrued Retartion Accrued Environmental Expenses		(0	(277,452)	(00,030)	(101,334)	(129,100)	(152,112)	(185,866)	(180,997)	(190,220)	(207,381)	(225,073)	(242,213)	(250,925)	
Transmission Related Account Reserves Monthly Belance		(24,478,954)	(27,071,440)	(19,334,991)	/10 201 7001	(20 112 877)	(20,597,032)	122 455 4400	(22 484 526)	(24 050 050)	(750,000)	(750,000)	(750,000) (27,578,168)	(750,000)	
cellaneous Revenue Credits Miscalarroous Revenue Credis	Account 458 Account 458 Account 456	1,018,803 817,233 21,780	14.58% 14.58%	Altecation Factor Wages & Salary Wages & Salary	Description Intracompany Sales Kennett Square Rent Reven										
				100% Transmission	Engineering support service	3									
		1,857,817		100% Transmission Gross Plant	Engineering support service	ue 1									
			36.69%	100% Transmission	Engineering support service	1									
standing Network Credits Cost Support			36.69%	100% Transmission Gross Plant	Engineering support service	1									
Attachment A Line Re, Descriptions, N	Notes, Form 1 Page 6s and Instructions		36.69%	100% Transmission Gross Plant	nermu square rain raini. Prgineering support service	1	cription of the Cri	ndita			-				
Attachment A Line St., Descriptions, N	(Note N) From PJM	289,528  Outstanding Network Credits	36.69%	100% Transmission Gross Plant	Engineering support service	Desc	None None	ndita							
Attachment A Line Se, Descriptions, N Network Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Cutstanding	(Note N) From PJM	Outstanding Network Credits Enter \$	36.69%	100% Transmission Gross Plant	Engineering support service	1	None None	sdita							
Attachment A Line &, Descriptione, N Outstanding Network Credits Cust Accumulated Depreciation Associated with Facilities with Outstanding sordinary Property Loss Attachment A Line &, Descriptione, N Less actinocrathery property loss	(Note N) From PJM  (Note N) From	Dutslanding Network Credits Enter \$ 9	36.69%	100% Transmission Gross Plant	Engineering support service	Desc	None None	adita							
Attachment A Line St. Descriptions, N Nativoris Credits Obtainding Network Credits Less Accumulated Depreciation Associated with Fadilities with Outstanding sordinary Property Loss	(Note N) From PJM g Nework Credite (Enter (Note N) From PJM Wilson Credite (Enter (Note N) From PJM Wilson From 1 Page Se and Instructions	Outstanding Welverk Credits Enter \$ 9	36 89% Attachment 3 - Revi	100% Fransmission Gross Plant snue Credit line 11s	Engineering support service	Desc	None None	ndita							
Allachment A Line Se, Descriptions, N Network Credits Obtainding Network Credits Less Adounsaled Depreciation Associated with Facilities with Outstanding Teordinary Property Loss Less estructionary property loss Pha amortical estructionary property loss rest on Outstanding Network Credits Cost Support	(Note N) From PJM  Nework Credite (Enter (Note N) From PJM  From PJM  Notes, Form 1 Page Se and Instructions  Attachment 5  Attachment 5	Outstanding Welverk Credits Enter \$ 9	36 89% Altachment 3 - Revo	100% Fransmission Gross Plant snue Credit line 11s	A wy mismest	Desc	None None	width							
Attachment A Line Se, Descriptione, N Network Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding sordinary Property Loss Attachment A Line Se, Descriptione, N Less extraordinary property loss Plus amortized activacritienty property loss rest on Outstanding Network Credits Cost Support Attachment A Line Se, Descriptione, N Revenue Credits & Interest on Network Credits Revenue Credits & Interest on Network Credits	(Note N) From PJM  Reservoir Creats (Enter (Note N) From PJM  Reservoir Creats (Enter (Note N) From PJM  Reservoir Page 8s and Instructions  Attachment 5  Abschment 5  Abschment 5	Chubianding Merch Chedia Bernard S S S S S S S S S S S S S S S S S S S	36 89% Altachment 3 - Revo	100% Fransmission Gross Plant snue Credit line 11s	A wy mismest	Describing the street of the s	None None								
Attachment A Line Se, Descriptione, N Pethods Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding reordinary Property Loss Attachment A Line Se, Descriptione, N Pi	(Note N) From PJM  Nework Credite (Enter (Note N) From PJM  From PJM  Notes, Form 1 Page Se and Instructions  Attachment 5  Attachment 5	Outstanding Welverk Credits Enter \$ 9	36 89% Altachment 3 - Revo	100% Fransmission Gross Plant snue Credit line 11s	A A sylvanistic support service.	Description N	None None None Necessary								
Attachment A Line & Descriptions, N Network Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding reordinary Property Loss Attachment A Line & Descriptions, N Less extraordinary property loss Plus amortized extraordinary property loss Pas amortized extraordinary property loss Pas amortized extraordinary property loss Revenue Credits & Inflament on Network Credits Revenue Credits & Inflament on Network Credits Internet on Network Credits	(Note N) From PJM Relevant Credts (Enter (Note N) From PJM From PJM From PJM From PJM From PJM Attachment 5	200 S20 Chublanding Melvork Credits Contar S  0  Amount 1  Interest Off Metvork Credits	36 89% Altachment 3 - Revo	100% Fransmission Gross Plant snue Credit line 11s	A A sylvanistic support service.	Describing the street of the s	None None None Necessary		-						
Attachment A Line Se, Descriptions, N.  Network Credits  Outstanding Network Credits  Less Accumulated Depreciation Associated with Facilities with Outstanding  reordinary Property Loss  Less activacidanty property loss  Plus amortized activacidancy property loss  Revenue Credits & Indexest on Network Credits Cost Support  Attachment A Line Se, Descriptions, N.  Revenue Credits & Indexest on Network Credits  Internation Network Credits  Attachment A Line Se, Descriptions, N.	(Note N) From PJM Relevont Credts (Enter (Note N) From PJM Relevont Credts (Enter (Note N) From PJM Relevont Credts (Enter Note N) From PJM Relevont S Attachment	200 S20 Chublanding Melvork Credits Contar S  0  Amount 1  Interest Off Metvork Credits	36 89% Altachment 3 - Revo	100% Fransmission Gross Plant snue Credit line 11s	A A sylvanistic support service.	Description N	None None None Necessary								
Attachment A Line Se, Descriptions, N Network Credits Obtainship Network Credits Uses Accumulated Depreciation Associated with Facilities with Outstanding aordinary Property Loss Loss extraordinary property loss Pass extraordinary	(Note N) From PJM Relevont Credts (Enter (Note N) From PJM Relevont Credts (Enter (Note N) From PJM Relevont Credts (Enter Note N) From PJM Relevont S Attachment	200 S20 Chublanding Melvork Credits Contar S  0  Amount 1  Interest Off Metvork Credits	36 89% Altachment 3 - Revo	100% Fransmission Gross Pland snue Credit line 11s	A A sylvanistic support service.	Description N	None None None Necessary								
Allachment A Line Se, Descriptions, N. Nestwork Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Facordinary Property Loss Less autraordinary property loss Plus simutated autraordinary property loss Research on Outstanding Network Credits Cost Support Allachment A Line Se, Descriptions, N. Revenue Credits & Internet on Network Credits Internation Network Credits Plus Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to VI Losd Cost Support  Allachment A Line Se, Descriptions N.	(Note N) From PJM (Note N) From PJM (Note N) From PJM (Note N) From PJM (Note N) PJM (Note N) PJM Date	200 S20 Chublanding Melvork Credits Contar S  0  Amount 1  Interest Off Metvork Credits	36 89% Altachment 3 - Revo	100% Fransmission Gross Pland snue Credit line 11s	A A sylvanistic support service.	Description N	None None None Necessary								
Interest Credits  Outstanding Network Credits  Outstanding Network Credits  Less Accumulated Depreciation Associated with Facilities with Outstanding  Interest Credits  Associated A Line Se, Descriptions, N  Associated A Line Se, Descriptions, N  Revenue Credits A Interest on Network Credits  Interest on Network Credits  Interest on Network Credits  Associated Credits  Associated A Line Se, Descriptions, N  Revenue Credits A Interest on Network Credits  Associated A Line Se, Descriptions, N  Revenue Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Videous Credits  In Load Cost Support	(Note N) From PJM (Note N) From PJM (Note N) From PJM (Note N) From PJM (Note N) PJM (Note N) PJM Date	Amount of heteroric Credits of Creder S	36 89% Altachment 3 - Revo	100% Fransmission Gross Pland snue Credit line 11s	A A sylvanistic support service.	Description N	Hama Norma								

#### Delmarva Power & Light Company Attschment 5 - Cost Support

04-4 DOM:	-	- 4 5	
Statements BG/BH			

Customer	Billing Determinants Current Rate	Proposed Rate	Current Revenues	Proposed Revenues Cha	ange in Revenues	
DPL zone						

#### **Abandoned Transmission Plant**

200	Attachment A Line Re,	Descriptions, Notes, Form 1 Page Se and	Instructions	
A	Beginning Belence of Unemortized Transmission Plant	Per FERC Order		
В	Months Remaining in Amortization Pariod	Per FERC Order		
c	Monthly Americation	A/B		
D	Months in Year to be Amortized			
E	Amortization in Rate Year	C*D	Line 86a	
F	Deductions			
G	End of Year Balance in Unemortized Transmission Plant	A-E-F	Line 43b	

#### MAPP Abandonment recovery pursuant to ER13-607

		Attachment A Line de, Descriptions, Notes,	Form 1 Page #e an	d Instructions		
			OPL	Pepco	Total	
171a	2013-14 rate period	\$	9,750,649	\$ 12,725,412	\$	22,478,061
171a	2014-15 rate period	\$	14,666,395	16,524,210	\$	31,190,605
171s	2015-16 rate period	1.00 \$ 00	12,208.522	14,624,812	\$	26,833,334
1	otal	5	36.625.566	\$ 43.874.434	3	80 500 000

#### Plant Related Exclusions - Cost Support

	250		Form 1 Amounts	Capital Leases	Includable Plant
	Electric Plant in Service	p207 104g	8,100,088,454	50,815,407	6,049,451,047 General Capital Lease \$50615407
	Accumulated Depreciation (Total Electric Plant)	p219.29c	1,553,888,048		1,553,688,048
- 13	10 Accumulated Intengible Ameritzation	p200.21c	79,572,095	24,268,857	55,303,238 General Capital Lease \$24268657
	19 Trenemission Plent In Service	p297.58.g	2,231,457,000		2,231,457,000
	23 General & Internative	p205 5.g & p207.99.g	522,141,225	50,615,407	471,525,818 General Capital Lease \$50615407
- 11	31 Accumulated General Decreciation	6219.28c	114 099 248		114 099 248

#### Expense Related Exclusions - Cost Support

				State Approved	Dues in 923		Chamber of	Illinola	Gross Receipt	Gross Receipt		<b>Total Amount</b>	
	Total			Distribution Reg	current rate	Chamber of	Commerce	Legislative	Taxes Refund	Taxes Refund	EPRI	After	
Attachment A Line Se, Descriptions, Notes, Form 1 Page Se and Instructions	Form 1 Amount	Merger Costs	Separation Costs	Asset Amortization	year	Commerce (923)	(930.2)	Costs	(In 923)	(Total)	Membership	Exclusion	
88 Total A&G Total p 323 187 b	110,243,910		31,741	794,134	4,68	2						109,413,352	
at Transmission O&M p321 112 b	24 679 744										72 965	24 606 779	

#### Depreciation & Amortization - Cost Support

	Depreciation a Amortization - Cost Support					
ч					Non Merger	1
	Attachment A Line Se, Description		Amounts	Merger Costs	Related	1
	88 Transmission Depreciation Expense	p336,7b&c	72,015,318		72,015,318	1
	87 General Depreciation	p338.10b&c	20,997,878		20,997,876	1
	88 Intangible Amortization	p338.1d&e	2,311,670		2,311,670	1
	92 Common Depreciation - Electric Only	p338 11b	1,733,966		1,733,966	
	93 Common Americation - Flactic Onto	n336 11d	7 212 728		7 232 728	

#### PBOP Expense in FERC 926

Attachment A Line Se, Descriptions, Notes, Form 1 Page Se and tretructions		Total A&G Form 1 Amount	Account 928 Form 1 Amount	PBOP in FERC 928 current rate year	
	Total: p.323,197 b Account 926; p.323,187.b and c	110,243,910	9,141,478	(316,327)	The accustely determined amount of OPEB expense in FERC 926 decreased from the prior year. The decrease in posttratinement welfare costs is primarily due to a decrease in interest cost resulting from fower discount rates, and an increase in suspected return on plan assets due to ferorable asset valums in 2023,

#### Other Income Tax Adjustments

	ax Adjustments		Transmission			
			Depreciation		Tax Rate from	
ine Compo	nent Descriptions	Instruction References	Expense Amount		Attachment H-3D, Line 131	Amount to Line 136e
	ustment for AFUDC Equity Component of Transmission Depreciation Expense ation of Deficient / (Excess) Deferred Taxes - Transmission Component	Instr 1, 2, 3 below	908,121	×	27 72%	\$ 251,686
	zation Deficient / (Euceas) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below				(1,127,924)
	zation DeScient / (Expess) Deferred Texas (State) - Transmission Component	Instr. 4 below				4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
38d Amortiza	ation of Other Flow-Through Items - Transmission Component	Instr. 5 below				
36e Total O	ther Income Tax Adjustments - Expense / (Benefit)	trustr 6 below				\$ (878,238)
natr. Re Instruct	tens asion Depreciation Expense is the gross cumulative amount besed upon tax records of capitalized Al	FUDC equity embedded in the gross plant stiributable to the				
transmis	ation function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of	f the effective date of the Settlement in Docket No ER19-5 et				
al, and a	It least every five years thereafter, DPL will file an FPA Section 205 rate proceeding to revise its depr	ecistion rates (unless the company has otherwise submitted				
an FPA	Section 205 rate filing that addresses its depreciation rates in the prior five years).					
	Recovery Rate is the book depreciation rate applicable to the underlying plant assets					
	<ul> <li>Equity' category reflects the nondeductible component of depreciation expense related to the capita clion (AFUDC).</li> </ul>	alized equity portion of Allowence for Funds Used Ouring				
(excess) calculate Amortize	accoment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in accumulated deferred income taxes (ADIT). Such deficient or (access) ADIT stributed to the trans- sid in the calendar year in which the deficient or (access) amount was measured and recorded for fina ston, Column G, Line 50 and Line 98 for additional information and support for the current year amon ADIT is recorded in FERC Accounts 4.0.1 and 411.	mission function will be based upon tax records and incisi reporting purposes. See Attachment 1E - ADIT				
st. 5 Other FI amount certain e ammedie "Amortia	ow-Through Rams - in the past regulatory agencies required certain federal and state income tax away of taxes computed for naturalizing purposes and taxes on the amount of aduation current federal booms sub-found through the computer of	a tax liability to be immediately "flowed through" rates for liation and understanding that white tax savings would be prevense would be recovered from ratepeyers. The prevense of these temporary difference. The Other Flow-				
Through		per cours.				

#### Delmarva Power & Light Company Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

		FERC	Form 1 XBR	L Mapping Change	
therm	Description	Tab/Attachment	Cell Reference	Existing FERC Reference	Updated FERC Form 1 Reference
1	Transmission Wages Expense	ATT H-3D	F10	p354.21b	p354-355.21.b
2	Total Wages Expense	ATT H-3D ATT H-3D	F14 F18	p354.28b p354.27b	p354-355,28.b p354-355,27.b
4	Less A&G Wages Expense Electric Plant in Service	ATT H-3D	F27		p294-207 104.g (See Attachment 9A, line 14, column j)
5	Accumulated Intengible Amortization	ATT H-3D	F34		p200-201.21.c (See Attachment 9, line 14, column h)
8	Transmission Plant In Service	ATT H-3D	F54	p207.58.g (See Attachment 9, line 14, column b)	p204-207.58 g (See Attachment 9, line 14, column b)
7	General & Intenable	ATT H-3D	F80	p205.5.g & p207.99.g (See Attachment 9, line	p204-207.5.g & p204-207.99 g (See Attachment 9, line 14, column c)
				14, column c)	column c)
	Less Account 585 Plus Transmission Lesse Payments	ATT H-3D ATT H-3D	F147 F150	p321 98.b p200.3.c	p320-321 96 b p200-201 3.c
10	Lass Property Insurance Account 924	ATT H-3D	F159	p323.185b	p320-323 185 b
11	Less Regulatory Commission Exp Account 928	ATT H-30	F180	p323.189b	p320-323 189 b
12	Less General Advertising Exp Account 930 1	ATT H-3D	F181 F169	p323.191b p323.169b	p320-323 191 b p320-323 169 b
13	Regulatory Commission Exp Account 925 General Advertising Exp Account 930.1	ATTH-30	F170	p323.191b	p320-323 188 B
15	Property Insurance Account 924	ATT H-3D	F173	p323.185b	p320-323.185 b
18	General Advertising Exp Account 930 1	ATT H-3D	F174	p323.191b	p320-323 191 b
17 18	Transmission Depreciation Expense General Depreciation	ATT H-30 ATT H-30	F185	P336.7b&c (See Attachment 5) p336.10b&c (See Attachment 5)	p336-337 7.b&.c (See Attachment 5) p336-337 10.b&c (See Attachment 5)
19	Intengible Amortization	ATT H-30	F191	p338.1d&e (See Attachment 5)	p336-337 1 d&e (See Attachment 5)
20	Common Depreciation - Electric Only	ATT H-3D	F197	p338.11.b (See Attachment 5)	p336-337 11.b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-3D ATT H-3D	F198 F215	p358 or p338.11d (See Attachment 5) p117.82c through 67c	p356 or p336-337 11.d (See Attachment 5) p114-117.62.c through 67.c
22 23	Long Term Interest Proprietary Capital	ATT H-3D	F215 F222	p117.52c 9Yough 67c p112.16c	p114-117.82.c mrough 67.c
24	Less Account 216.1	ATT H-3D	F224	p112.12c	p112-113.12.c
25	Lees Account 219	ATT H-3D	F225	p112 15c	p112-113.15.c
26 27	Long Yerm Debt Less Loss on Resouved Debt	ATT H-3D	F229 F230	p112 17c through 21c p111 51c	p112-113 17.c through 21.c p110-111 81 c
27	Plus Gein on Rescoured Debt	ATT H-3D	F231	p113.61c	p112-113.61.c
29	Preferred Stock	ATT H-3D	F235	p112 3c	p112-113.3.c
30	Footnote X	ATT H-3D	C366	112 lines 18 c & d to 21 c & d	p112-113.18.c8d through 21 c8d
31 32	Footnote Y Footnote Z	ATT H-3D ATT H-3D	C387 C388	112 line 3.c & d 112 lines 16.c & d	p112-113.3.clid p112-113.16.clid
33	ADIT-282	1B - ADIT EOY	B185	Total - Pg. 275 (Form 1-F filer: see note 7,	Total - p274-275 (Form 1-F filer: see note 7, below)
	Instructions for Account 282:	18 - ADIT EOY	B195	7. Re: Form 1-F Bler: Sum of subtotals for	7 Rs: Form 1-F filer: Sum of subtotals for Accounts 282 and
				Accounts 282 and 283 should be to Form No. 1-	283 should be to Form No. 1-F, p112-113 83.c & 64 c
				F, p.113.57 c	and the second second
	ADIT-283 (Subject to Promition)	18 - ADIT EOY	B281	Total - Pg, 277 (Form 1-F filer: see note 7,	Total - p278-277 (Form 1-F filer: see note 7, below)
34	Instructions for Account 283:	1B - ADIT EOY	B271	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should lie to Form No. 1-	7. Re: Form 1-F filer: Sum of subtotals for Accounts 262 and 263 should be to Form No. 1-F, p112-113 63 c & 64 c
				F. p. 113 57 c	284 anoual se to roim no. 1-r, p112-113 63 c a 64 c
35	ADIT-262	1C - ADIT BOY	B185	Total - Pg. 275 (Form 1-F filer: see note 7.	Total - p274-275 (Form 1-F filer: see note 7, below)
35	Instructions for Account 282*	1C - ADIT BOY	B195	7. Re: Form 1-F filer: Sum of aubtotals for	7. Re: Form 1-F filer: Sum of subtotale for Accounts 282 and
				Accounts 282 and 283 should 8e to Form No. 1-	283 should be to Form No. 1-F, p112-113 63.d & 64 d
		1C - ADIT BOY	B261	F, p.113.57.c Total - Pg. 277 (Form 1-F filer: see note 7,	Total - p276-277 (Form 1-F filer: see note 7, below)
	ADIT-283 (Subject to Proretion) Instructions for Account 283*	1C - ADIT BOY	8271	7 Re: Form 1-F filer: Sum of subtotals for	7. Re: Form 1-F filer: Sum of subtotals for Accounts 252 and
36	Instructions for Account 283*	1C - ADIT BOY	82/1	Acrounts 282 and 283 should lie to Form No. 1.	283 should be to Form No. 1-F p112-113 83 d & 64 d
				F, p.113.57.c	and an entered to the little in a print in the contract of the
37	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C54	Total "Taxes Other Then Income Texes" - ecct	Total "Taxes Other Than Income Taxes" - Acct 406 10 (p114-
			F7	408.10 (p. 114.14) p200.21c (See Attechment 9, column h)	117 14) p200-201.21 c (See Attachment 9, column h)
38	Accumulated Intensible Amortization Plus Transmission Lease Payments	5 - Cost Support 1 5 - Cost Support 1	F17	p200.210 (See Adachment 9, column h) p200.3 c	n200-201.21 c (See Asserment a, column n)
40	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207 104g (See Attachment 9A, column b)	p294-207 194 g (See Attachment 9A, column b)
41	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207 58 g (See Attachment 9, column b)	p204-207 58.g (See Attachment 9, column b)
42 43	Less Regulatory Commission Exp Account 928 Regulatory Commission Exp Account 928	5 - Cost Support 1 5 - Cost Support 1	F50 F52	p323.189b p323.189b	p320-323 189 b p320-323 189 b
44	General Advertising Exp Account 920.1	5 - Cost Support 1	F58	p323.191b	p320-323.191.b
45	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323 191.b
48	Prepayments.	5 - Cost Support 1	F108 F219	p.111_L57	p110-111.57
47	Electric Plant in Service	5 - Cost Support 1 5 - Cost Support 1	F219 F221	p207 104g p200 21c	p204-207 104 g p200-201.21 c
49	Accumulated Intergible Amortization Transmission Plant in Service	5 - Cost Support 1	F222	p207 58.g	p204-207.58 g
50	General & Intergible	5 - Cost Support 1	F223	p205.5.g & p207.99.g	p294-207.5.g & p204-207 99 g
51 52	Total A&G Transmission C&M	5 - Cost Support 1	F229 F230	Total: p 323 197 b p321 112 b	Total: p320-323 197 b p320-323 112 b
52 53	Yotal A&G	5 - Cost Support 1 5 - Cost Support 1	F244	Total: p.323 197 b	Total: p329-323,197.b
				Account 926: p 373 187 b and c	Account 928: p320-323.187.b&c
54	Transmission (Gross Plant In Service)	9 - Rate Base	C10	207,58 g minus 207,57.g. Projected monthly belences that are the amounts expected to be	204-207 58.g minus 204-207 57.g Projected monthly belances that are the amounts expected to be included in
				included in 207.58.g for and of year and records	204-207,58.g for end of year and records for other months
				for other months (Note I)	(Note I)
55	General & Intengible (Gross Plant in Service)	9 - Rate Base	D10	207,99.g minus 207.98.g for end of year,	204-207 99.g manus 204-207 98.g for end of year, records for other months
58	Intensible (Accumulated Amortization)	9 - Rate Base	110	records for other months 200.21c for end of yeer, records for other	200-201.21.c for end of year, records for other months
	Total Plant in Service (Gross Plant in Service)		CID		p204-207 104 g Projected monthly belances that are the
37	Total Plant in Service (Gross Plant in Service)	SV - GLORY L MIN & VACO	0.0	the emounts expected to be included in	amounts expected to be included in 204- 207 104 g for end of
				207 104.g for end of year end records for other	year end records for other months
58	Transmission (Gross Plant in Service)	BA - Gross Plant & ARO	D10		204-207 55 g Projected monthly belances that are the
				the emounts expected to be included in 207.58.g	emounts expected to be included in 207.58.g for and of year and records for other months (Note I)
40	General & Intengible (Gross Plent In Service)	SA - Gross Plant & ARO	F10		204-207 99.g plus 204-207 5.g for and of year, records for
				for other months	other months
60	Total Plant in Service (Asset Retirement Obligations)	BA - Gross Plant & ARO	G10	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g.	204-207 57 g + 204-207 74 g + 204-207 83 g + 204-
				Projected monthly belances that ere the emounts expected to be included in 207.57 g. •	207 96 g. Projected monthly belences that are the amounts expected to be included in 204-207 57 g. + 204-207 74 g. +
				emounts expected to be included in 207.57 g. * 207.74 g. * 207.83 g. * 207.98 g. for end of year	expected to be included in 204-207 57 g + 204-207 74 g + 204-207 83.g + 204-207 98 g for end of year and records for
				and records for other months	wher months
51	Transmission (Asset Retirement Obligations)	BA - Gross Plent & ARO	H10	207.57.g. Projected monthly belances that are	204-207 57 g. Projected monthly belences that are the
				the amounts expected to be included in 207.57 p	amounts expected to be included in 204-207 57 g for end of
	General & Intencible (Asset Retirement Oblications)	9A - Gross Plent & ARO	110	for end of year and records for other months 207 98 g. for end of year, records for other	yeer and records for other months 204-207.98 g. for end of year, records for other months
	Intangible Amort. (Accumulated Depreciation & Amortization)	9A - Gross Plent & ARO		200.21c for end of year, records for other	200-201.21 c for end of year, records for other months.
63	Intangible Amort. (Accumulated Depreciation & Amortization) Intangible Amort. (Asset Retrement Obligations)	9A - Gross Plent & ARO		200.21c for end of year, records for other	200-201.21 c for and of year, records for other months.
	Intangible Amort. (Asset Retrement Obligations) Attachment 11A - O&M Workpaper	11A - O&M	E7	200.21c for end of year, records for other 321.83.b to 321.112.b	320-323.83.b to 320-323 112 b
65 66	Attachment 11A - O&M Workpaper Attachment 11B - A&G Workpaper	11A - O&M 11B - A&G	E7 E7	321.83.6 to 323.112.6 323.181.6 to 323.196.6	320-323.63.6 to 320-323 112 6 320-323.161.6 to 320-323.196 b

]		
•		
,		

		Description of the Prepayments
	Medified	
	Wages &	
Electric va	Salaries	
Ges	Allocator	
86,12%		
88 12%		
86.12%		
88.12%		
86.12%		
86.12%		
88.12%		
88.12%		
0.00%		
0.00%	Excluded	
		The December beginning year and end of year belances shall be to DPL's FERC Form 1, Page 111, Line 57 - Propeyments. For the months of January through November, the
		prepayment belances shall represent actual belances on DPL's books and records.
88 12%		Prepaid Penalon is recorded in FERC account 186 (see FERC Form 1 page 233)
		Attachment 9, line 17-29, column f

Reserves	Allocation (Plant		Lebor-	Related Reserves	(Labor		100%	
Amount	Allocator)	Amount Allocated		Amount	Allocator)	Amount Allocated	Trenemission	Total Reserves
(1,481,765)	38.69%	(543,875)			14 58%	-		(543,875)
10	38.69%			(336,708)	14.58%	(49,102)		(49,102)
	36.69%			258,772	14 58%	37,737		37,737
	36.69%			1,081,414	14.58%	157,702		157,702
	36.69%	-		(3,408,718)	14.58%	(498,799)		(496,799)
	36.69%			(360,535)	14.58%	(52,577)		(52,577)
	36.69%	-		(1,730,571)	14.58%	(252,368)		(252,368)
	38.69%	-		(487,380)	14 58%	(71,071)		(71,071)
	36.69%			(6,097,661)	14 58%	(889,218)		(889,218)
	36.69%			(4,843,827)	14.58%	(708,343)		(706,343)
	36.69%			(505,737)	14.58%	(73,751)		(73,751)
	36.69%	A1.		(5,260,509)	14.58%	(767,137)		(767,137)
	36.69%				14.58%			•
	36.69%	•		(93,977)	14 58%	(13,705)		(13,705)
	36.69%	*		(101,819)	14.58%	(14,848)		(14,848)
	38.69%	20		(193,050)	14.58%	(28,152)		(28,152)
	38.69%			0	14 58%	0		0
							(230,769.23)	(230,769)
(1,481,785)		(543,675)		(22,078,084)		(3,219,632)	(230,769)	(3,994,976) Attachment H-3D, Line
(1,441,744)		(0-00,010)		[22,010,004]		(3,2.0,004)	1400,100/	(a,sav,ava) resource (1700, one

#### Delmarva Power & Light Company Attachment 5a - Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Papco	BGE	ComEd	F	PECO	Nor	ı - Regulated	Total
Executive Management	\$ 2,729,225	2,763,120	5,066,761					\$	5,184	\$ 10,564,290
Support Services	9,273,820	7,891,337	17,183,945				59,058		5,637,947	40,046,107
Financial Services	7,280,109	7,346,898	12,116,935		19,870				(532)	26,763,280
Human Resources	3,209,906	2,149,968	4,661,539							10,021,413
Legal Services	1,845,876	1,749,386	3,170,393						354,801	7,120,456
Customer Operations	47,303,387	43,901,832	33,732,721	7,779	15,773		8,603			124,970,095
Information Technology	8,100,552	8,034,072	14,017,065						3,886	30,155,575
Gov't, External, and Reg Affairs	10,332,715	9,943,385	12,981,796						8,179	33,266,075
Communication Services	2,116,908	2,045,920	3,470,878						3,073	7,636,779
Reg Electric and Gas Op Services	41,532,141	39,565,092	63,399,538	237,696	174,215		71,732		110	144,980,524
Supply Services	\$ 714,425	504,710	1,482,316					\$	188	\$ 2,701,639
Total	\$ 134,439,064	\$ 125,895,720	\$ 171,283,887	\$ 245,475	\$ 209,858	\$	139,393	\$	6,012,836	\$ 438,226,233

	of Respondent: ervice Company		oort Is n Original Resubmission	Date of Report 12/31/2024	Year/Period of End of: 2024/			
1:1	Sched For Services Rendered to Associ		- Analysis of Billing - A	•	,			
Line No.	Name of Associate Compa (a)		Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)		
1	Potomac Electric Company		55,345,595	113,820,385	2,117,907	171,283,887		
2	Delmarva Power & Light Compa	any	44,520,909	88,711,219	1,206,936	134,439,064		
3	Atlantic City Electric Company		38.699,060	85,085,742	1,210,918	125,895,720		
4	Exelon Business Services Com LLC	pany	7,321	5,630,B20		5,63B,141		
5	Pepco Holdings LLC		344,729	20,207	2,465	367,401		
6	Baltimore Gas and Electric Con	pany	181,298	64,177		245,475		
7	Commonwealth Edison Compa	пу	19,870	189,988		209,858		
8	PECO Energy Company		0	139,393		139,393		
9	Conectiv LLC		7,294			7,294		
10						0		
40	Total		139,126,076	294,561,931	4,538,226	438 226,233		

FERC FORM No. 60 (REVISED 12-07)

#### Delmarva Power & Light Company Attachment 5a - Allocations of Costs to Affiliate

Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2024 Total PM

Total PHI										
FERC Accounts	FERC Account Name	11000 Power	11500 Atlantic City	17000 PEPCO	20001 BGE	10601 ComEd	10200 PECO	Non-Regulated	Total	Inclusion in ATRR
107	Constr Work In Progress	26.679.268	23.015.194	41,471,003	50,354	155,545	84,045	ноп-кедимес	91,435,409	Not included
108	Accumulated Provision for Depreciation	3,417,571	3,375,087	2,581,033	-	100,040	04,043		9,373,691	Not included
163	Stores Expense Undistributed	624,094	414,336	1,325,830					2 364 260	Wage & Salary Factor
182 3	Other Regulatory Assets	809,573	1,774,558	1,265,331		-			3.849.462	Not included
184	Clearing Accounts - Other *	1,985,283	1,357,390	5,753,688	-		-		9,096,361	Not included
186	Misc Deferred debts	-	-	(514)	-				(514)	includable
253	Other Deferred Credts		-	(479)	-	-	-		(479)	Not included
254 416-421 2	Other Regulatory Liabities	21,469			-	-	-		21,469	Not included
410-421 Z 426 1-426.5	Other Income -Below the Line Other Income Deductions - Below the Line	13,608 1,007,792	17,503 902,474	28,275 1,517,296	-	•	-	6.012.836	6,072,222 3,427,562	Not included Not included
557	Other expenses	1,047,509	442,202	1,285,076		•	-	•	2,774,787	Not included
560	Operation Supervision & Engineering	791,048	222,116	256,034					1,269,198	100% included
561.2	Load Dispatch - Monzor & Operate Transmission Sys	2,868	317	319		-			3,504	100% included
566	Miscellaneous transmission expenses	680,984	899,643	1,498,007	36,260				3.114.894	100% included
567	Rents		-	93		-			93	100% included
569	Maint of structures	8,256	4,513	1,208	-	-			13,977	100% included
570	Maintenance of station equipment	109.258	138,649	100,285			-	-	348,192	100% included
571	Maintenance of overhead lines	256,018	290,980	335,846	-				882.844	100% included
572 573	Maintenance of underground tres		-	657	•	-	-		657	100% included
573 580	Maintenance of miscellaneous transmission plant	3.508 496.425	942 537.070	2,913 878,998	-		-	•	7,363	100% included
581	Operation Supervision & Engineering Load dispatching		11.404	8/8/998 122:254	•	•	-	•	1,912,493	Not included
582	Station expenses	72,574 86	14,439	21,639	-	•		•	36,164	Not included
583	Overhead ine expenses	7.724	9,089	5,223	-	•	-	•	22.036	Not included
584	Underground line expenses	4.056	31	44,236					48.323	Not included
586	Heter expenses	1,144,817	453.051	25 309	_		-		1,623,177	Not included
587	Customer installations expenses	459,727	91,354	499,186			-		1.050.267	Not included
588	Miscellaneous distribution expenses	3,016,285	2,077,378	5,301,316	6,044	18,670	7,687		10.427,380	Not included
589	Rents	1,155	(14)	23,421	457.71				24 562	Not included
590	Maintenance Supervision & Engineering	(n gr	7	19,626		-		-	19,633	Not included
591	Maintain structures	4,399	12	8,426	-	-			12,837	Not in cluded
592	Maintain equipment	141,381	89,981	378,566	145,038	-			754,966	Not in cluded
593	Maintain overhead lines	1,368,930	1,344,915	1,204,258		•	-		3 918 103	Not in cluded
594 595	Maintain underground line Maintain line transformers	47,713 5,347	23,461	156,443		•	-	-	227,617	Not in cluded
596	Maintain alreet lighting & signal systems	15,040	1,206 5,753	6,113 43,789	-	•	-		12,666	Not included
597	Maintain meters	903 633	2.733	3.869	-	•	-	•	64,582 907 504	Not included Not included
598	Maintain distribution plant	35 36 3	33,473	35.602		•	•	•	104 438	Not in cluded
813	Other gas supply expenses	97.659	33.473	55,002					97,659	Not in cluded
843 9	Maintenance of other equipment	(13)			-				(13)	Not included
850	Operation Supervision & Engineering	16							16	Not included
856	Mains expense	46		-	-		-		46	Not included
857	Measuring & regulating station expenses	425				-	-		425	Not included
859	Other transmission expenses	1	-			-	-		1	Not included
860	Rents	6	-	-	-	-			6	Not included
863	Maintenance of mains	279			•	•			279	Not included
870	Operation Supervision & Engineering	539	-		-	-			539	Not included
874	Mains & service expenses	14,690		-			-		14,690	Not included
878 879	Meter & house regulator expense Customer installations expenses	569,436 (115)		-	-	•	-	•	569,436	Not included
880	Other distribution expenses	603		-		-	-	•	(115)	Not included
881	Rents	9		-		-	-	•	603	Not included Not included
885	Maintenance Supervision & Engineering	(8)	10.5%		:				(8)	Not included
887	Maintenance of mains	460	0.80						460	Not included
892	Maintenance of services	405			_				405	Not included
893	Maintenance of meters & house regulators	277 150			-			-	277,150	Not included
894	Maintenance of other equipment	(2)			-				(2)	Not included
902	Meter reading expenses	196,302	350 931	-			-		547.233	Not included
903	Customer records and collection expenses	41,500,022	41 931 170	31,406,324		15,773	8,603		114,861,892	Not included
907	Supervision - Customer Svc & Information		126,918		-				126,918	Not included
908	Customer assistance expenses	2,360,581	3,181,947	3,839,328	-	•			9,381,856	Not included
909	Informational & instructional advertising	6,853	6,863	11 808	-	-		-	25,524	Not included
910	Miscetaneous customer service Office supplies & expenses	184,282	187,108	309,369	7.770	***			680,759	Not included
923	Outside services employed	42,399,086	40,643,715	66,566,790	7,779	19,870	59,058	•	27,649 149,668,649	Y/age & Salary Factor Y/age & Salary Factor
924	Property insurance	20,015	20.064	34.870		-	000,60	-	74,949	Net Plant Factor
925	Injuries & damages	1.515	1,556	3.182		-			6.253	Wage & Salary Factor
928	Regulatory commission expenses	783,382	1,092.812	1.518.664					3 394 858	Direct transmission Only
930 1	General ad expenses	524,640	525,210	899,358					1,949,208	Direct transmission Only
930.2	Macellaneous general expenses	318,038	278.910	494.019		-		-	1,090,967	V/age & Salary Factor
		134,439,064	125,895,720	171,283,887	245,475	209,858	139,393	6,012,836	438,226,233	•

<sup>&</sup>lt;sup>1</sup> Primarily represents vehicle and facility cost that are charged to the utilities and included within the cleaning account. The cost in the utility cleaning accounts get distributed to various FERC accounts during the utility overhead allocation process.

# Delmarva Power & Light Company Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Рерсо	BGE	ComEd	PECO	Noi	n - Regulated	Total
BSC Commercial Operations Grp	\$ (125,307)	(105,727)	(214,546)	(358,608)	(789,143)	(339,647)	\$	(127,986)	\$ (2,060,964)
BSC Communications	950,222	801,750	1,626,942	2,720,273	6,304,701	2,575,943		970,541	15,950,372
BSC Corp Development	82,920	69,964	141,974	237,305	522,206	224,758		84,693	1,363,820
BSC Corp Secretary	507,685	423,463	991,942	1,674,427	3,459,438	1,585,525		633,156	9,275,635
BSC Corp Strategy	1,145,960	963,041	1,899,634	3,534,759	7,123,453	3,212,731		982,242	18,861,820
BSC Corporate SLA	1,461,078	1,232,785	2,501,616	4,181,375	9,201,429	3,960,291		1,492,318	24,030,893
BSC Executive Services	3,429,895	2,893,968	5,884,046	9,835,080	21,655,858	9,293,689		3,580,292	56,572,827
BSC Exelon Utilities	11,716,643	7,393,462	16,379,011	27,069,666	40,720,307	28,218,962		1,606,193	133,104,244
BSC Exelon Transmission Co	- 1	-	-	-	-	-		5,673	5,673
BSC Finance	11,538,830	9,795,905	19,796,741	31,417,212	60,087,587	27,625,812		13,253,360	173,515,447
BSC Gen Company Activities	1,759,053	1,482,644	3,006,346	5,032,224	11,045,249	4,770,125		1,801,702	28,897,343
BSC General Counsel	804,531	678,823	1,397,308	2,306,821	6,420,135	2,180,595		821,007	14,609,221
BSC HR	3,178,241	2,164,627	4,791,014	11,076,686	22,445,050	10,074,878		4,468,561	58,199,057
BSC IT	84,906,075	67,336,507	126,543,110	240,943,924	449,151,721	245,062,115		22,712,755	1,236,656,207
BSC Investment	186,283	157,176	318,949	533,113	1,173,155	504,925		190,267	3,063,868
BSC Legal Services	1,437,223	1,452,975	2,648,589	4,067,279	7,176,753	3,949,816		857,304	21,589,940
BSC Real Estate	318,128	323,091	311,726	686,962	3,391,860	951,757		64,411	6,047,934
BSC Reg & Gov't Affairs	917,742	774,398	1,571,509	2,626,135	5,781,429	2,487,600		920,554	15,079,368
BSC Supply Services	2,632,511	2,746,771	5,594,287	6,945,836	16,016,842	8,363,493		418,938	42,718,680
BSC Unassigned Departments	\$ -	-	-	-	781	-	\$	-	\$ 781
Total	\$ 126,847,716	\$ 100,585,622	\$ 195,190,198	\$ 354,530,470	\$ 670,888,810	\$ 354,703,368	\$	54,735,981	\$ 1,857,482,164

#### Delmarva Power & Light Company Attachment 6 True-Up Revenue Requirement Worksheet

#### To be completed in conjunction with Attachment H-3D.

	(1)	(2) Attachment H-3D	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	2,267,367,283	
2	Net Transmission Plant - Total	Attach 9, line 16, column j	1,667,427,766	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-3D, line 85	39,705,456	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.02	0.02
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G. I & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96	4.706.822	
6	Annual Allocation Factor for G. I & C Degreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
		,		
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-3D, line 99	14,199,403	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.01	0.01
9	Less Revenue Credits (Enter As Negative)	Attach H-3D, line 154	(8,518,417)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.00)	(D.DO)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
	ACITALE ADOCESSON FACION FOR EXPENSE	30M OI MIG 4, 0, 0, 8MG 10		0.01
	INCOME TAXES			
12	Total Income Taxes	Attach H-3D, line 138	27,933,879	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
	RETURN			
14	Return on Rate Base	Attach H-3D, line 145	107,602,271	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	80.0	0.08
10	Annual Allocation Pactor for Naturn	Sum of time 13 and 13	0.08	0.08

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Nu	mber Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/ Amortization Expense	Annual Revenue Requirement	incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a	Zonal	Zonal	\$ 2,166,266,709	0.02		\$ 1,593,821,440	0.08		\$ 69,126,730				\$ 248,539,457		\$ 246,539,457
17b	Red Lion sub reconfiguration	B0241.3	14,689,101	0.02	324,528	9,652,838	0.08	784,627	419,689	1,528,844	150	69,065	1,597,909		1,597,909
17c	Red Lion-Keeney	B0494,1-4	3,099,104	0.02	68,469	2,038,554	0.08	165,540	88,546	322,555		14,571	337,127		337,127
17d	Red Lion-Keeney	B0241.12	2,418,717	0.02	53,437	1,589,443	0.08	129,197	69,106	251,740	150	11,372	263,113		263,113
17e	Mt. Pleasant-Townsend Oak Hall-Wattsville	B0567 B0483.13	6,414,723	0.02 0.02	141,721	4,398,667 5,865,691	0.08 0.08	357,544 476,790	183,278	682,543 901,337	150 150	31,816	714,359		714,359
17g	Cool Springs	B0483.13 B0320	8,379,558 14,504,530	0.02	185,131 320,451	10,049,567	0.08	4/6,/90 816,875	239,416 414,415	1,551,741	150	42,643 72,876	943,980 1,624,617		943,980 1,624,617
17g 17h	3rd Indian River	BO568	6,681,345	0.02	147,612	4.804.205	0.08	390,508	190,896	729,015		35,150	764,166		764,166
171	Keeney 500kV Sub	BO272.1	217,682	0.02	4,809	161.692	0.08	13,143	6,219	24,171	130	33,130	24,171		24,171
171	Keeney - Additional Breakers on 500kV Bus	BO751	5.055.041	0.02	111,682	3,755,173	0.08	305,238	144,430	561,349			561,349		561,349
17k	Trappe Tap - Todd	BO566	16,372,433	0.02	361,718	12,396,271	0.08	1,007,626	467,784	1,837,128	150	91,768	1,928,896		1,928,896
171	Harmony Add 2nd 230/138 Auto Tr	BO733	10,587,349	0.02	233,466	6,101,634	0.08	658,538	301,924	1,193,928		0.,	1,193,928		1,193,928
17m	Glasgow - Cacil 138kV Circuit Rebuild	B1247	7,246,743	0.02	160,103	5,444,214	0.08	442,531	207,050	809,684			809,684		809,684
17n	b2633,10 Interconnect the new Silver Run 230kV substation with existing Red Lion — Cartanza and Red Lion — Ceder Creek 230kV lines	B2633.10	5,454,268	0.02	120,502	5,350,377	0.08	434,903	155,836	711,241	·		711,241		711,241
17o															
17p													1		
17q															
17r															
17s													1		
17t				1											
17u 17v															
17v 17w															
17W															
18	Annual Totals		\$ 2,267,367,283		\$ 50,093,264	\$ 1,667,427,766		\$ 135,536,150	\$ 72,015,318	\$ 257,644,733		\$ 369,263	\$ 258,013,996	1187	\$ 258,013,996

### Note Letter

- Gross Transmission Plant is that Identified on page 2 line 2 of Attachment H-3D.
  Inclusive of any CWIP or unamortized absentioned plant Included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
  Project Gross Pfant is the total capital investment for the project calculated in the same method as the gross pfant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
  Gross pfant does not include Unamortized Absendered Pfant.

- Gross plant does not include Unamonitzed Abandoned Plant.
  Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamonitzed Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
  Project Depreciation Expense in the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amonitzation of Abandoned Plant.
  True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year.
  The Net Rev Rey req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
  The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
  The Unamonitzed Abandoned Plant belance is included in Net Plant is included in Depress.
  The Competitive Bid 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, Requires approximally by FERC of incentive return applicable to the separated projection.

  All transmission facilities reflected in the revenue requirement on Attachment H-3D are to be included in the Investment associated with these facilities are calculated on Attachment 11.

- Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11.

  When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered.
- over the remaining months of the Rate Year
- "All revenue requirements excluding projects and adjustments" on line 17s refers to all projects not qualifying for regional recovery or adjustments.

#### Delmarva Power & Light Company Attachment 6A True-Up

		1	Revenue Requir	ement Projected		Actual Revenue					
1	Rate Year being Trued-Up		For Ra	te Year	Revenue Received <sup>3</sup>	Requirement	Annual True-Up Calcula	tion			
2		1			221,430,825			I			
	A	В	С С	D	E	F	G	н	1	J	
				% of							
			Projected	Total	Revenue	Actual	Net		Interest		
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up	
	All True-Up Items	PJM Project Number	Requirement <sup>1</sup>	Requirement	(E, Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment 5	(Expense) <sup>4</sup>	(G) + (H) + (I)	
3	Zonal	Zonal	221,810,999	0.95	210,293,237	221,810,999	11,517,762	-	1,354,489	12,872,251	
3a	Red Lion sub reconfiguration	B0241.3	1,639,051	0.01	1,553,942	1,639,051	85,109	-	10,009	95,118	
3b	Red Lion-Keeney	B0494,1-4	345,807	0.00	327,850	345,807	17,956		2,112	20,068	
3с	Red Lion-Keeney	B0241.12	269,887	0.00	255,873	269,887	14,014		1,648	15,662	
3d	Mt. Pleasant-Townsend	B0567	732,260	0.00	694,237	732,260	38,023	•	4,472	42,495	
3е	Oak Hall-Wattsville	B0483.13	967,321	0.00	917,092	967,321	50,229	-	5,907	56,136	
3f	Cool Springs	B0320	1,665,057	0.01	1,578,597	1,665,057	86,460	-	10,168	96,627	
3g	3rd Indian River	BO568	782,731	0.00	742,087	782,731	40,644	(*	4,780	45,424	
3h	Keeney 500kV Sub	BO272.1	24,716	0.00	23,432	24,716	1,283	-	151	1,434	
3i	Keeney - Additional Breakers on 500kV Bus	BO751	574,008	0.00	544,202	574,008	29,806		3,505	33,311	
	Trappe Tap - Todd	BO566	1,974,168	0.01	1,871,657	1,974,168	102,511		12,055	114,566	
3k	Harmony Add 2nd 230/138 Auto Tr	BO733	1,220,307	0.01	1,156,942	1,220,307	63,366		7,452	70,818	
31	Glasgow - Cecil 138kV Circuit Rebuild	B1247	827,811	0.00	784,826	827,811	42,985		5,055	48,040	
	b2633.10 Interconnect the new										
	Silver Run 230kV										
	substation with existing										
	Red Lion – Cartanza and										
	Red Lion – Cedar Creek										
3m	230kV lines	B2633.10	724,469	0.00	686,850	724,469	37,619	-	4,424	42,043	
3n	2024 Annual Update Credit							(195,747)	(23,020)	(218,767)	
30	Asset separation costs							(7,175)	(844)	(8,019)	
3р	Docket ER22-2201 DPL Depreciation study adjustment (additional interest)	1 1						(1,315,045)		(1,315,045)	
3q	ER21-2965 - 2024 KSQ reclasses							(108,804)	(12,795)	(121,599)	
3r									1.77		
3s		1									
3t		1									
3u											
3v											
3w											
3x		1									
									l		
4	Total Annual Revenue Requirements (Note A)		233,558,593	1.00	221,430,825	233,558,593	12,127,768		1,389,567	11,890,563	
						Monthly Interest Rate			0,0069		

#### Notes:

1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.

2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.

3) The "Revenue Received" on line 2, Col. (E), 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 excludes any True-Up revenues Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column D. Column D., lines 3 are sourced from the projected revenue requirement for the year at issue.

4) Interest from Attachment 6.

5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

#### **Prior Period Adjustments**

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3n to 3s	(1,626,772)	(36,659)	(1,663,431)
6	TO calculates NITS revenues, net of true-ups, received in calendar Yea	r 1 (e.g., 2018)		
7		(A)	(B)	(C)
		D 114 DW- 4 D		Annual Revenue
		PJM Billed Revenue		Eamed
8		Eamed	True-up	(net of true-ups)
9	Jan-May (Year 1)	91,278,254	1,800,011	89,478,243
10	June-Dec (Year 1)	144,279,617	12,327,035	131,952,582
11				221,430,825
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by popula	ting template with Year 1 actuals.		
13	Jan-Dec (Year 1)	233,558,593		233,558,593

Notes:

For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment time Line 5 below is input in Col. (H). Col. (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

Interest Income (Expense)

1.389.567

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

#### Delmarva Power & Light Company Attachment 6B True-Up Interest Rate

	Month (Note A)	[A] Monthly Interest Rate	
1	January	0.0072	2024
2	February	0.0068	2024
3	March	0.0072	2024
4	April	0.0070	2024
5	May	0.0072	2024
6	June	0.0070	2024
7	July	0.0072	2024
8	August	0.0072	2024
9	September	0.0070	2024
10	October	0.0072	2024
11	November	0.0070	2024
12	December	0.0072	2024
13	January	0.0068	2025
14	February	0.0062	2025
15	March	0.0068	2025
16	April	0.0062	2025
17	May	0.0064	2025

18 Average of lines 1-17 above

0.0069

#### Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 Year

	A	В	С	D	E Monthly	F
P	roject Name	RTO Project Number or Zonal	Amount	17 Months	Interest Rate	Interest
			Attachment 6A, Col G + Col H		Line 18 above	Col C x Col D x Col
21 T	otal	Zonal	11,517,762	17	0.0069	E 1,354,489
	Red Lion sub reconfiguration	B0241.3	85,109	17	0.0069	10,009
	Red Lion-Keeney	B0494.1-4	17.956	17	0.0069	2.112
	Red Lion-Keeney	B0241.12	14,014	17	0.0069	1,648
	/t. Pleasant-Townsend	80567	38,023	17	0.0069	4,472
	Dak Hall-Wattsville	B0483.13	50,229	17	0.0069	5,907
	Cool Springs	B0320	86,460	17	0.0069	10,168
	rd Indian River	BO568	40,644	17	0.0069	4,780
- 9	Geeney 500kV Sub	BO272.1	1,283	17	0.0069	151
	Geeney - Additional Breakers on 500kV Bus	BO751	29.806	17	0.0069	3.505
	rappe Tap - Todd	BO566	102,511	17	0.0069	12,055
	darmony Add 2nd 230/138 Auto Tr	BO733	63,366	17	0.0069	7,452
	Blasgow - Cecil 138kV Circuit Rebuild	B1247	42,985	17	0.0069	5,055
	2633.10 Interconnect the new	5.277	42,000		0.0000	0,000
-	Silver Run 230kV					
	ubstation with existing					
	Red Lion – Cartanza and					
100	Red Lion - Cedar Creek					
	30kV lines	B2633.10	37,619	17	0.0069	4,424
	024 Annual Update Credit		(195,747)	17	0.0069	(23,020
	Asset separation costs		(7,175)	17	0.0069	(844)
	2633.10 Interconnect the new		(////0/	.,	0.0000	(011)
	Silver Run 230 kV					
	ubstation with existing					
	Red Lion - Cartanza and					
	Red Lion - Cedar Creek					
	30 kV lines		(108,804)	17	0.0069	(12,795
21g			(100,001)		0.0000	(12,700
21r		ĺ				
21s						
21t						
22 T	<sup>-</sup> otal		11,816,042			1,389,567

#### Delmarva Power & Light Company

#### Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying Charge	
2	Fixed Charge Rate (FCR) if not a CIAC Formula Line	11.13%
4	A 160 Net Plant Carrying Charge without Depreciation	11.73%
5	B 167 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	
6	C Line B less Line A	0.60%
7	FCR if a CIAC	
8	D 161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	3.00%
9 10	The FCR resulting from Formula in a given year is used for that year only.  Therefore actual revenues collected in a year do not change based on cost data for subsequent ye  The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-4  authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-142:	l8 and a 50 basis point RTO membership adder as
11	adder and, thus, their ROE is 12.0%.	

										·									
		Details		B0241.3 Red Li	on sub reconfig	ration		B0494.1-4 Red	Lion-Keeney			B0241,12 Red	Lion-Keeney			B0567 Mt. Plea	ant-Townsend		
	"Yes" if a project under		11		_														
	PJM OATT Schedule 12,	į.																	
12		Schedule 12	(Yes or No)	Yes				No				No				No 32			
13	Useful life of project	Life		32				32				32				32			
	"Yes" if the customer has	l																	
	paid a lump sum payment in the amount of																		
	the investment on line	l																	
14		CIAC	(Yes or No)	No				No				No				No			
	Input the allowed ROE		(100 01 110)																
15		increased ROE (Basis	Points)	150				150				150				150			
	From line 4 above if "No"	ļ , , , , , , , , , , , , , , , , , , ,																	
	on line 14 and From line	l																	
	8 above if "Yes" on line	l																	
16		Base FCR		11,13%				11,13%				11,13%				11,13%			1
	Line 6 times line 15	l																	i i
4-7	divided by 100 basis	FCR for This Project		12.04%				12.04%				12.04%				12.04%			
17	points Columns A. B or C from	FCR for This Project		12.04%				12.04%				12.04%				12.04%			
18		Investment		14,689,101				3,099,104				2,418,717				6,414,723			1
19		Annual Depreciation E	Yn.	459,034				96.847				75.585				200,460			
	From Columns H. I or J	Transaction Depression D	Ψ	100 001											1				1
20		Month In Service or Mo	onth for CWIP	6				6				6				6			
			Invest Yr	Beginning	Depreciation	Ending	Revenue		Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
55		Base FCR	2025	8,105,236	459,034	7,646,202	1,310,262	1,710,041	96,847	1,613,194	276,439	1,334,613	75,585	1,259,029	215,749	3,722,830	200,460	3,522,370	592,594
56		W Increased ROE	2025	8,105,236	459,034	7,646,202	1,379,327	1,710,041	96,847	1,613,194	291,010	1,334,613	75,585	1,259,029	227,121	3,722,830	200,460	3,522,370	624,411
57		Base FCR	2026	7,646,202	459,034	7,187,167	1,259,159	1,613,194	96,847 96,847	1,516,347 1,516,347	265,657 279,354	1,259,029 1,259,029	75,585 75,585	1,183,444 1,183,444	207,334 218,024	3,522,370 3,522,370	200,460 200,460	3,321,910 3,321,910	570,278 600,283
58		W Increased ROE Base FCR	2026 2027	7,646,202 7,187,167	459,034 459,034	7,187,167 6,728,133	1,324,078 1,208,056	1,613,194 1.516,347	96,847 96,847	1,516,347	279,354 254,875	1,259,029	75,585 75,585	1,183,444	198,919	3,322,370	200,460	3,321,910	547,961
59 60		W Increased ROE	2027	7,187,167	459,034	6,728,133	1,268,829	1,516,347	96,847	1,419,500	267,697	1,183,444	75,585 75,585	1,107,859	208,926	3,321,910	200,460	3,121,450	576.156
61		TT III. BESSEG RUE		7,107,107		67 (6)		1,310,341			201,031	1,100,111		35 3855		3,321,310	- 50	75 37	310,130
62								***											
63																			

#### Delmarva Power & Light Company Attachment 7 - Transmission Enhancement Charge

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		Details		B0483.13 Ozi	Hall-Wattsville			B0320 Cool Sp	rings			BO568 3rd Indi	an River		-	B0272.1 Keens	y 500kV Sub		
	"Yes" if a project under																		
	PJM OATT Schedule 12,															V			
12		Schedule 12	(Yes or No)	No				No			1	No 32				Yes 32			
13	Useful life of project	Life		32				32				32				32			
	"Yes" if the customer has																		
	paid a lump sum																		
	payment in the amount of the investment on line										1								
14		CIAC	(Yes or No)	No				No				No				No			
1-4	Input the allowed ROE	CIAC	(165 01 140)	100				1								,			1
15		Increased ROE (Basis	Points)	150				150				150				0			1
	From line 4 above if "No"	1000000									1								1
	on line 14 and From line																		1
	8 above if "Yes" on line																		
16		Base FCR		11.13%				11,13%				11,13%				11.13%			- 1
	Line 6 times line 15											104				Autom			
	divided by 100 basis																		- 1
17		FCR for This Project		12.04%				12.04%				12.04%				11.13%			
	Columns A, B or C from										1								
18	Attachment 6	Investment		8,379,558				14,504,530				6,681,345				217,662			
19		Annual Depreciation E	жр	261,861				453,267				208,792				6,802			
	From Columns H, I or J	20																	I
20	from Attachment 6	Month In Service or Mo	onth for CWIP	12				9			1	8				6			
			Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
55		Base FCR	2025	4,982,844	261,861	4,720,983	787,433	8,521,411	453,267	8,068,145	1,351,467	4,100,278	208,792	3,891,486	642,019	138,760	6,802	131,958	21,492
56		W Increased ROE	2025	4,982,844	261,861	4,720,983	830,076	8,521,411	453,267	8,068,145	1,424,344	4,100,278	208,792	3,891,486	677,169	138,760	6,802	131,958	21,492
57		Base FCR	2026	4,720,983	261,861	4,459,122	758,281	8,068,145	453,267	7,614,878	1,301,007	3,891,486	208,792	3,682,694	618,775	131,958	6,802	125,156	20,735
58		W Increased ROE	2026	4,720,983	261,861	4,459,122	798,559	8,068,145	453,267	7,614,878	1,369,789	3,891,486	208,792	3,682,694	652,039	131,958	6,802	125,156	20,735
59		Base FCR	2027	4,459,122	261,861	4,197,261	729,129	7,614,878	453,267	7,161,612	1,250,546	3,682,694	208,792	3,473,902	595,530	125,156	6,802	118,354	19,978
60		W Increased ROE	2027	4,459,122	261,861	4,197,261	767,041	7,614,878	453,267	7,161,612	1,315,234	3,682,694	208,792	3,473,902	626,909	125,156	6,802	118,354	19,978
61									•••	••••	••••		••••	****			••••		
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#### Delmarva Power & Light Company Attachment 7 - Transmission Enhancement Charge

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		Detaits		BQ751 Keeney	- Additional Brea	kers on 500kV	Bus	BO566 Trappe	Tap - Todd			BO733 Harmon	y Add 2nd 230/1	38 Auto Tr		B1247 Glasgow	- Cecil 138kV C	rcuit Rebuild	1
	"Yes" if a project under		1																1
	PJM OATT Schedule 12,	l																	
12		Schedule 12	(Yes or No)	Yes				No				Yes				Yes			i
13		Life		32				32				32			1	32			1
	"Yes" if the customer has	l																	
	paid a lump sum payment in the amount of	l	11																- 1
	the investment on line																		
14		CIAC	(Yes or No)	No				No				No			111	No			l l
	Input the allowed ROE		(,																l
15	Incentive	Increased ROE (Basis	Points)	0				150				0				0			
	From line 4 above if "No"																		
	on line 14 and From line	l																	
	8 above if "Yes" on line	L										44 484				44 409/			
16		Base FCR		11,13%				11,13%				11.13%				11,13%			
	Line 6 times line 15	ľ																	
17	divided by 100 basis points	FCR for This Project		11.13%				12.04%				11.13%				11.13%			
"	Columns A. B or C from	rok idi mis ridjed		11:1076				12.0476				(11.15)4				11,1070			
18		Investment		5,055,041				16,372,433				10,567,349				7,246,743			
19	Line 18 divided by line 13	Annual Depreciation E	хр	157,970				511,639				330,230				226,461			
	From Columns H, I or J														1				
20	from Attachment 6	Month In Service or Mo	onth for CWIP	6				12				4			1	5			
						- "	_				_			F . F				F- #-	Revenue
		D FOD	Invest Yr 2025	Beginning 3,222,589	Depreciation 157,970	Ending 3,064,619	Revenue 499,144	Beginning 10,671,318	Depreciation 511,639	Ending 10,159,679	Revenue 1,642,683	Beginning 6,988,289	Depreciation 330,230	Ending 6,658,059	Revenue 1,071,450	Beginning 4,680,718	Depreciation 226,461	Ending 4,454,258	722,339
55 56		Base FCR W Increased ROE	2025	3,222,589	157,970	3,064,619	499,144	10,671,318	511,639	10,159,679	1,734,452	6,988,289	330,230	6,658,059	1,071,450	4,680,718	226,461	4,454,258	722,339
56 57		Base FCR	2025	3,222,569	157,970	2,906,649	481,558	10,159,679	511,639	9,648,041	1,585,724	6,658,059	330,230	6,327,829	1,034,687	4,454,258	226,461	4,227,797	697,128
58		W Increased ROE	2026	3,064,619	157,970	2,906,649	481,558	10,159,679	511,639	9,648,041	1,672,871	6,658,059	330,230	6.327.829	1,034,687	4,454,258	226,461	4.227.797	697,128
59		Base FCR	2027	2,906,649	157,970	2,748,679	463,972	9,648,041	511,639	9,136,402	1,528,765	6,327,829	330,230	5,997,600	997,923	4,227,797	226,461	4.001.336	671,917
60		W Increased ROE	2027	2,906,649	157,970	2,748,679	463,972	9,648,041	511,639	9,136,402	1,611,291	6,327,829	330,230	5,997,600	997,923	4,227,797	226,461	4,001,336	671,917
61				****				***				••••							
62									*****			••••							
									•										

### Delmarva Power & Light Company Attachment 7 - Transmission Enhancement Charge

		1				v Silver Run 230	)kV	ŀ	1			
				substation wit					1			
				Red Lion - Car					1			
		1		Red Lion - Ce	dar Creek				1			
		Details		230kV lines					1			
	"Yes" if a project under								1			
	PJM OATT Schedule 12,								1			
12	otherwise "No"	Schedule 12	(Yes or No)	Yes					1			
13	Useful life of project	Life		32					1			
	"Yes" if the customer has								1			
	paid a lump sum								1			
	payment in the amount of								1			l
	the investment on line								1			l
14	18, Otherwise "No"	CIAC	(Yes or No)	No					1			l
	Input the allowed ROE								1			ŀ
15	Incentive	Increased ROE (Basis	Points)	0					1			i
	From line 4 above if "No"								1			1
	on line 14 and From line								1			ł
	8 above if "Yes" on line								1			1
16	14	Base FCR		11,13%					1			j
	Line 6 times line 15								1			l
	divided by 100 basis								1			i
17		FCR for This Project		11,13%					1			l
	Columns A, B or C from								1			1
18		Investment		5,454,268					1			l
19	Line 18 divided by line 13	Annual Depreciation E	хр	170,446					1			l
	From Columns H, I or J							1	1			l
20	from Attachment 6	Month in Service or Mo	onth for CWIP	6				i	1			l
									<del> </del>			1
			Invest Yr	Beginning	Depreciation	Ending	Revenue	Total		entive Charged	Revenue Credit	l
55		Base FCR	2025	4,775,731	170,446	4,605,285	683,138				\$ 9,816,209	
56		W Increased ROE	2025	4,775,731	170,446	4,605,285	683,138			10,185,472		\$ 369,263
57		Base FCR	2026	4,605,285	170,446	4,434,839	664,162				\$ 9,464,484	l
58		W Increased ROE	2026	4,605,285	170,446	4,434,839	664,162			9,813,266		l
59		Base FCR	2027	4,434,839	170,446	4,264,393	645,187				\$ 9,112,759	l
60		W Increased ROE	2027	4,434,839	170,446	4,264,393	645,187	\$ 9,441,05	9   \$	9,441,059	_	I
61			••••						I.		\$ -	I
62		L			*****			<u> </u>	12	•		I
63									\$	236,905,246	\$ 228,178,774	

# Delmarva Power & Light Company Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	
101	Long Term Interest  Less LTD Interest on Securitization Bonds  -
112	Capitalization  Less LTD on Securitization Bonds  -
	Calculation of the above Securitization Adjustments

#### **Delmarva Power & Light Company** Attachment 9 Rate Base Worksheet

-	(Note H)		Gross Plant in Service			Accumulated Depreciation	on	Accumulated	1 Amortization		Net Plant in Service	
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	<b>(1)</b>	(g)	(h)	(1)	O)	(k)	(1)
	Attachment H-3D, Line No.	19	23	24	30	31	12	10	11			
		207 58 g minus 207 57 g	balances that are	Projected monthly			Projected monthly		Projected monthly			
		Projected monthly balances	expected to be included	balances that are	Projected monthly	Projected monthly	balances that are	Projected monthly	balances that are			
		that are the amounts	in 207,99.g minus	expected to be included	balances that are	balances that are	expected to be included	balances that are	expected to be included			
		expected to be included in	207 98 g plus 205.5.g	in Electric Only, Form	expected to be included	expected to be included	in Electric Only, Form	expected to be included	in Electric Only, Form			
		207,58.g for end of year and	for end of year, records	No 1, page 356 for end	in 219.25.c for end of	in 219.28.c for end of	No 1, page 356 for end	in 200.21c for end of	No 1, page 356 for end			
		records for other months	for other months (Note	of year, records for other		year, records for other	of year, records for other		of year, records for other		Col. (c) - Col. (f) - Col.	Col. (d) - Col. (g) - Col.
		(Note F)	F)	months (Note F)	other months (Note F)	months (Note F)	months (Note F)	months (Note F)	months (Note E)	Col. (b) - Col. (e)	(h)	(i)
1	December Prior Year	2,231,457,000	470,775,879	198,619,228	569,486,572	113,561,658	68,815,636	55,303,238	49,465,082	1,661,970,428	301,910,983	80,338,510
2	January	2,232,083,428	472,365,044	201,236,949	574,025,378	115,162,070	69,077,279	56,354,789		1,658,058,050	300,848,185	82,037,596
3	February	2,242,380,326	379,374,214	202,056,000	577,116,326	165,528,822	69,451,508	2,581,688	50,764,161	1,665,264,000	211,263,704	81,840,331
4	March	2,244,381,487	379,476,182	205,398,075	582,867,183	167,025,786	69,662,176	2,581,688	51,399,253	1,661,514,304	209,868,708	84,336,646
5	April	2,249,930,030	381,817,099	211,374,726	588,850,872	168,760,736	69,745,483	2,587,640	52,033,323	1,661,079,158	210,468,722	89,595,920
6	May	2,254,705,312		215,949,558	594,144,251	170,498,583	69,835,203	2,610,471	52,666,790	1,660,561,062	209,412,842	93,447,566
7	June	2,263,571,022	383,516,071	221,859,693	599,621,604	172,243,621	69,808,626	2,681,550		1,663,949,418	208,590,900	98,752,632
8	July	2,275,754,824	384,246,368	223,770,549	604,916,977	173,998,507	69,939,790	2,798,335		1,670,837,846	207,449,525	99,901,899
9	August	2,281,192,282	384,924,481	224,959,981	610,556,241	175,756,690	70,077,334	2,925,526		1,670,636,040	206,242,266	100,323,361
10	September	2,287,435,468	385,843,424	227,524,265	616,223,323	177,518,556	70,088,093	3,069,254	55,180,490	1,671,212,145	205,255,614	102,255,682
11	October	2,292,628,399	386,583,869	228,893,603	622,101,827	179,284,422	70,240,296	3,229,451	55,732,869	1,670,526,572	204,069,997	102,920,439
	November	2,300,159,776	388,753,542	238,975,366	627,902,875	181,046,218	70,388,933	3,476,394	56,225,510	1,672,256,901	204,230,930	112,360,923
13	December	2,320,095,327	392,844,114	248,426,689	631,400,293	182,636,432	70,401,318	3,841,807	56,697,810	1,688,695,035	206,365,875	121,327,562
14	Average of the 13 Monthly Balances (Attachment 9A)	2,267,367,283	397,926,322	219,157,283	599,939,517	164,847,854	69,810,129	11,080,141	53,236,457	1,667,427,766	221,998,327	96,110,697
	Less Merger Cost to Achieve (Attachment 10)  Average of the 13 Monthly Balances Less Merger Cost to Achie	2.267.367.283	397 926 322	219.157.283	599.939.517	164.847.854	69,810,129	11,080,141	53,236,457	1,667,427,766	221,998,327	96,110,697

					Adjustments to I	Rate Base						
Line No	Month	CWIP	PHFU Plant Held for Future		Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant			Account No. 190 Accumulated Deferred Income Taxes (Note D)	
	<b>/-</b> \	CWIP in Rate Base	Use	Materials & Supplies	Stores Expense	Prepayments						
	(a)						(g)	(h)	(1)	0)	(k)	(1)
		(b)	(c) 28	(d)	(e) 47	(f)	(9)		19	u/	(~)	147
	Attachment H-3D, Line No:	43a	28	50	47	45		43b				
				227, 8, c + 227.5.c (see	(007.40 - 01b D-6-)							
					(227.16.c * Labor Ratio)							
		44 - 40	214 for end of year,	end of year, records for		(A) (A)	201-1	101-1 D.A.E.				AH
		(Note C)	records for other months		for other months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	December Prior Year		5,435,572			22,033,541						
	January		5,435,572			17,143,160						
19	February		5,435,572			16,970,597						
20	March		5,435,572			18,376,106						
21	April		5,435,572	11,533,829		16,641,860						
	May		5,435,572	12,260,526		16,456,207						
	June		5,435,572	12,554,744		16,292,355						
	July		5,435,572	12,721,881		16,145,903						
25	August		5,435,572	12,858,207		15,960,756						
	September		5,435,572	13,255,524		18,230,784						
			5,435,572	13,579,624		15,661,410						
	November		5,435,572	13,886,609		15,479,229						
29	December		5,435,572	13,858,156		18,460,106						
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1		5,435,572	12.368.424		17,219,386						

- Notes:

  A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

  Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

  Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; and (iii) a demonstration that AFUDIC is only cWIP balance that a not included in rate base. The annual report will reconcile the project-specific CWIP balance sto the total Account 107 CWIP balance reported on p. 218.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rate base; and (iii) and credits do not contain entries for AFUDIC for each CWIP project in rat
- Projected balances are for the calendar year the revenue under this formula begins to be charged.

  From Attachment 5 for the end of year balance and records for other months

  In the true-up calculation, actual monthly balance records are used.

Delmarva Power & Light Company
Attachment 9A
Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

	(Note A)		Gross Plan	nt In Service			Asset Retirement	t Obligations		Gross Plan	nt in Service Less Proje	cted Asset Retirement O	bligations
Line	Month	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common
140	(a)	(b)	(c)	(d)	(e)	(1)	(9)	(h)	(1)	O)	(k)	(1)	(m)
	Attachment H-3D, Line No:					007.00 007.00 -							
		p207_104.g. Projected	207.58.g. Projected	Projected monthly	Projected monthly	207.83.g. + 207.98.g. Projected monthly balances	207 57 g Projected						
		monthly balances that	monthly balances that	balances that are	balances that are	that are the amounts	monthly balances that						
		are the amounts	are the amounts		expected to be included	expected to be included in	are the amounts						
		expected to be included in 207.104 a for end of	expected to be included in 207.58.a for end of		in Electric Only, Form	207.57 g + 207.74 g + 207.83.g + 207.98.g for end	in 207.57 g for end of	207.98.g. for end of	Electric Only, Form No 1, page 356 for end of				
		year and records for	year and records for			of year and records for other	vear and records for	year, records for other	year, records for other				
		other months	other months (Note F)	(Note F)	months (Note F)	months	other months	months	months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Cal. (d) - Cal. (h)	Col. (e) - Col. (i)
	December Prior Year	6,049,451,047	2,231,457,000	471,525,818	198,619,228	5,148,956		749,939		6,044,302,091	2,231,457,000	470,775,879	198,619,228
	January	6,071,726,782 6,088,923,765	2,232,083,428 2,242,380,326	473,114,983 379,823,825	201,236,949 202,056,000	5,136,354 4,958,166		749,939 449,611		6,066,590,427 6,083,965,599	2,232,083,428 2,242,380,326	472,365,044 379,374,214	201,236,949 202,056,000
3 4	February March	6,103,507,123	2,244,381,487	380,226,121	205,398,075	5,119,439		749,939		6,098,387,685	2,244,381,487	379,476,182	205,398,075
5	April	6 153 641 009	2,249,930,030	382,567,037	211,374,726	5,119,439		749,939		6,148,521,571	2,249,930,030	381,817,099	211,374,726
6	May	6,181,943,925	2,254,705,312	383,271,835	215,949,558	5,119,439		749,939		6,176,824,487	2,254,705,312	382,521,896 383,516,071	215,949,558 221,859,693
	June	6,216,767,467 6,249,674,508	2,263,571,022 2,275,754,824	384,266,009 384,996,307	221,859,693 223,770,549	5,119,439 5,119,439		749,939 749,939		6,211,648,029 6,244,555,069	2,263,571,022 2,275,754,824	384,246,368	221,859,693
-	July August	6,274,947,449	2,281,192,282	385,674,420	224,959,981	5,119,439		749,939		6,269,828,011	2,281,192,282	384,924,481	224,959,981
	September	6,300,485,561	2,287,435,468	386,593,363	227,524,265	5,119,439		749,939		6,295,366,122	2,287,435,468	385,843,424	227,524,265
	October	6,323,480,084	2,292,628,399	387,333,808	228,893,603	5,119,439		749,939		6,318,360,646	2,292,628,399	386,583,869	228,893,603
	November December	6,347,578,317 6,378,772,197	2,300,159,776 2,320,095,327	389,503,481 393,594,052	238,975,366 248,426,689	5,119,439 5,119,439		749,939 749,939		6,342,458,878 6,373,652,759	2,300,159,776 2,320,095,327	388,753,542 392,844,114	238,975,366 248,426,689
	Average of the 13 Monthly Balances	6,210,838,403	2,267,367,283	398,653,158	219,157,283	5,110,605		726,836		6,205,727,798	2,267,367,283	397,926,322	219,157,283
Line				Accumulated Depr	eciation & Amortization					Asset Retireme	nt Obligations		
No	Month	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.	<b>Total Plant in Service</b>	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	(1)	(1)	(k)	(1)	(m)
	Attachment H-3D, Line No:												
		219.29 c Projected	219.25 c Projected			Projected monthly balances	Projected monthly	219.29.c Projected	219.25.c Projected				
		monthly balances that	monthly balances that	Projected monthly	Projected monthly	that are the amounts	balances that are the	monthly balances that	monthly balances that				
		are the amounts	are the amounts	balances that are the	balances that are the	expected to be included in	amounts expected to be		are the amounts			Electric Only, Form No	Clastic Oak, Com No.
		in 219.29 c for end of	in 219.25.c for end of	amounts expected to be included in 219.28c for	included in 200.21c for	Electric Only, Form No 1, page 356 for end of year.	Form No 1, page 356 for	in 219.29 c for end of	expected to be included in 219.25 c for end of			1, page 356 for end of	
		year and records for	year and records for		end of year, records for	records for other months	end of year, records for	year and records for		219.28c for end of year,		year, records for other	year, records for other
		other months	other months	other months (Note F)	other months (Note F)	(Note F)	other months (Note F)	other months	other months	records for other months	records for other months	months	months
	December Prior Year	1,553,688,048	569,486,572	114,099,246 115,708,843	55,303,238 56,354,789	68,815,636 69,077,279	49,465,082 50,122,073	1,892,365 1,903,298		537,588 546,773			
	January February	1,566,973,775 1,627,857,097	574,025,378 577,116,326	115,708,843	2,581,688	69,451,508	50,764,161	1,922,509		555,958			
18	March	1,634,884,898	582,867,183	167,590,929	2,581,688	69,662,176	51,399,253	1,933,451		565,143	-	-	-
	April	1,651,489,536	588,850,872	169,325,879	2,587,640	69,745,483	52,033,323	1,933,451		565,143	-		
20	May	1,666,316,790	594,144,251 599,621,604	171,063,726 172,808,764	2,610,471 2,681,550	69,835,203 69,808,626	52,666,790 53,298,435	1,933,451 1,933,451		565,143 565,143	:	:	
	June July	1,680,770,656 1,695,871,668	604,916,977	174,563,650	2,798,335	69,939,790	53 928 860	1,933,451		565,143			
	August	1,711,193,104	610,556,241	176,321,833	2,925,526	70,077,334	54,559,285	1,933,451		565,143	-	-	
24	September	1,726,330,486	616,223,323	178,083,699	3,069,254	70,088,093	55,180,490	1,933,451		565,143	-		
	October	1,742,200,412 1,758,061,540	622,101,827 627,902,875	179,849,565 181,611,361	3,229,451 3,476,394	70,240,296 70,388,933	55,732,869 56,225,510	1,933,451 1,933,451		565,143 565,143	:		1.0
	November December	1,758,061,540	627,902,875	183,201,575	3,841,807	70,401,318	56,697,810	1,933,451		565,143			1
	Average of the 13 Monthly Balances		599,939,517		11,080,141	69,810,129	53,236,457	1,927,129		560,904	•		
			Brolested Assumulate	d Danmeletion & Amortic	etton I see Brojected &s	set Retirement Obligations		1					
Line	1		riojected Accumulate	n pelvacianou e viuotin	intangible			1					
No	Month	Total Plant in Service	Transmission	General Depreciation	Amortization	Common Depreciation	Common Amortization						
	(a)	(b)	(c) 30	(d) 31	(e) 32	(f) 12	(g) 11						
	Attachment H-3D, Line No:	Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)						
29	December Prior Year	1,551,795,683	569,486,572	113,561,658	55,303,238	68,815,636	49,465,082						
	January	1,565,070,477	574,025,378	115,162,070	56,354,789	69,077,279	50,122,073						
	February	1,625,934,588	577,116,326 582,867,183	165,528,822 167,025,786	2,581,688 2,581,688	69,451,508 69,662,176	50,764,161 51,399,253						
32 33	March April	1,632,951,448 1,649,556,085	582,867,183 588,850,872	168,760,736	2,587,640	69,745,483	52,033,323						
	May	1,664,363,339	594,144,251	170,498,583	2,610,471	69,835,203	52,666,790						
35	June	1,678,837,206	599,621,604	172,243,621	2,681,550	69,808,626	53,298,435						
	July	1,693,938,217	604,916,977	173,998,507	2,798,335	69,939,790 70,077,334	53,928,860 54,559,285						
37 38	August September	1,709,259,653 1,724,397,035	610,556,241 616,223,323	175,756,690 177,518,556	2,925,526 3,069,254	70,077,334	54,559,285						
	October	1,740,266,961	622,101,827	179,284,422	3,229,451	70,240,296	55,732,869						
40	November	1,756,128,090	627,902,875	181,046,218	3,476,394	70,388,933	56,225,510						
	December Average of the 13 Monthly Balances	1,767,765,726 1,673,868,039	631,400,293 599,939,517	182,636,432 164,847,854	3,841,807 11,080,141	70,401,318 69,810,129	56,697,810 53,236,457						

Note

A in the true-up calculation, actual monthly balance records are used.

#### Delmarva Power & Light Company Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	()	(x)
	O&M Cost To Achieve					
	FERC Account	Total	Allocation to Trans.			Total
1	Transmission O&M	5	100.00%			\$
3	A&G		14.58%			\$
4	Total	\$				\$
7	Tela					
	Depreciation & Amortization Expense Cost To Achieve					
5	FERC Account	Total	Allocation to Trans.			Total
6	General Plant		14.58%			\$ -
7	Intangible Plant		14.58%			\$
8	Total	\$				\$ ·
•	TULB	- 10				•
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible			
	Gross Plant					Total
10	December Prior Year		*			\$ @
11	January	6				\$ 3
12 13	February March		1			\$ \$
14	April					\$ 24
15	May	-				\$ :
16	June					\$ 22
17	July					s -
18 19	August September		-			\$ %
20	October September					\$ 64 \$ 64
21	November					\$ .
22	December					\$ .
23	Average		2			
	Accumulated Depreciation	01	1-4			T-4-1
24	December Prior Year	General	intengible			Total
25	January	1				5 5
26	February					\$ -
27	March					<b>\$</b> .
28	April					\$ ·
29 30	May June	- 5				\$ - \$ .
31	July					\$ . \$ .
32	August					\$
33	September					\$ -
34	October					S 🚌
35	Navember		*			\$ 250
36 37	December Average					\$
٠,	Viene Re					
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	intangible			Total
38	December Prior Year	-	*	*		\$ -
39 40	January February		*	*	*	\$
41	March					\$
42	April	- 1			8	\$
43	May	14		¥.	2	\$ 120
44	June		*	*	*	\$
45 46	July August					\$ (20)
47	September	9				\$ 3
48	October	194	2	2	35	(4)
49	November			9		\$ (**)
50	December					\$ (20)
51	Average	17	.8	51		37
	Depreciation (Monthly Change of Accumulated Depreciation from above)	General	Intangible			Total
52	January					\$ 860
53	February					\$ 190
54	March	1.5				\$ (2)
55	April	12	2			s •
58 57	May June					\$
58	July					\$ 000
59	August					\$ 250
60	September	-				\$
61	October		2			\$
62 63	November December	-				\$ 000
64	Total	(*)				\$
						100
	Capital Cost To Achieve included in Total Electric Plant in Service					
65	December Prior Year					
66 67	January February					
68	March					
	April					
69						
70	May					
70 71	June					
70 71 72	June July					
70 71 72 73	June July August	•				
70 71 72 73 74	June July August September	:				
70 71 72 73	June July August	•				
70 71 72 73 74 75 78 77	June July August September October November December	:				
70 71 72 73 74 75 76	June July August September October November	:				

### Delmarva Power & Light Company Attachment 11A - O&M Workpaper

(a) (b) (c)

321.83.b to 321.112.b

				Total	Non-Recoverable	Dire	otly Assigned
4	Occasion Supervision & Engineering	E60.0	•		Non-Recoverable		ctly Assigned
1	Operation, Supervision & Engineering	560.0	\$	9,027,227		\$	9,027,227
2	Load Dispatch-Reliability	561.1		-			-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2		214,632			214,632
4	Load Dispatch-Trans Svc & Scheduling	561.3					-
5	Scheduling, Sys Control & Dispatch Svc	561.4		(2,544)			(2,544)
6	Reliability Planning & Standards Devel	561.5					-
7	Transmission Service Studies	561.6					-
8	Generation Interconnection Studies	561.7					-
9	Reliability Planning & Standard Devel	561.8		(2,576)			(2,576)
10	Station Expenses	562.0					-
11	Overhead Line Expenses	563.0					-
12	Underground Line Expenses	564.0					-
13	Transmission of Electricity by Others	565.0					-
14	Miscellaneous Transmission Expenses	566.0		4,717,896	72,965		4,644,931
15	Rents	567.0					-
16	Maintenance, Supervision & Engineering	568.0		-			-
17	Maintenance of Structures	569.0		657,416			657,416
18	Maintenance of Computer Hardware	569.1					-
19	Maintenance of Computer Software	569.2					-
20	Maintenance of Communication Equipment	569.3					-
21	Maintenance of Misc Regional Transmission Plant	569.4					-
22	Maintenance of Station Equipment	570.0		5,737,925			5,737,925
23	Maintenance of Overhead Lines	571.0		3,962,115			3,962,115
24	Maintenance of Underground Lines	572.0					-
25	Maintenance of Misc Transmission Plant	573.0		367,653			367,653
26	Transmission Expenses - Total (Sum of lines 1-25)		\$	24,679,744	\$ 72,965	\$	24,606,779
07	T				<b></b>		24 000 770
27	Transmission O&M				Total		24,606,779

# Delmarva Power & Light Company Attachment 11B - A&G Workpaper

(a)

(b)

(c)

(d)

(e)

323.181.b to 323.196.3b

			Total	S&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1 Administrative and General Salaries	920.0	\$	3,501,102	3,501,102			
2 Office Supplies and Expenses	921.0		7,057,206	7,057,206			
3 Administrative Expenses Transferred-Credit	922.0						
4 Outside Service Employed	923.0		79,595,105	78,764,548		830,557	
5 Property Insurance	924.0		686,016		686,016		
6 Injuries and Damages	925.0		424,525	424,525			
7 Employee Pensions and Benefits	926.0		9,141,478	9,141,478			
8 Franchise Requirements	927.0						
9 Regulatory Commission Expenses	928.0		1,394,525			1,128,481	\$ 266,044
10 Duplicate Charges-Credit	929.0		-				
11 General Advertising Expenses	930.1		836,691			836,691	
12 Miscellaneous General Expenses	930.2		7,138,830	628,955		6,509,875	
13 Rents	931.0						
14 Maintenance of General Plant	935.0		468,433	468,433			
14a Maintenance of Computer Hardware	935.1						
14b Maintenance of Computer Software	935.2						
14c Maintenance of Communications Equipment	935.3						
15 Administrative & General - Total (Sum of lines 1-14c)		\$	110,243,910	\$ 99,986,246	\$ 686,016	\$ 9,305,604	\$ 266,044
16			Allocation Factor	14.58%	36.69%	0.00%	100.00%
17			Transmission A&G 1	14,580,927	251,706	-	266,044
18						Total 2	\$ 15,098,677
1 Multiply total amounts on line 15, columns (b)-(e) by allocation fa	ctors on line	16.				Total from ATT H-3D	\$ 15,098,677
<sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).						Difference	· · ·

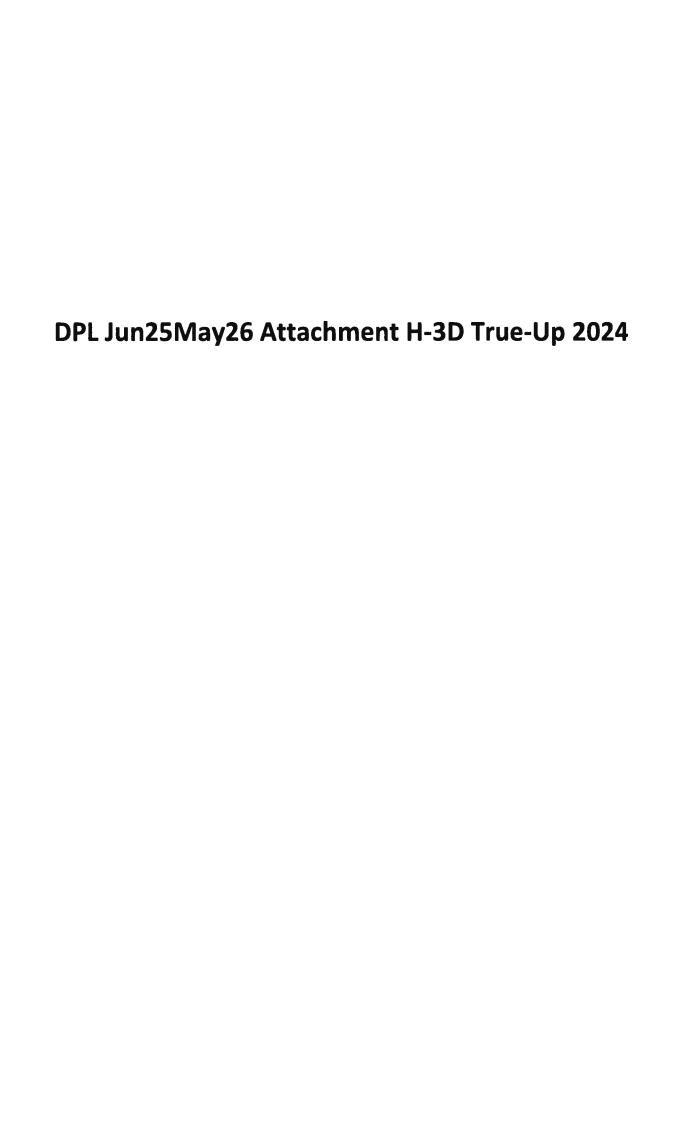
### Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350.2	Land and Land Rights	0.87%
352	Structures and Improvements	1.66%
353	Station Equipment	3.18%
354	Towers and Fixtures	1.21%
355	Poles and Fixtures	3.77%
356	Overhead Conductors and Devices	3.18%
357	Underground Conduit	1.26%
358	Underground Conductors and Devices	1.71%
359	Roads and Trails	0.54%
	Electric General	
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.43%
391.1 DE	Structures and Improvements	5.65%
391.1 MD	Structures and Improvements	5.78%
391.3 MD	Structures and Improvements	10.14%
391.3 DE	Structures and Improvements	21.49%
392	Transportation Equipment	
392.2 DE	Transportation Equipment	8.34%
392.3 MD	Transportation Equipment	6.80%
392.4 MD	Transportation Equipment	6.10%
392.8 DE	Transportation Equipment	4.57%
393 DE	Stores Equipment	19.74%
393 MD	Stores Equipment	
394 DE	Tools, Shop, Garage Equipment	6.32%
394 MD	Tools, Shop, Garage Equipment	7.19%
395 DE	Laboratory Equipment	15.46%
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.89%
397.3 DE	Communication Equipment	6.98%
397 MD	Communication Equipment	3.32%
397.1 MD	Communication Equipment	7.90%
397.3 MD	Communication Equipment	8.44%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	8.16%

### Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	36.45%
391.3	Structures and Improvements	
392	Transportation Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.22%
	Common Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates reflected in FERC Docket #ER22-2201 (transmission), Delaware Docket No. 16-0649 (general and intangible), Maryland Case No. 9670 (general and intangible), Maryland Case No. 9610 (general and intangible for Accounts 392.2 DE and 392.8 DE only). No later than June 27, 2027, and at least once every five years thereafter, Delmarva will file a new depreciation study and request for transmission depreciation rates pursuant to FPA Section 205.



_	ıla Rate – Appendix A	Notes	FERC Form 1 Page # or Instruction	2024 True
ide ator	ed cells are input cells			
	**			
W	ages & Salary Allocation Factor Direct Transmission Wages Expense		p354.21b	\$ 3,574
	Exelon Business Services Company Transmission Wages Expense		p354 footnate	4,39
	PHI Service Company Transmission Wages Expense		p354 footnote	648
	Total Transmission Wages Expense		(Line 1+1a+1b)	\$ 8,61
	Total Direct Wages Expense		p354.28b	\$ 35,80
	Total Exelon Business Services Company Wages Expense		p354 footnote	14,67
	Total PHI Service Company Wages Expense		p354 footnote	31,99
	Total Wages Expense		(Line 2+2a+2b)	\$ 82,47
	Less Direct A&G Wages Expense		p354.27b	\$ 2,88
	Less Exelon Business Services Company A&G Expense		p354 footnote	8,42
	Less PH/ Service Company A&G Expense		p354 footnote	12,09
	Total		(Line 2c - 3 - 3a - 3b)	59,07
W	ages & Salary Allocator		(Line 1 / 4)	1.
Pi	ant Allocation Factors			
	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$ 5,752,84
	Less Merger Costs to Achieve	, ,	Attachment 10, line 80, column b	
	Common Plant in Service - Electric		(Line 24 - 24a)	187,17
	Total Plant In Service		(Line 6 - 6a +7)	5,940,01
	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	\$ 1,493,00
	Less Merger Costs to Achieve		Attachment 10, line 39, column b	a 1,483,00
	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)	47,52
	Less Merger Costs to Achieve	(Note A)	Attachment 9, line 15, column h	47,52
	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)	46,20
	Less Merger Costs to Achieve	(NOTE A)	Attachment 9, line 15, column i	40,20
	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)	69,46
	Less Merger Costs to Achieve	(11018 A)	Attachment 9, line 15, column g	03,40
	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,656,19
	Net Plant		(Line 8 - 13)	4,283,81
G	Transmission Gross Plant ross Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)	2,189,59
-	1933 Tall Paleotto		(Citie 1373)	
Na	Transmission Net Plant		(Line 39 - Line 28)	
Ne	Transmission Net Plant et Plant Allocator		(Line 39 - Line 28) (Line 17 / 14)	
Calc	et Plant Allocator culations ant in Service			
Calc	et Plant Allocator  culations  ant in Service  Transmission Plant in Service	(Note B)		3
Calc	et Plant Allocator  Sulations  ant in Service  Transmission Plant in Service  Less Merger Costs to Achieve	(Note B)	(Line 17 / 14)	3
Calc	et Plant Allocator  ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b)	3
Calc	et Plant Allocator  sulations  ant in Service  Transmission Plant in Service  Less Merger Costs to Achieve  This Line Intentionally Left Blank  This Line Intentionally Left Blank	(Note B)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b)  Attachment 9, line 15, column b	\$ 2,097,94
Calc	et Plant Allocator  ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b)	\$ 2,097,94
Calc	et Plant Allocator  sulations  ant in Service  Transmission Plant in Service  Less Merger Costs to Achieve  This Line Intentionally Left Blank  This Line Intentionally Left Blank	(Note B)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)	\$ 2,097,94 2,097,94
Calc	et Plant Allocator  sulations  ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible	(Note B)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	\$ 2,097,94 2,097,94
Calc	et Plant Allocator  ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service	· · · · · · · · · · · · · · · · · · ·	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c	\$ 2,097,94 2,097,94 441,29
Calc	et Plant Allocator  ant in Service  Transmission Plant in Service  Less Merger Costs to Achieve  This Line Intentionally Left Blank  This Line Intentionally Left Blank  Total Transmission Plant in Service  General & Intangible  Less Merger Costs to Achieve	(Note B)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	\$ 2,097,94 2,097,94 441,29
Calc	et Plant Allocator  zulations  ant in Service     Transmission Plant in Service     Less Merger Costs to Achieve     This Line intentionally Left Blank     This Line intentionally Left Blank     Total Transmission Plant in Service  General & intangible     Less Merger Costs to Achieve     Common Plant (Electric Only)	· · · · · · · · · · · · · · · · · · ·	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d)	\$ 2,097,94 2,097,94 441,29 187,17
Calc	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line intentionally Left Blank This Line intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor	· · · · · · · · · · · · · · · · · · ·	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a) (Line 5)	\$ 2,097,94 2,097,94 441,29 187,17 628,46
Calc	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Costs to Achieve	· · · · · · · · · · · · · · · · · · ·	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a)	\$ 2,097,94 2,097,94 441,29 187,17 628,46
Calc	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line intentionally Left Blank This Line intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor	· · · · · · · · · · · · · · · · · · ·	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a) (Line 5)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1
PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission	(Notes A & B)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 -234 + 24 - 24a) (Line 5) (Line 25 * 26)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64
PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Lss Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant (Including Land)	(Notes A & B)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26)  p214 (See Attachment 9, line 30, column c)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64
PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Lass Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)  OTAL Plant in Service cocumulated Depreciation	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a) (Line 5) (Line 25 * 26)  p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03
Cald PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Marger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land)  OTAL Plant in Service ccumulated Depreciation  Transmission Accumulated Depreciation	(Notes A & B)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 - 26)  p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03
Cald PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Lass Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)  OTAL Plant in Service cocumulated Depreciation	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a) (Line 5) (Line 25 * 26)  p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03
Cald PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land)  OTAL Plant in Service  commutated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26)  p214 (See Attachment 9, line 30, column c)  (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03 549,17
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Cald PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land)  OTAL Plant in Service  ccumulated Depreciation  Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23 - 23a + 24 - 24a) (Line 5)  p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)  p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03 549,17 549,17
Cald PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land)  OTAL Plant in Service  ccumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation	(Notes A & B)  (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19-19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23-23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c)  (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03 549,17 549,17 105,21 47,52
Cald PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line intentionally Left Blank This Line intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land)  OTAL Plant in Service  coumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intensive Services Serv	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23 - 23a + 24 - 24a) (Line 5)  (Line 25 * 26)  p214 (See Attachment 9, line 30, column c)  (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)  p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03 549,17 549,17 105,21 47,52 46,20
PI Ac	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank Total Transmission Plant in Service  General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land)  OTAL Plant in Service ccumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d  (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 - 26)  p214 (See Attachment 9, line 30, column c)  (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)  p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03 549,17 105,21 47,52 46,92 69,46
Cald PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land)  OTAL Plant in Service  commulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only)	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a) (Line 5) (Line 25 * 26)  p214 (See Attachment 9, line 30, column c)  (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)  p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 12 - 12a) (Line 11 - 13a + 32 + 33 + 34)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03 549,17 105,21 47,52 46,20 69,46 268,40
PI Ac	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Trotal Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)  OTAL Plant in Service ccumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5)  p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a) (Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34)	\$ 2,097,94 2,097,94 441,29 187,17 628,48 1 91,64 5,43 2,195,03 549,17 105,21 47,52 46,20 69,48 268,40
PI	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission  Plant Held for Future Use (Including Land)  OTAL Plant in Service  commulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve  Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only)	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 -19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a) (Line 5) (Line 25 * 26)  p214 (See Attachment 9, line 30, column c)  (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)  p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 12 - 12a) (Line 11 - 13a + 32 + 33 + 34)	1,601,27; 3; \$ 2,097,946 2,097,946 441,29; 187,17; 628,66; 1,1 91,646 5,43; 2,195,03; 549,17; 105,21; 47,52; 46,20; 69,46 268,40 1,39,146
PI Ad	ant in Service Transmission Plant in Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Trotal Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)  OTAL Plant in Service ccumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor	(Notes A & B)  (Note C)	(Line 17 / 14)  p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b  (Line 19 - 19a)  p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5)  p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)  p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a) (Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34) (Line 51 - 31a + 32 + 33 + 34)	\$ 2,097,94 2,097,94 441,29 187,17 628,46 1 91,64 5,43 2,195,03 549,17 105,21 47,52 46,20 69,46 268,40 1

UII	marva Power & Light Company mula Rate – Appendix A		Notes	FERC Form 1 Page # or Instruction	2024 Тгие-ир
ljustr	ment To Rate Base				
	Accumulated Deferred Income Taxes (ADIT)				
10a 10b	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort)	True-up Adjustment True-up Adjustment	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 24 Attachment 1A - ADIT Summary, Line 48	48,080,29
10c	Account No. 282 (ADIT - Other Property)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 72	(324,240,35
DO:	Account No. 283 (ADIT - Other)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 96	(7,470,32
10e 40f	Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmi		(Note U)	Attachment 1A - ADIT Summary, Line 120 (Line 40a + 40b + 40c + 40d + 40e)	(269,98
	Unamortized Deficient / (Excess) ADIT				
11a 11b	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State	True-up Adjustment True-up Adjustment	(Note W) (Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76 Attachment 1D - ADIT Rate Base Adjustment, Line 152	(21,741,30
42	Unamortized Deficient / (Excess) ADIT Allocated to Transm		,,,,,,	(Line 41a + 41b)	(21,741,30
43	Adjusted Accumulated Deferred Income Taxes Allocated To	Transmission	· <del>- · · · · · · · · · · · · · · · · · ·</del>	(Line 40f + 42)	(305,641,685
13a	Transmission Related CWIP (Current Year 12 Month weighted av	erage balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)	•
13b	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h	-
	Transmission O&M Reserves				
44	Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5	(3,996,600
45	Prepayments Prepayments		(Note A)	Attachment 9, line 30, column f	17,219,386
46	Total Prepayments Allocated to Transmission			(Line 45)	17,219,38
	Materials and Supplies				
47 48	Undistributed Stores Exp Wage & Salary Allocation Factor		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)	14.58
49	Total Transmission Allocated	•		(Line 47 * 48)	14.30
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	12,368,42
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	12,368,42
52	Cash Working Capital Operation & Maintenance Expense			(Line 85)	39,706,62
53	1/8th Rule			x 1/8	12.5
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	4,963,32
55	Network Credits Outstanding Network Credits		(Note N)	From PJM	_
56	Less Accumulated Depreciation Associated with Facilities	s with Outstanding Network Credits	(Note N)	From PJM	
57	Net Outstanding Credits		• •	(Line 55 - 56)	-
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	(275,087,15
59	Rate Base			(Line 39 + 58)	1,331,625,80
&M					
	Transmission O&M Transmission O&M			Attachment 11A, line 27, column c	24,606,77
60				Attachment 5	
60 61	Less extraordinary property loss				24,000,77
61 62	Plus amortized extraordinary property loss			Attachment 5	24,000,77
61 62 63	Plus amortized extraordinary property loss Less Account 565			p321.96.b	
61 62 63 63a	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve	and booked to Account 565	(Note O)	p321.96.b Attachment 10, line 1, column x	-
61 62 63 63a 64 65	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments	r and booked to Account 565	(Note O) (Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c	
61 62 63 63a 64	Plus amortized extraordinary property loss Less Account 555 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Ownel Plus Transmission Lease Payments Transmission O&M	r and booked to Account 565		p321.96.b Attachment 10, line 1, column x PJM Data	
61 62 63 63a 64 65 66	Plus amortized extraordinary property loss Less Account 555 Less Marger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne. Plus Transmission Lease Payments Trensmission O&M  Allocated General & Common Expenses Common Plant O&M	r and booked to Account 565		p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	24,606,77
61 62 63 63a 64 65 66	Plus amortized extraordinary property loss Less Account 555 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Ownel Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a	24,606,77
61 62 63 63a 64 65 66	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Acc		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5	24,606,77
61 62 63 63a 64 65 66 67 68 68a 68c	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne. Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Act Less Merger Costs to Achieve Less Other		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 50, line 2, column b Attachment 5	24,606,77 110,243,91 (316,32 830,55
61 62 63 63a 64 65 66 67 68 68a 68a 68b 68c 69	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Other Less Property Insurance Account 924		(Note A) (Note A) (Note S)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b	24,606,77 24,606,77 110,243,91 (316,32 830,55 686,01
61 62 63 63a 64 65 66 67 68 68a 68b 68c 69 70	Plus amortized extraordinary property loss Less Account 555 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne. Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M  Total A&G For Informational purposes: PBOB expense in FERC Act Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b	24,606,77: 110,243,91 (316,32 830,55 686,01 1,394,52
61 62 63 63a 64 65 66 67 68 68a 68a 68b 68c 69	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Other Less Property Insurance Account 924		(Note A) (Note A) (Note S)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 5, line 2, column b Attachment 5 p323.185b p323.189b p323.191b	24,606,77 110,243,91 (316,32 830,55 686,01 1,394,52 836,68
61 62 63 63a 64 65 66 67 68 68a 68b 68c 69 70 71 72 73	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne. Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note A) (Note A) (Note S)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352-353	24,606,77 110,243,91 (316,32 830,55 686,01 1,394,52 836,69 6,509,87
61 62 63 63a 64 65 66 67 68 68a 68a 69 70 71 72 73 74	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Cther Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General & Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses		(Note A) (Note S) (Note E)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 5 p323.185b p323.185b p323.189b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73)	24,606,77 110,243,91 (316,32 830,55 686,01 1,394,52 836,69 6,509,87
61 62 63 63a 64 65 66 67 68 68a 68b 68c 69 70 71 72 73	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne. Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note A) (Note S) (Note E)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352-353	24,606,77 110,243,91 (316,32 830,55 686,01 1,394,52 836,69 6,509,87
61 62 63 63 64 65 66 67 68 68 68 68 69 77 77 77 77 77 77	Plus amortized extraordinary property loss Less Account 565 Less Marger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M  Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G		(Note A) (Note S) (Note E) (Note D)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 74 * 75)	24,606,77 110,243,91 (316,32 830,55 686,01 1,394,52 836,69 6,509,87 99,986,24 14,580,92
61 62 63 63 64 65 66 67 68 88 88 69 77 77 77 77	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M  Total A&G For Informational purposes: PBOB expense in FERC Act Less Merger Costs to Achieve Less Cther Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Officer Schommon Expenses Common		(Note A) (Note S) (Note E) (Note D)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75)	24,606,77 110,243,91 (316,32 830,55 686,01 1,394,52 836,69 6,509,87 99,986,24 14,580,92
61 62 63 63a 64 65 66 67 68 68a 68a 69 70 71 72 73 74	Plus amortized extraordinary property loss Less Account 565 Less Marger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M  Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G		(Note A) (Note S) (Note E) (Note D)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 74 * 75)	24,606,77 110,243,91 (316,32 
61 62 63 63 64 65 66 67 68 68 68 68 69 77 77 77 77 77 77 77 77 77 77 77 77 77	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M  Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Insurance Account 928 General & Common Expenses General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related  Property Insurance Account 924		(Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 118, line 15, column a Attachment 5 Attachment 5, Attachment 5 p323.185b p323.189b p323.191b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 74 * 75)  p323.189b p323.191b p323.189b p323.189b p323.189b p323.189b p323.189b p323.189b	24,606,77  110,243,91 (316,32  830,55 686,01 1,394,55 836,66 6,509,87  99,986,24 14,580,92 266,04
61 62 63 63 64 65 66 67 68 68 68 68 68 69 70 71 72 73 77 77 77 78 80 81	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M  Total A&G For Informational purposes: PBOB expense in FERC Act Less Merger Costs to Achieve Less Other Less Property insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 930.1 Subtotal - Transmission Exp Account 930.1 Subtotal - Transmission Exp Account 930.1		(Note A) (Note S) (Note E) (Note D)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.2191b p355353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75)  p323.189b p323.191b p323.191b p323.191b p323.191b	24,606,77  110,243,91 (316,32  830,55 686,01 1,394,52 836,69 6,509,87 14.580,92 266,04 266,04 686,01
61 62 63 63 64 65 66 67 68 68 68 68 68 69 70 77 77 77 77 77 78 79 80 81 82 83	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne. Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Act Less Merger Costs to Achieve Less Other Less Property insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 930.1 Subtotal - Transmission Related  Property Insurance Account 924 General Advertising Exp Account 930.1 Total Gross Plant Allocation Factor		(Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.191b (Lines 67 + 68) - Sum (68b to 73) (Line 74 * 75)  p323.189b p323.191b (Line 77 + 78) p323.191b (Line 77 + 78) p323.195b p323.191b (Line 80 + 81) (Line 80 + 81) (Line 80 + 81) (Line 16)	24,606,77  110,243,91 (316,32 830,55 686,01 1,394,52 836,69 6,509,87 99,986,24 14,580,92 266,04 686,01 686,01 36,88
61 62 63 63 64 65 66 67 68 68 68 68 68 69 70 71 72 73 74 77 77 78 79 80 81 82	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owne Plus Transmission Lease Payments Transmission O&M  Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Acc Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission  Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related  Property Insurance Account 924 General Advertising Exp Account 930.1 Total		(Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)  p356 Attachment 118, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.191b p355.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75)  p323.189b p323.191b (Line 77 + 78) p323.189b p323.191b (Line 77 + 78) p323.189b p323.191b (Line 80 + 81)	24,606,77  110,243,91 (316,32  830,55 686,01 1,394,52 836,68 6,509,87  99,986,24 14,580,92 266,04 686,01

	ıula Rate – Appendix A		Notes	FERC Form 1 Page # or Instruction	2024 True-up
epreci	alion & Amortization Expense	· · · · · · · · · · · · · · · · · · ·			
86	Depreciation Expense Transmission Depreciation Expense			P336.7b (See Attachment 5)	55,671,776
86a	Amortization of Abandoned Transmission Plant			Attachment 5	-
87	General Depreciation			p336.10b (See Attachment 5)	18,047,153
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b	•
88	Intengible Amortization		(Note A)	p336.1d&e (See Attachment 5)	15,317,08
88a	Less Merger Costs to Achieve			Attachment 10, line 9, column b	
89 90	Total Wage & Salary Allocation Factor			(Line 87 - 87a + 88 - 88a) (Line 5)	33,364,23 14.58
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	4,865,48
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	5,063,20
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)	7,311,06
94	Total			(Line 92 + 93)	12,374,27
95 96	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transr	nission		(Line 5) (Line 94 ° 95)	14.58 1,804,53
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	62,341,792
xes (	Other than Income	1 2		is man in the	
98	Taxes Other than Income			Attachment 2	14,263,32
99	Total Taxes Other than Income			(Line 98)	14,263,32
eturn .	Capitalization Calculations				
100	Long Term Interest Long Term Interest			p117.62c through 67c	96,325,60
101	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	90,323,00
102	Long Term Interest		(110101)	"(Line 100 - line 101)"	96,325,60
103	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
104 105	Proprietary Capital Less Preferred Stock		enter negative	p112.16c (Line 114)	2,226,953,30
105	Less Account 216.1		enter negative	p112.12c	2,177,77
06a	Less Account 219		enter negative	p112.15c	2,177,17
107	Common Stock		(Note Z)	(Sum Lines 104 to 106a)	2,229,131,08
	Capitalization				
108 109	Long Term Debt			p112.17c through 21c	2,186,462,30
110	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p111.81c p113.61c	(2,866,66
111	Less ADIT associated with Gain or Loss		enter positive	Attachment 1B - ADIT EOY, Line 7	794,49
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
113	Total Long Term Debt		(Note X)	(Sum Lines 108 to 112)	2,184,390,13
114	Preferred Stock		(Note Y)	p112.3c	•
115 116	Common Stock Total Capitalization			(Line 107) (Sum Lines 113 to 115)	2,229,131,08 4,413,521,22
117	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108+114+115))	49.52
118	Preferred %	Preferred Stock	(Note Q)	(Line 114 / (108+114+115))	0.00
119	Common %	Common Stock	(Note Q)	(Line 115 / (108+114+115))	50.48
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0
121 122	Preferred Cost Common Cost	Preferred Stock Common Stock	(Note J)	(Line 103 / 114) Fixed	0.00
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	Services.	(Line 117 ° 120)	0.02
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	0.0
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	0.0
	Total Return (R)			(Sum Lines 123 to 125)	0.074
126	Total Return ( R )			(	

11116	ıla Rate – Appendix A	Notes	FERC Form 1 Page # or instruction	2024 True-u
nposit	e Income Taxes			
n)	come Tax Rates			
8	FIT=Federal Income Tax Rate	(Note I)		21.
9	SIT=State Income Tax Rate or Composite	(Note I)		8.9
0		ent of federal income tax deductible for state purposes · {{(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)} =	) Per State Tax Code	0.6 27.
2a	T/ (1-T)	(((1-51)) (1-F1))/(1-51) F11 F))=		38.
2b	Tax Gross-Up Factor 1*1/(	1-T)		1.3
3	C Adjustment Investment Tax Credit Amortization	(Note U) enter negative	Attachment 1B - ADIT EOY	(64,
4	Tax Gross-Up Factor	onto negativo	(Line 132b)	1.3
5	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	(89,
0	ther income Tax Adjustment			
ŝa -	Tax Adjustment for AFUDC Equity Component of Transmission Deprecia	tion Expense (Note T)	Attachment 5, Line 136a	217,
6b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmissio		Attachment 5, Line 136b	(1,127,
5c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission		Attachment 5, Line 136c	
ôd Se	Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit)	(Note T)	Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	(910,
6f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)	1.3
6g	Other Income Tax Adjustment		(Line 136e * 136f)	(1,259,
7 In	come Tax Component = C	IT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	27.002
	•	II-(I/I-I) IIIVesuilent Return (I-(44CL1D/R))-	(Line 1328 127 (1-(1237120)))	27,063,
8 <u>T</u>	otal Income Taxes		(Line 135 + 136g +137)	25,713,
ENU	E RÉQUIREMENT			
Şı 9	ummary Net Property, Plant & Equipment		(Line 39)	1,606,712,
0	Adjustment to Rate Base		(Line 58)	(275,087,
1	Rate Base		(Line 59)	1,331,625,
2	O&M		(Line 85)	39.706.
3	Depreciation & Amortization		(Line 97)	62,341,
4	Taxes Other than Income		(Line 99)	14,263,
5	Investment Return		(Line 127)	99,662,
6	Income Taxes		(Line 138)	25,713,
7	Gross Revenue Requirement		(Sum Lines 142 to 146)	241,688,
	djustment to Remove Revenue Requirements Associated with Excluded Tran	aminaian Facilities		
8 ~	Transmission Plant In Service	annaalon i adiibea	(Line 19)	2,097,946,
9	Excluded Transmission Facilities	(Note M)	Attachment 5	
0	Included Transmission Facilities		(Line 148 - 149)	2,097,946,
1	Inclusion Ratio Gross Revenue Requirement		(Line 150 / 148)	244 600
3	Adjusted Gross Revenue Requirement		(Line 147) (Line 151 * 152)	241,688, 241,688,
R i4	evenue Credits & Interest on Network Credits		Au	0.540
5	Revenue Credits Interest on Network Credits	(Note N)	Attachment 3 PJM Data	8,518,
		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
6	Net Revenue Requirement		(Line 153 - 154 + 155)	233,169,
	et Plant Carrying Charge			
7	Net Revenue Requirement		(Line 156)	233,169,
i8 i9	Net Transmission Plant Net Plant Carrying Charge		(Line 19 - 30) (Line 157 / 158)	1,548,768, 15.
10	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158	11.
1	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	es	(Line 157 - 86 - 127 - 138) / 158	3.
	et Plant Carrying Charge Calculation per 100 Basis Point increase in ROE		# in 450 445 440)	
i2 i3	Net Revenue Requirement Less Return and Taxes Increased Return and Taxes		(Line 156 - 145 - 146) Attachment 4	107,793, 134,676,
i3 i4	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 162 + 163)	134,676,
5	Net Transmission Plant		(Line 19 - 30)	1,548,768
6	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 164 / 165)	15
7	Net Plant Carrying Charge per 100 Basis Point in ROE without Deprecial	tion	(Line 164 - 86) / 165	12
8	Net Revenue Requirement		(Line 156)	233,169
9	True-up amount		Attachment 6A, line 4, column j	200, 103,
0	Plus any increased ROE calculated on Attachment 7 other than PJM Sch		Attachment 6, line 18, column 12	388
11	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits	to Vineland per settlement in ER05-515	Attachment 5	
1a '2	MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement		Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	233,558
	etwork Zonal Service Rate		·	,
3	1 CP Peak	(Note L.)	PJM Data	4,0
	Rate (\$/MW-Year)		(Line 172 / 173)	57
4	Hato (WHITT-1 dai)		(====	

#### **Delmarva Power & Light Company** Formula Rate - Appendix A

Notes

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2024 True-up

- Electric portion only. A B
- Exclude Construction Work in Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- Transmission Portion Only.
  All EPRI Annual Membership Dues.

- Ġ
- All Regulatory Commission Expenses.

  Safety related advertising included in Account 930.1.

  Regulatory Commission Expenses directly related to transmission service, RTO fillings, or transmission siting itemized in Form 1 at 351.h.

  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". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- Education and outreach expenses relating to transmission, for example siting or billing.

  As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.

  Amount of transmission plant excluded from rates per Attachment 5.

  Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155. Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on Line 64. Securitization bonds may be included in the capital structure per settlement in ER05-515. DPL capital structure is derived from gross long term debt. Also see footnote X, Y, and Z. Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) and the settlement in ER05-515.
- 0

- Per the settlement in EROS-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in EROS-515.

  See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.

  See Attachment 5 Cost Support, section entitled "DBOP Expense in FERC Account 926" for additional information.

  A utility that elected to use 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, 266.8,1) multiplied by (1/1-T). A utility must include tax credits as a reduction to rate base and as an amortization against taxable income.

  The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are emisured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.16(17(1-11)(6) and averaged in accordance with IRC Section 168(1(9)(8)) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity. However, when projected monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase and actual monthly ADIT activity by 10 and accreases, 50 percent of the actual monthly ADIT activity will be used. Likew v

- 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 & d in the Form No. 1. The balances for January through November shall represent the actual balances in OPL's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is derived by applying the wage and salary allocator to the total of line 5 and is specified in a footnote to the Form 1, page 227.
- ZZ The revisions made in the Order No. 864 Cleanup Filing will not require any adjustment to rates, or annual update filings, for rates charged and annual update filings made prior to the date of the order accepting the revised tariff sheets.

# Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Actuals for the 12 Months Ended December 31, 2024

	Accumulated Deferred Income Taxes		ys in Period			Projection - P	roration of Deferred Tax Act	wity (Note A)		Actual - P	roration of Deferred Tax A	ctivity (Note 8)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)	(J)	(K)	(L)	(86)
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future	Proretion Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity	Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	Difference Projected vs. Actual	Preserve Proretion (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Preserved Prorate Actual Balance (Col. K + Col. L + Co
		Per Monut	ra mono	Test Period	(Column C / Column D)	monthly recovey	(Column E x Column F)	Preceding Balance)		(Note C)	(Note D)	(Note E)	Preceding Balance
	ADIT Subject to Proration					12/31/2023 (Actuals)		532,317	12/31/2023 (Actuals)				44,36
	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
	January February	31 29	1	214 214		344,074 344,074	172,037 172,037	704,354 876,391	91,696 91,696	(252,378) (252,378)	45,848 45,848		44,40 44,45
	March	31		214		344,074	172,037	1,048,428	91,696	(252,378)	45,848		44.50
	April	30		214	50.00%	344,074	172,037	1,220,465	91,696	(252,378)	45,848		44,5
	May	30 31		214		344,074	172,037	1,392,502	91,696	(252,378)	45,848	¥	44.5
	June	30	185	214		344,074	297,447	1,689,948	91,696	(252,378)	79,270		44,6
	July	31	154	214		344.074	247,604	1,937,553	91,696	(252,378)	65,987		44,7:
	August	31	123	214		344,074	197,762	2,135,315	91,696	(252,378)	52,704		44,79
	September	30	93	214	43.46%	344,074	149,527	2,284,842	91,696	(252,378)	39,849		44,83
	October	31	62	214		344,074	99,685	2,384,527	91,696	(252,378)	26,566		44,85
	November	30	32	214	14,95%	344,074	51,450	2,435,977	91,696	(252,378)	13,712	-	44,87
	December	31	1	214	0.47%	344,074	1,608	2,437,585	91,696	(252,378)	428		44,87
	Total (Sum of Lines 3 - 14)	366				4,128,884	1,905,268		1,100,351	(3,028,532)	507,756		
	Beginning Balance - ADIT Not Subject to	to Proration				12/31/2023 (Actuals)		3,474,377	12/31/2023 (Actuals)				3,47
	Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL					(Note F) (Col. (H), Line 16 + Line 17;	1	3,474,377	(Note F) (Col. (M), Line 16 + Line	17'			3,47
	Ending Balance - ADIT Not Subject to P	Prometion				12/31/2024 (Projected)		3,146,178	12/31/2024 (Actuals)	•			2,94
	Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)	1012301				(Note F) (Col. (H), Line 19 + Line 20)	ll l	3,146,178	(Note F) (Col. (M), Line 19 + Line 2	50,			2,94
	Average Balance as adjusted (non-pron					((Col. (H), Line 18 + Line 21)	21	3,310,278	([Col. (M), Line 18 + Line				3.20
							-,						44 974
	Prorated ADIT					(Col. (H), Line 14 )		2,437,585	(Col. (M), Line 14 )	23'			44,871
	Prorated ADIT  Amount for Attachment H-3D, Line 40	0a	d-d-12-18-2	<b>M</b> 1			-,			23;			
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes	0a s - Accelerated Amor	ys in Period			(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23)	roration of Deferred Tax Act	2,437,585 5,747,863 withy (Noto A)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :	Actual - P	roration of Deferred Tax A		48,080
	Prorated ADIT  Amount for Attachment H-3D, Line 40	0a s - Accelerated Amor Da (B)	ys in Period (C)	(D)	(E)	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23) Projection - P	roration of Deferred Tax Act	2,437,585 5,747,863 wity (Note A) (H) Prorated	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :		roration of Deferred Tax A (K) Preserve Proration	Lctivity (Note 8) (L) Preserve Proration	(M) Preserved Prorate
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes	0a s - Accelerated Amor	ys in Period		(E) Proretion Amount (Column C / Column D)	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23)	roration of Deferred Tax Act	2,437,585 5,747,863 wity (Note A) (H)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :	Actual - P	(IC)	(L)	48,08i
-	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes (A)	- Accelerated American	ys in Period (C) Proreted Days	(D) Total Days Per Future	Proration Amount	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23) Projection - P (F)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line )	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co
-	Prorsted ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month	- Accelerated American	ys in Period (C) Proreted Days	(D) Total Days Per Future	Proration Amount	(Col. (H), Line 14 ) (Col. (H), Line 22 + Line 23)  Projection - P  (F)  Projected  Monthly Activity	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line ) (I) Actual Monthly Activity	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot. K + Cot. L + Cot.
-	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration Projected / Actual Activity January	Da  - Accelerated Arror  Da  (B)  Days  Per Month	ys in Period (C) Proreted Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorat Actual Balanca (Cot K + Cot L + Co
-	Prosted ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Prorestion Projected / Actual Activity January February	Da I - Accelerated Amount Da I Days Par Month	ys in Period (C) Proreted Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorat Actual Balanca (Cot K + Cot L + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration Projected / Actual Activity January February March	Da  1 - Accelerated Amou Da  (B) Days Per Month	ys in Period (C) Proreted Days	(D) Total Days Per Future Test Period	Proretion Amount (Column C / Column D)	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorat Actual Balanca (Cot K + Cot L + Co
•	Prosted ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Prorestion Projected / Actual Activity January February	Da I - Accelerated Amon Da Da (8) Days Per Month 129 31 29 31 30 30	ys in Period (C) Proreted Days	(D) Total Days Per Future Test Period  214 214 214 214	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorat Actual Balanca (Cot K + Cot L + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration Projected / Actual Activity January February March April May	Da III Dey Month	ys in Period (C) Proreted Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 88.45%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(MI) Preserved Proret Actual Balance (Cot K + Col L + C
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June	Da III Dey Month	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 88.45%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorat Actual Balanca (Cot K + Cot L + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration Projected / Actual Activity  January February March April May June July	Da D	ya in Period (C) Promited Days Per Month	(D) Total Days Per Future Test Period	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August	De 3- Accelerated Amond De De (8) De Per Month 31 29 31 30 30 31 31 31 31 31	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 71.98% 57.48%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September	Da D	ya in Period (C) Promited Days Per Month  185 185 154 123	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00% 57.40%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity January Fabruary March April May June July August September October	De 3- Accelerated Amond De	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 71.96% 57.48% 43.46% 28.97%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration Projected / Actual Activity January February March April May June July Augusl September October November	Da	ya in Period (C) Promited Days Per Month  185 185 154 123	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 51.00% 57.48% 43.46% 28.97%	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Belance (Cot K + Col L + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity January Fabruary March April May June July August September October	De 3- Accelerated Amond De	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.00%, 52.00%, 54.40%, 57.48%, 43.46%, 28.97%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot. K + Cot. L + Cot.
_	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity January February March April May June July August September October November Docember Total (Sum of Lines 27 - 38)	De S Accelerated Amondo De	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.00%, 52.00%, 54.40%, 57.48%, 43.46%, 28.97%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Projected)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Ool. (M), Line 14 ) (Col. (M), Line 22 + Line : (I) Actual Monthly Actival 12/31/2023 (Actuals)	Actual - P (J) Difference Projected vs. Actual	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co
	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity  January February March April May June July August September October November	De S Accelerated Amondo De	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.00%, 52.00%, 54.40%, 57.48%, 43.46%, 28.97%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot. K + Cot. L + Cot.
_	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity January February March April May June July August September October November Docember Total (Sum of Lines 27 - 38)  Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL.	De S-Accelerated Amondo De De (8) Deys Per Month 31 29 31 30 31 31 30 31 366 to Proretion	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.00%, 52.00%, 54.40%, 57.48%, 43.46%, 28.97%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Frejection - P (F)  Projected Monthly Activity  12/31/2023 (Activals)  12/31/2024 (Projected)  12/31/2024 (Projected)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Cot. (M), Line 14 ) (Cot. (M), Line 22 + Line :  (f) Actual Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Actuals)  12/31/2024 (Actuals)  (Note F) (Cot. (M), Line 40 + Line 4	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot. K + Cot. L + Cot.
_	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration Projected / Actual Activity January Fabruary March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL. Estimated Ending Balance - ADIT Not.	De S-Accelerated Amondo De De (8) Deys Per Month 31 29 31 30 31 31 30 31 366 to Proretion	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.00%, 52.00%, 54.40%, 71.96%, 71.96%, 71.96%, 73.46%, 28.97%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Projected)  12/31/2023 (Actuals) (Note F) (Col. (H), Line 40 + Line 41)  12/31/2024 (Projected)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line :  (I)  Actual Monthly  Activity  12/31/2023 (Actuals) 12/31/2024 (Actuals)  12/31/2023 (Actuals) (Note F) (Col. (M), Line 40 + Line 41 12/31/2024 (Actuals)	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co
_	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity January February March April May June July August September October November Docember Total (Sum of Lines 27 - 38)  Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL.	De S-Accelerated Amondo De De (8) Deys Per Month 31 29 31 30 31 31 30 31 366 to Proretion	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.00%, 52.00%, 54.40%, 71.96%, 71.96%, 71.96%, 73.46%, 28.97%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Frejection - P (F)  Projected Monthly Activity  12/31/2023 (Activals)  12/31/2024 (Projected)  12/31/2024 (Projected)	roration of Deferred Tax Act (G) Prorated Projected Monthly Activity	2,437,585 5,747,863 wity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(Cot. (M), Line 14 ) (Cot. (M), Line 22 + Line :  (f) Actual Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Actuals)  12/31/2024 (Actuals)  (Note F) (Cot. (M), Line 40 + Line 4	Actual -P  (J)  Difference Projected vs. Actual (Note C)	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co
_	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration Projected / Actual Activity  January February March April May June July August September October November December Total (Sum of Lines 27 - 38)  Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Estimated Ending Balance - ADIT Not Sending Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)  Average Balance as adjusted (non-proof	Days Per Month  31 29 31 30 31 30 31 30 31 30 60 Proretion	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.00%, 52.00%, 54.40%, 71.96%, 71.96%, 71.96%, 73.46%, 28.97%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Projection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals) 12/31/2024 (Projected)  12/31/2023 (Actuals) (Note F) (Col. (H), Line 40 + Line 41) 12/31/2024 (Projected) (Note F) (Col. (H), Line 43 + Line 44) (Col. (H), Line 43 + Line 44) (Col. (H), Line 43 + Line 44)	roretion of Deferred Tax Act (G) Proreted Projected Monthly Activity (Column E x Column F)	2, 437,585 5,747,883  ivity (Note A)  (H)  Prorated  Projected Balance (Col. G Plus Col. H,  Precoding Balance)	(Col. (M), Line 14 ) (Col. (M), Line 22 + Line : (I) Actual Monthly Activity  12/31/2023 (Actuals) 12/31/2024 (Actuals) (Note F) (Col. (M), Line 40 + Line 4 12/31/2024 (Actuals) (Note F) (Col. (M), Line 43 + Line 4 (Col. (M), Line 43 + Line 4 (Col. (M), Line 43 + Line 4	Actual - P  (J)  Difference Projected vs. Actual (Note C)	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot. K + Cot. L + Cot.
_	Prorated ADIT Amount for Attachment H-3D, Line 40 Accumulated Deferred Income Taxes  (A) Month  ADIT Subject to Proration  Projected / Actual Activity January Fabruary March April May June July September October November December Total (Sum of Lines 27 - 38)  Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Not Subject to Estmated Ending Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment Beginning Balance - ADIT ADIT Not Subject to Beginning Balance - AD	Days Per Month  31 29 31 30 31 30 31 30 31 30 60 Proretion	ys in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period  214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 50.00%, 51.00%, 52.00%, 54.40%, 71.96%, 71.96%, 71.96%, 73.46%, 28.97%,	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)  Frejection - P (F)  Projected Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Projected)  12/31/2024 (Projected)  12/31/2024 (Projected) (Note F) (Col. (H), Line 40 + Line 41)  12/31/2024 (Projected) (Note F) (Col. (H), Line 43 + Line 44)	roretion of Deferred Tax Act (G) Proreted Projected Monthly Activity (Column E x Column F)	2, 437,585 5,747,883  ivity (Note A)  (H)  Prorated  Projected Balance (Col. G Plus Col. H,  Precoding Balance)	(Cot. (M), Line 14 ) (Cot. (M), Line 22 + Line :  (f) Actual Monthly Activity  12/31/2023 (Actuals) 12/31/2024 (Actuals)  12/31/2024 (Actuals) (Note F) (Cot. (M), Line 40 + Line 4 12/31/2024 (Actuals) (Note F) (Cot. (M), Line 43 + Line 4	Actual - P  (J)  Difference Projected vs. Actual (Note C)	(K) Preserve Proretion (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorate Actual Balance (Cot K + Col 1, + Co

#### Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year =

Actuals for the 12 Months Ended December 31, 2024

	Accumulated Deferred Income Taxes	unt No. 202)			Section 2		N. It. (blace 4)							
			Days in Period	(5)	(E)	Projection - P	reration of Deferred Tax Ac (G)	ONLY (NOTE A)	(0)	(J)	Proration of Deferred Tax Ac	(L)	(80)	
Line	(A) Month	(B)  Days  Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Yest Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Proceeding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Promition (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
49	ADIT Subject to Proration					12/31/2023 (Actuals)		(115,166,788)	12/31/2023 (Actuals)			72	(115,166,788)	
50	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)					
51	January	31		214	50.00%	(16,450)	(8,225)	(115,175,013)	(200,854)	(184,405)	(192,630)	44	(115,359,418)	
52	February	29 31		214	50.00%	(16,179)	(8,089)	(115,183,102)	(181,269)	(165,090)	(173,179)		(115,532,597)	
53	March	31		214 214		(23,740) (15,615)	(11,870) (7,807)	(115,194,972) (115,202,780)	(182,512) (174,082)	(158,771) (158,468)	(170,641) (165,275)		(115,703,238) (115,869,513)	
54 55	April May	30 31		214		(15,017)	(7,549)	(115,210,328)	(153,040)	(137,943)	(145,491)	2	(116,015,004)	
56	June	30	185	214		(22,483)	(19,436)	(115,229,765)	(155,705)	(133,222)	(152,658)		(116,167,663)	
57	July	31		214		(15,179)	(10,923)	(115,240,688) (115,249,808)	(151,110) (151,185)	(135,931) (135,318)	(146,854) (144,437)		(116,314,517)	
58 59	August September	31 30		214 214		(15,867) (23,630)	(9,120) (10,269)	(115,249,808)	(151,185)	(130,342)	(140,611)		(116,599,566)	
60	October	31		214	28.97%	(15,044)	(4,358)	(115,264,435)	(142,044)	(127,000)	(131,358)	-	(116,730,924)	
61	November	30	32	214		(14,841)	(2,219)	(115,266,655)	(141,136)	(126,295)	(128,514)	-	(116,859,439)	
62	December	31	1	214	0.47%	(10,923) (205,048)	(51) (99,918)	(115,266,706)	(86,842) (1,873,550)	(75,719) (1,668,503)	(75,770)		(116,935,208)	
63	Total (Sum of Lines 51 - 62)	366				(203,048)	(33,510)		(1,013,330)	(1,000,003)	(1,100,420)			
64	Beginning Balance - ADIT Not Subject to	to Promition				12/31/2023 (Actuals)		(204,683,097)	12/31/2023 (Actuals)				(204,683,097)	
65 66	Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL	Adjustment				(Note F) (Col. (H), Line 64 + Line 65)		(204,683,097)	(Note F) (Col. (M), Line 64 + Line	65)			(204,683,097)	
67	Estimated Ending Balance - ADIT Not S					12/31/2024 (Projected)		(221,385,220)	12/31/2024 (Actuals)				(209,927,200)	
68 69	Ending Balance - ADIT Depreciation Adj Ending Balance - DTA / (DTL)	ljustment				(Note F) (Col. (H), Line 67 + Line 68;		(221,385,220)	(Note F) (Col. (M), Line 67 + Line	68;			(209,927,200)	
70	Average Balance as adjusted (non-prore	nted:				([Col. (H), Line 66 + Line 69] /	2;	(213,034,159)	([Col. (M), Line 66 + Line	69] / 2;			(207,305,149)	
71	Prorated ADIT					(Col. (H), Line 62 )		(115,266,706)	(Cal. (M), Line 62 )				(116,935,208)	
72	Amount for Attachment H-3D, Line 40	Dc .				(Cot. (H), Line 70 + Line 71)		(328,300,864)	(Col. (M), Line 70 + Line	71			(324,240,357)	
	Accumulated Deferred Income Taxes	- Other (Account	No. 2831											
	Proceedings of the state of the		Days in Period			Bushadles D		the state of the s		Astual I	Proration of Deferred Tax A	rthelly (Note B)		
							roration of Deferred Tax Ac	livity (Note A)						
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	
	(A)	(B)	(C)	Total Days		(F)	(G) Prorated Projected	(H) Prorated		(J) Difference	(K) Preserve Proration	(L) Preserve Proration	Preserved Prorated	
Line	(A) Month				(E) Proration Amount (Column C / Column D)		(G)	(H)	(f) Actual Monthly Activity	(J)	(K)	(L)		
Line 73		(B) Days	(C) Prorated Days	Total Days Per Future	Proration Amount	(F) Projected	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
	Month	(B) Days	(C) Prorated Days	Total Days Per Future	Proration Amount	(F) Projected Monthly Activity	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75	Month  ADIT Subject to Proration	(B)  Days  Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76	Month  ADIT Subject to Proration  Projected / Actual Activity  January Fobruary	(B)  Days Per Month  31	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77	Month  ADIT Subject to Proretion  Projected / Actual Activity  January February March	(B)  Days Per Month  31 29 31	(C) Provated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78	Month  ADIT Subject to Proration  Projected / Actual Activity  January Fobruary March April	(B)  Days Per Month  31 29 31 30	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80	Month  ADIT Subject to Proreston  Projected / Actual Activity  January Fobruary March April May June	(B)  Days Per Month  31 29 31 30 31	(C) Provated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 60,45%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80 81	Month  ADIT Subject to Proretion  Projected / Actual Activity  January February March Apri May June July	(B)  Days Per Month  31 29 31 30 31	(C) Prosted Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 68,45% 71,96%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80 81 82	Month  ADIT Subject to Proreston  Projected / Actual Activity  January  February  March  Apri  May  June  July  August	(B) Days Per Month  31 29 31 30 31 30 31 31	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 71,96%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80 81	Month  ADIT Subject to Proretion  Projected / Actual Activity  January February March Apri May June July August September	(B)  Days Per Month  31 29 31 30 31	(C) Prosted Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 71,96% 57,48% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80 81 82 83 84	Month  ADIT Subject to Proreston  Projected / Actual Activity  January  February  March  Apri  May  June  July  August	(B)  Days Per Month  31 29 31 30 31 30 31 31 31 30 31	(C) Provated Days Per Month  185 154 123 93 62	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,196% 51,46% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80 81 82 83 84 85 86	Month  ADIT Subject to Proreston  Projected / Actual Activity  January  March Apri May June July August September October November	(B) Days Per Month  31 29 31 30 31 30 31 30 31	(C) Provated Days Per Month  185 154 123 93 62 32	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,46% 71,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity  12/31/2023 (Actuals)	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80 81 82 83 84	Month  ADIT Subject to Proretion  Projected / Actual Activity  January February March Apri May June July August September October November	(B)  Days Per Month  31 29 31 30 31 30 31 31 31 30 31	(C) Provated Days Per Month  185 154 123 93 62 32	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,196% 51,46% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80 81 82 83 84 85 86 87	Month  ADIT Subject to Proreston  Projected / Actual Activity  January  March Apri May June July August September October November December Total (Sum of Lines 75 - 86)	(B)  Days Per Month  31  29  31  30  31  30  31  30  31  30  31	(C) Provated Days Per Month  185 154 123 93 62 32	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,196% 51,46% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Projected)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,	
73 74 75 76 77 78 79 80 81 82 83 84 85 88	Month  ADIT Subject to Proreston  Projected / Actual Activity  January  March Apri May June July August September October November	(B)  Days Per Month  31  29  31  30  31  30  31  30  31  30  31	(C) Provated Days Per Month  185 154 123 93 62 32	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,196% 51,46% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Precoding Balance)	Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals)	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorsted Actual Belance (Col. K + Col. L + Col. M, Preceding Belance)	
73 74 75 76 77 78 79 80 81 82 83 84 85 86 87	Month  ADIT Subject to Proretion  Projected / Actual Activity  January  February  March  Apri  May  June  July  September  October  November  December  Total (Sum of Lines 75 - 86)  Beginning Balance - ADIT Not Subject to  Beginning Balance - ADIT Adjustment  Beginning Balance - DTA / (DTL	(B)  Days Per Month  31  29  31  30  31  30  31  30  31  30  6  6  Proretios	(C) Provated Days Per Month  185 154 123 93 62 32	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,196% 51,46% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Projected)  12/31/2023 (Actuals) [Note F] (Col. (H), Line 88 + Line 89)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Procoding Balance)  (7.782,724)	Actual Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Actuals)  12/31/2023 (Actuals)  (Noto F) (Col. (M), Line 88 + Line	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorsted Actual Belance (Col. K + Col. L + Col. M, Preceding Belance)  (7,782,724)	
73 74 75 76 77 78 80 81 82 83 84 85 86 87	Month  ADIT Subject to Proreston  Projected / Actual Activity  January  February  March Apri  May  June  July  September October  November Deacember Total (Sum of Lines 75 - 86)  Beginning Balance - ADIT Not Subject to  Beginning Balance - ADIT Adjustment	(B)  Days Per Month  31  29  31  30  31  30  31  30  31  30  6  6  Proretios	(C) Provated Days Per Month  185 154 123 93 62 32	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,196% 51,46% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Projected)	(G) Proreled Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Procoding Balance)	Actual Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Actuals)	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorsted Actual Belance (Col. K + Col. L + Col. M, Preceding Belance)  (7,782,724) (7,782,724)	
73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93	Month  ADIT Subject to Proretion  Projected / Actual Activity  January February March Apri May June July Septamber October November December Total (Sum of Lines 75 - 86)  Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Beginning Balance - ADIT ADIT Not Subject to Beginning Ba	(B) Days Per Month  31 29 31 30 30 31 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 30 30 30 30 30 30 30 30 30 30 30	(C) Provated Days Per Month  185 154 123 93 62 32	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,196% 51,46% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Projected)  12/31/2023 (Actuals) (Noto F) (Col. (H), Line 88 + Line 89; 12/31/2024 (Projected) (Noto F) (Col. (H), Line 91 + Line 92; (Col. (H), Line 91 + Line 92;	(G) Prorsled Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Procoding Balance)  (7.782,724) (7.782,724)	12/31/2023 (Actuals) 12/31/2024 (Actuals) 12/31/2024 (Actuals) (Noto F) (Col M), Line 88 + Line 12/31/2024 (Actuals) (Noto F) (Col M), Line 91 + Line ([Col (M), Line 90 + Line	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorsted Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93	Month  ADIT Subject to Proretion  Projected / Actual Activity January February February March Apri May June July Septamber October November December Total (Sum of Lines 75 - 86)  Beginning Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - ADIT Not Subject to Estimated Ending Balance - ADIT Not Subject Estimated Ending Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)	(B) Days Per Month  31 29 31 30 31 30 31 30 31 30 30 30 31 30 30 31 30 30 30 31 30 30 30 30 30 30 30 30 30 30 30 30 30	(C) Provated Days Per Month  185 154 123 93 62 32	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 50,00% 50,00% 51,196% 51,46% 43,46% 28,97%	(F) Projected Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Projected)  12/31/2023 (Actuals) (Note F) (Col. (H), Line 88 + Line 89; 12/31/2024 (Projected) (Note F) (Col. (H), Line 91 + Line 92;	(G) Prorsled Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Procoding Balance)  (7.782,724) (7.782,724) (7.164,829)	Actual Monthly Activity  12/31/2023 (Actuals)  12/31/2024 (Actuals)  12/31/2023 (Actuals)  (Noto F) (Col. (M), Line 88 + Line 12/31/2024 (Actuals) (Noto F) (Col. (M), Line 91 + Line	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)  (7,782,724)  (7,782,724)  (7,157,935)	

### Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year =

Actuals for the 12 Months Ended December 31, 2024

		D	ays in Period			Projection - Pr	oration of Deferred ITC Ac	tivity (Note A)	Actual - Proration of Deferred ITC Activity (Note 5)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)	(J)	(K)	(L)	(M)
	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G. Plus Col. H. Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. & Preceding Balance)
DITC S	ubject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)				
Projecte	ed / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
Janua	NO.	31		- 21	50.00%		-					27	
Febru		29		. 214				-			-	-	
March		31		- 21		4.					-	-	
April		30		- 21						12			
May		31		- 21									
June		30								- 2			
July		31		21			( <u>42</u> )	29	1	- 2			
Augus		31											
Septe		30						21	15	12		2	
Octob		31				<u> </u>		29	100	5	X25		
Nover		30								1			
Decer		31		21			S				100	41	
	oum of Lines 99 - 110)	366				-			-				
Beginn	ng Balance - DITC Not Subject to	n Progration				12/31/2023 (Actuals)		(303,283)	12/31/2023 (Actuals)				(303,2
Beginni	ng Balance - DITC Adjustment	31 1010001				(Note F)		(000,200)	(Note F)				(555)2
	ng Balance - DITC					(Col. (H), Line 112 + Line 113;		(303,283)	(Col. (M), Line 112 + Lin	e 113)			(303,2
Estimat	ed Ending Balance - DITC Not S	ubject to Proration				12/31/2024 (Projected)		(78,882)	12/31/2024 (Actuals)				(236,6
Ending	Balance - DITC Adjustment	-				(Noto F)			(Note F)				
Ending	Balance - DITC					(Col. (H), Line 115 + Line 116;		(78,882)	(Col. (M), Line 115 + Lin	o 116			(236,6
	Balance as adjusted (non-prora	ited;				([Col. (H), Line 114 + Line 117]	[/2]	(191,083)	([Col. (M), Line 114 + Lin	ie 117] / 2;			(269,9
Prorate						(Cal. (H), Line 110 )			(Col. (M), Line 110 )				
Amoun	t for Attachment H-3D, Line 40	•				(Cal. (H), Line 118 + Line 119)		(191,083)	(Col. (M), Line 118 + Lin	a 119)			(269,9

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (I and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year True-up Adjustment

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.187(I)-1(h)(8) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account behances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the Propriate the Propriate Province and ADIT belance.
- B The balances in Accounts 190, 261, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(8) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the furue-up adjustment to the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity of the section of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the seculal monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents under-projection (amount of projected activity) till projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D Column K preserves proretion when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x (Column II/Column F). If Column J is underprojected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F This section is reserved for adjustments necessary to comply with the IRS normalization rules.

			De	scember 31, 2024 (Actuals)		
			Gas, Production,	Only		
			Distribution, or	Transmission	Plant	Labor
Line	ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	2,942,735			2,164,397	778,338
2	ADIT-281	•	-			
3	ADIT-282	(209,927,200)	-		(209,927,200)	•
4	ADIT-283	(7,157,935)	-		(2,967,310)	(4,190,624)
5	ADITC-255	(236,689)			(236,689)	•
6	Subtotal - Transmission ADIT	(214,379,089)		•	(210,966,802)	(3,412,286)
Line	Description	Total				
7	ADIT (Reacquired Debt)	(794,496)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-30. Line 111. A deferred tax (sability) should be reported as a negative balance on Attachment H-30, Line 111. The ADIT balance is based on the 13 month average

In filling out this attachment, a full and complete description of each item and justification for the affocation to Columns B - F and each soperate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

## December 31, 2024 (Actuals)

Marche   Part	(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	( <b>a</b> )
1787   1915   1916	ADIT-100 (Not Subject to Provition)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Comment   Comm	Sant-130 (Not dealest to Frombon)						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
Comment   Comm	Account Republic	1,726,728	241.742			1,484,986	
April   Comment   Commen	Paccified Distance						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
A	Account Redity Injuries	519,091	72,673		359,929	86,489	recoverable in the transmission formula.
April coulded frequency (Limits 1971). The state of forestable to motiving according for any or according to forestable for according to provide the provided forestable and the provided forestable a	Pacation Doday injuries						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
17.685   1	Account Regulate & Incentives	3.373.194	472.247				
April   Control   Contro			217.662			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
1,524,00   1,524,0   1,524,00		-					ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accord Spreads	recorded cases y - cage	1					
Accord Popular Same - P  - 20 460   24 540   34 540   4 540	Account OPER		199,445			1,225,161	insurance benefits for book purposes. These amounts are removed from rate base below.
April   Target   April   Apr		469,836	469,838		-		
ACCOUNT STREETSCOT							
According Sentence   1.0   1	Accrued Payroll Taxes - AIP	247,642	34,670	-	-		
April   Contention   Contenti			-			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accordance							
April   Apri	Accrued Severance						
Accorded Worker's Compensation 756.401		450,143	450,143			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Approximation   1,990.513   1,990.515							ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
All Control	Accrued Worker's Compensation						
		6.990.513	6,990,513				
April		3 545.215	3,545,215	-		-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Coloring Contents   1,517,533   3,517,533   .	Pasat Resident Congress						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that ar
Deliment (Prevent Liabilis)	Deferred Companyation	24 910	3.487			21,423	recoverable in the transmission formula
Content   Cont					-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Color Technical Condidary   Color Technical Condidary   Color Technical Condidary   Color Technical Condidary   Color Technical Color Techni			•			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Furthers		59.226	59,226		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Separation   3,882,590   3,882,590							ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Sales & Live Tax Regence   210,715   210,715   1, ADT excluded because the underlying second(a) are not recoverable in the transmission formula (19,8,00) (139,505)		3.682.590	3,682,590				
Substance   138,508   138,509   13		218.715	218,715				
State het Operelling Loss Carryforwerd - MD		(138,508)	(138,508)		-	-	Federal Taxes on state income taxes
Namywork Additional Subtraction Modification, net of leavers taxes, is excluded from rate base will be a subtraction Modification, net of leavers taxes, is excluded from rate base will be a subtraction Modification, net of leavers taxes, is excluded from rate base will be a subtraction Modification (net of leavers taxes). In the state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant and included by the extent attributable to plant and included in rise base.    Deleware NOI Valuation Allowance							The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plan
Maryland Additional Subtraction Carryforwers   8 050 708   8 050 708   259 325	State Net Operating Loss Carryforward - MD	5.297.670	2,119,863		3,177,807		
Maryland 10-309 Carryforward   2,593,248   259.325   2,333.921   The Maryland 10-309 Carryforward, net of federal taxes, is included to the about an attributable to plant seed included in rate beass.							
State Net Operating Loss Cerryforward - DE   32 624 653   6.579 938   - 26,044 915   The state net operating loss cerry-forward, net of federal taxes, is included to the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The state of the included in the base of the extent attributable to plant process. The plant process of the plant	Manufand 10-309 Caminovam		259 325		2,333,921	-	The Maryland 10-309 Carryforward, net of federal taxes, is related to plant and included in rate base
Delaware NOL - Valuation Allowance   (32,550,496)   (6,305,581)   (28,044,915)   In service that is included in mate base.   Insertice that is included in mate base and removed from rate base below.   Insertice that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are not recoverable in the transmission formula that is included because the underlying account(g) are n	ma jano 10 000 out joi not						The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plan
The plate net operating loss carry-forward, net of idears taxes, is included to the extant stutisholds to plant the plant of idears taxes, is included to the extant stutisholds to plant the plant to the requirements of ASC 740, ACE's accumulated deferred income taxes attributable to plant the plant to the requirements of ASC 740, ACE's accumulated deferred income taxes attributable to plant the plant to the requirements of ASC 740, ACE's accumulated deferred income taxes attributable to plant the plant to the requirements of ASC 740, ACE's accumulated deferred income taxes attributable to plant the deferred taxes of unamoritized ITC. These amounts are removed from miles below to plant the plant to the requirements of ASC 740, ACE's accumulated deferred income taxes attributable to plant the deferred taxes of unamoritized ITC. These amounts are removed from miles below to plant the deferred taxes of unamoritized ITC. These amounts are removed from miles below to plant the plant to the student to the plant the deferred taxes of unamoritized ITC. These amounts are removed from miles below to plant the plant th	State Net Counting Loss Carryloward - DE	32.624.653	6.579.938		26,044,915		
Unamortized investment Tax Credit  178 033 24 925 153,108 empressed whether the difference is normalized on consent horse below.  Unamortized investment Tax Credit  178 033 24 925 153,108 empressment the deferred laxes of unamortized TiC. These amounts are removed below.  Other Accound Deferred Tax Assets  45,531 45,531	data rest operating cost out you was a sec						The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plan
Pursuant to the requirements of ASC 740, ACE's accumulated deferred from compass at thing difference reparted from from the compass at thing difference reparted from from the compass at the deferred taxes of unementated of from the formation of more laxes and the following from the best below the find ground power from the base below the formation of the find and the finding of the finding o	Delevers NOI - Valuation Allowers	(32 350 496)	(6.305.581)		(26.044.915)		in service that is included in rate base.
Unanotized Investment Tas Credit  178 033 24.925 153.108	Colonia (1701 - Valoador) Palomarico	(00,000)	,				Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all
Unamortized Investment Tax Credit  178 033 24.925 - 153.108 - spensand the deferred taxes of unamortized ITC. These arounds are resourced from retables below components of the separately resourced from the sease below components of the separately resourced from the sease below components of the separately resourced from the sease and removed below.  68.42.937 8,842.980 - 61,586.817 - 54,586.8							
ADT excluded because the underlying secount(s) are not recoverable in the transmission formula (	Manager and Development You Condit	178 033	24 925		153 108		represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Accumulated Deferred Income Taxe attributable to income tax reted of equatory assets and liabilities. The Income Tax Regulatory Liability   68,429,797   6,842,980   61,586,817							
Income Tax Regulatory Lability   6,842.980   61,586.817   balance is excluded from rate base and removed below   Charlesbe Contribution Caryforwar.	COURT AND DOUBLES ( BA ASSOC)	45,557	40,007				
ADT excluded because the underlying account(s) are not recoverable in the transmission formula	Income Tow Description Lieblish.	68 420 707	g g42 980		61 588 817		
ADT excluded because the underlying account(a) are not recoverable in the transmission formula temperar Communication   111,931,384   37,757,318   67,611,582   6,562,484	Charlette Cantibution Condenses	60,429,737	V,042,360		0.,566,617		
Subtotal: ADT-180 (Not Subject to Proretion)  111,931,384  37,75,7.18  67,811.582  6,562.484  Less: ASC 740 ADT Adjustments excluded from rate base (178,033)  (24,925)  (153,106)  Less: ASC 740 ADT Adjustments related to AFUDC Equily.  Less: ASC 740 ADT balances related to income tax regulatory assets (liabilities (88,429,797)  (8,842,980)  (88,429,797)  (8,842,980)  (1,245,105)  Less: OPER related ADT, Above if not separately remove:  (1,424,600)  (1,424,600)  (1,93,445)  (1,25,151)	Change Commitment						
Less ASC 740 ADIT Adjustments excluded from rate base   (178.033   (24.925)   . (153.106)   .		111 031 384	37 757 318	-	67,611,582		
Class ASC 740 ADIT Adjustments related to AFUDC Equity	auditoria. Auti-199 (non audjact to Profession)	111,531,304	57,737,310		27,311,002	2,002,404	
Class ASC 740 ADIT Adjustments related to AFUDC Equity		(179.022)	/24 925)		(153 108)		
Leas ASC 740 ADT balances related to income tax regulatory assets / (labilides   68,429.797   (8,42,940)   (81,586.817)   (1,225,161)     Leas OPES printed ADT, Above if not apparately removed   (1,424.806)   (199.445)   (1,225,161)     Catal: ADT-180 (Not Subject to Proration)   41,899.48   30,689.968   5,871,657   5,377,323     Catal: ADT-180 (Not Subject to Proration)   41,899.48   30,689.968   5,871,657   5,377,323     Catal: ADT-180 (Not Subject to Proration)   41,899.48   30,689.968   5,871,657   5,377,323     Catal: ADT-180 (Not Subject to Proration)   41,899.48   30,689.968   5,871,657   5,871,657     Catal: ADT-180 (Not Subject to Proration)   41,899.48   30,689.968   5,871,657   5,871,657     Catal: ADT-180 (Not Subject to Proration)   41,899.48   41,899.48     Catal: ADT-180 (Not Subject to Proration)   41,899.48     Catal: A		[178,033]	(24,323)		(133,100)		
Class OPER related ADIT, Above find apparately remove:		(88,420,707)	(6 842 DBN)		(61 598 817)		
Catal: ADT-180 (Not Subject to Proration)						(1 225 161)	
Vages & Salary Nacionals   Vages & Va		*		-			
Integrat a Seator Fullocutor         35.86%           Gross Plant Allocatio         100.00%           Transmission Allocatio         0.00%           Other Allocatio         0.00%	Yotal: ADIT-190 (Not Subject to Proration)	41,898,948	30,689,968		5,871,657	5,337,323	
Integrat a Seator Fullocutor         35.86%           Gross Plant Allocatio         100.00%           Transmission Allocatio         0.00%           Other Allocatio         0.00%							
Gress   100.00%   38.88%	Wages & Salary Allocator	1				14.58%	
Transmission Allocator         100.00%           Other Allocator         0.00%	Gress Plant Allocator				36.86%		
Other Allocator 0.00%				100.00%			
			0.00%				
	ADIT - Transmission	2,942,735	-		2,164,397	778,338	
					-		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Corporate Alternative Minimum Tax Credit Carry-Forwari	4,077,976	(43,835,050)	-	47,913,026		Electric portion included in rate base
Federal Net Operating Loss Carry-Forward	-	(75,424,296)		75,424,296		Electric portion included in rate base
		ا النحائد المساور				
Subtotal: ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)		123,337,321	-	
Less ASC 740 ADIT Adjustments excluded from rate base						
Less ASC 740 ADIT Adjustments related to AFUDC Equity						
Less ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)		123,337,321		
		1				
Wages & Salary Allocator					14,58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	45,464,330			45,464,330	-	

## December 31, 2024 (Actuals)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	111,931,384	37,757,318		67,611,582	6,562,484	
ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)	-	123,337,321	14	
Total - FERC Form 1, Page 234	116,009,360	(81,502,027)		190,948,903	6,562,484	

- Instructions for Account 199

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.

- 1. ADIT items related only to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns C & D are included in Column E
  4. ADIT items related to labor and not in Columns C & D are included in Column F
  5. 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.
  6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Ptant Related Deferred Taxes	(631,163,724)	(61,665,427)	- 1	(569,498,296)		ADIT attributable to plant in service that is included in rate base
Contribution in Aid of Construction	25,281,589	25,281,589	-	-		ADIT attributable to contributions-in-aid of construction excluded from rate base
						Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUD
	(18,246,697)	(9,936,124)	(8,310,573)			Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
AFUDC Equity	(18,246,697)	(9,930,124)	(0,310,373)	- 1		Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis
		(994 944)		(7,216,597)		difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Section 10-309 Book / Tax Timing Difference	(8.018,441)	(801,844)		(7,210,397)	·	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is include
		801.844		7.216.597		in rate base.
Maryland Subtraction Modification (Section 10-309)	8,018,441		-	7,216,397		Ptant related basis difference not currently includible in rate base
Maryland Subtraction Modification	10,753,087	10,753,087				
						Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of
Plant Deferred Taxes - Flow-through	(8,562,120)	(856,212)	-	(7,705,908)		whether the difference is normalized or flowed-through. These items are removed below
Subtotal: ADIT-282 (Not Subject to Proration)	(621,937,865)	(36,423,087)	(8,310,573)	(577,204,205)		
Less ASC 740 ADIT Adjustments excluded from rate base	(2,190,966)	(9,896,875)		7,705,908	•	
Less ASC 740 ADIT Adjustments related to AFUDC Equity	18,245,697	9,936,124	8,310,573			
Less ASC 740 ADIT balances related to income tax regulatory assets / (liabilities		-				
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(605,882,134)	(36,383,838)		(569,498,296)		
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36 86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%		<u> </u>		1
ADIT - Transmission	(209,927,200)	-	-	(209,927,200)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
• •		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(352,790,413)	(35,279,041)		(317,511,372)		ADIT attributable to plant in service that is included in rate base
	1					
Subtotal: ADIT-282 (Subject to Proration)	(352,790,413)	(35,279,041)		(317,511,372)		
Less ASC 740 ADIT Adjustments excluded from rate base						
Less ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less OPEB related ADIT, Above if not separately remove:						
Total: ADIT-282 (Not Subject to Proration)	(352,790,413)	(35,279,041)	-	(317,511,372)		
	1					
Wages & Salary Allocator					14.58%	
Gross Plant Allocator	1			36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				<u> </u>
ADIT - Transmission	(117,040,338)	-		(117,040,338)	<u> </u>	I

December 31, 2024 (Actuals)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(621,937,865)	(36,423,087)	(8,310,573)	(577,204,205)		
ADIT-282 (Subject to Proration)	(352,790,413)	(35,279,041)	-	(317,511,372)		· ·
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(974,728,278)	(71,702,128)	(8,310,573)	(894,715,577)	(6.0)	

- Instructions for Account 282:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
  2. ADIT items related on by to Transmission are directly assigned to Column D
  3. ADIT items related to Plant and not in Columns C & D are included in Column E
  4. ADIT items related to Isbor and not in Columns C & D are included in Column F
  5. Deferred income taxes arise when items are included in causable income in different periods than they are included in retas, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded,
  6. ADIT items subject to the provision under the "normalization" rules will be included in ADIT-222 (Subject to Provision
  7. Re: Form 1-f filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-f. p.113.57.c.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	( <b>G</b> )
		Distribution, or	Transmission	Plant	Labor	a mail a
ADIT- 283 (Not Subject to Proretion)	Total	Other Related	Related	Related	Related	Justification
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
Accrued Property Taxes	(7,094,756)	(993,268)		(6,101,490)		formula.
Asset Retirement Obligation	(845,299)	(845,299)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Materials Reserve	322,055	45,088		276,967		ADIT relates to all functions and attributable materials and supplies included in rate bas-
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
Other Deferred Debits	(2,996,528)	(771,222)		(2,225,306)		formula
						Included because the pension asset is included in rate base. Related to accrual recognition of expense for
Pension Asset	(33,414,536)	(4,678,035)			(28,736,501)	book purposes & deductibility of cash funding's for tax purposes
Regulatory Asset	(37,649,208)	(37,649,208)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vecation	(1,025,007)	(1,025,007)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - FERC Transmission True-up		1		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Renowable Energy Credits	(2,449,595)	(2,449,595)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
		1				The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the
Unamortized Loss on Reacquired Debt	(709.708)	(709.708)				new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)		(8,049,829)	(28,736,501)	
Casterial Control of the Control of	(,,			(4,4,/	(=-1,,,	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less; OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)		(8.049.829)	(28,736,501)	
	1	, , , , , , , , , , , , , , , , , , , ,		, , , , ,		
Wages & Salary Allocator					14,58%	
Gross Piant Allocator				36.86%		
Transmission Allocator	1		100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,157,935)	-		(2,967,310)	(4,190,624)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	Plant	Labor	
	Total	Distribution, or Other Related	Transmission Related	Related	Related	Justification
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justinestion
	li .					
Subtotal: ADIT-283 (Subject to Proration)			-		-	
	1					
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less ASC 740 ADIT Adjustments related to AFUDC Equity						
Less, ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less OPEB related ADIT, Above if not separately remove:						
Total: ADIT-283 (Subject to Proration)	-	-	-	-		
Wages & Salary Allocator				_	14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator	II		100.00%			
Other Allocator		0.00%				
ADIT - Transmission				-		

		Dece	ember 31, 2024 (Actual	n)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proretion)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(85,862,582)	(49.076.252)		(8,049,829)	(28,736,501)	
ADIT-283 (Subject to Promition)			-			
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(85,862,582)	(49,076,252)		(8,049,829)	(28,736,501)	

## Instructions for Account 283:

- Instructions for Account 283:

  1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (

  2. ADIT items related only to Transmission are directly assigned to Column D

  3. ADIT items related to Plant and not in Columns C & D are included in Column E

  4. ADIT items related to Plant and not in Columns C & D are included in Column F

  5. Deferred incomes 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.

  6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration

  7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should the to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No 255 (Accum, Deferred Investment Tax Credits)	(842,368)	(268)		(642,100)		A utility that elected to use 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 Amortize Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(642,368)	(268)	-	(642,100)		
				-		
Total: ADIT-255	(642,368)	(268)		(642,100)		
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%			L	
Unamortized investment Tex Credit - Transmission	(236,689)			(236,689)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
• •		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
Investment Tex Credit Amortization	191,052	15,078		175,974		A utility that elected to use 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 Amortize investment Tax Credit (Form 1, 268.8) multiplied by (1/1-1). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
	المستقل المستق				1	
Subtotal: (Form No. 1 p. 266 & 267)	191,052	15,078		175,974	<u> </u>	
	1					
Total: Investment Tax Amortization	191,052	15,078	-	175,974		
					L	<u></u>
Wages & Salary Allocator					14,58%	
Gross Plant Allocator				36.86%		
Transmission Allocato			100.00%			
Other Allocator		0.00%				L
investment Tax Credit Amortization - Transmission	64,867	-		64,867		

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	ocember 31, 2023 (Actuals) Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	3,474,377			2,928,348	546,029
2	ADIT-281 ADIT-282	(204,683,097)	:	:	(204,683,097)	
4	ADIT-283 ADITC-255	(7,782,724) (303,283)	:	:	(2,712,080) (303,283)	(5,070,643)
6	Subtotal - Transmission ADIT	(209,294,727)			(204,770,113)	(4,524,614)
Line	Description	Total				
7	ADIT (Reacquired Debt)	(964,995)				

Note: ADIT essociated with Gein or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B - F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately

Part			Dec	cember 31, 2023 (Actu	nals)		
Proceed Services   Process   Proce	/4\	(B)				(F)	(G)
March   Marc			Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
April   Control   Contro	ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related		
Common   C	Accrued Benefits	1,420,629	198,888	_		1,221,741	recoverable in the transmission formula
1985   1985							ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accord   March Logist   Applies   1,000   1,	Accrued Bodily Injuries	499,698	69,958		350,918	78,823	recoverable in the transmission formula.  ADIT relates to all functions and attributable to undertains operating and maintenance expenses that are
March   1967	Accrued Bonuses & Incentives	2,789,821	390,575			2,399,248	recoverable in the transmission formula.
1985   1985	Accrued Environmental Liability	154,717	154,717		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
1,000   1,00	Accrued Liability - Legal	-			-		FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and
Provided Special Front State AP	Accrued OPER	2.285,934	320,031			1,965,903	life insurance benefits for book purposes, These amounts are removed from rate base below.
Comparison Act		853,416	853,416				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accord Francisco	Assessed Council Towns AID	(673 535)	(94 295)			(579 240)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are necoverable in the transmission formula.
Comment   Comm		(015,555)	(01,200)	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Property Name   Property Composition   Property   Pro						22.825	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
March   Congression   19.05						23,835	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Transport   Tran	PROCEEDING TRANSPORT						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Control Companies		727,692		-			
April   Commentation   Commentatio		3 454 528	3,454,528		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State   Control   Contro	The state of the s						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Section   Control   Cont					1/2		
Control Control		3,684,587	3,664,587				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Published New   1,51,125	Other Deferred Credits		59,225			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Clase 1 Live To Reserve	Purchased Power		6,451,218		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Trace					-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State   Temporary   Comment   Comm		1,324,451	1,324,451				Federal Taxes on state Income taxe:
Maryed 1-350 Carprices   7,964,107   7,9	Language Control of the Control of t	7 504 753	2 252 274		5 250 492		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to
Description   1,000 Comproment   2,000 cm   1,000 Cm	State Net Operating Loss Carrylonward - MD			-	5,269,462	-	
Section   Sect					2,278,510		The Maryland 10-309 Carrylorward, net of federal taxes, is related to plant and included in rate base.
Continue to C. Valuation Alevanos							The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to
Delatement Policy - Vision Components   1,000   1,00	State Net Operating Loss Carryforward - DE	35,223,838	6,839,836	-	28,384,002		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to
Charactical freedominal Tax Curoll   220,885   23.235   188,655   24.010	Deleware NOL - Valuation Allowance	(34,949,480)	(6,585,478)		(28,384,002)		plant in service that is included in rate base.
Description   Control							
Control Text Asserting   Control Text Asserting   Control Text Regulatory   Lability   Text (Control Text Regulatory   Lability   Lability		220.002	22 228		108 645		balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base
Total April 190   Total Apri		24,010		-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Characterist Confidence Confide							
ACT excluded because the underhing account(s) are not recoverable in the pregendation (1,000 to 10,000 t	Income Tax Regulatory Liability	75,672,929		-	68,105,636		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subloati ADTT-190 (Not studyed to Promation)   120 700.114							ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Tisss ASC 740 ADT Adjustments inlated to AFUDC Equity   Case ASC 740 ADT Adjustments in included in mate base   Case ASC 740 ADT Adjustments in included in mate base   Case ASC 740 ADT Adjustments in included in mate base   Case ASC 740 ADT Adjustments in included in mate base   Case ASC 740 ADT Adjustments in activated in mate base		129,700,114	48,055,663		76,203,190	5,441,261	
Tisss ASC 740 ADT Adjustments inlated to AFUDC Equity   Case ASC 740 ADT Adjustments in included in mate base   Case ASC 740 ADT Adjustments in included in mate base   Case ASC 740 ADT Adjustments in included in mate base   Case ASC 740 ADT Adjustments in included in mate base   Case ASC 740 ADT Adjustments in activated in mate base	Lace: ASC 740 ADX Adjustments excluded from rate base	(230 982)	(32.338)		(198,645)		
Class AGE 740 ADT belance related to income tax regulatory assets (fabilities)   (7.567,289)   (7.567,289)   (7.567,289)   (30.003)   (1.965,903)	Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-					
Total ADT-180 (Subject to Provision)	Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)				(68,105,636)	14 005 0071	
Wages & Salary Allocator					7,000,000		
Gross   Part Allocator   100 00%	Total: ADIT-190 (Not Subject to Proration)	51,510,269	40,136,002	·	7,898,909	3,473,336	
Gross Plant Allocator	Wages & Salary Allocator	<del> </del>				15.71%	
Chief Allocator	Gross Plant Allocator				37.07%		
ADIT - Transmission   3,743,977		-	0.00%	100 00%			
Corporation		3,474,377			2,928,348	546,029	
Corporation			45.				101
Distribution, or   Distribution, or   Distribution, or   Total   Other Related   Rel	(A)	(B)			(E)	(r)	(6)
Corporate Alternative Minimum Tax Credit Carry-Forward   1,595,411   (20,788,211)   22,383,622   Electric portion included in rate base			Distribution, or	Transmission			
Federal Net Operating Loss Carry-Forward	ADIT-190 (Subject to Proration)			Related			
Subtotal: ADIT-190 (Subject to Proration)   1,595,411   (118,071,732)   119,667,143		1,595,411	(20,788,211)			<del></del>	
Less: ASC 740 ADIT Adjustments excluded from rate base   Less: ASC 740 ADIT Adjustments related to AFUDC Equity   Less: ASC 740 ADIT behances related to Income tax regulatory assets / (liabilities)   Less: ASC 740 ADIT behances related to income tax regulatory assets / (liabilities)   Less: OFEE firstland ADIT, Above finot separately removed   Total: ADIT-190 (Subject to Prorestion)   1,595,411 (118,071,732)   119,667,143     Winges & Salary Allocator   15,71%   15	record tree epitioning tops contyri crimina		101,000,001)				
Less: ASC 740 ADIT Adjustments excluded from rate base   Less: ASC 740 ADIT Adjustments related to AFUDC Equity   Less: ASC 740 ADIT adjustments related to AFUDC Equity   Less: ASC 740 ADIT balances related to income tax regulatory essets / (liabilities)   Less: OFER related ADIT, Above finot separately removed							
Less: ASC 740 ADIT Adjustments excluded from rate base   Less: ASC 740 ADIT Adjustments related to AFUDC Equity   Less: ASC 740 ADIT adjustments related to AFUDC Equity   Less: ASC 740 ADIT balances related to income tax regulatory essets / (liabilities)   Less: OFER related ADIT, Above finot separately removed		+					
Less: ASC 740 ADIT Adjustments excluded from rate base	Subtotal: ADIT-190 (Subject to Proration)	1,595,411	(118,071,732)		119,667,143		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity							
Less: ASC 740 ADIT bilances related to income tax regulatory essets / (labilities)	Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Lass: OPEB related ADIT, Above if not separately removed           Total: ADIT-190 (Subject to Proration)         1,595,411         (118,071,732)         119,667,143         .           Wages & Salary Allocator         15,71%	Less: ASC 740 ADIT belances related to income tax regulatory assets / (liabilities)						
Total: ADIT-190 (Subject to Proretion) 1.595.411 (118.071.732) 119.667.143 Wages & Salary Allocator 15.71%	Less: OPEB related ADIT, Above if not separately removed						
Wages & Salary Allocator 15,71%		1,595,411	(118,071,732)		119,667,143		
		<b>↓</b> — —				45 744	
Green Mant Allocator	Wages & Salary Allocator Gross Plant Allocator				37.07%	15,/1%	
Transmission Allocator 100 00%		#		100 00%			
Other Allocator 0.00%	Other Allocator		0.00%		44.000.000		
ADIT - Transmission 44,363,979 - 44,363,979	ADIT - Transmission	44,363,979			44,363,979		L

		Dece	ember 31, 2023 (Actu	ais)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	129,700,114	48,055,663	100	76,203,190	5,441,261	
		(118,071,732)		119 667 143		
ADIT-190 (Subject to Proration)	1,595,411 131,295,525	(70,016,069)		195,870,333	5,441,261	

- Instructions for Account 190:

  1. ADIT items related only to Non-Electric Operations (e.g., Gss, Water, Sewer), Production or Distribution Only are directly assigned to Column C.

  2. ADIT items related only to Transmission are directly assigned to Column D.

  3. ADIT items related to Plent and not in Columns C & D are included in Column E.

  4. ADIT items related to Isbor and not in Columns C & D are included in Column F.

  5. Deferred income taxes arise when items are included in taxable income in different i

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Texes	(613,841,236)	(61,730,219)		(552,111,018)		ADIT attributable to plant in service that is included in rate base
Contribution in Aid of Construction	23,485,609	23,485,609		-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base
AFUDC Equity	(15,511,679)	(8,187,417)	(7,324,262)	_		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity, Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Maryland Section 10-309 Book / Tax Timing Difference	(8,080,009)	(808,001)		(7,272,008)		Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	8,080,008	808,000		7,272,008		The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modification	10,835,628	10,835,628				Plant related basis difference not currently includible in rate basi
Plant Deferred Taxes - Flow-through	(7,275,891)	(727,589)		(6,548,302)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(602,307,571)	(36,323,989)	(7,324,262)	(558,659,320)		
Less: ASC 740 ADIT Adjustments excluded from rate base	(3,559,737)	(10,108,039)		6,548,302	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	15,511,679	8,187,417	7,324,262	-		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		-				
Less: OPEB related ADIT, Above If not separately removed						
Total: ADIY-282 (Not Subject to Proration)	(590,355,629)	(38,244,611)		(552,111,018)	•	
Wages & Salary Allocator	-				15,71%	
Gross Plant Allocator				37.07%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(204,683,097)			(204,683,097)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	l.abor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(345,166,929)]	(34,516,693)	-	(310,650,236)		ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proretion)	(345,166,929)	(34,516,693)	-	(310,650,236)		
	1					
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(345,166,929)	(34,516,693)		(310,650,236)	-	
Total. Abil-202 (Not Subject to Florenon)	(5.10),102,020,	(0.10.01000)		(,,		
Wages & Salary Allocator	<del>                                       </del>				15.71%	
Gross Plant Allocator	#			37.07%		
Transmission Allocator	1		100.00%			
Other Allocator	#	0.00%				
ADIT - Transmission	(115,166,788)			(115,166,788)	7.5	
Carrie - Landingston	1 (************************************			1		·

		Dece	mber 31, 2023 (Actua	ila)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(602,307,571)	(36,323,989)	(7,324,262)	(558,659,320)	13	
ADIT-282 (Subject to Proration)	(345,166,929)	(34,516,693)		(310,650,236)	- 4	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(947,474,500)	(70,840,682)	(7,324,262)	(869,309,556)	39	

- Instructions for Account 282:

  1. ADIT Items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.

  2. ADIT Items related only to Transmission are directly assigned to Column E.

  3. ADIT Items related to Plant and not in Columns C & D are included in Column E.

  4. ADIT Items related to labor and not in Columns C & D are included in Column F.

- 5. Deferred income taxes arise when itsens 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.

  6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).

  7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should lise to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production, Distribution, or	Gas, Production, Only		(F) Labor	(G)
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the
Accrued Property Taxes	(6,721,937)	(941,071)	- 0	(5,780,866)		transmission formula,
Asset Retirement Obligation	(608,568)	(608,568)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Materials Reserve	243,331	34,066	¥	209,265		ADIT relates to all functions and attributable materials and supplies included in rate base.
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the
Other Deferred Debits	(2,849,637)	(1,105,688)		(1,743,948)		transmission formula.
						included because the pension asset is included in rate base. Related to accrual recognition of expense
Pension Asset	(37,527,363)	(5,253,831)		-		for book purposes & deductibility of cash funding's for tax purposes
Regulatory Asset	(35,188,909)	(35,188,909)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(967,372)	(967,372)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	-	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Renewable Energy Credits	(2,273,845)	(2,273,845)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
						The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the
Unamortized Loss on Reacquired Debt	(879,628)	(879,628)		-		new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(86,773,928)	(47,184,846)		(7,315,550)	(32,273,532)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above If not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(86,773,928)	(47,184,845)		(7,315,550)	(32.273.532)	
LOUIS. PLUTT-200 (FOR SAMPAGE TO F COURSEST)	(00,770,020)	(17,101,010)		(1,010,000)	(==,=,=,===)	
Wages & Salary Allocator	<del>   </del>				15.71%	
Gross Plant Allocator	<del></del>			37 07%	10,1770	
Transmission Allocator	<del>     </del>		100.00%	57,517		
Other Allocator	-	0.00%	100.0070			
		0.00 %		(0.740.000)	(5.070,643)	
ADIT - Transmission	(7,782,724)	•		(2,712,080)	(5,070,643)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	m	Labora	
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)						
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above If not separately removed						
Total: ADIT-283 (Subject to Proration)	-		-		-	
		i	1			
Wagos & Salary Allocator					15,71%	
Gross Plant Allocator				37.07%		
Trensmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission				<u> </u>		<u></u>

		Dec	ember 31, 2023 (Act	uals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration) ADIT-283 (Not Subject to Proration)	(86,773,928)	(47,184,846)		(7,315,550)	(32,273,532)	Justinication
ADIT-263 (Subject to Proration)	-1	-1		• [		
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(86,773,928)	(47,184,846)		(7,315,550)	(32,273,532)	

## Instructions for Account 283;

- Instructions for Account 283:

  1, ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.

  2, ADIT items related only to Transmission are directly assigned to Column D.

  3, ADIT items related to Plant and not in Columns C & D are included in Column E.

  4, ADIT items related to labor and not in Columns C & D are included in Column F.

  5, 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.

  6, ADIT items asubject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).

  7, Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production, Distribution, or	Gas, Production, Only		(F) Labor	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(833,420)	(15,346)		(818,074)		A utility that elected to use emortization of tex credits against taxable income, rather than book tax credity 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, 268.8) multiplied by (1/1-T). Aulty must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(833,420)	(15,346)		(818,074)	-	
					_	
				·		
Total: ADIT-255	(833,420)	(15,346)		(818,074)		
10tal: ADI1-255	(833,420)	(13,340)	· · · · · · · · ·	(010,074)	-	-
Wages & Salary Allocator	- #				15.71%	
Gross Plant Allocator			_	37.07%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(303,283)		·	(303,283)	<u>-</u>	

(A)	(B)	(C)	(0)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADITC-255	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	250,954	45,965		204,989		A utility that elected to use amortization of tax credits against taxable income, rather than book tax cred to Account No. 255 and roduce rate base, must reduce its income tax expense by the amount of the Amortized investment Tax Credit (Form 1, 268.6), multiplied by (1/1-17). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	250,954	45,965	-	204,989		
	1					
Total: Investment Tax Amortization	250,954	45,965	-	204,989	-	
Wages & Salary Allocator	· · · #		i		15.71%	
Gross Plant Allocator				37.07%	1	
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	75,995	-	-	75,995	-	· · · · · · · · · · · · · · · · · · ·

# Delmarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - EDIT Rate Base Adjustment

Rate Year =

Actuals for the 12 Months Ended December 31, 2024

Part	8808					swiet – ·	Federal Defic	ient / (Excess) Deferred In	ncome Taxes		NAME OF THE PERSON OF THE PERS		- volume to the seconds	1000
Mate   Page	Defici	cient / (Excess) Accumulated Defe	erred Income Tax	es (Account No. 190)			14							
March   Day   Present Propriet									ADIT Activity(Note A)		1 00			
Mate   Park		(A)	`-'					Proreted Projected			Difference	Preserve Proration		Preserved Prorated Actual Batance
Pageone   Anther Active)	ne	Month							(Col. G Plus Col. H.					(Col. K + Col. L + Col. M, Preceding Balance)
Property   1	1 Deficir	cient / (Excess) ADIT Subject to Pro-	ration				12/31/2023 (Actuals)		3,047,281	12/31/2023 (Actuals)				36,485,885
February   19	2 Projec	ected / Actual Activity					12/31/2024 (Projected)							
1										(92,885)		•		36,393,000 36,300,115
April			29					3				-		36,207,230
1			30		214			-				-	(92,885	36,114,345
Second   Control   Contr			31				-	<u> </u>	3,047,281	(92,885)	(92,885)		(92,885	36,021,460
5				185	214	86.45%		-				-		35,928,575
August			31	154	214	71.96%	-	-		(92,885)		-		35,835,690
Colorate   31   22   714   72976   .   .   .   .   .   .   .   .   .	10 Augu			123	214			-				-		35,742,805
13   November   30   32   214   1430%	ı1 Sept		30		214							-		35,649,920
December   1	2 Octo						-5/					-	(92,885	35,557,035 35,464,150
Total (Sum of Lines 2) 1-1   368				32			*	8				-		35,371,265
Regurning Dalances - Dictional (Focuses) ADT His College In Provision   Regurning Balances - Dictional (Focuses) ADT Applications   Coll (Pl.) Line 18 ± Line 17;   Coll (Pl.) Line 18 ± Line 27;   Coll (Pl.) Line 18 ± Lin				1	219	0.47%	<del></del>		3,047,281					33,371,263
Segoning Battons - Delicard (Excess) ADT Adjustment   Segonic Delicard (Excess) ADT Solgest to Promisio   Segonic Delicard (Excess) ADT Solgest to Promisio   Section   Sectio	16 Beginn	nning Balance - Deficient / (Excess)	ADIT Not Subject	to Proratio									1.0	
Ending Balance - Diction (Ficessa) ADTT Apparents   Col. (ft), Line 19 + Line 20;	17 Beginn	nning Balance - Deficient / (Excess)	) ADIT Adjustment					17)	(*)		7;			
Ending Balance - Decicon (Figuress) ADT   Col. (P), Line 19 = Line 20]   Col. (P), Line 19 = Line 20]   Col. (P), Line 19 = Line 20]   Col. (P), Line 14   Line 20]   Col. (P), Line 14		ng Balance - Deficient / (Excess) AL	DIT Not Subject to f	Proration										
Position   (Excess) ACT							(Col. (H), Line 19 + Line	20)	<u>-</u> -	(Col. (M), Line 19 + Line 2	0			
Deficient   (Excess) April Accountable Deferred Income Taxes - Property (Account No. 182).   Days in Periods   Properties   Propertie	23 Prorati	ated Deficient / (Excess) ADIT					(Cal. (H), Line 14 )			(Col. (M), Line 14)				35,371,265 35,371,265
Column   C				Decembe (Account No	2021		(Car. (H), Lina 22 + Cine i		3,047,281	(Oos. (m), Ento 22 + Ento 2	•,			33,311,203
Description   Disps   Per Month   Disps   Per Month	Denica	cient / (cxcess) Accumulated Deli	D D	lays in Period	. 202,		Projection - Pror	stion of Deficient / (Excess) /	ADIT Activity(Note A)		Actual - Prorati	on of Deficient / (Excess) Al	DIT Activity(Note B)	
Column   Days   Per Month		(A)	(8)	(C)		(E)	(F)			(1)		V-7	,	(M) Preserved Prorated
25   Deficient / (Excess) ADIT Subject to Promation   12/31/2022 (Actuals)   12/31/2023 (	ine	Month	Days Per Month		Per Future			Monthly Activity	Projected Balance (Col. G Plus Col. H,		Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
26	Defini	last //Eurage) ADIT Subject to Pro-	ration.				12/31/2022 (Actuals)			12/31/2023 (Actuals)		, constants		(58.172,436)
January   31									(2211.2)					(1333117)
February 29 - 214 50.00% 183,003 91,501 (57,989,393) 186,879 3,876 95,377 - 214 50.00% 183,003 91,501 (57,887,891) 186,879 3,876 95,377 - 214 50.00% 183,003 91,501 (57,867,891) 186,879 3,876 95,377 - 214 50.00% 183,003 91,501 (57,867,891) 186,879 3,876 95,377 - 214 50.00% 183,003 91,501 (57,786,890) 186,879 3,876 95,377 - 214 50.00% 183,003 91,501 (57,788,991) 186,879 3,876 95,377 - 214 50.00% 183,003 91,501 (57,788,991) 186,879 3,876 195,377 - 214 50.00% 183,003 19,501 (57,788,991) 186,879 3,876 195,007 - 214 50.00% 183,003 19,501 (57,788,991) 186,879 3,876 162,079 - 214 50.00% 183,003 19,501 (57,788,991) 186,879 3,876 162,079 - 214 50.00% 183,003 19,501 (57,788,991) 186,879 3,876 162,079 - 214 50.00% 183,003 105,184 (57,319,808) 186,879 3,876 109,600 - 2	27 Janu		31		214	50.00%	183.003	91.501	(58.080.894)	186,879	3.876	95,377	46	(58,077,059)
March								91,501	(57,989,393)		3,876	95,377		(57,981,681)
30 April 30 - 214 50.00% 183,003 91,501 (57,806,390) 186,879 3,876 95,377 - 32 June 30 185 214 50.00% 183,003 158,203 (57,556,685) 186,879 3,876 162,079 - 32 June 30 185 214 71,96% 183,003 158,203 (57,556,685) 186,879 3,876 162,079 - 32 June 31 154 214 71,96% 183,003 158,203 (57,556,685) 186,879 3,876 162,079 - 32 June 31 123 214 57,48% 183,003 105,184 (57,319,808) 186,879 3,876 103,569 - 32 September 30 93 214 43,46% 183,003 105,184 (57,319,808) 186,879 3,876 103,000 - 32 June 31 62 214 28,97% 183,003 53,019 (57,187,259) 186,879 3,876 55,895 - 32 June 31 62 214 14,95% 183,003 27,385 (57,159,835) 186,879 3,876 55,895 - 32 June 31 1 214 0,47% 183,003 27,385 (57,159,835) 186,879 3,876 55,895 - 32 June 31 1 214 0,47% 183,003 27,385 (57,159,835) 186,879 3,876 13,241 - 32 June 31 1 214 0,47% 183,003 855 (57,159,835) 186,879 3,876 13,241 - 32 June 31 1 214 0,47% 183,003 855 (57,159,835) 186,879 3,876 14,731 - 32 June 31 1 214 0,47% 183,003 855 (57,159,835) 186,879 3,876 14,731 - 32 June 31 1 214 0,47% 183,003 855 (57,159,835) 186,879 3,876 14,731 - 32 June 31 1 214 0,47% 183,003 855 (57,159,835) 186,879 3,876 14,731 - 32 June 31 1 214 0,47% 183,003 855 (57,159,835) 186,879 3,876 14,731 - 32 June 31 1 214 0,47% 183,003 855 (57,159,835) 186,879 3,876 14,731 - 32 June 31 Jun	29 Marr		31		214	50.00%								(57,886,304)
31 May 31 - 224 50.00% 183,003 91,501 (57,714,889) 186,879 3,875 95,377 - 32 June 30 185 214 86,45% 183,003 158,203 (57,556,865) 186,879 3,875 162,079 - 33 July 31 154 2214 71,96% 183,003 131,994 (57,424,992) 186,879 3,875 135,569 - 34 August 31 123 214 57,46% 183,003 105,184 (57,319,808) 186,879 3,875 105,000 - 35 September 30 93 214 43,46% 183,003 79,579 (57,240,279) 186,879 3,875 83,405 - 20,000 - 31 62,214 28,97% 183,003 79,579 (57,240,279) 186,879 3,875 83,405 - 20,000 - 31 62,214 28,97% 183,003 27,365 (57,159,865) 186,879 3,875 56,895 - 31,000 - 31 1 1 214 0.47% 183,003 27,365 (57,159,865) 186,879 3,875 31,241 - 20,000 - 31 1 1 214 0.47% 183,003 27,365 (57,159,865) 186,879 3,875 31,241 - 20,000 - 31	lingA Ot	ril	30					91,501	(57,806,390)			95,377		(57,790,927)
Total (Sum of Lines 27 - 38) 366 2,196,032 1,013,356 2,242,544 46,512 1,059,868 -  40 Beglinning Balance - Deficient / (Excess) ADIT Not subject to Proretion  12/31/2023 (Actuals) (Note F) (Note F) (Note F) (Col. (M), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 48 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 49 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 41 Ending Balance - Deficient / (Excess) ADIT Adjustment 42 Ending Balance - Deficient / (Excess) ADIT Adjustment 43 Ending Balance - Deficient / (Excess) ADIT (Excess) ADIT (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 48 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 49 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 41 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 42 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 43 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 44 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficien	31 May		31		214									(57,695,549)
Total (Sum of Lines 27 - 38) 366 2,196,032 1,013,356 2,242,544 46,512 1,059,868 -  40 Beglinning Balance - Deficient / (Excess) ADIT Not subject to Proretion  12/31/2023 (Actuals) (Note F) (Note F) (Note F) (Col. (M), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 48 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 49 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 41 Ending Balance - Deficient / (Excess) ADIT Adjustment 42 Ending Balance - Deficient / (Excess) ADIT Adjustment 43 Ending Balance - Deficient / (Excess) ADIT (Excess) ADIT (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 48 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 49 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 41 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 42 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 43 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 44 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficien	J2 June		30	185	214	86.45%							23	(57,533,470) (57,397,901)
Total (Sum of Lines 27 - 38) 366 2,196,032 1,013,356 2,242,544 46,512 1,059,868 -  40 Beglinning Balance - Deficient / (Excess) ADIT Not subject to Proretion  12/31/2023 (Actuals) (Note F) (Note F) (Note F) (Col. (M), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 48 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 49 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 41 Ending Balance - Deficient / (Excess) ADIT Adjustment 42 Ending Balance - Deficient / (Excess) ADIT Adjustment 43 Ending Balance - Deficient / (Excess) ADIT (Excess) ADIT (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 48 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 49 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 40 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 41 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 42 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 43 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 44 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 45 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 46 Ending Balance - Deficient / (Excess) ADIT (Subject to Proretion 47 Ending Balance - Deficien	July								(57,424,992)					(57,288,841)
Total (Sum of Lines 27 - 38) 366 2,342,544 46,512 1,059,868 -  40 Beginning Balance - Deficient / (Excess) ADIT Not subject to Proration  (Noto F)  (Col. (H), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration  (Noto F)  (Col. (H), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration  (Noto F)	4 Augu			123	214		183,003	79 529	(57,315,600) (57,240,279)				- 1	(57,205,436)
Total (Sum of Lines 27 - 38) 366 2,342,544 46,512 1,059,868 -  40 Beginning Balance - Deficient / (Excess) ADIT Not subject to Proration  (Noto F)  (Col. (H), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration  (Noto F)  (Col. (H), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration  (Noto F)	- Sept		30			28 97%						56.895	-	(57,148,540)
Total (Sum of Lines 27 - 38) 366 2,342,544 46,512 1,059,868 -  40 Beginning Balance - Deficient / (Excess) ADIT Not subject to Proration  (Noto F)  (Col. (H), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration  (Noto F)  (Col. (H), Line 40 + Line 41)  43 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration  (Noto F)	37 Nov		30			14.95%	183,003	27,365	(57,159,895)	186,879	3,876	31,241		(57,117,299)
Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proretion   12/31/2023 (Actuals)   12/31/2023 (Actu	8 Dece	camber	31	1		0.47%			(57,159,039)					(57,112,568)
41 Beginning Balance - Deficient / (Excess) ADIT Adjustmen 42 Beginning Balance - Deficient / (Excess) ADIT Adjustmen 43 Ending Balance - Deficient / (Excess) ADIT Adjustment 44 Ending Balance - Deficient / (Excess) ADIT Adjustment 45 Ending Balance - Deficient / (Excess) ADIT Adjustment 46 Ending Balance - Deficient / (Excess) ADIT Adjustment 47 Ending Balance - Deficient / (Excess) ADIT Adjustment 48 Ending Balance - Deficient / (Excess) ADIT Adjustment 49 (Col. (H), Line 43 + Line 44) 40 (Col. (H), Line 43 + Line 44) 41 Ending Balance - Deficient / (Excess) ADIT Adjustment 42 (Col. (M), Line 43 + Line 44) 43 Ending Balance - Deficient / (Excess) ADIT Adjustment 44 Ending Balance - Deficient / (Excess) ADIT Adjustment 45 Ending Balance - Deficient / (Excess) ADIT Adjustment 46 (Col. (M), Line 43 + Line 44) 47 (Col. (M), Line 43 + Line 44)				to Proration					-					-
Ending Balance - Deficient / (Excess) ADIT Adjustment (Note F)  Ending Balance - Deficient / (Excess) ADIT (Col. (H), Line 43 + Line 44)  (Col. (H), Line 43 + Line 44)	41 Beginn	nning Balance - Deficient / (Excess)	) ADIT Adjustmeni				(Note F) (Col. (H), Line 40 + Line 4	41)	•	(Note F) (Col. (M), Line 40 + Line 4	1,			
	44 Ending	ng Balance - Deficient / (Excess) All	DIT Adjustment	Proration			(Note F)	44)	<u> </u>	(Note F)	4.			:
46 Average Balance as adjusted (non-provated (Col. (H), Line 42 + Line 45] / 2 (Col. (M), Line 32 + Line 45] / 2 (Col. (M), Line 38 + Col. (H), Line 38 + Col. (H), Line 38 + Col. (H), Line 38 + Line 47; (S7.159.039) (Col. (M), Line 38 + Line 47)	47 Prorati	ated Deficient / (Excess) ADIT					(Col. (H), Line 38 )	- 1		(Col. (M), Line 38 )	in the second			(57,112,568) (57,112,568)

Delmarva Power & Light Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - EDIT Rate Base Adjustment

Rate Year =

## Actuals for the 12 Months Ended December 31, 2024

	Deficient / (Excess) Accumulated D		xes - Other (Account No. Days in Period	283		Deplemine - P	ation of Deficient / (Excess)	ADIT Activity/Name A		Artual - Descri	ion of Deficient / (Excess) A	OIT Activitudina Di	
	(A)	(8)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
	V-7	1	'''	Total Days	Proration Amount	1	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	Month	Days Per Month	Proreted Days Per Month	Per Future Test Period	(Column C / Column D)	Projected Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M, Preceding Balanca)
49	ADIT Subject to Proretion					12/31/2023 (Actuals)			12/31/2023 (Actuals)				
50	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
						12/31/2024 (Flojected)			125 HZOZ4 (HOMBIS)				
51 52	January February	31 29		- 21 - 21				5	141	-		15	:
52 53	March	31		- 21	4 50.00%		100		ž.	•		12	•
54 55	April May	30 31		- 21 - 21	4 50.00% 4 50.00%			100		5	0	17	35
54 55 56 57	June	30	18	5 21	4 86.45%		120	28			\$	量	•
57 58	July August	31 31	15 12	4 21 3 21	71.96% 57.48%				3.3	5	3	1	5
58 59	September	30	9	3 21	4 43.46%	4		-	1	-		3	-
60 61	October November	31 30	6		4 28.97% 4 14.95%	:		Ia	2.	8	2	2	12
62	December	31		1 21			<b>第</b>		4				
63	Total (Sum of Lines 51 - 62)	366											
64	Beginning Balance - Deficient / (Exce	ss) ADIT Not Subjec	et to Proratio			12/31/2023 (Actuals)			12/31/2023 (Actuals)				*
65 66	Beginning Balance - Deficient / (Exce Beginning Balance - Deficient / (Exce	ss) ADIT Adjustmen ss) ADIT	1			(Note F) (Col. (H), Line 64 + Line 6	65		(Note F) (Col. (M), Line 64 + Line 65	5			
							1.00						
67 68	Ending Balance - Deficient / (Excess) Ending Balance - Deficient / (Excess)	ADIT Not Subject to	Proratio			12/31/2024 (Projected) (Note:F)			12/31/2024 (Actuals) (Note F)				
69	Ending Balance - Deficient / (Excess)	ADIT				(Col. (H), Line 67 + Line 6	68)	-	(Cal. (M), Line 67 + Line 68	5,			-
70	Average Balance as adjusted (non-pro	orated '				((Col. (H), Line 66 + Line	69] / 2)		((Col. (M), Line 66 + Line 6	9] / 2"			19
71	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 62 ) (Col. (H), Line 70 + Line 1			(Cal. (M), Line 62 ) (Cal. (M), Line 70 + Line 7				
72	Deficient / (Excess) ADIT - Account	283				(Col. (H), Line 70 + Line 1	n;		(Col. (M), Line 70 + Line 7	1			
	Unamortized Deficient / (Excess) A	DIT - Federal (Proj	(E)		(C)	(D)	(Excess) ADIT - Federal (A	(E)	(F)				
Line	Deficient / (Excess) Deferred Incom	o Taxes	Reference		Projected EOY Balance	Deficient / (Excess) Def	erred income Taxes	Reference	Projected EOY Balance				
73	ADIT - 190		(Col. (H), Line 24)		\$ 3,047,281	ADIT - 190		(Col. (M), Line 24)	\$ 35,371,265				
74 75	ADIT - 190 ADIT - 282		(Col. (H), Line 48)		(57,159,039)	ADIT - 282		(Col. (M), Line 48)	(57,112,568)				
	ADIT - 283		(Col (H), Line 72)		•	ADIT - 283		(Col. (M), Line 72)					
76	Unamortized Deficient / (Excess) A	DIT - Federal	(Entered in ATT H-3D, L	.ine 41a)	\$ (54,111,758)	Unamortized Deficient /	(Excess) ADIT - Federal	(Entered in ATT H-3D, Line 41	a) \$ (21,741,303)				
Yeso.					12	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
					-	State Deficie	ent / (Excess) Deferred In	ncome Taxes					
	Deficient / (Excess) Accumulated D	eferred Income Ta	xes (Account No. 190)										
			Days in Period	(D)	(É)	Projection - Pron	ation of Deficient / (Excess)	ADIT Activity(Note A)	m - T	Actual - Prorat	ion of Deficient / (Excess) A	ADIT Activity(Note B)	T (M)
	(A)	(B)	(C)	(0)	(E)	(+)	(6)	Promised	(0)		(14)	\ '-'	Preserved Proreted
***		Days	Remaining Days	Total Days	Proration Amount	Projected	Prorated Projected	Projected Balance	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration	Actual Balance
Line	Month	Per Month	Per Month	in Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F)	(Col G Plus Col. H,	Activity	(Note C)	(Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M.
							, , , , , , , , , , , , , , , , , , , ,	Preceding Balance)					Preceding Balance)
77	Deficient / (Excess) ADIT Subject to P	roration				12/31/2023 (Actuals)			12/31/2023 (Actuals)				
						12/31/2024 (Projected)			12/31/2024 (Actuals)				
78	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (ACCUBIS)				
79	January	31		- 21				-				2	2
80 81	February March	29 31		- 21 - 21	50.00%	:	:		:	:		į	
82	April	30		- 21	50.00%			•		-	-		72
83 84 85	May June	31 30	18:	- 21 5 21	86.45%			:		-	-	2	2
85	July	31	15	4 21	71,96%			•	-	-	-	8	
86 87	August September	31 30	12:	3 21 3 21	43.46%		3	5300		:	•	÷	
88	October	30 31	96	2 21	28.97% 14.95%						•	-	<u> </u>
89 90	November December	30 31	3:	2 21 1 21			<u> </u>	(140)		:			
91	Total (Sum of Lines 79 - 90)	366				-			-	-	-	-	
92	Beginning Balance - Deficient / (Exces	ss) ADIT Not Subject	t to Proratio			12/31/2023 (Actuals)			12/31/2023 (Actuals)				
93	Beginning Balance - Deficient / (Exce:	ss) ADIT Adjustmen	1			(Note F)	201		(Note F)	N.			
94	Beginning Balance - Deficient / (Excer	ss) ADIT				(Col. (H), Line 92 + Line 9	93		(Col. (M), Line 92 + Line 93	9			•
95	Ending Balance - Deficient / (Excess)	ADIT Not Subject to	Proratio			12/31/2024 (Projected)			12/31/2024 (Actuals)				
96 97	Ending Balance - Deficient / (Excess) Ending Balance - Deficient / (Excess)					(Note F) (Col. (H), Line 95 + Line 9	961	•	(Note F) (Col. (M), Line 95 + Line 96	r			•
								•					-
98	Average Balance as adjusted (non-pro- Prorated Deficient / (Excess) ADIT	orated				([Col. (H), Line 94 + Line (Col. (H), Line 90 )	97] / 2)	•	([Col. (M), Line 94 + Line 9 (Col. (M), Line 90 )	7] / 2			
99 100	Deficient / (Excess) ADIT - Account	190				(Cal. (H), Line 98 + Line 9	99'	<del>:</del>	(Col. (M), Line 98 + Line 99	r.			
							58			70			

# Delmarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - EDIT Rate Base Adjustment

Rate Year =

Actuals for the 12 Months Ended December 31, 2024

	Rate Year =	ACIDAIS FOR D	ie 12 Months Ended L	., .									
	Deficient / (Excess) Accumulated De	ferred Income To	xes - Property (Account M	o. 282'									
	The state of the s		Days in Period		i	Projection - Prore	tion of Deficient / (Excess)	ADIT Activity(Note A)		Actual - Prorat	ion of Deficient / (Excess) A	ADIT Activity(Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(n)	(K)	(L)	(M)
		''	\ '-'	Total Days		1 5	Prorated Projected	Prorated		Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month	Days	Proreted Days	Per Future	Proration Amount	Projected	Monthly Activity	Projected Balance	Actual Monthly	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance
Linio	THE STATE OF THE S	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H,	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M,
		1		L				Preceding Balance	<u> </u>			11.000	Preceding Balance)
101	Deficient / (Excess) ADIT Subject to Pro	nontion				12/31/2023 (Actuals)			12/31/2023 (Actuals)				
	DONOLLIN (CARCAS) PONT GROUPER IN					120112020 (140000)			, , , , , , , , , , , , , , , , , , , ,				
102	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
103	January	31		. 21					•				
104 105	February March	29 31		214						59	3		12
106	April	30		21						3	<u> </u>	ৃ	5
107	May	31		- 21							-		
108	enul	30	185	214	86.45%			•		-		-	
109	July	31	154							20	-		
110 111	August	31 30	123 93			9						9	5
111	September October	30	62			0	1			1			
113	November	30	32				1.5	0.00	•	11.71			
114	December	31	1	214	0.47%		1.		-		¥1		
115	Total (Sum of Lines 103 - 114)	366				-	-		•	-	•		
						12/31/2023 (Actuals)			12/31/2023 (Actuals)				
116	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess	ADIT Not Subject	t to Proration			(Note F)			(Note F)				
117 118	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess	ADIT Adjusumen	1			(Col. (H), Line 116 + Line	1171		(Col. (M), Line 116 + Line	117			-
110	Doginaling balance - Delicient / (Excess	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				(oor (ii), care iiio i care	,	1070	100. (11), 2110 110 2110				
119	Ending Balance - Deficient / (Excess) A	DIT Not Subject to	Proration			12/31/2024 (Projected)			12/31/2024 (Actuals)				
120	Ending Balance - Deficient / (Excess) A	DIT Adjustment				(Note F)		5.40	(Note F)				
121	Ending Balance - Deficient / (Excess) A	DIT				(Col. (H), Line 119 + Line	120)	-	(Col. (M), Line 119 + Line	120;			-
122	Average Balance as adjusted (non-pro-					([Col. (H), Line 118 + Line	1211/2	_	([Col. (M), Line 118 + Line	1211/2			
123	Prorated Deficient / (Excess) ADIT	auou .				(Col. (H), Line 114 )	121/12		(Col. (M), Line 114 )				
124	Deficient / (Excess) ADIT - Account 2	82				(Col. (H), Line 122 + Line	123]	949	(Col. (M), Line 122 + Line	123			
	Deficient / (Excess) Accumulated Def	ferred Income Ta	xes - Other (Account No. 2	283									
			Days in Period	T			tion of Deficient / (Excess)		40		ion of Deficient / (Excess) A		(80)
	(A)	(8)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(2)	(K)	(r)	Preserved Prorated
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Actual Balance
Line	Month	Per Month	Per Month	Per Future	(Column C / Column D)	Monthly Activity	Monthly Activity	(Col. G Plus Col. H.	Activity	Projected vs. Actual (Note C)	(Actual vs Projected)	(Actual vs Projected)	(Col. K + Col. L + Col. M,
				Test Period	l`		(Column E x Column F)	Preceding Balance		(Note C)	(Note D)	(Note E)	Preceding Balance)
			-										
125	ADIT Subject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)				
126	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
127	January	31		214			9		dia.		-	9	
128	February	29		- 214	50.00% 50.00%		1.0					•	
129 130	March April	31 30		214			- 5					2	
131	May	31		214			8		(4.5)	1720	20		2
132	June	30	185	214	86.45%		28	5.*X	7.0	(C#)			
132 133	July	31	154			•		•			8		· ·
134	August	31	123				12		240			-	
135	September	30 31	93 62				100	128			8	9	
136 137	October November	31	32				100	-				9	
138	December	31	1	214			29			1063			
139	Total (Sum of Lines 127 - 138)	366					(A)			*	*3		
140	Beginning Belance - Deficient / (Excess	ADIT Not Subject	t to Proratio			12/31/2023 (Actuals)		•	12/31/2023 (Actuals) (Note F)				
141 142	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess	) ADIT Abjustmen				(Note F) (Col. (H), Line 140 + Line	1415		(Cal. (M), Line 140 + Line	141			<del></del>
142	Beginning balance - Deliciont / (Excess	7.2011				(and fry, and the same							
143	Ending Balance - Deficient / (Excess) A	DIT Not Subject to	Proration			12/31/2024 (Projected)			12/31/2024 (Actuals)				
144	Ending Balance - Deficient / (Excess) A	DIT Adjustment				(Note F)			(Note F)				- <del>-</del>
145	Ending Balance - Deficient / (Excess) A	DIT				(Col. (H), Line 143 + Line	144)		(Col. (M), Line 143 + Line	144			5
146	Average Balance as adjusted (non-pron	ated.				([Col. (H), Line 142 + Line	1451 / 2"	_	([Col. (M), Line 142 + Line	1451 / 2			
147	Prorated Deficient / (Excess) ADIT	000				(Col. (H), Line 138 )			(Col. (M), Line 138				-
148	Deficient / (Excess) ADIT - Account 2	83				(Col. (H), Line 146 + Line	147)		(Col. (M), Line 146 + Line	147			•
	W SOLD OF			E-2000000				-0					
	Unamortized Deficient / (Excess) ADI	T - State (Project					(Excess) ADIT - State (Actu						
Line	(A)	- 200	(B)		(C)	(D)		(E)	(F) Projected				
une	Deficient / (Excess) Deferred Income	Texes	Reference		Balance	Deficient / (Excess) Defe	rred Income Taxes	Reference	EOY Balance				
140	ADIX 400		Col (the Line 100)		S	ADIT - 190		(Col. (M), Line 100)	\$ .				
149 150	ADIT - 190 ADIT - 282		(Col. (H), Line 100) (Col. (H), Line 124)		•	ADIT - 190 ADIT - 282		(Col. (M), Line 100)	•				
150	ADIT - 283		(Col. (H), Line 148)			ADIT - 283		(Col. (M), Line 148)					
	600		7 h.M					A: - V - W					
	Unamortized Deficient / (Excess) ADI	T - State	(Entered in ATT M 3D 1)	ne 41h)		Unamortized Deficient /	(Excess) ADIT - State	(Entered in ATT H-3D Line 41)	h) \$ -				
152	Unamortized Deficient / (Excess) ADI	T - State	(Entered in ATT H-3D, Li	ne 41b)	\$	Unamortized Deficient /	(Excess) ADIT - State	(Entered in ATT H-3D, Line 41	b) \$ -				

## Definarva Power & Light Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - EDIT Rate Base Adjustment

Rate Year = Actuals for the 12 Months Ended December 31, 2024

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment"

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2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing. See Attachment 1A - ADIT Summary, Column M for inputs

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration nules of Reg. Sec. 1.167(t)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the personance of the account balances not subject to the proration requirements are averaged instead of proration. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test person is averaged entire than prorated.
- B This section is used to calculate the actual deficient / (excess) ADT behances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167()-(i)(6) and averaging in accordance with IRC section 188()(9)(3) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADT annotative in the projected environment will result in a proportionate reversal of the projected prorated deficient / (excess) ADT activity in the true-up adjustment to the catent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADT in the projected enventure requirement will result in an adjustment to the projected provated ADIT activity and the actual monthly deficient / (excess) ADT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Litewise, when projected monthly deficient / (excess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of actual monthly deficient / (excess) ADIT activity is a deficien
- C Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents under-projection (accused of actual activity). If projected and actual activity are both negative, are both negative in Column (J) represents under-projection (accused of actual activity are both negative, are positive in Column (J) represents under-projection (accused of actual activity are both negative, an equative in Column (J) represents under-projection (accused of actual activity of activity that did not occur).
- D Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- E Column (1.) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J) in other situations, enter zero
- F This section is reserved for adjustments necessary to comply with the IRS normalization rules.

			Federal Deficient / (Excess	s) Deferred Income	Taxes			
			Tax Cuts and Jo	obs Act of 2017				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	December 31, 2023 BOY Balance	Current Year Amortization	December 31, 2024 EOY Balance
1	Unprotected Non-Property				20110011(1(2110000)			
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	411.1 411.1 411.1 411.1	4 Years 4 Years 4 Years 4 Years	\$ (2,276,084) - (2,583,952)	\$ - - -	\$ -	\$
6	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
7 8 9 10 11	Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note A) (Note A) (Note A) (Note A)	411.1 411.1 411.1 411.1	5 Years 5 Years 5 Years 5 Years	\$ (46,442,704) \$ (46,442,704)	\$ - - - - -	\$ - - - - - -	\$ -
13	Protected Property							
14 15 16 17	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	410.1 411.1 411.1 411.1	ARAM ARAM ARAM ARAM	\$ 36,485,885 - (68,077,223)	\$ 36,485,885 - (58,172,436)	\$ (1,114,620) - 2,242,544	\$ 35,371,265 - (55,929,892)
18	Subtotal - Deficient / (Excess) ADIT				\$ (31,591,338)	\$ (21,686,551)	\$ 1,127,924	\$ (20,558,627)
19	Total - Deficient / (Excess) ADIT				\$ (82,894,079)	\$ (21,686,551)	\$ 1,127,924	\$ (20,558,627)
		<del></del>	Tax Reform	Act of 1986				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	December 31, 2023 BOY Balance	Current Year Amortization	December 31, 2024 EOY Balance
20	Protected Property							
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	411.1 411.1 411.1 411.1	ARAM ARAM ARAM ARAM	\$ - 83,678	\$ - - -	\$ - - -	\$ - - -
25	Subtotal - Deficient / (Excess) ADIT				\$ 83,678	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT				\$ 83,678	\$ 10-1	\$ -	\$ -

			Total Federal Deficient / (Exc	ess) Deferred Inco	me Taxes			
Line	(A)  Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess)	(D) Amortization	(E) December 31, 2017 ADIT	(F) December 31, 2023	(G)	(H) December 31, 2024
			Amortization	Fixed Period	Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
27	Unprotected Non-Property	_						
28	ADIT - 190		411,1 411,1		\$ (2,276,084)	-	<b>s</b> -	-
29 30	ADIT - 281 ADIT - 282		411,1					
31	ADIT - 283		411.1		(2,583,952)			-2
32	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
33	Unprotected Property	_						
34	ADIT - 190		411,1		\$ -	\$ -	<b>S</b> -	\$ -
35	ADIT - 281		411.1			•	-	•
36 37	ADIT - 282 ADIT - 283		411.1 411.1		(46,442,704)			
38	Subtotal - Deficient / (Excess) ADIT		41.51		\$ (46,442,704)	\$ -	\$ -	\$ -
39	Protected Property							
40	ADIT - 190	_	410.1		\$ 36,485,885	\$ 36,485,885	\$ (1,114,620)	\$ 35,371,265
41	ADIT - 281		411.1		•	-	- (1)11111-17	-
42	ADIT - 282		411.1		(67,993,545)	(58,172,436)	2,242,544	(55,929,892
43	ADIT - 283		411.1		-	• 1	•	
44	Subtotal - Deficient / (Excess) ADIT				\$ (31,507,660)	\$ (21,686,551)	\$ 1,127,924	\$ (20,558,627
45	Total - Deficient / (Excess) ADIT				\$ (82,810,401)	\$ (21,686,551)	\$ 1,127,924	\$ (20,558,627
			Total Federal Deficient / (Exc	ess) Deferred Inco	me Taxes			
	(A)	(B)	(C)	(D)	(E)	(F) December 31, 2023	(G)	(H) December 31, 2024
	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess)	Amortization	December 31, 2017 ADIT			
Line	Deficient? (Excess) Deferred Income Laxes	Notes	Amortization	Fixed Period	Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
46 47	ADIT - 190 ADIT - 281		411.1 411.1		\$ 34,209,800	\$ 36,485,885	\$ (1,114,620)	\$ 35,371,269
48 49	ADIT - 282 ADIT - 283		411.1 411.1		(114,436,249) (2,583,952)	(58,172,436)	2,242,544	(55,929,892
50	Total - Deficient / (Excess) ADIT	Col G entered in AT	T H-1A, Line 41a		\$ (82,810,401)	\$ (21,686,551)	\$ 1,127,924	\$ (20,558,62)
51	Tax Gross-Up Factor	ATT H-3D, Line 132	b		1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (30,001,454)	\$ 1,560,385	\$ (28,441,069
			Federal Income Tax Regi	ulatory Asset / (Lial	oility)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2023 BOY Balance	Current Year Amortization	December 31, 2024 EOY Balance
53	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)				(114,560,975)	(30,001,454)	1,560,385	(28,441,069
55	Total - Transmission Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (30,001,454)	\$ 1,560,385	\$ (28,441,06

			State Deficient / (Excess)	Deferred Income T	axes			
			State Tax Ra	ate Change				
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess)	(D) Amortization Fixed Period	(E)	(F) December 31, 2023 BOY	(G) Current Year	(H) December 31, 2024 EOY
		<del>.</del> -	Amortization		Deficient / (Excess)	Balance	Amortization	Balance
56	Unprotected Non-Property							
57 58	ADIT - 190 ADIT - 281	(Note C) (Note C)	411.1 411.1	4 Years 4 Years	\$ -	\$ -	\$ -	\$ -
59	ADIT - 281 ADIT - 282	(Note C)	411.1	4 Years		-		
60	ADIT - 283	(Note C)	411.1	4 Years		-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190	(Note C)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	411.1	5 Years	-	- 1	•	•
65	ADIT - 282	(Note C)	411.1	5 Years	•		-	-
66	ADIT - 283	(Note C)	411.1	5 Years	-		•	•
67	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190	(Note C)	410.1	NA 	\$	-	\$ -	-
70	ADIT - 281	(Note C)	411.1	NA NA			•	•
71 72	ADIT - 282 ADIT - 283	(Note C) (Note C)	411.1 411.1	NA NA				
73	Subtotal - Deficient / (Excess) ADIT	(10.00)			\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				<u> </u>	<u> </u>	\$ -	<u> </u>
			Total State Deficient / (Exces	na) Deferred Incom				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	D-S-IA//Fire-a) D-Samuel Income Tours	Notes	FERC Account ADIT Deficient / (Excess)	Amortization		December 31, 2023		December 31, 2024
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
75	Unprotected Non-Property							
76	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
77	ADIT - 281		411.1		-			
78	ADIT - 282		411.1		-	•		-
79	ADIT - 283		411.1		-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190		411.1		\$ -	\$ -	<b>s</b> -	\$ -
	ADIT - 281		411,1		-		•	
83						-	-	•
84	ADIT - 282		411.1					
84 85	ADIT - 282 ADIT - 283		411,1 411,1		-	-	-	-
84	ADIT - 282				\$ -	\$ -	\$ -	\$ -
84 85 86 87	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property	_	411,1				\$ -	
84 85 86	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	_			\$ - \$ -	\$ -		\$ -
84 85 86 87 88	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190	_	411.1 410.1 411.1 411.1					
84 85 86 87 88 89	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property  ADIT - 190 ADIT - 281	_	411.1 410.1 411.1					
84 85 86 87 88 89 90	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property  ADIT - 190 ADIT - 281 ADIT - 282		411.1 410.1 411.1 411.1					

			Total State Deficient /	(Excess) Deferred	Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
.ine	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2023 BOY Balance	Current Year Amortization	December 31, 2024 EOY Balance
94 95 96 97 98 99	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability)	ATT H-3D, Line 132b	410.1 411.1 411.1 411.1		\$ - - - - - - - - - - - - - - - - - - -	\$ - - - - - - - - - 1.38	\$ - - - - - - - - 1.38 \$ -	\$ - \$ - \$ - \$ 5
			State Income Tax	Regulatory Asset /	(Liability)			
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
101 102	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$ - -	\$ - -	\$ -	\$ -
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -
			Federal and State Incom	ne Tax Regulatory /	Asset / (Liability)			
		Federal and State Incom	me Tax Regulatory Asset / (	Liability) related to	Excess / Deficient Deferre	ed Income Taxes		
	(A)	(B)	(C)	(D)	(E)	(F) December 31, 2023	(G)	(H) December 31, 2024
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
104 105	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$ - (114,560,975)	(30,001,454)	1,560,385	\$ - (28,441,0
106	Total - Transmission Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (30,001,454)	\$ 1,560,385	\$ (28,441,00

## **Delmarva Power & Light Company**

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.
- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating losses will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where DPL resides in the amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 414.1
- 411.1

  The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)

ADIT - Post Rate Change (December 31, 2017)

Line	Detailed Description	Description	Catagory	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT
Line	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35% (H)	= (E) + (F) + (G)	(1)	(J) = (I) * 21%	(IC)	(L) = (IC) * 21% (M)	= (J) + (IC) + (L)
	FERC Account 190 - Non-Current Note A) Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 722,032	\$ 252,711 \$	61,373	\$ (21,480) \$	292,604	\$ 722,032	S 151,827 S	61,373	S (12,888) S	200,111
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	2,128,198	744,869	180,897	(63,314)	862,452	2,128,198	446,922	180,897	(37,988)	589,830
3	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	5,630,317	1,970,611	478,577	(167,502)	2,281,686	5,630,317	1,182,367	478,577	(100,501)	1,560,442
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	6,475,628	2,266,470	550,428	(192,650)	2,624,248	6,475,628	1,359,882	550,428	(115,590)	1,794,720
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property Unprotected Non-Property	2,339,148	818,702	65,496	(22,924)	818,702 42,572	2,339,148	491,221	65,496	(13,754)	491,221 51,742
6	Maryland Charitable Contribution Carry-forward Delawara Charitable Contribution Carry-forward	Charitable Contributions Charitable Contributions	Unprotected Non-Property Unprotected Non-Property			133,331	(48,668)	88,685		1	133,331	(28,000)	105.332
É	Account Liab-General Liability	Claims Reserve	Unprotected Non-Property	1,766,351	618,223	150,140	(52,549)	715,814	1,766,351	370,934	150,140	(31,529)	489,544
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	230,355	80,624	19,580	(8,853)	93,351	230,355	48,375	19,580	(4,112)	63,843
10	Accumulated Deferred Investment Tax Credit	Deferred ITC	Unprotected Non-Property	2,744,836	960,693	233,311	(81,659)	1,112,345	2,744,836	576,416	233,311	(48,995)	760,731
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	708,000 536,932	247,800 187,926	60,180 45,639	(21,063) (15,974)	288,917 217,592	708,000 536,932	148,680 112,756	60,180 45,639	(12,638) (9,584)	196,222 148,811
12 13	Other Liability - State Funds	Environmental Expense Environmental Expense	Unprotected Non-Property Unprotected Non-Property	(708,000)	(247,800)	(60,180)	21,063	(288,917)	(708,000)		(60,180)	12.638	(196,222)
14	Liability-Environmental (925300)-Contra Accrued Liab-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	1,306,782	457,374	111,076	(38,877)	529,573	1,306,782	274.424	111,076	(23,326)	362.175
15	Accrued Lisb-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	4,806,008	1,682,803	408,681	(143,038)	1,948,445	4,808,008	1,009,682	408,681	(85,823)	1,332,539
16	Accrued Lieb-Merrill Creek Lease - Long Term	Merrill Creek	Unprotected Non-Property	1,459,150	510,702	124,028	(43,410)	591,320	1,459,150	306,421	124,028	(26,046)	404,403
17	Liab-Merrill Crk Capacity (92420X)-Contra	Merrill Creek	Unprotected Non-Property	(1,359,144)	(475,700)	(115,527)	40,435	(550,793)	(1,359,144)	(285,420)	(115,527)	24,261	(376,687)
18	Liab-Merrill Crk Lease (92420X)-Contra	Merrill Creek	Unprotected Non-Property Unprotected Non-Property	(4,808,008) 7,685,079	(1,682,803) 2,689,778	(408,681) 653,232	143,038 (228.631)	(1,948,445) 3.114.376	(4,808,008) 7,685,079	(1,009,682) 1,613,867	(408,681) 653,232	85,823 (137,179)	(1,332,539) 2,129,920
19 20	Excess Merrill Creek Capacity Accused Liab-OPEB	Merriti Creek OPEB	Unprotected Non-Property	14,820,536	5,187,188	1,259,746	(440,911)	6,006,022	14,820,536	3,112,313	1,259,746	(264,547)	4,107,512
21	Taxes Accrued - Taxes other than income	Other (190)	Unprotected Non-Property	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)
22	Accrued Liability - Other Energy Purchases	Other (190)	Unprotected Non-Property	7,105	2,487	604	(211)	2,879	7,105	1,492	604	(127)	1,969
23	Above-market Energy Supply Contracts	Other (190)	Unprotected Non-Property	1,359,144	475,700	115,527	(40,435)	550,793	1,359,144	285,420	115,527	(24,261)	376,687
24	Oth Reg Liab-Asset Retirement Obligation	Other (190)	Unprotected Non-Property Unprotected Non-Property	2,834,391 838,175	992,037 292,661	240,923 71,075	(84,323) (24,876)	1,148,637 338,860	2,834,391 836,175	595,222 175,597	240,923 71,075	(50,594) (14,928)	785,551 231,746
25 26	Oth Reg Liab - Asset Retirement Obligation Regulatory Liability-MD Grid Resiliency	Other (190) Other (190)	Unprotected Non-Property Unprotected Non-Property	230,641	80.724	19,604	(6.862)	93.487	230,841	48.435	19,804	(4.117)	63,922
27	Liabilities-Disability (92420L)-Contra	Other (190)	Unprotected Non-Property	(495,792)	(173,527)	(42,142)	14,750	(200,920)	(495,792)	(104,116)	(42,142)	8,850	(137,409)
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	2,412,768	844,469	205,085	(71,780)	977,774	2,412,768	506,681	205,085	(43,068)	688,699
29	Accrued Payroll Taxes - Manual	Other Labor Related Accruels	Unprotected Non-Property	361,399	126,490	30,719	(10,752)	148,457	381,399	75,894	30,719	(6,451)	100,162
30	Accrued Lisb-Required Health Claims Residential	Other Labor Related Accruals	Unprotected Non-Property	811,805	284,132 406.232	69,003	(24,151) (34.530)	328,984 470,358	811,805 1,160,662	170,479 243,739	69,003 98,656	(14,491) (20,718)	224,992 321,677
31	Accrued Liabilities - Workers Comp	Other Labor Related Accruais Other Labor Related Accruais	Unprotected Non-Property Unprotected Non-Property	1,160,662 495,792	406,232 173.527	98,856 42,142	(34,530)	470,358 200,920	1,160,662 495,792	243,739 104.116	98,656 42,142	(20,718)	321,677 137,409
32 33	Accrued Liabilities - Disability Accrued Liability - PHI Incentive Plan	Other Labor Related Accruais	Unprotected Non-Property	5,033,420	1,761,697	427,841	(149,744)	2.039.794	5,033,420	1,057,018	427,841	(89.847)	1.395.012
34	Accused Liab-Sick Pay Carryover	Other Labor Related Accrusis	Unprotected Non-Property	3,215,738	1,125,508	273,338	(95,668)	1,303,178	3,215,738	875,305	273,338	(57,401)	891,242
35	Accrued Liab-Vacation	Other Labor Related Accruals	Unprotected Non-Property	5,116,572	1,790,800	434,909	(152,218)	2,073,491	5,116,572	1,074,480	434,909	(91,331)	1,418,058
36	Acc Liab - Deferred Comp ST	Other Labor Related Accrusis	Unprotected Non-Property	36,000	12,800	3,080	(1,071)	14,589	38,000	7,560	3,060	(643)	9,977
37	Liabilities-SERP (92420L) - Contra	Other Labor Related Accrusis	Unprotected Non-Property	(3,429,545)	(1,200,341) (406,232)	(291,511)	102,029 34,530	(1,389,823) (470,358)	(3,429,545)	(720,204) (243,739)	(291,511) (98,856)	61,217 20,718	(950,498) (321,677)
38	Liab-Workers Comp (92420L)-Contra Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accrusis Other Labor Related Accrusis	Unprotected Non-Property Unprotected Non-Property	(1,160,662) 4,143,768	(406,232) 1,450,319	(98,656) 352,220	(123,277)	(470,358) 1,679,282	(1,160,662)	(243,739) 870.191	352,220	(73.966)	(321,877)
39 40	Accrued Lisbuspee - Workers Comp - Long Term Accrued LisbuSFRP	Other Labor Related Accrusis	Unprotected Non-Property	3,429,545	1,200,341	291,511	(102.029)	1,389,823	3,429,545	720,204	291,511	(61,217)	950,498
41	Liability-Deferred Comp (92530P)-Contra	Other Labor Related Accruais	Unprotected Non-Property	(36,000)	(12,600)	(3,060)	1,071	(14,589)	(36,000)	(7,580)	(3,060)	643	(9,977)
42	Acc Lisb - Deferred Comp LT	Other Labor Related Accruais	Unprotected Non-Property	929,613	325,365	79,017	(27,656)	376,726	929,613	195,219	79,017	(16,594)	257,842
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accruais	Unprotected Non-Property	285,774	100,021	24,291	(8,502)	115,810	285,774	60,013	24,291	(5,101)	79,202
44	481(a) - Payroll Taxes	Other Labor Related Accrusis	Unprotected Non-Property Unprotected Non-Property	(190,331) 766,348	(68,616) 268,222	(16,178) 65 140	5,662 (22,799)	(77,132) 310.563	(190,331) 786,348	(39,970)	(16,178) 65,140	3,397	(52,750) 212,393
45	Reg Liab-MD Dynamic Pricing/Critical Pk Provision for Uncollectible POR - DPL MD	Reg Asset - DSM Reg Lisb - Other	Unprotected Non-Property	1,219,792	426,927	103,682	(36,289)	494.321	1,219,792	256,156	103,682	(21,773)	338,065
47	Renewable Energy Credits - MD	Reg Lisb - Other	Unprotected Non-Property	(11,250)	(3,938)	(956)	335	(4,559)	(11,250)	(2,383)	(956)	201	(3,118)
48	SERP Asset	Reg Liab - Other	Unprotected Non-Property	3,429,545	1,200,341	291,511	(102,029)	1,389,623	3,429,545	720,204	291,511	(61,217)	950,498
49	Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(409,535)	(143,337)	(34,810)	12,184	(165,964)	(409,535)	(86,002)	(34,810)	7,310	(113,503)
50	Deferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	(3,118,670) 754,792	(1,091,535) 264,177	(265,087) 64,157	92,780	(1,263,841) 305,879	(3,118,670) 754,792	(654,921) 158,506	(265,087) 64,157	55,668 (13,473)	(864,339) 209,191
51 52	Use Tax Payable Virginia Use Tax Payable	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property	1,067	373	91	(32)	432	1,087	224	91	(13,473)	298
53	Accrued Liability-Claims-Contra	Reg Lisb - Other	Unprotected Non-Property	(1.487,110)	(513,489)	(124,704)	43.647	(594,546)	(1,487,110)		(124,704)	26,188	(406,610)
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	486,300	170,205	41,338	(14,487)	197,073	488,300	102,123	41,338	(8,680)	134,778
55	Regulatory Liability-Current-Rev Acct	Reg Liab - Other	Unprotected Non-Property	(766,348)	(268,222)	(65,140)	22,799	(310,563)	(788,348)	(160,933)	(65,140)	13,679	(212,393)
58	Other Regulatory Liability - General	Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	(1,127,189)	(394,518) (992,037)	(95,811) (240,923)	33,534 84,323	(456,793)	(1,127,189)	(238,710)	(96,811) (240,923)	20,120 50 594	(312,400) (785,551)
57 58	Reg Lisb-Asset Retirement Oblig-Electric Reg Lisb-Asset Retirement Oblig-Gas-Contra	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	(2,834,391) (836,175)	(292,661)	(71,075)	24,876	(338,860)	(836,175)	(175,597)	(71,075)	14,926	(231,748)
59	Regulatory Liability - Gas - Unbilled	Reg Liab - Other	Unprotected Non-Property	8,440,144	2,954,050	717,412	(251,094)	3,420,368	8,440,144	1,772,430	717,412	(150,657)	2,339,186
60	Other Regulatory Liability - MD SOS	Reg Liab - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	718,620	290,870	(61,083)	948,407
61	Other Regulatory Liability - DE SOS	Reg Lisb - Other	Unprotected Non-Property	7,354,606	2,574,112	625,142	(218,800)	2,980,454	7,354,606	1,544,487	625,142	(131,280)	2,038,329
62	Accrued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	1,467,110 130 121	513,489 45,542	124,704	(43,647)	594,548 52,732	1,467,110	308,093 27,325	124,704	(26,188) (2,323)	408,610 38.063
63 64	Accrued Liability - LTIP - Long-Term	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	130,121 5,619,721	1,966,902	477,676	(3,871)	2,277,392	5,619,721	1,180,141	477,676	(2,323) (100,312)	1,557,506
65	Asset Retrement Obligation - Non-Utility Asset Retrement Obligation-Electric Utility	Reg Liab - Other	Unprotected Non-Property	2,834,391	992,037	240,923	(84,323)	1.148.637	2,834,391	595,222	240,923	(50,594)	785.551
88	Asset Retirement Obligation-Gas Utility	Reg Lisb - Other	Unprotected Non-Property	836.175	292,661	71,075	(24,876)	338,860	838,175	175,597	71,075	(14,926)	231,748
67	Miscellaneous Deferred Debits	Reg Liab - Other	Unprotected Non-Property	(1,721,598)	(602,559)	(146,338)	51,218	(697,678)	(1,721,598)	(361,536)	(146,336)	30,731	(477,141)
88	Accrued Liab-General	Reg Lisb - Other	Unprotected Non-Property	20,000	7,000	1,700	(595)	8,105	20,000	4,200	1,700	(357)	5,543
69	Renewable Energy Credits - DE	Reg Lisb - Other	Unprotected Non-Property	(7,938,492)	(2,778,472)	(674,772)	236,170	(3,217,074)	(7,938,492)	(1,867,083)	(674,772)	141,702	(2,200,153)
70	Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	140,895	49,313	11,976 874,328	(4,192) (306.015)	57,098 4.168.487	140,895 10,286,210	29,588	11,978 874,328	(2,515) (163,609)	39,049 2,850,823
71	Accrued Liability - Other Energy Purchases	Renewable Energy Credits State NOL	Unprotected Non-Property Unprotected Non-Property	10,288,210	3,800,174	874,328 13,829,858	(306,015)	4,168,487 8,989,276	10,286,210	2,160,104	13,829,656	(183,809)	2,850,823 10,925,428
72 73	Maryland Net Operating Loss Carry-forward Delaware Net Operating Loss Carry-forward	State NOL State NOL	Unprotected Non-Property			47,754,299	(18,714,005)	31,040,294			47,754,299	(10,028,403)	37,725,896
74	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	790,744,164	276,780,457		,,	278,760,457	790,744,164	168,058,274		,,	166,056,274
75	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Unprotected Non-Property	(790,744,164)	(278,760,457)			(276,760,457)	(790,744,164)	(188,058,274)			(166,058,274)
76	FAS109 Regulatory Asset - Electric	FAS109 Non-TCJA	N/A	(31,970,270)	(11,189,595)	(2,717,473)	951,116	(12,955,952)	(31,970,270)		(2,717,473)	570,669	(8,860,560)
77	FAS109 Regulatory Asset	FAS109 Non-TCJA	N/A N/A	(3,719,347)	(1,301,771) 537,035	(316,144)	110,651 (45,648)	(1,507,265) 621,810	(3,719,347)	(781,063) 322,221	(316,144) 130,423	66,390 (27,389)	(1,030,817) 425,255
78 79	FAS109 Regulatory Liability - Electric FAS109 Regulatory Liability - Gas	FAS109 Non-TCJA FAS109 Non-TCJA	N/A N/A	1,534,388	117,561	130,423	(45,648)	136,119	1,534,386	70,538	28,550	(27,389)	425,255 93.091
80	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A					,	543,170,075	114,065,716	46,169,456	(9,695,586)	150,539,586
81	Total FERC Account 190			\$ 67,033,299	\$ 23,481,655 \$	67,281,785	\$ (23,548,825) \$	67,194,815	\$ 610,293,374		113,451,241		217,769,189
81	Total FERC Account 190			\$ 67,033,299	\$ 23,481,855 \$	67,281,785	\$ (23,548,825) <b>\$</b>	67,194,815	\$ 610,203,374	5 128,142,709 \$	113,451,241	5 (23,824,761) \$	

								Jobs Act of 2				
			A	DIT - Pre Rate C	hange (Dece	mber 31, 2017)		AL	OIT - Post Rate	Change (Dec	ember 31, 2017)	
etailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35% (H)	= {E} + (F) + (G)	(1)	(J) = (I) * 21%	(IK)	(L) = (IC) * 21% (M)	1) = (1) + (10) +
ERC Account 282 - Property (Note A)		Protected Property	\$ (1,475,410,754)	e /E10 202 704\ e		s · s	(516,393,764)	£ (1 475 410 754)	\$ (309,838,258)		s - s	(309,836,2
Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected	Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property	(1,205,260,067)	(421,841,023)			(421,841,023)	(1,205,260,067)			•	(253,104,6
Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	89,655,390	31,379,387		•	31,379,387	89,655,390	16,627,632	·		18,827,6
Maryland Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	•	- 1	(49,092,225) 2,511,377	17,182,279 (878,982)	(31,909,946)	•		(49,092,225) 2,511,377	10,309,387	(36,782,6
Maryland Fixed Asset Basis (PowerTax) - CIAC Delaware Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property		1	(152,798,237)	53 479 383	(99.318.854)		0	(152,798,237)	32.087.630	(120,710,6
Delaware Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property			5,110,357	(1,788,625)	3,321,732			5,110,357	(1,073,175)	4,037
Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(56,147,253)	(19,651,538)			(19,651,538)	(56,147,253)	(11,790,923)			(11,790,
Maryland Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property		- 1	(1,572,123) (3,200,393)	550,243 1,120,138	(1,021,880) (2,080,256)		- 1	(1,672,123) (3,200,393)	330,146 672,083	(1,241, (2,528,
Delaware Fixed Asset Basis (PowerTax FT) Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (PowerTax) Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	(3,458,769)	(1.210.569)	(3,200,393)	1,120,136	(1,210,569)	(3,458,769)	(726,342)	(3,200,393)	6/2,003	(726,
Fixed Asset Basis Differences (Non-PowerTex) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	14,702,392	5,145,837			5,145,837	14,702,392	3,087,502			3,087,
Maryland Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property		000	(96,848)	33,896	(62,950)	•	-	(96,846)	20,338	(76,
Maryland Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property			411,687 (197,150)	(144,083) 69.002	267,584 (128,147)	1		411,687 (197,150)	(88,450) 41,401	325,2 (155,7
Delaware Fixed Asset Basis (Non-PowerTax) Delaware Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax) Non-Protected Property (Non-PowerTax)	Unprotected Property			838,036	(293,313)	544,724		1	838,036	(175,988)	862,0
Total FERC Account 282	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		\$ (2,635,919,061)	\$ (922,571,871) \$	(196,065,536)	\$ 69,329,938 \$	(1,051,327,270)	\$ (2,635,919,061)	\$ (553,543,003)	(198,085,536)	\$ 41,597,963 \$	(710,030,
ERC Account 283 - Non-Current Note A			At 15, 10		- 6					fana neets		
Reg Asset-Blueprint for the Future-MD Regulatory Asset-Return on Blueprint	Blueprint for the Future Blueprint for the Future	Unprotected Non-Property Unprotected Non-Property	\$ (1,551,232) (458,580)	\$ (542,931) \$ (180,503)	(131,855) (38,979)	\$ 46,149 \$ 13,643	(628,637) (185,840)	\$ (1,551,232) (458,580)	\$ (325,759) \$ (96,302)	(131,855) (38,979)	\$ 27,689 \$ 8.186	(429,
Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(4,934,591)	(1,727,107)	(419,440)	146,804	(1,999,743)	(4,934,591)	(1,036,264)	(419,440)	68,082	(1,367,
nterest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(29,346)	(10,271)	(2,494)	873	(11,892)	(29,346)	(6,163)	(2,494)	524	(8,
Materials-Reserve for Obsolete Material	Materials Reserve	Unprotected Non-Property	462,934	162,027	39,349	(13,772)	187,604 399,436	462,934 985,653	97,216	39,349 83,781	(8,263) (17,594)	128, 273,
Accrued Charitable Contributions-DE Accrued Charitable Contributions-MD	Merger Commitment Fees Merger Commitment Fees	Unprotected Non-Property Unprotected Non-Property	965,653 187,499	344,979 85.825	83,781 15,937	(29,323) (5,578)	399,436 75,984	187,499	206,987 39,375	15,937	(3,347)	273, 51,
Deferred Credits-General	Merger Commitment Fees	Unprotected Non-Property	3,196,442	1,118,755	271,698	(95,094)	1,295,358	3,196,442	671,253	271,698	(57,056)	885,
Accrued Charitable Contributions-DE Long Term	Merger Commitment Fees	Unprotected Non-Property	6,914,606	2,420,112	587,742	(205,710)	2,802,144	6,914,606	1,452,067	587,742	(123,426)	1,916
Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees	Unprotected Non-Property	1,313,274	459,646 (68.913.838)	111,628	(39,070) 5.657.676	532,204 (79,792,380)	1,313,274 (196,896,680)	275,787 (41,348,303)	111,628 (16,736,218)	(23,442) 3,514,606	363 (54,589
Prepaid Pension Costs Prepayments - Other Taxes	Pension Property Taxes	Unprotected Non-Property Unprotected Non-Property	(196,896,680) (22,946,358)	(8,031,225)	(16,738,218)	5,657,676 682 654	(9,792,380)	(22.946.358)	(4.818.735)	(19,736,218)	409.592	(8.359
Prepayments - Other Taxes Unamortized Loss on Reaccuired Debt	Rescruired Debt	Unprotected Non-Property	(6,719,422)	(2,351,798)	(571,151)	199,903	(2,723,046)	(6,719,422)	(1,411,079)	(571,151)	119,942	(1,862,
Unemortized Loss - Revenue Bonds	Reacquired Debt	Unprotected Non-Property	(510,837)	(178,793)	(43,421)	15,197	(207,017)	(510,837)	(107,278)	(43,421)	9,118	(141,
Unamortized Loss - Pollution Bonds	Resoquired Debt	Unprotected Non-Property	(443,834) (56,498,500)	(155,342)	(37,726)	13,204 1,680,830	(179,884) (22,896,017)	(443,834) (56,498,500)	(93,205) (11,864,685)	(37,726)	7,922 1,008,498	(123,0
DSM - Energy Efficient Products Reg Assets-FERC Formula Rate Adi-Transmission	Reg Asset - DSM Reg Asset - FERC Formula Rate Adj.	Unprotected Non-Property Unprotected Non-Property	(7,549,595)	(2,642,358)	(841,716)	224,600	(3,059,473)	(7,549,595)	(1,585,415)	(841,716)	134,760	(2,092,
Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(653,578)	(228,752)	(55,554)	19,444	(264,883)	(653,578)	(137,251)	(55,554)	11,666	(181,
Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(24,070,683)	(8,424,739)	(2,046,008)	716,103	(9,754,644)	(24,070,683)	(5,054,843)	(2,046,008)	429,682	(6,671, (18,079
Regulatory Assets - DE Recovery	Reg Asset - Other Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(65,234,696) (4,171,437)	(22,832,143)	(5,544,949)	1,940,732 124,100	(26,436,360) (1,690,475)	(65,234,696) (4,171,437)	(13,699,286)	(354,572)	1,184,439 74,460	(18,079
Regulatory Assets - MD Regulatory Assets - DE	Reg Asset - Other	Unorotected Non-Property	(2,895,921)	(1,013,573)	(246,153)	86,154	(1,173,572)	(2,895,921)	(608,144)	(248,153)	51,692	(802.
Other Regulatory Assets - General	Reg Asset - Other	Unprotected Non-Property	273,083	95,579	23,212	(B,124)	110,667	273,083	57,347	23,212	(4,875)	75.
Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(8,153,327)	(2,853,665)	(693,033)	242,561	(3,304,136)	(8,153,327)	(1,712,199)	(693,033)	145,537	(2,259
Other Reg Assets - Gas - Other	Reg Asset - Other Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(4,584,995) (8,922,484)	(1,597,748)	(388,025)	135,809 265.443	(1,849,964) (3,615,828)	(4,564,995) (8,922,464)	(958,649) (1,873,717)	(388,025) (758,409)	81,485 159,266	(1,265 (2,472
Regulatory Assets - DSM - Direct Load Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(871,250)	(304,937)	(74,058)	25,920	(353,074)	(871,250)	(182,962)	(74,056)	15,552	(241
Other Regulatory Assets - Vacation Accrual	Reg Asset - Other	Unprotected Non-Property	(8,185,597)	(2,864,959)	(695,776)	243,522	(3,317,213)	(8,185,597)	(1,718,975)	(695,776)	148,113	(2,268
Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(8,413,845)	(2,944,848)	(715,177)	250,312	(3,409,711)	(8,413,845)	(1,766,907)	(715,177)	150,187 6.313	(2,331
Other Reg Assets - MD SOS Administrative	Reg Asset - Other Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(353,649) (559,451)	(123,777) (195,808)	(30,060) (47,553)	10,521 16,644	(143,316) (226,717)	(353,649)	(117,485)	(30,080) (47,553)	6,313 9,986	(155
Other Reg Assets - DE SOS Administrative Regulatory Asset- Manyland Meters	Reg Asset - Other	Unprotected Non-Property	(13,123,094)	(4,593,083)	(1,115,483)	390,412	(5,318,134)	(13,123,094)	(2,755,850)	(1,115,463)	234,247	(3,637
Regulatory Asst-Metera-Incremental Depreciation	Reg Asset - Other	Unprotected Non-Property	(454,446)	(159,056)	(38,528)	13,520	(184,164)	(454,448)	(95,434)	(38,828)	8,112	(125
Regulatory Asset Contra - MD AMI	Reg Asset - Other	Unprotected Non-Property	3,762,977	1,317,042	319,853	(111,949)	1,524,948	3,762,977	790,225	319,653	(67,169)	1,042
Regulatory Assets - COPCO Acquisition	Reg Asset-COPCO Acquisition Adjustment Reg Llab - Other	Unprotected Non-Property Unprotected Non-Property	(5,079,638) (34,891,472)	(1,777,873) (12,212,015)	(431,769) (2,965,775)	151,119 1,038,021	(2,058,523) (14,139,769)	(5,079,638)	(1,068,724) (7,327,209)	(431,769) (2,965,775)	90,672 622,813	(1,407 (9,670
Regulatory Assets-Current-Corp Acctg Reg Asset-DE Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	8,588,885	2 298 333	558, 167	(195,358)	2,681,141	6,568,685	1,379,000	558,167	(117,215)	1,81
Reg Asset-MD Did Energy Supply	Reg Lisb - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	718,620	290,870	(61,063)	94
Regulatory Assets-Current-Rev Acctg	Reg Lisb - Other	Unprotected Non-Property	(22,183,141)	(7,764,100)	(1,885,567)	859,948	(8,989,718)	(22,183,141)	(4,658,480)	(1,885,567)	395,969 4.748	(6,14
Regulatory Assets-Elec Gen1 Regulatory Assets-Ges-Current-Asset	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	(265,988) (85,417)	(93,095) (29,896)	(22,609)	7,913 2,541	(107,791)	(265,986) (85,417)	(55,857)	(22,609)	1,525	(7:
Regulatory Assets-Contra-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	34,891,472	12,212,015	2,985,775	(1,038,021)	14,139,769	34,891,472	7,327,209	2,965,775	(622,813)	9,67
Regulatory Assets-Contra-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	22,949,490	8,032,321	1,950,707	(682,747)	9,300,281	22,949,490	4,819,393	1,950,707	(409,648)	6,38
Reg Assets-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	392,189	137,266	33,336	(11,668)	158,935	392,189	82,360	33,338	(7,001) 806	10
Regulatory Assets-DPL DE-DSM-Energy Efficiency Deservatives FAS	Reg Liab - Other Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	(45,152) (1,069,750)	(15,803) (374,413)	(3,838)	1,343 31,825	(18,298) (433,516)	(45,152) (1,069,750)	(9,482) (224,648)	(90,929)	806 19,095	(29
Other Reg Assets - Gas Derivatives FAS Regulatory Assets-Elec Gen'i-Contra	Reg Lisb - Other	Unprotected Non-Property	265,986	93,095	22,609	(7,913)	107,791	265,986	55,857	22,609	(4,748)	7
Regulatory Assets-Gas-Contra-Asset Acct	Reg Liab - Other	Unprotected Non-Property	85,417	29,896	7,260	(2,541)	34,615	85,417	17,937	7,260	(1,525)	2
Reg Assets-Third Party Supplier Recover	Reg Lisb - Other	Unprotected Non-Property	(2,355,126)	(824,294)	(200,186)	70,065	(954,415) (422,788)	(2,355,126)	(494,576) (219,088)	(200,186)	42,039 18,622	(65
Other Regulatory Assets - DE SOS	Reg Liab - Other Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	(1,043,277) (8,566,865)	(365,147)	(88,679) (558,167)	31,037 195,358	(2.881.141)	(6,566,885)	(219,088)	(558,187)	18,622	(28
Reg Lisb-DE Dfd Energy Supply-Netting Reg Lisb-MD Dfd Energy Supply-Netting	Reg Lisb - Other	Unprotected Non-Property	(3,422,000)	(1,197,700)	(290,870)	101,804	(1,386,765)	(3,422,000)	(718,620)	(290,870)	61,083	(94
Regulatory Assets-DE Renewable Energy	Reg Lisb - Other	Unprotected Non-Property	(495,687)	(173,490)	(42,133)	14,747	(200,877)	(495,687)	(104,094)	(42,133)	8,848	(13
Reg Asset-DSM-MD-Egy Eff-CIF Merger Commitments	Reg Lisb - Other	Unprotected Non-Property	3,834,183	1,341,964	325,906	(114,067)	1,553,803	3,834,183	805,178	325,906	(68,440)	1,063
Regulatory Asset Contra-DE Electric CTA	Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	2,562,472 8.948	931,865	226,310	(79,209)	1,078,967 2,432	2,882,472 8.948	559,119 1,459	226,310	(47,525)	737
Current State Income Tayon Dark within												
Current State Income Taxes Deductible Fotal FERC Account 283	Reg Liab - Other	Corproduction requiry	\$ (434,497,428)	\$ (152,074,100) \$	(36,932,872)	\$ 12,926,505 \$	(178,080,487)	\$ (434,497,428)	\$ (91,244,460) \$	(36,932,872)	\$ 7,755,903 \$	(120,421

Column   C						Deficient / (Excer	ss) Deferred Income	Taxes (December	31, 2017)		
Company   Comp						Income Tex	Yotal				Transmission
Column   C											
Part							(Excess)		Electric		Deficient / (Excess)
The content of the											
Property   Common Com	(A)	(8)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(8)	(T)	(U) = (Q) * (T)
Programme Section Age   1											
Production Assessment (1975)   1975		Allowance for Doubtful Accounts	I Innerteded Non-Broomby	\$ 92,492			t 92.492	Labor	No	0.00%	
Common Contact Assemble   Common Contact A					•	•					• .
Proceed Commence (Control of Control of Co		Allowance for Doubthal Accounts									
The content of the								100% DE		0.00%	
Description Compressed   Compress   Compre			Unprotected Non-Property	327,481	327,481			Labor	No	0.00%	
Common   C	Maryland Charitable Contribution Carry-forward	Charitable Contributions		(9,169)	(9,169)		0	Labor		0.00%	
Common   C					(18,666)						
Comment   Comm			Unprotected Non-Property		•	•					
Company   Comp					:	•					9,293
Committed   Comm					351,613	•			No V		
Company   Comp						•					28,563
											(28 583)
Marco Case   Marc Case   Marc Case   Marc Case   Marco					***						
March   Care   Learn Corp.			Unomtested Non-Property		615 906						02,7.0
Limited Concerning (1900)   Concerning (1900											
Line   Control   Line   SCROC Journel   Line   Control   Line   SCROC Journel   Line   Control   Line   L											
State Marc Case   State Case Case Case Case Case Case Case Cas				(615,906)	(615,906)	14		Plant	No	0.00%	
Time from the nome of the nome				984,459			(0)		No		
Comment (Largery Comment   Comment (Largery Comment   Comment (Largery C	Accrued Lieb-OPEB	OPEB .	Unprotected Non-Property								115,433
Accord Lingth, Ower Energy Promises  Other (160)  Other (						100					(0)
Ching   Laborate Reserved Outgoins   Ching   Laborate Reserved Outgoins   Ching   Laborate Reserved Outgoins   Ching					•						
On the Company	Above-market Energy Supply Contracts				•						
Table   Company   Compan						•	363,085		Yes		132,962
Company   Comp					•						39,225
Accord Listelling Classifier - Country - Long Time   Control   C	Regulatory Liability-MD Grid Resiliency										
Accord Lambergood Cover Lamber Statement Classification Classifica	Liabilities-Disability (92420L)-Contra					1.5					
Account Labelles Peter Comme Research Comme Comm											
Come Labor Passed Accounts   Unprotected Non-Principal's   6,251   1.600   Value   6,05%   3,00%   3									Yes		
Accord Labelly - Provincing Fund   Come Labor Research Accounts   Uspentent Non-Properly   64,711   Lebor   Visit   4,051   3,257   4,071   Lebor   Visit   4,051   3,257   4,051   Lebor   Visit   4,051   4,051   Lebor   Visit   4,051   4,051   Lebor   Visit   4,051   Lebor											
Accord Liberton Paral  Other Lorder Related Accordant  Unprecised Non-Preparty  44.71  Acc Liber Comp 1  Other Lorder Related Accordant  Unprecised Non-Preparty  44.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Other Lorder Related Accordant  Unprecised Non-Preparty  45.72  Acc Liber Comp 5T  Acc Liber Co											
Accord Line-Size For Carryonn											
Accord List Deburster (Comp ST Come Later Related Accounts   Unprotected Rob-Property ( 4.517   4.517										6.08%	25,047
Accident Comp 5T   Communication   Communica					-	4				6.08%	39,852
Liber   Company   Compan	Acc Liab - Deferred Comp ST	Other Labor Related Accruals									280
Communication   Communicatio	Liabilities-SERP (92420L) - Contra	Other Labor Related Accruais	Unprotected Non-Property		(439,325)						
Communication   Communicatio	Lisb-Workers Comp (92420L)-Contre	Other Labor Related Accruais	Unprotected Non-Property								(9,040)
Clability Colored Comp (2520P) - Control Comp (2520P) - Control Comp (2520P) -	Accrued Liabilities - Workers Comp - Long Term						530,817				32,275
Acc Lian - Deferred Comp LT   Come Lator Related Accounts   Unprotedable Non-Property   13,058   Lebor Ver   6,05%   7,244   1,067					439,325						-
Accident Comp   T - Active   Comp   T - Acti						•					
45   10   Project Feed   Project F					•				Yes		
Rigulated Dynamic Princing/Critical PR   Rigulated - Chem   Unprotedated Non-Property   194,755					•		38,808		Yes		2,226
Provision for Uncalcable POTC - DPL MD	481(a) - Payroll Taxes						98 169		No	0.00%	(1,100)
Remarks Energy Credits - MO	Reg Liao-MD Dynamic Phongronous PK										
SERP Asset						450			No		
Mac Delared Delar Long-Term Readwale   Rig Liub - Other   Unprotected Non-Property   (57,481)   Lebor   Yes   0.00%				439,325	412.613	100			Yes	100.00%	26,712
Delative Delative - Payment Plant - Long-Tarm   Reg Liab - Officer   Unprotected Non-Property   399.502   -     (399.502   Lebor   Ves   0.00%   -     Unprotected Non-Property   317   -     177   Plant   Ves   0.00%   -					1.0	727		Labor			
Use Tax Payable   Ray Lab - Other   Unyroticated Non-Property   95,689   -   98,889   Plant   Yes   0.00%   -		Reg Lisb - Other	Unprotected Non-Property	(399,502)	100		(399,502)	Labor	Yes	0.00%	
Virginia Use Tax Physise   Rig Lisb - Other   Uiprotected Non-Property   137   -   137   Pient   Yes   0.00%   -		Reg Liab - Other						Plant			-
Regulatory   Liability Currant-Rav Acct   Regulator   Chore   Compressed Non-Property   (8), 189     (144, 333)     (144, 333)	Virginia Use Tax Payable		Unprotected Non-Property		1.0			Plant			
Regulatory Liability-Current-Raw Acci   Regulatory Liability-Current-Raw Accident Non-Property	Accrued Liability-Claims-Contra				100						
Page   Lib   Other   Company   Com		Reg Liab - Other									3,788
Rag   Liab-Asset Returnment Oblig-Electric   Rag   Liab - Other   Unprotected Non-Property   (107,114)   -     (107,114)   100% DE   No   0.00%   -   Rag   Liab - Other   Unprotected Non-Property   (107,114)   -     -     (107,114)   100% DE   No   0.00%   -     (107,114)   100% D						*					-
Ray   LabCotors   Laporadacida Non-Property   1,081,182			Unprotected Non-Property		***						(52,877)
Regulatory Labellay - Case - Jubilled   Ray Liab - Other   Unprotected Non-Property   1,081,182   -   1,081,182   1,00% NC   No   0,00%   -									No		
Compart Regulation   Lability   -800 SOS   Rag   Lab   - Coher   Comparison   Lability   -800 SOS   Rag   Lab   - Coher   Linguistary   Lability   -800 SOS   Rag   Lab   - Coher   Linguistary   Lability   -800 SOS   Rag   Lab   - Coher   Linguistary   Linguistary   Lability   -800 SOS   Rag   Lab   - Coher   Linguistary   Linguistary   Linguistary   Lability   -800 SOS   Rag   Lab   - Coher   Linguistary   Linguistar					3.50	*					(3.0
Comban Regulation   Library   Libr	Regulatory Liability - Gas - Unbilled										
Accrued Liability - Lith P-Long-Term Rag Liab - Other Rag	Other Regulatory Liability - MC 505									0.00%	100
Accrued Liability - LTP - Long-Term   Rag Liab - Other   Unprotected Non-Property   16,689   - 18,689   - 19,886   - 100   Plant   No					120					0.00%	9.25
Asset Returnment Obligation - Non-Utility         Reg   Liab - Other         Unprotected Non-Property         719,886         719,714         100,714         100,706         80,00%         40,00%				16,669			16,669		Yes	6.08%	1,013
Asset Retrement Obligation-Secritor Utility Reg Liab - Other Reg Liab - Other Unprotected Non-Property 107,114 - 107	Asset Retirement Objection - Non-Litity	Reg Liab - Other	Unprotected Non-Property	719,886	719,886		(0)	Plant	No	0.00%	
Asset Retrement Obligation-Gas Utility         Rag Lab - Other         Unprotected Non-Property         107,14         - 107,14         10% DE         No         0.00%          0.00%          107,14         10% DE         No         0.00%          0.00%	Asset Retirement Obligation-Electric Utility	Reg Liab - Other	Unprotected Non-Property		(4)						-
Accused Liable-General Rag Liab - Other Unprotected Mon-Property 2, 2,562 - 2,522 Part Ves 31,49% 807 Repulsion - Other Unprotected Mon-Property (1,016,921) (1,016,921) 0.00% 0.00%		Reg Lisb - Other	Unprotected Non-Property								
Ranewable Energy Cradits - DE   Rag Liab - Other   Unprotected Non-Property   (1,016,921)   - (1,018,921)   100% DE   No   0.00%   (1,018,921)   100% DE					•				Yes		(13,409)
Open Regulatory Liability - DE SOS   Rag Uab - Other   Charged Liability - DE SOS   Rag Uab - Other   Charged Liability - DE SOS   Ragues be fragery Credits   Unprotected Non-Property   1,371,84   -											807
Account Liability - Other Energy Purchases Reviewable Energy Credits Unprotected Non-Property Unprotected Non-Property (1, 331, 1854) Unprotected Non-Property (1, 331, 1854) Unprotected Non-Property (1, 331, 1852) Unprotected Non-Property (1, 331					( * ·	-					
Manyfand Net Operating Loss Carry-Forward   State NOL   Unprotected Non-Property   (1,938,152)   (1,938,152)   Plant   Ves   32,96%   (283,114)									No		•
Delawres Net Operating Loss Carry-forward   Salts NOL   Unprotected Non-Property   (6,885,802)   - (8,885,802)   Plant   Yes   32,98%   (2,203,441)   Federal Net Operating Loss Carry-forward   Federal Net Operating Loss Carry-forward (Non-Property   110,704,183   - 11					0.5						-
Federal Net Operating Loss Carry-Forward   Federal Net Operating Loss Carry-Forward (Utity)   Protected Property   110,704,183					100	374					
Federal Net Operating Less Carry-Forward   Federal Net Operating Less Carry-Forward (Non-Utility)   Unprotected Non-Property   (110.704.183)   (110.704.183)   Plant   No. 0.00%	Delaware Net Operating Loss Carry-forward										
FAS109 Regulatory Asset - Electric FAS109 Non-TC-JA N/A (8,095.392) - Plant Yes 0.00% - FAS109 Non-TC-JA N/A (4,095.392) - Plant Yes 0.00% - FAS109 Regulatory Laseltry - FAS109 Regulatory Lisability - Electric FAS109 Non-TC-JA N/A 196.555 - 186.555 - Plant Yes 0.00% - FAS109 Non-TC-JA N/A 196.555 - Plant Yes 0.00% - FAS109 Regulatory Lisability - Electric FAS109 Regulatory - Electric FAS109 Regulatory -					744P 704 4FT		110,704,183				36,485,885
FAS109 Regulatory Lasset FAS109 Non-TCJA N/A (478,448) - (478,448) - Plant Yes 0.00% - FAS109 Regulatory Lebtry Le			Unprotected Non-Property		(110,704,183)	/4 005 202)	-				•
FAS109 Regulatory Liability - Electric FAS109 Non-TCJA N/A 196.555 - 196.555 - Plant Yes 0.00% - FAS109 Non-TCJA N/A 43,027 - 43,027 - Plant Yes 0.00% -											•
FAS109 Regulatory Liability - Gas							•				•
			NIA		3.5		•				•
		FAS109 TCJA	N/A	(150,539,586)		(150,539,586)			100	0.00%	720

						Deficient / (Exces	s) Deferred Income	Taxes (December 3	1, 2017)			i
				Rate Change		income Tax Regulatory Asset / Liability	Total Deficient / (Excess)	Jurisdiction	Electric	Allocator	Transmission Allocated Deficient / (Excess)	
	stalled Description	Description (B)	Category (C)	Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Deferred Taxes (P)	ADIT Balance (Q) = (N) - (O) - (P)	Allocator (R)	Transmission (S)	(Note B)	ADIT Balance (U) = (Q) * (T)	_
	(A)	(8)	(C)	(m) = (m) - (m)	(0)	(1-)	(Q) = (N) - (D) - (P)	(14)	(5)	(1)	(0) = (0) - (1)	
	ERC Account 282 - Property Note A)											
	ixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (206,557,506) (168,736,409)	\$ -	\$ (7,192,483)	\$ (206,557,506) (161,543,946)	Plant Plant	Yes	32.96% 32.96%	\$ (68,077,223) (53,241,654)	
	Fixed Asset Basis Differences (PowerTax) - Non-Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	12,551,755		(7,192,463)	12,551,755	Plant Plant	Yes No	0.00%	(53,241,654)	
	Haryland Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	6.872.912			8.872.912	Plant	Yes	32.96%	2,265,174	
	Maryland Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(351,593)			(351,593)	Plant	No	0.00%	-	
C	Delaware Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	21,391,753			21,391,753	Plant	Yes	32.96%	7,050,294	
C	Delaware Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(715,450)	•	2.	(715,450)	Plant	No	0.00%		
	ixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(7,860,615) 220,097	•		(7,880,815) 220,097	Plant Plant	Yes Yes	32.96% 32.96%	(2,590,702)	1
	Varytand Fixed Asset Basis (PowerTax FT) Delaware Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	220,097 448,055			220,097 448.055	Plant	Yes	32.96%	72,540 147,670	
F	Fixed Asset Basis Offerences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(484,22B)			(484,228)	Plant	Yes	32.96%	(159,592)	80
F	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	2,058,335			2,058,335	Plant	No	0.00%	3.1	ř.
34	Assyland Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	13,558			13,558	Plant	Yes	32.96%	4,489	
A	Maryland Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(57,633)	-	19	(57,633)	Plant	No	0.00%		
0	Delaware Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	27,601 (117,325)	•		27,601 (117,325)	Plant Plant	Yes No	32.96%	9,097	
C	Delaware Fixed Asset Basis (Non-PowerTax) - CIAC Total FERC Account 282	Non-Protected Property (Non-PowerTax)	Unprotected Property	\$ (341,296,693)	\$	\$ (7,192,463)	\$ (334.104.230)	Punt	MO	0.00%	\$ (114,518,927)	
'	Old PERC ACCOUNT 202			(54.,250,550)	•	* (////	* (004)104)				* (************************************	
E	ERC Account 283 - Non-Current Note A											
F	Reg Asset-Blueprint for the Future-MD	Blueprint for the Future	Unprotected Non-Property	\$ (198,713)	2 .	\$	\$ (198,713)	100% MD	No	0.00%	\$	
	Regulatory Asset-Return on Blueprint Determed Fuel Adjustment Gas Production	Blueprint for the Future Deferred Fuel	Unprotected Non-Property Unprotected Non-Property	(58,744) (632,121)	•		(58,744) (632,121)	100% DE 100% DE	No No	0.00%		
	Deferred Fuel Adjustment Gas Production Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property Unprotected Non-Property	(832,121)			(632,121)	100% DE	No No	0.00%		
	Anterials-Reserve for Obsolete Material	Materials Reserve	Unprotected Non-Property	59,302			59,302	Plant	Yes	31.49%	18,676	
A	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	126,262	126,262	2.0	(0)	Labor	No	0.00%		
	Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	24,019	24,019	•	0	Labor	No	0.00%	- 0	
	Deferred Credits-General	Merger Commitment Fees	Unprotected Non-Property	409,464	409,464	7	0	Labor	No	0.00%	37	
	Accrued Charitable Contributions-DE Long Yarm Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees Merger Commitment Fees	Unprotected Non-Property Unprotected Non-Property	885,761 168,230	885,761 168,230		(0)	Labor 100% MD	No No	0.00%	10	
	Prepaid Pension Costs	Pension	Unprotected Non-Property	(25.222.485)	108,230		(25,222,465)	Labor	Yes	6.08%	(1,533,576)	
	Propayments - Other Taxes	Property Taxes	Unprotected Non-Property	(2,939,428)			(2,939,428)	Plant	No	0.00%	(1,000,010,0)	/X
	Inamortized Loss on Reacquired Debt	Reacquired Debt	Unprotected Non-Property	(880,758)			(860,758)	100% DE	No	0.00%	, m. A.	
u	Jnamortized Loss - Revenue Bonds	Reacquired Debt	Unprotected Non-Property	(65,438)			(65,438)	Plant	Yes	31.49%	(20,609)	
u	Inamortized Loss - Pollution Bonds	Reacquired Debt	Unprotected Non-Property	(56,855)	•		(56,855)	Plant	Yes	31.49%	(17,906)	
	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(7,237,458)	•		(7,237,458) (967,103)	100% MD 100% Transmission	No	0.00%	(007.000)	
R	Reg Assets-FERC Formula Rate Adj-Transmission Regulatory Assets - Asset Retirement Obligation	Reg Asset - FERC Formula Rate Adj. Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(967,103) (83,723)			(83,723)	Plant	Yes Yes	0.00%	(967,103)	8
-	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(3.083.455)			(3.083.455)	100% MD		0.00%		
R	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(8,356,564)	12	12	(8,356,564)	100% DE	No No	0.00%	55	
R	Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(534,361)			(534,361)	100% MD	No	0.00%		
R	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(370,968)			(370,968)	100% DE	No	0.00%		
	Other Regulatory Assets - General	Reg Asset - Other	Unprotected Non-Property	34,982 (1.044.441)	•		34,982 (1,044,441)	Plant 100% DE	Yes No	0.00%		
	Other Reg Assets - Gas - Base Other Reg Assets - Gas - Other	Reg Asset - Other Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(1,044,441) (584,776)			(1,044,441)	100% DE	No No	0.00%	•	
	Regulatory Assets - CSS - Other Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(1,142,968)			(1,142,968)	100% MD	No	0.00%	- E	
	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(111,607)			(111,607)	100% DE	No	0.00%		
C	Other Regulatory Assets - Vacation Accrual	Reg Asset - Other	Unprotected Non-Property	(1,048,575)			(1,048,575)	Labor	Yes	6.08%	(63,755)	,
C	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(1,077,814)			(1,077,814)	100% MD	No	0.00%		
	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(45,302)	45	18	(45,302)	100% MD 100% DE	No	0.00%	•	
	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(71,666) (1,681,068)	•		(71,668) (1,661,068)	100% DE 100% MD	No No	0.00%	•	
	Regulatory Asset-Marytand Meters Regulatory Asst-Meters-Incremental Depreciation	Reg Asset - Other Reg Asset - Other	Unprotected Non-Property Unprotected Non-Property	(58,214)	•	4	(58,214)	Plant	Yee	0.00%	65	
	Regulatory Asset Contra - MD AMI	Reg Asset - Other	Unprotected Non-Property	482,037			482,037	100% MD	No	0.00%		
R	Regulatory Assets - COPCO Acquisition	Reg Asset- COPCO Acquisition Adjustment	Unprotected Non-Property	(650,702)			(850,702)	100% MD	No	0.00%	1.7	
R	Regulatory Assets-Current-Corp Acctg	Reg Lisb - Other	Unprotected Non-Property	(4,489,598)			(4,469,598)	Plant	Yes	0.00%	-	
R	Reg Asset-DE Dfd Energy Supply	Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	841,190 438.358		*	841,190 438.358	100% DE 100% MD	Na Na	0.00%		
R	teg Asset-MD Dfd Energy Supply tegulatory Assets-Current-Rev Acctg	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	438,358 (2,841,680)			438,358 (2.841.660)	100% MD Plant	No Yes	0.00%		
P	legulatory Assets-Current-Hev Acctg Regulatory Assets-Elec Gen1	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property	(2,841,860)			(34,073)	Plant	Yes	0.00%	:	
R	Regulatory Assets-Gas-Current-Asset	Reg Lisb - Other	Unprotected Non-Property	(10,942)			(10,942)	100% DE	No	0.00%	82	
R	Regulatory Assets-Contra-Corp Acctig	Reg Lisb - Other	Unprotected Non-Property	4,469,598			4,469,598	Plant	Yes	0.00%		
R	Regulatory Assets-Contra-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	2,939,830			2,939,830	Plant	Yes	0.00%	:	
R	leg Assets-Asset Retirement Oblig-Gas-Contra	Reg Lieb - Other	Unprotected Non-Property	50,239		•	50,239	100% DE	No No	0.00%	12	
	Regulatory Assets-OPL DE-DSM-Energy Efficiency	Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	(5,784) (137,035)			(5,784) (137,035)	100% DE 100% DE	No No	0.00%	•	
p	Other Reg Assets - Gas Derivatives FAS Regulatory Assets-Elec Gen'i-Contra	Reg Lisb - Other Reg Lisb - Other	Unprotected Non-Property Unprotected Non-Property	(137,035)	10		(137,035)	Plant	Yes	0.00%	:	
R	Regulatory Assets-Gas-Contra-Asset Acct	Reg Liab - Other	Unprotected Non-Property	10,942			10,942	100% DE	No	0.00%		
R	Reg Assets-Third Party Supplier Recover	Reg Lisb - Other	Unprotected Non-Property	(301,692)			(301,692)	100% MD	No	0.00%	-	
C	Other Regulatory Assets - DE SOS	Reg Liab - Other	Unprotected Non-Property	(133,644)	•		(133,644)	100% DE	No	0.00%		
R	leg Liab-DE Dfd Energy Supply-Netting	Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	(841,190) (438,358)		•	(841,190) (438,356)	100% DE 100% MD	No No	0.00%		
	Reg Lisb-MD Dfd Energy Supply-Netting Regulatory Assets-DE Renewable Energy	Reg Liab - Other Reg Liab - Other	Unprotected Non-Property Unprotected Non-Property	(438,358) (63,497)			(438,358) (63,497)	100% MD 100% DE	No No	0.00%	S2	
	tegulatory Assect-DE Renewable Energy teg Asset-DSM-MD-Egy Eff-CIF Merger Commitments	Reg Liab - Other	Unprotected Non-Property	491,159	491,159		(0)	100% MD	No	0.00%	:	
R	Regulatory Asset Contra-DE Electric CTA	Reg Liab - Other	Unprotected Non-Property	341,063			341,063	100% DE	No	0.00%	12	
C	Current State Income Taxes Deductible	Reg Liab - Other	Unprotected Non-Property	973			973	Plant	Yes	32.96%	321	
T	otal FERC Account 283			\$ (55,659,038)	\$ 2,104,895	\$ -	\$ (57,763,933)				\$ (2,583,952)	
G	irand Total			\$ (547,530,108)	\$ (105,618,261)	\$ (162,064,307)	\$ (279,647,537)				\$ (82,894,079)	Œ
					_	Protected Property	\$ (95.853.323)				\$ (31,591,338)	
						Unprotected Property	(127.546.725)				(46,442,704)	
					Han	rotected Non-Property	(58,247,490)				(4,860,037)	
					Onp							
						Total Unprotected	\$ (183,794,215)				\$ (51,302,741)	

	- 19 e								- "		
					Deficient / (Exces	s) Deferred Income 1	Taxes (December :	31, 2017)			
					Income Tax	Total				Transmission	
					Regulatory	Deficient /				Allocated	
			Rate Change		Asset / Liability	(Excess)	Jurisdiction	Electric	Allocator	Deficient / (Excess)	FERC
Line Detailed Description	Description	Catagory	Deferred Tex Impact	Non-Recoverable	Deferred Taxes	ADIT Balanca	Allocator	Transmission	(Note B)	ADIT Balance	Account
(A)	(8)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(5)	(11)	(U) = (Q) * (T)	(v)

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (n-measured) for the effect of the change is tax tew (including tax retas) in the period that the change is exacted. Adjustments are recorded in the appropriate deferred income tax teleance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related desistation requirements of the accounts; if as a result of stative respected action by a regulation. It is probable that the effect of a future increase or decrease in taxes psyable resulting from a change in tax tew or rates will be recovered from or passed through tourserness through future rates, a regulatory asset to reliably its recognized in Account 1813. (Other Regulatory Assets), or Account 254 (Of Regulatory Liabilises), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (access) deferred income taxes that will be recovered from or passed through (cuter rates will be recovered from come fuses). Utility Operating Income) and 411. (Provision for Deferred Income Taxes—Credit, Utility Operating Income) and 411. (Provision for Deferred Income Taxes—Credit, Utility Operating Income) and 411. (Provision for Deferred Income Taxes—Credit, Utility Operating Income) are controlled prior to the change in tax tex. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax lew or rates will be recovered from or passed through to customers through future rates, use sepanse will be recognized in Account 410. (Provision for Deferred Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income or Deductions), as appropriate.

2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected properly, unprotected properly, and unprotected non-properly).

3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

- A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent sudit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.
- B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

# Delmarva Power & Light Company Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	1	Gi	ross Plant Allocate	or
2 Person	roperty (State, Municipal or Local) al property Il/State Excise	37,426,708		
Total Plant Re	elated	37,426,708	36.86%	13,796,150
Labor Related	d	Wag	es & Salary Alloca	ator
6 Federa 7 8 9 10	I FICA & Unemployment & State unemployment	3,182,644		
Total Labor R	Related	3,182,644	14.58%	464,123
Other Include	ed	Gi	ross Plant Allocate	or
11 Miscell	aneous	8,280		
Total Other In	ncluded	8,280	36.86%	3,052
Total Include	d			14,263,325
Excluded				
13 DE Gro 14 MD Sa 15 Sales a 16 PA Fra 17 DE Pu 18 Wilmin 19 MD En 20 MD PS 21 DE PS 22 Exclud	blic Utility Tax gton City Franchise Tax evironmental Surcharge GC Assessment C Assessment de State Dist RA amort in line 7	9,551,116 690,488 38,559 - 8,432,145 1,396,463 2,962,338 905,163 620,463		
	Other" Taxes (included on p. 263)	65,214,367		
24 Total "	Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	65,214,367		
25 Differe	nce	-		

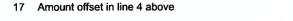
## Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

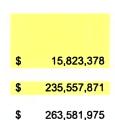
# Delmarva Power & Light Company Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		То	tal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
1	Rent from Electric Property  Rent from Electric Property		\$		Transmission	100%	<b>s</b> -
2	Total Rent Revenues	(Sum Lines 1)	Ψ	-	Transmission	10070	-
_	754171511715151515	(					
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A			1,469,994	Transmission	100%	1,469,994
4	Net revenues associated with Network Integration Transmission Service (NITS) for which	the load					-
	is not included in the divisor (difference between NITS credits from PJM and PJM NITS c	harges					
	paid by Transmission Owner) (Note 3)				Transmission	100%	
5	Point to Point Service revenues for which the load is not included in the divisor received by	ру				4000/	3,133,305
	Transmission Owner (Note 3)			3,133,305	Transmission	100%	
6	PJM Transitional Revenue Neutrality (Note 1)				Transmission	100% 100%	<u>.</u>
7	PJM Transitional Market Expansion (Note 1)				Transmission Transmission	100%	·=
8	Professional Services			0.554.500		100%	2 554 500
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			2,554,596	Transmission Transmission	100%	2,554,596
10	Rent or Attachment Fees associated with Transmission Facilities			4 640 024	Wages and Salaries	14.58%	678.097
11	Affiliate Credits			4,045,534	Various	14.50/0	289,528
11a	Miscellaneous Credits (Attachment 5)				various		203,320
12	Shared Revenues (Attachment 3a)			392,897	Transmission	100%	392,897
13	Gross Revenue Credits	(Sum Lines 2-12)	\$	12,200,726			\$ 8,518,417
14	Revenue Adjustment to determine Revenue Credit  Note 1: All revenues related to transmission that are received as a transmission owner (i. received as a LSE), for which the cost of the service is recovered under this formula, excespecifically provided for elsewhere in this Attachment or elsewhere in the formula will be it as a revenue credit or included in the peak on line 173 of Appendix A.	ept as					

- 15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.



- 18 Total Account 454, 456 and 456.1
- 19 Note 3: SECA revenues booked in Account 447.



## Delmarva Power & Light Company Attachment 3 - Revenue Credit Workpaper

Ln	Item	Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	Incremental Expenses	_	-			
2	Functionalized Operating Expenses Functionalized Taxes Other Than Income Taxes	+				<u> </u>
4	Total Functionalized Expenses	× 1.0000	4.0000	4 0000	4 0000	-
5 6	Functional Allocator Allocated Functional Expenses	_ *	1.0000	1.0000	1.0000	1.0000
Ů	, modelod i dilomonal Exponenti					
7	Administrative & General Expenses (Labor)	-	-	-	-	-
8	Labor-related Taxes Other Than Income Taxes	+	-		-	
9 10	Total Labor-related Expenses Wages and Salaries Allocator	× 0.1458	- 0.1458	- 0.1458	- 0.1458	- 0.1458
11	Allocated Labor-related Expenses	^	- 0.1438	- 0.1438	0.1438	0.1438
	7 11000100 2000 17 pointed					
12	Property Insurance	-	-	-	-	-
13	Plant-related Taxes Other Than Income Taxes	+ -	-	-	-	<u> </u>
14 15	Total Plant-related Expenses	× 0.3686	0.3686	0.3686	0.3686	0.2000
16	Gross Plant Allocator Allocated Plant-related Expenses	_ *	0.3000	<u> </u>	0.3080	0.3686
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)	-	-	-	-	-
18	Gross Revenues	936,436	_	-		
19	Total Non-Recovered Expenses	-	-	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)		-	-	<u> </u>	
21	Pre-tax Net Revenue for Sharing (minimum of zero)	936,436	-	-	-	-
22	Utility Pre-Tax Allocation Factor	× 0.5804	0.5804	0.5804	0.5804	0.5804
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)	543,539	-	-	-	-
24	Composite Tax Rate	× 0.2772	0.2772	0.2772	0.2772	0.2772
25	State and Federal Income Taxes (Ln 23 × Ln 24)	150,642	-	-	-	-
26 27	Customer Net Revenue Share (Ln 21 - Ln 23) Minimum Customer Revenue Credit (Ln 17)	392,897	-	-	-	-
28	Total Customer Revenue Credit (Ln 26 + Ln 27)	392,897		-	-	-
29	Sum of Customer Credits (Sum of Ln 28)	392,897				
30	Post-Tax Utility Share (Ln 21 - Ln 25 - Ln 26)	392,897	-	-	-	-
31	Sum of Utility Share (Sum of Ln 30)	392,897				
32	Federal Tax Rate	0.2100	= FIT			
33	State Tax Rate	0.0850	= SIT			
34	Percent of FIT deductible for SIT	-	= p			
35	Composite Tax Rate		= CTR = 1 - ((1-SIT	)*(1-FIT))/(1-(SIT*F	·IT*p))	
36	Customer % of Post-tax Revenues		= CUSTP			
37	Customer to Utility Post-tax Ratio		= CUSTR = 1/((1-C	, ,		
38 39	Utility Pre-Tax Allocation Factor		= 1/(1+CUSTR-(CT	K-CUSTR))		
40	Functional Allocator Wages and Salaries Allocator	1.0000 0.1458				
41	Gross Plant Allocator	0.3686				

## Notes

Revenue Categories are those defined in Pacific Gas & Electric Company, 90 FERC ¶ 61,314 and Pacific Gas & Electric Company, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.

<sup>2 &</sup>quot;Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate

## Delmarva Power & Light Company Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes

Α

(Line 127 + Line 138)

134,676,571

В 100 Basis Point increase in ROE 1.00% Return Calculation 59 Rate Base (Line 39 + 58) 1,331,625,809 Long Term Interest 100 Long Term Interest Less LTD Interest on Securitization B (Note P) p117.62c through 67c 96,325,605 101 Attachment 8
"(Line 100 - Line 101)" 96,325,605 102 Long Term Interest 103 Preferred Dividends enter positive p118.29c Common Stock Proprietary Capital Less Preferred Stock 104 p112.16c 2,226,953,303 105 enter negative (Line 114) 2,177,779 2,229,131,082 106 Less Account 216.1 enter negative p112.12c (Sum Lines 104 to 106) 107 Common Stock Capitalization 108 Long Term Debt p112.17c through 21c 2,186,462,308 109 110 Less Loss on Reacquired Debt enter negative p111.81c -2,866,665 Plus Gain on Reacquired Debt p113.61c Attachment 1B - ADIT EOY, Line 7 enter positive 0 Less ADIT associated with Gain or Loss enter negative 794,496 112 113 Less LTD on Securitization Bonds Total Long Term Debt enter negative Attachment 8 (Sum Lines 108 to 112) 2,184,390,139 114 Preferred Stock p112.3c (Line 107) (Sum Lines 113 to 115) 2,229,131,082 4,413,521,221 Common Stock 115 116 Total Capitalization 117 Debt % Total Long Term Debt (Line 108 / (108 + 114 + 115)) 49.52% 118 119 (Line 114 / (108 + 114 + 115)) (Line 115 / (108 + 114 + 115)) Preferred % Preferred Stock 0.00% Common % Common Stock 50.48% 120 Debt Cost Total Long Term Debt Preferred Stock (Line 102 / 113) 0.0441 Preferred Cost (Line 103 / 114) 0.0000 121 122 Common Cost (Note J from Appendix A) Common Stock Appendix A % plus 100 Basis Pts 0.1150 (Line 117 \* 120) (Line 118 \* 121) 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) 0.0218 Weighted Cost of Preferred 124 Preferred Stock 0.0000 125 Weighted Cost of Common Common Stock (Line 119 \* 122) 0.0581 126 Total Return (R) (Sum Lines 123 to 125) 0.0799 (Line 59 \* 126) 106,385,184 127 Investment Return = Rate Base \* Rate of Return

	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H-3D)		21.00
129	SIT=State Income Tax Rate or	Composite	(Note I from ATT H-3D)		8.50
130	P	(Percent of federal income tax deductible for state purpor	ses)	Per State Tax Code	0.00
131	Т	T=1 - {((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)} =	•		27.72
132a	T/ (1-T)	, , , , , , , , , , , , , , , , , ,			38.34
132b	Tax Gross-Up Factor	1*1/(1-T)			1.383
	ITC Adjustment		(Note U from ATT H-3D)		
133	Investment Tax Credit Amortiza	tion	enter negative	Attachment 1B - ADIT EOY	-64,86
134	Tax Gross-Up Factor		· ·	(Line 132b)	1.383
135	ITC Adjustment Allocated to Tra	insmission		(Line 133 * 134)	-89,7
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equ	rity Component of Transmission Depreciation Expense	(Note T from ATT H-3D)	Attachment 5, Line 136a	217,2
36b	Amortization Deficient / (Excess	) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136b	-1,127,9
36c	Amortization Deficient / (Excess	) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Thre	ough Items - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136d	
36e	Other Income Tax Adjustments	- Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-910,7
136f	Tax Gross-Up Factor 1/(1-T)			(Line 132b)	1.383
36g	Other Income Tax Adjustment			(Line 136e * 136f)	-1,259,9
137	Income Tax Component =	CIT=(T/1-T) * investment Return * (1-(WCLTD/R)) =		(Line 132a * 127 * (1 - (123 / 126)))	29,641,0
107					

Electric / Non-electric Cost Support			
Attachment A Line Sa, Descriptions, Notes, For	- 1 Sans de and landaudines	Form 1 Amount Electric Portion Portion	Optatis
Plant Allocation Factors	A 1 Page se une medicuoria		Other
10 Accumulated intengible Amortization 11 Accumulated Common Amortization - Electric	(Note A) p200.21c (See Attachment 9, column h) (Note A) p358 (See Attachment 9, column i)	\$ 55,303,238 \$ 49,485,082	
12 Accumulated Common Plant Depreciation - Electric	(Note A) p356 (See Attachment 9, column g)	\$ 68,815,636	
Plant In Service 24 Common Plant (Electric Only)	(Notes A & B) p356 (See Attachment 9, column d)	\$ 198,819,228	
Accumulated Deferred Income Taxes	4. 0.00		
41 Accumulated Investment Yex Credit Account No. 255 Statemas and Supplies	(Notes U) p266 h (See Attachment 1B)	\$ 642,366 \$ 607,583	
47 Lindistributed Stores Fan	(Note A) p227.6c & 16.c (See Attachment 9, column	ne) S	
Allocated General & Common Expenses	(Note A) p200.3.c		
85 Plue Transmission Lease Psyments 87 Common Plant O&M	(Note A) 9356		
			· · · · ·
Transmission / Non-transmission Cost Support			
		Non- Transmission transmission	
Attachment A Line Bs, Descriptions, Notes, For	m 1 Page its and instructions	Form 1 Amount Related Related	Outails
28 Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, column c)	\$ 20,786,706 \$ 5,435,571 \$ 15,351,135	Specific identification based on plant records: The following plant investments are included: Mandel Substation
		1	marker debetation
· · · · · · · · · · · · · · · · · · ·	7-8-11		
CWIP & Expensed Lease Worksheet			
		Expensed	
Attachment A Line St. Descriptions, Notes, For	m 1 Page de and Instructions	CWIP in Form 1 Lease in Form 1 Form 1 Amount Amount Amount	Details
Plant Allocation Factors			
6 Electric Plant in Service Plant in Service	(Note B) p207 104g (See Attachment 9A, column b)	\$8,049,451,047	
19 Transmission Plant in Service	(Note B) p207.58.g (See Attachment 9, column b)	\$2,231,457,000	See Form 1
24 Common Plant (Electric Only) Accumulated Degraciation	(Notes A & B) p356 (See Attachment 9, column d)	\$ 198,619,228	
30 Transmission Accumulated Depreciation	(Note II) p219.25.c (See Attachment 9, column e)	\$ 589,488,572	See Form 1
EPRI Dues Cost Support		V 2422	
Attachment A Line Re, Descriptions, Notes, For	m 1 Page de and instructions	Form 1 Amount EPRI Dues	Ostalis
Allocated General & Common Expenses 73 Less EPRI Dues	(Note D) p352-353	8 208,472 8 72,985	EPRI Memberahip dues in FERC Transmission O&M Account 588
23 Cas Cris Doss	(rear of powers		
Regulatory Expense Rolated to Transmission Cost Support			
		Non-	
Attachment A Line de, Descriptions, Notes, For	- 1 Page do and Instructions	Transmission transmission Form 1 Amount Related Related	Ostalia
Allocated General & Common Expenses	•		
70 Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E) p323_189b	\$ 1,394,525 \$ 268,044 \$ 1,128,481 FERC Form 1	
77 Regulatory Commission Exp Account 928	(Noin G) p323.189b	\$ 1,394,525 \$ 288,044 \$ 1,128,481 FERC Form 1	age 351 1 line 14 (h) - 16 (h), transmission related only.
Safety Related Advertising Cost Support			
		Non-eafety	
Attachment A Line Re, Descriptions, Notes, Form	n 1 Page Se and Instructions	Form 1 Amount Safety Related Related	Details
Directly Assigned A&G 81 General Advertising Exp Account 930.1	(Note F) p323.191b	\$ 636.691	Norm
at Claimeral Advertising Eulp Account 930.1	(HOME 1) \$323.1918	5.00,001	
Multistate Workpaper			
Attachment A Line Re, Descriptions, Notes, Form	n i Page its and Instructions	State 1 State 2 State 3 State 4	State 5 Details
Income Tax Rates		and DE	Enter Calculation
129 SIT=State Income Tex Rate or Composits	(Note I) 8.50%	8.25% 8.70%	Appertioned: DE 5.600%, MD 2 900%
	Arrana arrana		
Education and Out Reach Cost Support			
Education and Out Reach Cost Support		Education &	E20)
Attachment A Line St. Descriptions, Notes, Forr	n 1 Page dis and instructions	Form 1 Amount Outreach Other	Datalia
	m 1 Page Se and instructions (Note K) 9323.1916	Form 1 Amount Outreach Other  \$ 836.891	Date's None
Attachment A Line Se, Descriptions, Notes, Fort			
Attachment A Line Ss, Descriptions, Notes, Form 78 General Advantaining Exp Account \$30.1			
Attachment A Line Ss, Descriptions, Notes, Form 78 General Advantaining Exp Account \$30.1		\$ 836,691 0 \$ 836,691	
Attachment A Line St. Descriptions, Notes, For Teaching Advantage Exp. Account \$30.1  Excluded Plant Cost Support	(Note IX) g323 1915		
Directly Assigned AEG 78 Affachment A Line Se, Descriptions, Notes, For General Adversaring Exp Account 930.1  Excluded Plant Cost Support  Affachment A Line Se, Descriptions, Notes, For Adjustment to Remove Revenue Regul	(Note IX) p323 (91b	\$ 636,691 D \$ 636,691  Excluded Transmission Facilities	None Oescription of the Facilities
Directly Assigned ALG Attachment A Line Se, Descriptions, Notes, For Texcluded Plant Cost Support  Attachment A Line Se, Descriptions, Notes, For Adjustment to Remove Revenue Regularements Associated with Excluded Transintation I 149  Excluded Transmission Facilities	(Note IX) g323 1915	\$ 636,691 D \$ 636,691  Excluded Transmission Facilities	None  Cescription of the Facilities  Ceneral Description of the Facilities
Attachment A Line Se, Descriptions, Notes, For Ornerd Advantacing Exp Account 930.1  Excluded Plant Cost Support  Attachment A Line Se, Descriptions, Notes, For Adjustment to Remove Revenue Regularisments Associated with Excluded Transmission Fedition.	(Note IX) p323 1915  m1 Page Se and Instructions Facilities (Note IX) Allzachment 5	\$ 636,691 D \$ 636,691  Excluded Transmission Facilities	None Oescription of the Facilities
Attachment A Line Se, Descriptions, Notes, For Texture of Authorized Authorized Authorized Canada Advantacing Exp. Account 930.1  Excluded Plant Cost Support  Attachment A Line Se, Descriptions, Notes, For Adjustment to Remove Revenue Requirements Associated with Eschaded Transmission Facilities  Excluded Transmission Facilities  Industrial  Industrial	(Note IX) g323.191b  m 1 Page 8s and Instructions FACIENSS (Note IX) Allschment 5  leatin plant in senior 9ut	\$ 636.691 D \$ 636.691  Excluded Transmasion Facilities  9 Enter \$	None  Cescription of the Facilities  Ceneral Description of the Facilities
Attachment A Line Se, Descriptions, Notes, For Texcluded Plant Cost Support  Attachment A Line Se, Descriptions, Notes, For Adjustment to Remove Revenue Regularization and Excluded Virtual Sections (149 Excluded Transmission Feedbase)  149 Excluded Transmission Feedbase  1 Remove Revenue Regularization (149 Excluded Transmission Feedbase)  1 Remove all Investment Delow 68 bV or generator state up transformers included in transmission.	(Note IX) g323 (91b  In 1 Page Se and Instructions Facilities (Note IX) Allachment 5  Isolon plant in sentos that and higher as well as below 69 bV,	\$ 636,691 D \$ 636,691  Excluded Transmission Facilities	None  Cescription of the Facilities  Ceneral Description of the Facilities
Attachment A Line Se, Descriptions, Notes, For Directly Assigned AAD  Toward Adversaries Exp Account 930.1  Excluded Plant Cost Support  Attachment A Line Se, Descriptions, Notes, For Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Fedibles Instructions:  1 Remove all investment and Se NV or generator step up transformers included in transmission or of the Cost of the	(Note IX) p323.191b  m1 Page Se and Instructions Facilities (Note M) Allachment 5  leating plant in service Sect (and higher sa well as below 69 EV, plant (1,000,000	\$ 636,691 0 \$ 636,691  Excluded Transmission Facilities 0  Enter 5	None  Cescription of the Facilities  Ceneral Description of the Facilities
Affachment A Line Se, Descriptions, Notes, For Derectly Assigned AEG Ownered Actions (September 1930).  Excluded Plant Cost Support  Affachment A Line Se, Descriptions, Notes, For Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Linkshop (September 1930). The Scholar Transmission Facilities Linkshop (September 1930). The September 1930 of Septemb	(Note IX) g323.191b  ### Page Be and Instructions Facilities  (Note IX) Abachment 5  leadin plant in sentice that  gran Ingine rai wall as below 69 kV, gain 1,000,000  400,000	\$ 636,691 0 \$ 636,691  Excluded Transmission Facilities 0  Enter 5	None  Cescription of the Facilities  Cleneral Description of the Facilities
Attachment A Line Se, Descriptions, Notes, For Directly Assigned AAD  Toward Adversaries Exp Account 930.1  Excluded Plant Cost Support  Attachment A Line Se, Descriptions, Notes, For Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Fedibles Instructions:  1 Remove all investment and Se NV or generator step up transformers included in transmission or of the Cost of the	(Note IX) p323.191b  m1 Page Se and Instructions Facilities (Note M) Allachment 5  leating plant in service Sect (and higher sa well as below 69 EV, plant (1,000,000	\$ 636,691 0 \$ 636,691  Excluded Transmission Facilities 0  Enter 5	None  Cescription of the Facilities  Ceneral Description of the Facilities

88.12% 88.12% 88.12% 88.12% 88.12% 88.12% 88.12% 0.00% 0.00%

14.58% 88,12%

Attachment A Line Su, Descriptions, Holes, F	Form 1 Page de and Instructions														
Prepayments															
		Danambar Brian												End of Year	WAS
		Year	January	February I	March 4	April I	lay .	here .	July .	August	September	October	November	December	Allocate
Pension Liebitties, if eny			4 700 770			4 442 444	4 600 047	1.678.352	1 539 208	1.801.173	1.384.348	1.341.080	1 335 825	707 131	1
Other Prepayments Prepaid Rent		1,479,609 745,383	1,709,770 758,765	1,651,241 680,604	1,879,413	1,617,155 525,507	1,632,317 452,422	396,640	334,632	357,935	507,033	683,128	591,431	739,786	1
Prepaid Insurance					-	-		•					88,737		1
Prepeid Texes		24,317,648	193,789	96,894	(0) 12,532,972	193,789	96,894	(0) 18.753	271,699	135,850	(0) 19,520,683	271,690	135,850	(0) 25,877,882	
Prepaid Property Tax Cost in Excess of Billings				- 1		- 1	- 1		100						
Prepaid Software Fee & License		(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(18,789)	(18,789)	(10,789)	(16,789)	(16,789)	(13,849)	
Lessed Asset ROU-Op -Building Prepaid Environmental Credits		20,823	- 1	- 1	19,672	- :	1.0	17,814			14,542	- 1		11,908 28,851,385	
Prepaid Environmental Credital															
Prepayments Monthly Balance	p.111,157	26,543,340	2,640,222	2,408,617	14,821,528	2,318,328	2,181,512 128,871,540	2,089,437 127,858,752	2,228,950	2,078,169 125,009,843	21,409,827 123,767,888	2,260,027 122,444,434	2,132,854 121,120,979	55,774,244 119,878,210	1
Prepaid Penalons If not included in Prepayments Total Monthly Balance Included in Rates		135,210,444 22,033,541	17,143,160	18,970,597	18,376,108	16,541,860	18,458,207	18,292,355	16,145,903	15,980,758	18,230,784	15,661,410	15,479,229	18,460,106	
														7.0	
smission Related Account Reserves															
Attachment A Line III. Descr	cryptone, Notes														
ranemission Related Account Reserves															
Current and Long-Term Portions recorded in FERC Accounts (242, 232, 253, 228 1, 22	28.2, 228.3, & 228.4) and the accrued portions of below items that have not													End of Year	13 N
been transferred to trusts, escrow accounts or restricted accounts, but are still in gener	re accounts as or year-and and triansions available to Company.	Year	January		March /	April I	(1 483 6183	(1.429.184)	July (1,433,416)	August (1,521,436)	3aptember (1.521.113)	October (1,500,248)	(1,486,123)	(1,510,092)	Ave:
Bodly Injuries - Plent Related Bodly Injuries - Labor Related		(1,472,284) (330,703)	(1,472,284)	(1,465,909) (337,079)	(1,483,618) (328,449)	(1,483,618) (328,449)	(328,449)	(332,681)	(328,449)	(328,378)	(328,378)	(349,245)	(383,388)	(382,868)	(1,4
Current AR-Workers Comp		313,817	275,837	274,060	275,837	275,837	245,284	246,963	246,983	248,983	248,983	248,705	234,786	233,942	1 1
Other A/R-Workers Comp		1,149,029	1,169,055	1,181,703	1,169,055	1,189,055	1,042,881	1,049,709	1,049,709	1,040,788	1,040,788	1,039,638	990,337	988,848	(3,
Workers Comp - Long Term Workers Comp - Short Term		(3,620,870) (467,801)	(3,831,487) (409,425)	(3,844,288) (411,022)	(3,638,907) (410,633)	(3,599,580) (401,120)	(3,155,483) (302,012)	(3,188,727) (301,793)	(3,233,904) (312,716)	(3,253,264)	(3,291,696)	(3,308,705)	(3,314,388)	(3,408,243)	
FASB 112 Liability		(1,894,898)	(1.804.898)	(1,804,896)	(1,804,896)	(1,804,896)	(1,804,896)	(1,804,896)	(1,804,898)	(1,804,896)	(1,583,340)	(1,583,340)	(1,583,340)	(1,583,340)	(0.7
Other Payroll Taxos		(420,131)	(449,739)	(489,169)	(493,101)	(511,710)	(510,703)	(521,341)	(509,195)	(491,390)	(505,918)	(507,538)	(504,401)	(441,355)	(4
Accrued Bonuses & Incentives		(6,819,689) (4,063,070)	(8,893,209) (4,703,082)	(1,380,487) (4,749,981)	(2,103,668) (4,068,339)	(2,846,837) (4,178,485)	(3,603,915)	(4,956,844) (4,933,773)	(5,778,562) (5,168,018)	(6,613,687)	(7,007,354) (4,837,338)	(8,211,737) (5,250,498)	(9,144,521) (5,452,851)	(6,308,979)	
Accrued Benefits - Medical, Dental, Vision Benefits, etc. ASC 712 OPEB Obligation - Current & Long-term		(508,685)	(508.885)	(508.685)	(508,685)	(508,685)	(4,359,291) (508,885)	(508,685)	(508,885)	(508,685)	(489,104)	(499,104)	(499,104)	(499,104)	1 0
Non-Pension Postretine Benefit Obligation		(5,934,421)	(5,830,469)	(5,728,518)	(5,668,120)	(5,579,352)	(5,490,585)	(5,401,818)	(5,313,051)	(5,224,284)	(5,135,517)	(5,046,750)	(4,957,983)	(3,077,755)	(5,
Current & Long-term Incentive Plene				(108.102)	(107.953)	(83.733)	(85,814)	(86,583)	(88,668)	(90,161)	(91,589)	(69,667)	(91,523)	(89,881)	
Deferred Comp Plen - Level 2		(105,132) (100,000)	(104,900)	(108,102)	(107,953)	(108,335)	(99,433)	(99,638)	(99,636)	(99,838)		(100,000)	(100,000)	(100,000)	¢
Severance Liability Other Account Incentive Plans		(294,318)	(277,452)	(86,658)	(101,354)	(128,108)	(152,112)	(185,888)	(180,997)	(180,220)	(207,361)	(225,073)	(242,213)	(259,925)	i
Accrued Retention		0	-	-				- 1		-	(750,000)	(750,000)	(750,000)	(750,000)	
Accrued Environmental Expenses							•	-		-	(750,000)	(750,000)	(750,000)	(750,000)	,
unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (n belence sheet account.	(lunds collected from customers that (1) have not been set aside in a trust, a m) will be the same allocators used in the formula for the cost accruals to th	scrow or reelficted account a account that is recovered	; (2) whose belenc under the Formuli	e are collected from s Rete Since rese	m customers thro rvse can be creat	ugh cost scoruals led by un offsettin	to accounts that g balance sheet	are recovered u eccount, rather 9	nder the Formula han through cost	Rate; and (3) or accruals, the am	xclude the portion nount to be deduc	of any balance of lad from rate base	ffset by a belence a should exclude	sheet account) the portion offse	). Each at by ar
unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (n	(Ands coffected from customers that (1) have not been set saids in a that, a m) will be the same ellocators used in the formula for the cost accrusit to the	scrow or restricted account e account that is recovered	; (2) whose belenc under the Formuli	e are collected from	m customers thro	ugh cost sccrusis led by an offsatin	to accounts that g balance sheet	are recovered u ecoount, reiher 9	nder the Formula han through cost	Rete; and (3) or accruals, the am	actude the portion nount to be deduc	of any balance of ised from rate base	fiset by a belence a should exclude	s sheet account) the portion offse	). Each at by an
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unfunded reserve will be included on lines above. The aflocators in Col. (g) and Col. (n belence sheet account.	m) will be the same allocators used in the formula for the cost accrude to the  Account 458  Account 458	1,018,603 617,233	Allocator 14.58%	Allocation Facto Weges & Salary Wages & Salary	Description Intracompany Saler Kennett Square Rent	ad by an offsatin	to accounts that g balance sheet	are recovered u	nder the Formula han through cost	Rete; and (3) or accruals, the am	xclude the portion nount to be deduc	of any balance of lad from rate base	fiset by a belance a should exclude	a sheet account) the portion offse	). Each
unhanded reasons will be included on lines above. The allocators in Col. (g) and Col. (n belance sheet account.  Illaneous Revenue Cradits	m) will be the same allocators used in the formula for the cost accruals to the Account 456	e account that is recovered	Allocator 14.58% 14.58%	Allocation Fecto- Weges & Salary   Wages & Salary   100% Transmissis	Description	ad by an offsatin	to accounts that g balance sheet	are recovered u	nder the Formula han through cost	Rete; and (3) or accryals, the am	xclude the portion nount to be deduc	of any balance of lad from rate base	fiset by a belence a should exclude	a sheet account) the portion offse	). Each
unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (n belience sheet account.	m) will be the same allocators used in the formula for the cost accrude to the  Account 458  Account 458	1,016,603 817,233 21,780	Allocator 14.58% 14.58%	Allocation Facto Weges & Salary Wages & Salary	Description Intracompany Saler Kennett Square Rent	ad by an offsatin	to accounts that g balance sheet	are recovered u ecoount, rether 9	nder the Formula	Rate; and (3) or accruals, the am	eclude the portion	of any balance or	fiset by a belianor a should exclude	s sheet account) the portion offse	). Each
unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (n belience sheet account.	m) will be the same allocators used in the formula for the cost accrude to the  Account 458  Account 458	1,018,603 617,233	Allocator 14.58% 14.58%	Allocation Fecto- Weges & Salary   Wages & Salary   100% Transmissis	Description Intracompany Saler Kennett Square Rent	ad by an offsatin	to accounts that g balance sheet	are recovered useccount, rether the	nder the Formula	Rate; and (3) as accrusite, the am	eclude the portion	of any balance of	fixet by a belance a should exclude	sheet eccount) the portion offse	). Each
unhanded reserves will be included on lines above. The allocators in Col. (g) and Col. (n belience sheet account.	m) will be the same allocators used in the formula for the cost accrude to the  Account 458  Account 458	1,018,803 817,233 21,780	Allocator 14.58% 14.58% 100% 36.86%	Allocation Fecto- Weges & Salary   Wages & Salary   100% Transmissis	Description biracompany Salar Kannell Square Rent Engineering support	ad by an offsatin	to accounts that	are recovered us	nder the Formula	Rate; and (3) es	actude the portion	of any balance of	fflet by a belance a should exclude	sheet eccount) the portion offse	). Ead at by a
unfunded reserve will be included on lines above. The affocators in Col. (g) and Col. (n before sheet account.  Isneous Revenue Credits  Miscelaneous Revenue Credits	m) will be the same allocators used in the formula for the cost accrude to the  Account 458  Account 458	1,018,803 817,233 21,780	Allocator 14.58% 14.58% 100% 36.86%	Allocation Facto- Wages & Salary   Wages & Salary   190%, Transmisski Gross Plant	Description biracompany Salar Kannell Square Rent Engineering support	ad by an offsatin	to accounts that	are recovered u	nder the Formula	Rate: and (3) es	actude the portion	of any balance of	ffiet by a belence a should exclude	sheet ecount) the portion offse	). Each
untunded reserve will be included on lines above. The affocators in Col. (g) and Col. (n believes sheet account.)  Baneous Revenue Credits  Macaglameous Revenue Credits	m) will be the same allocators used in the formula for the cost accrude to the  Account 458  Account 458	1,918,803 817,233 21,780 1,857,817 289,528	Allocator 14.58% 14.58% 100% 36.86%	Allocation Facto- Wages & Salary   Wages & Salary   190%, Transmisski Gross Plant	Description biracompany Salar Kannell Square Rent Engineering support	ad by an offsatin	g balance sheet	ecount, rather 9	nder the Formula	Rate: and (3) es	actude the portion	of any balance of	(fiset by a belance a should exclude	sheet ecount) the portion offse	). Each
untraided reserve will be included on times above. The affocators in Col. (g) and Col. (n between sheet account.    Innecus Revenue Credits	m) will be the same allocators used in the formula for the cost accrude to the  Account 458  Account 458	1,016,803 817,233 21,780 1,857,817 289,528	Allocator 14.58% 14.58% 100% 36.86%	Allocation Facto- Wages & Salary   Wages & Salary   190%, Transmisski Gross Plant	Description biracompany Salar Kannell Square Rent Engineering support	ad by an offsatin	to accounts that g balance sheet in	ecount, rather 9	nder the Formula	Rate: and (3) es	actude the portion	of any balance of	(fiset by a belence a should exclude	sheet ecount) the portion offset	). Each
unfunded reserve will be included on lines above. The affocators in Col. (g) and Col. (n before aheat account.    Inneous Revenue Credits	m) will be the same effocabra used in the formula for the cost accrude to the  Account 456	1,616.603 817,233 21,760 1,857,817 209,526 Outstanding National Crudits Enter 5	Allocator 14.58% 14.58% 100% 36.86%	Allocation Facto- Wages & Salary   Wages & Salary   190%, Transmisski Gross Plant	Description biracompany Salar Kannell Square Rent Engineering support	ad by an offsatin	Description of I	the Credits	the Formula	Rate: and (3) as accruals, the am	actude the portion	of any balance of	ffset by a belencerton	sheet account the portion offset	). Each
unfunded reserve will be included on lines above. The effocators in Col. (g) and Col. (n behavior sheet occurs and col. (m) and Col. (n behavior sheet occurs and col. (m) and Col. (n behavior sheet occurs and col. (m) and Col. (n behavior sheet occurs and col. (m) and Col. (n behavior sheet occurs and col. (m) and Col. (n behavior sheet occurs and col. (m) and Col. (n behavior sheet occurs and col. (n behavior	m) will be the same effocabra used in the formula for the cost accrude to the  Account 456	1,016,803 817,233 21,780 1,857,817 289,538 Outstanding Network Crudits	Allocator 14.58% 14.58% 100% 36.86%	Allocation Facto- Wages & Salary   Wages & Salary   190%, Transmisski Gross Plant	Description Intracompany Sales Kennet Square Ren Engreening support	ad by an offsatin	Description of I	the Credits	the Formula have the Fo	Rate: and (3) et accruals, the am	actuals the portion	of any balance of a state from rate bear	ffset by a belencer a should exclude	sheet account the portion offset	). Eac
unfunded reserve will be included on lines above. The affocators in Col. (g) and Col. (n believes aheat account.  Izaneous Revenue Credits  Maccalameous Revenue Credits  Maccalameous Revenue Credits  Attachment A Line Se, Descriptions, Notes, F.  Outstanding Network Credits  Less Accumulated Operacistion Associated with Facilities with Outstanding Network	m) will be the same effocabra used in the formula for the cost accrude to the  Account 456	1,616.603 817,233 21,760 1,857,817 209,526 Outstanding National Crudits Enter 5	Allocator 14.58% 14.58% 100% 36.86%	Allocation Facto- Wages & Salary   Wages & Salary   190%, Transmisski Gross Plant	Description Intracompany Sales Kennet Square Ren Engreening support	Revenue	Description of I	the Credits	nder the Formula	Rate: and (3) et accruale, the arr	actual to be deduc	of any balance of active rate base	ffeet by a belencer of a security as a secur	sheet account the portion offset	). Each
unhander reserve will be included on times above. The affocators in Cot (g) and Cot. (no believes sheet account.)  Blaneous Revenue Credits  Mascallaneous Revenue Credits  Attachment A Line Se, Descriptions, Notes, F.  Custamindry Network Credits  Custamindry Network Credits  Less Accountation Oppression Associated with Facilities with Outstanding Network Credits  Cottlinary Property Loss  Attachment A Line Se, Descriptions, Notes, F.	m) will be the same allocators used in the formulas for the cost accruents to the Account 456 Account	1,018,603 817,233 27,70 1,807,817 289,576  Ovistanding Network Crudits Fire 6 0	Allocator 14.58% 14.58% 100% 36.86%	Allocation Factor Worge & Sefary Woge & Sefary 100% Torrormani Gross Plant	Description Intracompany Sales Kennet Square Ren Engreening support	Revenue	Description of I	the Credits	noter the Formula	Rate: and (3) et accrusite, the am	actual to be deduc	of any balance of a death of the state of th	fixet by a belencer as a should exclude	sheet account the portion offset	). Eacl
unfunded reserve will be included on lines above. The affocators in Col. (g) and Col. (n believes sheld scount.)  Illameous Revenue Credits  Maccelaneous Revenue Credits  Attachment A Line Se, Descriptions, Notes, F.  Outstanding Network Credits  Custament Network Credits  Less Accumulated Operaciation Associated with Facilities with Outstanding Network	m) will be the same effocabra used in the formula for the cost accrude to the  Account 456	1,616.603 817,233 21,760 1,857,817 209,526 Outstanding National Crudits Enter 5	Allocator 14.55% 14.56%	Rate Shore rese  Allection Feetle Weges & Sefery Annotation	Description	Revenue	Description of I	the Credits	noter the Formula	Rate: and (3) et accrusite, the am	endude the portion	of any balance of a death of the state of th	fixet by a belenced an about a should anchuse	sheet account the portion offset	). Eac
unfunded reserve will be included on lines above. The affocations in Col. (g) and Col. (in before atheir account.  Inneous Revenue Credits  Miscolarsoous Revenue Credits  Miscolarsoous Revenue Credits  Attachment A Line Se, Descriptions, Notes, F.  Outsanding Network Credits  Custanding Network Credits  Less Accumulated Depreciation Associated with Facilities with Outstanding Network  refinary Property Loss  Attachment A Line Se, Descriptions, Notes, F.  Less actsordway property loss  Pus amontued admissionlessly property loss  Pus amontued admissionlessly property loss	m) will be the same allocators used in the formula for the cost accruels to the Account 455 Account 456 Account 45	1,018,603 817,233 27,70 1,807,817 289,576  Ovistanding Network Crudits Fire 6 0	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description	Revenue	Description of I	the Credits	note the Formula	Rate; and (3) et accruste, the arr	endude the portion	of any balance of additional rate base	fixet by a belenced and the service of the service	sheet eccount) the portion offset	). Esco
untinded reserve will be included on times above. The affocators in Col. (g) and Col. (in between the set of the control of th	m) will be the same allocators used in the formula for the cost accruels to the Account 458 Account 45	1,018,603 817,233 27,70 1,807,817 289,576  Ovistanding Network Crudits Fire 6 0	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description	Revenue Revenue Add more lines	Description of None News	the Credits	ner Trough cost	Rate; and (3) et accruste, the arr	endude the portion	of any balance of any balance of the	fixet by a belence in a should exclude	sheet eccountly the portion offset	). Each
untraded reserve will be included on times above. The affocators in Col. (g) and Col. (n between chairs called the control of	m) visit be the same allocators used in the formulas for the cost accruels to the Account 456 Account	1,018,603 817,233 21,700 1,857,817 289,538  Outstanding Network Credits Print 6 8 8 9	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description	Revenue Revenue Add more lines	Description of I	the Credits	ner Trough cost	Rate: and (3) et accrusite, the and	exclude the portion	of eny balance of each balance of the balance of th	fixet by a belencer as a should exclude	sheet eccountly the portion offset	i. Eact
unhand reserve will be included on lines above. The affocators in Cot (g) and Cot (n) belience sheet account.  Illaneous Revenue Credits  Attachment A Line Se, Descriptions, Notes, F.  Coctaming Network Credits  Outstanding Network Credits  Outstanding Network Credits  Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits  Outstanding Network Credits  Less activacionary property loss  Less antivacionary property loss  Plus amortized administracy property loss  st on Outstanding Network Credits Cost Support  Attachment A Line Se, Descriptions, Notes, F.	m) will be the same allocators used in the formula for the cost accruels to the Account 458 Account 45	1,018,603 817,233 21,700 1,857,817 289,538  Outstanding Network Credits Print 6 8 8 9	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description	Revenue Revenue Add more lines	Description of None Neon	the Credits	ner Trough cost	Rate; and (3) et accrusite, the arr	actual to be deducted to the second to the s	of eny balance of each balance of the balance of th	fixet by a belenced and the service of the service	sheet account the portion offset	). Each
untunded reserve will be included on lines above. The affocators in Col. (g) and Col. (in between shared states) and col. (in between shared s	m) visit be the same allocators used in the formulas for the cost accruels to the Account 456 Account	1,018,603 817,233 21,700 1,857,817 289,538  Outstanding Network Credits Print 6 8 8 9	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description Descri	Revenue Revenue	Description of the Inter-	the Credits	ner Trough cost	Rate; and (3) et accruste, the arr	actual to be deducted	of eny balance of each balance of the balance of th	fixet by a belenced and the service of the service	sheet account the portion offset	). Each
unhand reserve will be included on lines above. The affocators in Cot (g) and Cot (n) belience sheet account.  Illaneous Revenue Credits  Miscolareous Revenue Credits  Attachment A Line Se, Descriptions, Moles, F.  Warnas Credits & Interest on Metwork Credits  Warnas Credits & Interest on Metwork Credits	m) will be the same allocators used in the formula for the cost accruels to the Account 458 Account 45	1,018,603 817,233 21,700 1,857,817 289,528  Outstanding National Condition of the Samuel Samu	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description Descri	Revenue Add more lines I	Description of the Inter-	the Credits	ner Trough cost	Rate; and (3) et accrusite, the and	actual to be deducted	of eny balance of each balance of each balance of each balance of each from rate balance of each from rate balance of each bal	fixet by a belenced an about a should exclude	sheet account the portion offset	). Each
ununded reserve will be included on lines above. The affocators in Cot (g) and Cot (n beleaves abed account.  Silianeous Revenue Credits  Recolaments Revenue Credits  Attachment A Line Se, Descriptions, Notes, F.  Attachment A Line Se, Descriptions, Notes, F.  Containeding Network Credits  Outstanding Network Credits  Outstanding Network Credits  Less Accomutated Depreciation Associated with Facilities with Outstanding Network Credits  Outstanding Network Credits  Attachment A Line Se, Descriptions, Notes, F.  Internation Network Credits  Internation Network Credits  Internation Network Credits  Internation Network Credits  Attachment A Line Se, Descriptions, Notes, F.	m) will be the same allocators used in the formula for the cost accruels to the Account 458 Account 45	1,018,603 817,233 21,700 1,857,817 289,528  Outstanding National Condition of the Samuel Samu	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description Descri	Revenue Add more lines I	Description of the Inter-	the Credits	ner Trough cost	Rate; and (3) et accruste, the arr	actual to be deducted to the second to the s	of eny balance of each balance of the balance of th	fixet by a belenced an about a should exclude	sheet account the portion offset	). Ead
Continuence A Line Se, Descriptions, Notes, F.  Attachment A Line Se, Descriptions, Notes, F.	Account 456 Accoun	1,018,603 817,233 21,700 1,857,817 289,528  Outstanding National Condition of the Samuel Samu	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description Descri	Revenue Add more lines I	Description of the Inter- Notes and the Control of the Inter- Notes and the Inter-	the Credits	ner Trough cost	Rate; and (3) et accruste, the arr	actual to be deducted to the second to the s	of eny balance of each balance of each balance of each balance of each from rate balance of each from rate balance of each bal	fixet by a belenced an about a should exclude	sheet account the portion offset	). Eac
unhander reserve will be included on three above. The affocators in Cot (g) and Cot (n believes sheet account.  Illaneous Revenue Credits  Maccellaneous Revenue Credits  Maccellaneous Revenue Credits  Attachment A Line Se, Descriptions, Notes, F attachment A Line Se, Descriptions, Notes, F Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits  Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits  Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits  Less actuardinary property Loss  Attachment A Line Se, Descriptions, Notes, F Attachment A Line Se, Descriptions, Notes, F Attachment A Line Se, Descriptions, Notes, F Interest on Network Credits  Interest on Network Credits  Property Credits Interest on Network Credits  Property Credits Interest on Network Credits  Property Credits and Property Cre	Account 456 Accoun	1,018,603 817,233 21,700 1,857,817 289,528  Outstanding National Condition of the Samuel Samu	Allocator 14.55% 14.55% 14.55% 100% 36.86% Allachment 3 - Ri	Allacation Feetle Wages & Sefery Annotation Annotation	Description Descri	Revenue Add more lines I	Description of the Inter- Notes and the Control of the Inter- Notes and the Inter-	the Credits	ner Trough cost	Rate; and (3) et accruste, the arr	actual to be deducted	of any balance of any balance of any balance of any balance of the part of the	fixet by a belenced an about a should exclude	sheet account the portion offset	). Each

4,877.6

(Note L) PJM Date

Network Zonal Service Rate 1 CP Peek

Statements BG/BH	Descent	and Proposed	Pavanuas

Customer Customer	Billing Determinants Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues	
DPL zone					•	
			10			
Total			ST			

## **Abandoned Transmission Plant**

	Attachment A Line Mt	Descriptions, Notes, Form 1 Page #4 80	d Instructions	
la.	Beginning Belence of Unemortized Yranemission Plant	Per FERC Order		
a	Months Remaining in Amortization Period	Per FERC Order		
c	Monthly Amortization	A/B		
6	Months in Year to be Amortized			
E	Amortization in Rate Year	C <sub>2</sub> D	Line 86a	
F	Deductions			
le:	East of Year Belonce in Linemarktand Transferred Plant	AFF	Line 43b	

## MAPP Abandonment recovery pursuant to ER13-607

		Attachment A Line 86, D	escriptions, Notes,	Form 1 Page #s an	<b>6</b> instructions		
			A COUNTY	OPL	Papco	Total	
171a	2013-14 rate period		\$	9,750,649 \$	12,725,412	\$	22,476,061
171a	2014-15 rate period		\$	14,666,395	16.524,210	\$	31,190,605
171a	2015-16 rate paned			12,208,522	14,824,812	\$	26,833,334
	Total		\$	36 625 566 \$	43.674,434	\$ -0.00	80,500,000

## Plant Related Exclusions - Cost Support

		Form 1
		Amounts Capital Leases Includable Plant
6 Electric Plant in Service	p207 104g	8,100,088,454 50,815,407 6,049,451,047 General Capital Lesse \$50815407
Accumulated Decreciation (Total Electric Plant)	p219.29c	1,553,888,048 1,553,888,048
10 Accumulated intengible Amortization	p200.21c	79,572,095 24,268,657 55,303,238 General Capital Lease \$24268857
19 Transmission Plant In Service	p207.58.g	2,231,457,000 2,231,457,000
23 General & Intangible	p205.5.g & p207.99.g	522,141,225 50,815,407 471,525,018 General Capital Lesse \$50815407
11 Accumulated General Department	p219.28c	114,099,246 114,099,246

## **Expense Related Exclusions - Cost Support**

-						State								
						Approved	Membership							
- 1			l .			Distribution	Dues in 923	Chember of	Chember of	Illinoie	Gross Receipt	<b>Gross Receipt</b>		Total Amoun
-1			Total		Separation						Taxes Refund			After
		Attachment A Line St., Descriptions, Notes, Form 1 Page St and Instructions	Form 1 Amount	Mercer Costs	Costs	Amortization	Year	(923)	(930.2)	Costs	(in 923)	(Total)	Membership	Exclusion
1.	na. Total A&G	Total: p.323 197 b	110,243,910		31,741	794,134	4,682							109,413,35
T	Transmission D&M	p321 112 b	24,679,744										72,985	24,606,77

## Depreciation & Amortization - Cost Support

				Non Merger	
Attechment A Line 6	s. Descriptions and Notes	Amounts	Merger Costs	Related	
86 Transmission Depreciation Expense	p338 76&c	55,871,778		55,671,776	
57 General Decreciation	p338 10b&c	18,047,153		18,047_153	
S Intengible Ameritzation	p336 1d&e	15,317,084	7	15,317,084	
2 Common Depreciation - Electric Only	p338 11b	5 063,206		5,063,206	
03 Common Amoutterion - Electric Only	n336 13d	7.311.067	•	7 311 067	

## PBOP Expense in FERC 926

	r DOF Capetise III r Livo 320						
r					PBOP in		
- 1					FERC 926	PBOP In	
			Total A&G	Account 926	current rate	FERC 926	
- 1	Attachment A Line Se, Descriptions, Notes, Form 1 Page St	and instructions	Form 1 Amount F	m 1 Amount	year	prior rate year	Explanation of change in PBOP in FERC 928
- 1							The actuarially determined amount of OPEB expense in FERC 926 decreased from the prior year. The decrease in
- 1	1	Total: p.323.197.b	1				postretrement welfare costs is primerly due to a decrease in interest cost resulting from lower discount rates, and an
- le	68 Total A&G	Account 926 p 323,187 b and c	110,243,910	9,141,478	(318,327)	(23,991)	increase in expected return on plan assets due to favorable asset returns in 2023.

## Other Income Tax Adjustments

			Transmission						
		Instruction References	Depreciation Expense Amount			Tax Rate from went H-3D. Lis			ount to Line 136e
Line	Component Descriptions	Instruction References	Expense Amount		Attach	WHENT H-JU, LE	131		DUM TO LING 1300
136a	Tex Adjustment for AFUDC Easity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 783,698	×		27 72%			217,202
	Amortization of Descient / (Excess) Deferred Taxes - Transmission Component								
136b	Amortzation Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below							(1,127,924)
136c	Amortization Deficient / (Excess) Deferred Texes (State) - Transmission Component	Instr. 4 below							
136d	Amortization of Other Flow-Through Items - Trenemission Component	Instr. 5 below						_	
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	instr 6 below						-	5 (910,722)
instr. #a	Instructions Transmission Depreciation Expense is the pross cumulative amount based upon tax records of capitalized AFUDG	and a substituted in the same plant attributable to the							
Inst. 1	transmission (unction multiplied by the Capital Racovery Rate (described in Instruction 2). Within the years of the	affective date of the Settlement in Docked No FB19.5 of							
	al, and at least every five years thereafter, DPL will file an FPA Section 205 rate proceeding to revise its deprecial								
	an FPA Section 205 rate filtro that addresses its depreciation rates in the prior five years).	the same of the sa							
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.								
Inst. 3	"AFUDC-Equity" category reflects the nondeductable component of depreciation expense related to the capitalized	equity portion of Allowence for Funds Used During							
	Construction (AFUDC).								
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the f								
l	(excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission	on function will be based upon tax records and							
l	calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial	reporting purposes. See Attachment 1E - ADIT							
l	Amortization, Column G, Line 50 and Line 98 for additional information and support for the current year amortization	on. The current year amortization of delicient and							
	(excess) ADIT is recorded in FERC Accounts 410.1 and 411.1								
tnet. 5	Other Flow-Through Items - in the past regulatory agencies required certain federal and state income tax savings	resulting from temporary differences between the							
l .	amount of taxes computed for ratemaking purposes and taxes on the amount of actual current faderal income tax								
l	certain assets. The "flow-through" savings were accounted for in deferred tax between, based on the expectation								
l	immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reve "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reve								
l	Through belence as of September 30, 2018 will reverse beginning October 1, 2018 besed on the prescribed perior								
l									
inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) incre	ase recoverative tax expense.							

FERC Form 1 XBRL Mapping Change

				approx and a second	
Item	Description	Tab/Attachment	Gell Reference	Existing FERC Reference	Updated FERC Form 1 Reference
1	Transmission Wages Expense	ATT H-3D	F10	p354.21b	p354-355 21.b
2	Total Wages Expense	ATT H-3D ATT H-3D	F14 F18	p354.28b p354.27b	p354-355 28 b p354-355 27.b
3	Less AAG Wages Expense Electric Plant in Service	ATT H-3D	F27	p339-270 p307 104n /See Attentionent DA line 14 polymoriil	p204-207 104 g (See Attachment SA, line 14, column
5	Accumulated Intendible Amortization	ATT H-30	F34	p200.21c (See Attachment 9, line 14, column h)	p.200-201.21 c (See Attachment 9, line 14, column h)
6	Transmission Plant in Service	ATT H-3D	F54	p207 58.g (See Attachment 9, line 14, column b)	p204-207 58 g (See Attechment 9, line 14, column b)
7	General & Intangible	ATT H-3D	F60		p204-207.5.g & p204-207 99.g (See Attachment 9,
				column c)	line 14, column c)
Б	Less Account 565	ATT H-3D	F147	p321 96.b	p320-321 96.b
9	Plus Transmission Lease Payments	ATT H-3D ATT H-3D	F150 F159	p200.3.c p323.185b	p200-201.3.c p320-323.185.b
10	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	ATT H-3D	F180	p323 189b	p320-323.189 b
12	Less General Advertising Exp Account 930.1	ATT H-3D	F181	p323 191b	p320-323.191 b
13	Regulatory Commission Exp Account 926	ATT H-3D	F169	p323 189b	p320-323.189.b
14	General Advertising Exp Account 930.1	ATT H-3D	F170	p323 191b	p320-323.191.b
15	Property Insurance Account 924	ATT H-3D	F173	p323 185b	p329-323.185.b
16	General Advertising Exp Account 930.1	ATT H-3D	F174	p323 191b	p320-323.191 b
17	Transmission Depreciation Expense	ATT H-3D ATT H-3D	F185	P336.7b&c (See Attachment 5) p336.10b&c (See Attachment 5)	p338-337 7.54.c (See Attachment 5) p338-337 10.64c (See Attachment 5)
18	General Depreciation Intergable Amortization	ATT H-3D	F191	p336.1d&e (See Attachment 5)	p336-337 1.d&e (See Attachment 5)
20	Common Degreciation - Electric Only	ATT H-3D	F197	p336 11 b (See Attachment 5)	p336-337 11.b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-3D	F198	p356 or p336.11d (See Attachment 5)	p356 or p336-337, 11.d (See Attachment 5)
22	Long Term interest	ATT H-3D	F215	p117 82c through 67c	p114-117 62.c through 67.c
23	Proprietary Capital	ATT H-3D	F222	p112,16c	p112-113.16.c
24	Less Account 216.1	ATT H-3D	F224	p112.12c	p112-113.12 c
25	Less Account 219	ATT H-3D	F225	p112.15c	p112-113.15 c
26 27	Long Term Debt	ATT H-3D ATT H-3D	F229 F230	p112.17c through 21c p111.81c	p112-113,17.c through 21 c p110-111,81.c
27 28	Less Loss on Resoquired Debt Plus Gain on Resoquired Debt	ATT H-3D ATT H-3D	F230 F231	p113.81c	p112-113.61 c
28	Praisemed Stock	ATT H-3D	F235	p112.3c	p112-113.3 c
30	Footnote X	ATT H-3D	C388	112 Snee 18 c & d to 21.c & d	p112-113.18 c&d through 21 c&d
31	Factorite Y	ATT H-3D	C387	112 êne 3.c â. d	p112-113.3.c&d
	Footnote Z	ATT H-3D	C388	112 lines 16.c & d	p112-113 16 cēd
	ADIT-282	1B - ADIT EOY	B165	Total - Pg. 275 (Form 1-F filer: see note 7, below)	Total - p274-275 (Form 1-F filer; see note 7, below)
33	Instructions for Account 282:	1B - ADIT EOY	B195	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-	7 Re: Form 1-F filer: Sum of subtotals for Accounts 262 and 263 should be to Form No. 1-F, p112-
				F, p.113.57.c	113.63.c & 64.c
	ADIT-283 (Subject to Proration)	18 - ADIT EOY	B281	Total - Pg. 277 (Form 1-F filer see note 7, below)	Total - p276-277 (Form 1-F filer: see note 7, below)
34	Instructions for Account 283:	18 - ADIT EDY	B271	7. Re: Form 1-F filer: Sum of subtotats for	7 Re Form 1-F filer Sum of aubtotals for Accounts
•	management and recognition	10-1401-1401		Accounts 282 and 283 should tie to Form No. 1-	282 and 283 should be to Form No. 1-F, p112-
				F, p.113.57.c	113.63 c & 64 c
	ADIT-282	1C - ADIT SOY	B185	Total - Pg. 275 (Form 1-F filer; see note 7, below)	Total - p274-275 (Form 1-F Mer: see note 7, below)
35	Instructions for Account 282:	1C - ADIT BOY	B195	7. Re: Form 1-F filer: Sum of subtotals for	7. Re: Form 1-F filer: Sum of subtotals for Accounts
				Accounts 282 and 283 should be to Form No. 1-	282 and 283 should be to Form No. 1-F, p112-
	ADIT-283 (Subject to Proretion)	1C - ADIT BOY	8261	Total - Pg. 277 (Form 1-F filer; see note 7, below)	Total - p276-277 (Form 1-F filer: see note 7, below)
36	Instructions for Account 283:	1Ç - ADIT BOY	B271	7. Re: Form 1-F filer: Sum of aubtotals for Accounts 262 and 263 should the to Form No. 1-	7 Re: Form 1-F filer: Sum of subtotals for Accounts 262 and 263 should tie to Form No. 1-F, p112-
				F, p.113.57.c	113.63.6 & 64.d
17	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tex	C54	Total "Taxes Other Then Income Taxes" - scct	Total "Taxes Other Then Income Taxes" - Acct
-				408.10 (p. 114.14)	408.10 (p114-117 14)
38	Accumulated Intengible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201 21 g (See Attachment 9, column h)
39	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3.c	p200-201 3 c
40 41	CWIP & Expensed Lease Worksheet	5 - Cost Support 1 5 - Cost Support 1	F33 F35	p207 104g (See Attachment 9A, column b) p207 58.g (See Attachment 9, column b)	p204-207 104.g (See Attachment 9A, column b) p204-207 58.g (See Attachment 9, column b)
41	CWIP & Expensed Lease Worksheet Less Regulatory Commission Exp Account 928	5 - Cost Support 1	F50	p207 56.g (544 Attacrement 9, column b)	n320-323 189 b
	Regulatory Commission Exp Account 928	5 - Cost Support 1	F52	p323.189b	p320-323 189 b
44	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323.191b	p320-323 191 b
	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323 191 b
46	Prepayments	5 - Cost Support 1	F106	p.111,157	p110-111 57
47	Electric Plant in Service	5 - Cost Support 1	F219 F221	p207 104g p200 21c	p204-207 104.g p200-201 21 c
48 49	Accumulated Intergible Amortization Transmission Plant In Service	5 - Cost Support 1 5 - Cost Support 1	F222	p207 58 g	p204-207 58.0
50	General & Intangible	5 - Cost Support 1	F223	p205.5.g & p207 99 g	p204-207 5.g & p204-207 99.g
51	Total A&G	5 - Cost Support 1	F229	Total: p.323 197 b	Total: p329-323.197.b
52	Transmission O&M	5 - Cost Support 1	F230	p321 112.b	p320-323.112 b
53	Total A&G	5 - Cost Support 1	F244	Total: p.323 197.b	Total: p320-323.197.b
				Account 928; p.323 187.b and c	Account 926: p329-323.187.b&c
54	Transmission (Gross Plant In Service)	9 - Rata Base	C10	207 S8.g minus 207 S7.g. Projected monthly belances that are the amounts expected to be	204-207.58.g minus 204-207.57.g. Projected monthly belences that are the amounts expected to be
				included in 297.58.g for end of year end records	included in 204-207.58.g for end of year and records
				for other months (Note I)	for other months (Note I)
55	General & Intangible (Gross Plant in Service)	9 - Rate Base	D10	207,99.g minus 207.98.g for end of year, records	204-207 99 g minus 204-207 98 g for end of year
				for other months	records for other months
	Intengible (Accumulated Amortization)	9 - Rate Base	(10 C10	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other p204-207,104 g. Projected monthly belences that are
57	Total Plant in Service (Gross Plant in Service)	9A - Gross Plant & ARO	C10	p207 104.g. Projected monthly belances that ere the emounts expected to be included in 207,104.g.	payeraurin extended to be included in 204.
				for end of year and records for other months	207 104.g for end of year end records for other
	Transmission (Gross Plant in Service)	9A - Gross Plant & ARO	D10	207.58.g. Projected monthly belances that are the	204-207.58.g. Projected monthly balances that are
30	Hardward Colons Little at Service)	B1-01007 B107010		amounts expected to be included in 207.58 g for	the amounts expected to be included in 207 58 g for
					and of year and records for other months (Note I)
59	General & Intengible (Gross Plant in Service)	9A - Gross Plant & ARO	E10	207.99.g plus 205.5.g for end of year, records	204-207 99.g plus 204-207.5 g for end of year,
				for other months	records for other months
60	Total Plant in Service (Asset Retirement Obligations)	9A - Gross Plant & ARO	G10	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g.	204-207.57 g. + 204-207.74 g. + 204-207.83 g. + 204-
				Projected monthly belences that are the emounts	207.98 g. Projected monthly balances that are the
				expected to be included in 207.57.g + 207.74.g.	amounts expected to be included in 204-207.57.g + 204-207.74.g. + 204-207.83.g. + 204-207.98.g. for
				+ 207.83.g + 207.98.g for end of year and	204-207,74.g. + 204-207.83.g. + 204-207.98.g. for 204-207,57.g. Projected monthly belences that are
61	Yranamission (Asset Retirement Obligations)	SA - Gross Plant & ARO	H10	207.57.g. Projected monthly belences that are the amounts expected to be included in 207.57.g for	204-207,57.g. Projected monthly balances that are the amounts expected to be included in 204-207.57.g.
				amounts expected to be included in 207.57.8 for and of year and records for other months	for end of year and records for other months
82	General & Intangible (Asset Retrement Obligations)	SA - Gross Plant & ARO	110	207.98.g. for end of year, records for other	294-297,98 g. for end of year, records for other
63	Intengible Amort. (Accumulated Depreciation & Amortization)	9A - Gross Plant & ARO	F30	200.21c for end of year, records for other months	200-201 21 a for end of year, records for other
64	Intangible Amort. (Asset Retrement Obligations)	SA - Gross Plant & ARO	L30	200.21c for end of year, records for other months	200-201 21 a for end of year, records for other
85	Attachment 11A - O&M Workpaper	11A - O&M	E7	321.83.b to 321.112 b	320-323.83 b to 320-323.112.b
66	Attachment 11B - A&G Workpaper	118 - A&G	E7	323 181.b to 323.196.b	320-323 151.b to 320-323.196.b

	Description of the Prepayments
Modified Wages & Selaries Allocator	
12.56% 12.56% 12.56% 12.56% 12.56% 12.56% 12.56%	
12.58%	The December beginning year and end of year befences shall be to DPL's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of Jensey's Prough November, the prepayment believes what represent scale believes on pay, is books and records. Programment believes on the Jensey Professional Section 106 (see FIFC Form 1 page 25).

(1,481,765) 36.88% (549,205) 14.59% (461,102) (481,205) 38.88% - 1288,778 (45.99% (461,102) (461	Plent-Related Reserves Amount	(Plent Allocator)	Amount Allocated	Reserves Amount	(Labor Allocator)	Amount Allocated	100% Transmission	Yotal Reservee
38.89% - 258,772 1 4,59% 37,737 37,737 37,737 37,737 38,7,37 38,7,37 38,85% - 1,085,141 14,59% (496,799) (	(1,481,785)	38.86%	(548,205)		14.58%			(548,205)
38.88% - 1.089,414 14 699% 157,702 157,702 157,702 38.88% - (30.0,35) 14 59% (468.799)		38.88%	-	(338,708)	14.58%	(49,102)		(49,102)
38.86% - (30.573) 14 55% (492.79) (498.79) (498.79) (498.79) (38.87) (39.57) (35.577		38.88%	-	258,772	14.58%	37,737		37,737
38.89% - (300,333) 14 6.99% (52,577) (52,577) (52,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (32,577) (33,68% - (60,70,64)) 14 5.9% (71,571) (71,571) (71,571) (71,571) (71,571) (33,68% - (505,727) 14 5.9% (77,731) (72,751) (72,751) (33,68% - (33,777) 14 5.9% (73,731) (72,751) (72,751) (33,68% - (33,777) 14 5.9% (12,755) (13,755		36.88%	-	1,081,414	14 58%	157,702		157,702
38.88% - (1730.571) 14 59% (252.248) (252.248) (252.248) 38.88% - (407.368) 14 59% (71.071) (71.071) (71.071) 38.88% - (407.368) 14 59% (882.218) (888.218) (888.218) 38.88% - (505.737) 14 59% (882.218) (705.343) (705.343) 38.88% - (505.737) 14 59% (705.343) (705.343) (707.373) (707.374) 38.88% - (505.737) 14 59% (737.731) (727.731) (737.731) 38.88% - (508.737) 14 59% (737.731) (737.731) (737.731) 38.88% - (101.819) 14 59% (14.95%) (137.05) (137.05) 38.88% - (101.819) 14 59% (14.95%) (14.95%) (14.95%) (14.95%) 38.88% - (101.819) 14 59% (25.152) (25.152) 38.88% - (0.01.819) 14 59% (25.152) (25.152) 38.88% - (0.01.819) 14 59% (25.152) (25.152) 38.88% - (0.01.819) 14 59% (25.152) (25.152) (26.152)		36.86%	-	(3,406,718)	14.58%	(496,799)		(496,799)
38.89% - (487.388) 14 56% (71.371) (71.971) 38.89% - (487.388) 14 56% (882.18) (882.18) 38.89% - (48.32.27) 14 56% (70.343) (70.343) 38.89% - (55.72.77) 14 56% (70.343) (72.751) 38.89% - (55.72.77) 14 56% (73.751) (72.751) 38.89% - (5.80.509) 14 56% (73.751) (72.751) 38.89% - (93.877) 14 56% (13.755) (13.755) 38.89% - (101.879) 14 56% (13.755) (13.755) 38.89% - (101.879) 14 56% (13.755) 38.89% - (101.879) 14 56% (28.152) (28.152) 38.89% - (101.879) 14 56% (28.152) (28.152)		38.85%		(360,535)	14.58%	(52,577)		(52,577)
38.86% - (6.097,843) 14.50% (889.218) (898.218) (898.218) 38.86% - (4.643,82.27) 14.50% (706.343) (706.343) 38.86% - (506.727) 14.50% (727.751) (727.751) (727.751) 38.86% - (5.280.50.27) 14.50% (727.751) (727.751) (727.751) 38.86% - (8.87.77) 14.50% (107.705) (107.705) 38.86% - (107.87) 14.50% (107.705) (107.705) 38.86% - (107.87) 14.50% (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86% - (107.87) 14.50% (10.88) 38.86		36.88%	-	(1,730,571)	14.58%	(252,368)		(252,388)
38 89% - (4,845,827) 14 59% (700,345) (708,543) 38 89% - (550,737) 14 59% (703,751) (72,751) 38 89% - (5,880,509) 14 59% (703,751) (72,751) 38 89% - (5,880,509) 14 59% (707,137) (707,137) 38 89% - (10,877) 14 59% (13,705) (13,705) 38 89% - (10,879) 14 59% (13,705) (14,848) 38 89% - (10,879) 14 59% (28,152) (28,152) 38 89% - 0 0 14 59% (28,152) 0 0 0		36.86%		(487,380)	14 58%	(71,071)		(71,071)
38.86% - (505,737) 14.59% (737,751) (72,751) 38.86% - (3,806,509) 14.59% (737,752) (787,137) (787,137) 38.86% - (50,377) 14.54% (13,705) (13,705) 38.86% - (50,377) 14.54% (13,705) (13,705) 38.86% - (103,050) 14.59% (14,848) (14,848) 38.86% - (103,050) 14.59% (28,152) 38.86% - (0,000) 14.59% (28,152) 0 0 0		38.86%		(8,097,661)	14.58%	(889,218)		(889,218)
38 89% - (\$.280,509) 14 59% (787,137) (787,137) 38 89% - (14,50%) 14 59% (17,137) 38 89% - (18,877) 15 59% (17,705) (17,705) 38 89% - (101,819) 14 59% (14,50%) (14,60%) 38 89% - (193,050) 14 59% (28,152) (28,152) 38 89% - 0 0 0		38.88%	-	(4,843,627)	14.58%	(708,343)		(706,343)
38 88% - 16,65% (12,705) (13,705) (13,705) (38 88% - (101,819) 14 58% (14,645) (14,646) (14,6		38.86%	-	(505,737)	14.58%	(73,751)		(73,751)
38.88% - (83.877) 16.26% (13.705) (13.705) (13.705) (13.705) (38.86% - (101,819) 16.36% (14.848) (14.848) (14.848) (38.86% - (193.050) 16.36% (28.152) (28,152) (28,152) (38.86% - 0 0 0 0		38.86%	-	(5,280,509)	14.58%	(767,137)		(787,137)
38.86% - (101,819) 14.58% (14,848) (14,848) (14,848) (18,848) 38.88% - (193,050) 14.58% (28,152) (28,152) (28,152) 0		36.88%			14.58%	-		
38.88% - (193,050) 14.58% (28,152) (28,152) 38.88% - 0 14.58% 0		38.86%		(93,977)	14.58%	(13,705)		(13,705)
38.88% - 0 14.58% 0 0		38.86%		(101,819)	14 58%	(14,848)		(14,848)
		38.86%		(193,050)	14.58%	(28,152)		(28,152)
(230,769 23) (230,769)		38.88%	-	0	14.58%	0		0
							(230,769 23)	(230,769)
(1,461,765) (546,265) (22,676,664) (3,219,632) (236,766) (3,696,666) Attachment H-30, Li	(1461745)		(E.44 SA4))	63 634 6440		F 54 64 64 64	7556 7461	(3,696,606) Attachment H-3D, Line 44
[ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [	1,451,745)		(000,000)	[22,070,004]		10,010,000.	(230,700)	(3,886,696) ALBOMINES (1-30), CRE 44

## Delmarva Power & Light Company Attachment 5a - Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	Р	ECO	Non	- Regulated	Total
Executive Management	\$ 2,729,225	2,763,120	5,066,761					\$	5,184	\$ 10,564,290
Support Services	9,273,820	7,891,337	17,183,945				59,058		5,637,947	40,046,107
Financial Services	7,280,109	7,346,898	12,116,935		19,870				(532)	26,763,280
Human Resources	3,209,906	2,149,968	4,661,539							10,021,413
Legal Services	1,845,876	1,749,386	3,170,393						354,801	7,120,456
Customer Operations	47,303,387	43,901,832	33,732,721	7,779	15,773		8,603			124,970,095
Information Technology	8,100,552	8,034,072	14,017,065						3,886	30,155,575
Gov't, External, and Reg Affairs	10,332,715	9,943,385	12,981,796						8,179	33,266,075
Communication Services	2,116,908	2,045,920	3,470,878						3,073	7,636,779
Reg Electric and Gas Op Services	41,532,141	39,565,092	63,399,538	237,696	174,215		71,732		110	144,980,524
Supply Services	\$ 714,425	504,710	1,482,316					\$	188	\$ 2,701,639
Total	\$ 134,439,064	\$ 125,895,720	\$ 171,283,887	\$ 245,475	\$ 209,858	\$	139,393	\$	6,012,836	\$ 438,226,233

	of Respondent. ervice Company		oort Is n Original Resubmission	Date of Report 12/31/2024		Year/Period of End of: 2024/	
	Sche	dule XVII	- Analysis of Billing -	Associate Companies (	(Account	1 457)	
1. 1	For Services Rendered to Assoc	ate Com	panies (Account 457), li	st all of the associate co	mpanies		
Line No.	Name of Associate Comp (a)	any	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Comp	ount 457.3 ensation for of Capital (d)	Total Amount Billed (e)
1	Potomac Electric Company		55,345.595	113,820,385		2,117,907	171,283,887
2	Delmarva Power & Light Comp	pany	44,520.909	88,711,219		1,206,936	134.439,064
3	Atlantic City Electric Company		30.693,060	85.985,742		1,210,910	125,895,720
4	Exelon Business Services Cor LLC	прапу	7,321	5,630,820			5,638,141
5	Pepco Holdings LLC		344,729	20,207		2,465	367,401
6	Baltimore Gas and Electric Co	mpany	181.298	64,177			245,475
7	Commonwealth Edison Compa	any	19,870	189,988			209,858
8	PECO Energy Company		0	139,393			139,393
9	Conectiv LLC		7,294				7,294
10							0
40	Total		139,176,076	294,561,931		4,538.226	438.226,233

FERC FORM No. 60 (REVISED 12-07)

## Delmarva Power & Light Company Attachment 5a - Allocations of Costs to Affiliate

Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2024 Total PHI

Per	Total PHI										
	FEDC Accounts	EEDC Account Name	11000	11500	17000 DEDCO	20001	10601	10200	Non-Boundard	7.4.1	
19.00		141-442-711-447-711-4-1-4-1-4-1-4-1-4-1-4-1-4-1							ноп-кедиштеа		
19.0						30,334	135 543	04.043	:		
19.2	163					-		110			
March Defender double	182.3	Other Regulatory Assets	809,573	1,774,558				-			
2-1-		Cleaning Accounts - Other *	1,985,283	1,357,390							
14-11   16-12						-				(514)	Includable
				-	(479)	-	-	-			
Septemble   Sept						-					
					,			-	6,012,836		
					.,	-					
19.1					.,		•	-			
						•	•	-	•		1/2
						36 260		-			
1989   Maret planucurres   9,296   15,100   1,200   1,200   1,200   1,200   1,000	567		-	-							
1911   Maintenance of contensis bream   1950   1956   1958   1	569	Mant of structures	8,256	4,513		-				13,977	100% included
1972   Maritanesce of inventiones and standard   1969	570	Maintenance of station equipment	109.258	138,649	100,285	-		-		348,192	100% included
1970   Martenesce emeckenteent transmanus part   1960   1989		Maintenance of overhead lines	256,018	290.980	335 846	-	-	-	-	882,844	100% included
		Maintenance of underground lines		-	657	-	2			657	100% included
14   14   15   15   15   15   15   15						-			-		
14.29   14.29   14.29   14.29   14.29   14.29   14.29   14.20   14.2								-			
						-					
Metal						•	7	-	•		
Meter regenties						•	-	-			
						-	-	-	•		
1988   Macelements and Selection prepared   1.55   2.97.778   5.90.118   5.		• • • • • • • • • • • • • • • • • • • •				-	9	•	•		
195   Refer   1,155   1,19   22,421       22,521     1,105     1,10						6.044	18.670	7 687	•		
Mathesance Spermenn & Epprenerny   7   19,278   12,288   12,281   101,201	589					0,011		7,007			
1911   Martian structures   1,198   1,128   8,4766   145,038   175,098   108 calculate   11,138   139,138   138,138   145,0	590	Maintenance Supervision & Engineering				5.65					
Marial invertised lines	591		4,399	12	8,426	-		_			
Machan underground fre	592	Maintain equipment	141,381	89,981	378,566	145,038				754,966	Not included
Dalitation for Examination   1,347   1,206   6,113   1,206   1,006	593	Maintain overhead lines	1,368.930	1 344,915	1,204,258	1.5		-		3,918,103	Not included
Marian revier Sylfring & sponlaystems		Maintain underground line	47,713	23,461	156,443	-			-	227,617	Not included
Maritan meters	***		-1			**		-		12,666	Not included
Martian deribetion plant						5.0			-		
1813   Other gas supply expenses				ROSS To				-	•		
Maintennee of other eoutpment   (13)				33.473					-		
Sep							-		-		
Mans expense				•	- 5	- 3	•	-	-		
Best					- 3	1	-	•	•		
Description   Communication expenses   1				-		-					
Maintenance of mans   279			1	28	- 第						
870   Operation Supervision & Engineering   5.39   5.39   5.39   5.39   5.39   5.39   5.39   5.39   5.39   5.39   5.39   5.30   5.39	860	Rents	6	93		40			-	6	Not included
Main & Service expenses	863	Maintenance of mains	279							279	Not included
Note   Meter & house regulator expense   \$99,436				20	- 1	42				539	Nat included
State   Customer installations expenses   Clifs   State   Clifs   State   Clifs   State   St	-				8.5	18			-	14,690	Not included
Rens				-						,	Not included
Renks   Park   Renks   Park   Renks   Park   Renks				•	0.8	5			-		
Mailerance Supervision & Engineering   (8)   -   -   -   -   -   -   -   -   -				-		- 6	-	•	-		7101010000
Maillenance of mains					- 2	-			-	-	
Mainferance of services   405			377	-	17	•				(-,	
Maintenance of meters à house regulations   277,150					-		•		-		
Designation of other equipment   12				8	95		•		•		
Metr reading expenses   16,302   319,31170   31,406,324   15,773   8,633   114,601824   16,700,022   41,931,170   31,406,324   15,773   8,633   114,601824   Not included					19	43			-		
Description   Customer records and cofection expenses   41,500,222   41,931,170   31,406,324   15,773   8,633   114,661,892   Mol included	902			360,931		-					
907   Supervision - Customer Svc & Information   126,918   -       126,918	903				31,406,324		15,773	8,603			
909   Informational & instructional edvertising   6,853   6,853   11,868	907	Supervision - Customer Svc & Information	2.5	126 918	12	#5					
910   Macelaneous customer service   184.282   187.103   309.369   -   -   600.759   Not included     921   Office supplies & expenses   -   7779   19.870   27.649   Vlage & Salary Factor     923   Outside services employed   42.399.866   40.643.715   66.566,790   -   59.058   149.666,690   Vlage & Salary Factor     924   Properly insurance   20.115   20.064   34.870   -   -   74.949   Net Pani Factor     925   Natires & damages   1515   1556   3.182   -   -   6.253   Vlage & Salary Factor     926   Regulatory commason expenses   783.382   192.812   1,518.664   -   -   3.344.568   Overcitans mission Only     920   Oeneralad expenses   524.640   525.210   539.358   -   -   1.949.08   Overcitans mission Only     930   Macelaneous general expenses   318.038   278.910   494.019   -   -   -   1.090.967   Vlage & Salary Factor     930   Vlage & Salary Factor     940   Vlage & Salary Fa								-			
921 Office supplies 8 expenses						-					
923 Outside services employed 42.399,086 40,843.715 66.568,790 - 59,059 149,666.569 Waye & Salary Factor 924 Properly insurance 20,115 20,064 34,870 - 58,059 Hz Panif Factor 925 harries & diamandes 15,15 1,556 3,162 - 6,251 Wake & Salary Factor 928 Regulatory commission expenses 783,382 1,092,812 1,518,664 - 3,394,659 Overct transmission Only 920 1 General ad expenses 524,640 525,210 899,358 - 1,949,208 Deect transmission only 930 2 Macetianeous general expenses 318,038 278,910 494,019 - 1,949,056 Waye & Salary Factor 940,009 Control of the			184,282	187,108	309.369		-	-			
924         Property insurance         20,315         20,064         34,870         -         74,949         Net Pant Factor           925         Insures & damages         1,515         1,556         3,182         -         6,253         Yage & Salary Factor           928         Regulatory commason expenses         783,382         1,92,812         1,518,664         -         1,334,685         Devect transmission Only           920 1         General det expenses         524,640         525,210         899,358         -         1,949,208         Devect transmission Only           930 2         Macefaneous general expenses         318,038         278,910         494,019         -         1,909,067         Wage & Salary Factor					1/2	7.779	19.870		-		
925 Naires & Gameroes 1515 1.556 3.162						-	-	59,058			
928         Regulatory commission expenses         783.382         1.092.812         1.518.664         -         -         3.394.858         Direct transmission Only           920 1         General ad expenses         524.640         525.210         599.358         -         -         1,949.208         Direct transmission Only           930 2         Macefaneous general expenses         318.038         278.910         494.019         -         -         1,090,967         Wage & Salsiny Factor						-	-				
920 1         General ad expenses         524 640         525 210         899 358         -         -         1,949 208         Orect transmission Only           930 2         Macefaneous general expenses         318 038         278 910         494,019         -         -         1,909,967         Wage & Salary Factor			-10-10			-	•				
930.2 Macetaneous general expenses 318.938 278.910 494.019 1.090,967 Wage & Salary Factor						-	-		•	-1	,
								•	-	.,	
100/000/000 100/000 111/603/001 \$93,910 132,930 0,011/600 438,278,233	030.2	meaning a demander beinges				245 475	200 858	420 202	6.043.836		trage a saility hactor
			134,433,004	122/022/120	***************************************	E79,763	203,030	132,553	9,016,030	430,220,233	

<sup>\*</sup> Primarity represents vehicle and facility cost that are charged to the utities and included within the clearing account. The cost in the utity clearing accounts get distributed to various FERC accounts during the utility overhead allocation process.

# Delmarva Power & Light Company Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Noi	n - Regulated	Total
BSC Commercial Operations Grp	\$ (125,307)	(105,727)	(214,546)	(358,608)	(789,143)	(339,647)	\$	(127,986)	\$ (2,060,964)
BSC Communications	950,222	801,750	1,626,942	2,720,273	6,304,701	2,575,943		970,541	15,950,372
BSC Corp Development	82,920	69,964	141,974	237,305	522,206	224,758		84,693	1,363,820
BSC Corp Secretary	507,685	423,463	991,942	1,674,427	3,459,438	1,585,525		633,156	9,275,635
BSC Corp Strategy	1,145,960	963,041	1,899,634	3,534,759	7,123,453	3,212,731		982,242	18,861,820
BSC Corporate SLA	1,461,078	1,232,785	2,501,616	4,181,375	9,201,429	3,960,291		1,492,318	24,030,893
BSC Executive Services	3,429,895	2,893,968	5,884,046	9,835,080	21,655,858	9,293,689		3,580,292	56,572,827
BSC Exelon Utilities	11,716,643	7,393,462	16,379,011	27,069,666	40,720,307	28,218,962		1,606,193	133,104,244
BSC Exelon Transmission Co	-	-	-	-	-	-		5,673	5,673
BSC Finance	11,538,830	9,795,905	19,796,741	31,417,212	60,087,587	27,625,812		13,253,360	173,515,447
BSC Gen Company Activities	1,759,053	1,482,644	3,006,346	5,032,224	11,045,249	4,770,125		1,801,702	28,897,343
BSC Gen Counsel	804,531	678,823	1,397,308	2,306,821	6,420,135	2,180,595		821,007	14,609,221
BSC HR	3,178,241	2,164,627	4,791,014	11,076,686	22,445,050	10,074,878		4,468,561	58,199,057
BSC IT	84,906,075	67,336,507	126,543,110	240,943,924	449,151,721	245,062,115		22,712,755	1,236,656,207
BSC Investment	186,283	157,176	318,949	533,113	1,173,155	504,925		190,267	3,063,868
BSC Legal Services	1,437,223	1,452,975	2,648,589	4,067,279	7,176,753	3,949,816		857,304	21,589,940
BSC Real Estate	318,128	323,091	311,726	686,962	3,391,860	951,757		64,411	6,047,934
BSC Reg & Govt Affairs	917,742	774,398	1,571,509	2,626,135	5,781,429	2,487,600		920,554	15,079,368
BSC Supply Services	2,632,511	2,746,771	5,594,287	6,945,836	16,016,842	8,363,493		418,938	42,718,680
BSC Unassigned Departments	\$ -	-	-		781	-	\$		\$ 781
Total	\$ 126,847,716	\$ 100,585,622	\$ 195,190,198	\$ 354,530,470	\$ 670,888,810	\$ 354,703,368	\$	54,735,981	\$ 1,857,482,164

## **Delmarva Power & Light Company** Attachment 6 True-Up Revenue Requirement Worksheet

### To be completed in conjunction with Attachment H-3D.

	(1)	(2)	(3)	(4)
Line No.		Attachment H-3D Page, Line, Col.	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	2,097 946 695	
2	Net Transmission Plant - Total	Attach 9, line 16, column j	1,548,768,964	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-3D, line 85	39,706,627	70.00
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0 02	0.02
	GENERAL. INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPEN	SE		
5	Total G. I & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96	6,670,016	
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-3D, line 99	14.263.325	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.01	0.01
•	Paringal Paring Gold I action for Outer Toxes	(mo : disass of mo : our sy		
9	Less Revenue Credits (Enter As Negative)	Attach H-3D, line 154	(8,518,417)	
10	Annual Allocation Factor 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		0.02
	INCOME TAXES	Attach H-3D, line 138	25.713.906	
12 13	Total Income Taxes Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
13	Annual Augustion Factor for Income Laxes	(intel 12 divided by line 2 col 3)	0.02	0.02
	RETURN			
14	Return on Rate Base	Attach H-3D, line 145	99,662,716	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.08	0.08

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/ Amortization Expense	Annual Revenue Requirement	Incentive Return	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			CON SON	Apparent (Carl	20 02	Seed - Day	cessoria	P00	100		V 620 V60	Co. 20	(Sum Col. 10 &	1735-0182-W-1523	Sum Col. 13 & 14
852			(Note C)	(Page 1 line 11)	(Col. 3 ° Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	Sum Col. 5, 8 & 9	(Note K)	(Attachment 7)	12)	(Note F)	(Note G)
17a	Zonal	Zonal	\$ 1,996,846,121	0.02	\$ 49,609,801	\$ 1,475,162,638	0.08	\$ 119,418,011	\$ 52,783,188	\$ 221,810,999			\$ 221,810,999		\$ 221,810,999
17b	Red Lion sub reconfiguration	B0241.3	14,689,101	0.02	364,937	9,652,838	0.08	781,421	419,689	1,566,047	150	73,005	1,639,051		1,639,051
17c	Red Lion-Keensy	B0494.1-4	3,099,104	0.02	76,994	2,036,554	0.08	164,864	88,546	330,404	150	15,403	345,807		345,807
17d	Red Lion-Keeney	B0241.12	2,418,717		60.091	1,589,443	0.08	128,669	69,106	257,866	150	12,021	269,887		269,887
17e	Mt. Pleasant-Townsend	B0567	6,414,723		159,368	4,398,667	0.08	356,083	183,278	698,729	150	33,532	732,260		732,260
17f	Oak Hall-Wattsville	B0483.13	8,379,558	0.02	208,182	5,865,691	0.08	474,842	239,416	922,440	150	44,881	967,321		967,321
17g	Cool Springs	B0320	14,504,530	0.02	360,352	10,049,567	0.08	813,537	414,415	1,588,304	150	76,753	1,665,057		1,665,057
17h	3rd Indian River	BO568	6,681,345		165,992	4,804,205	0.08	388,912		745,800	150	36,932	782,731		782,731
17i	Keeney 500kV Sub	BO272.1	217,662		5,408	161,692	0.08	13,089	6,219	24,716		• /	24,716		24,716
17j	Keeney - Additional Breakers on 500kV Bus	BO751	5,055,041	0.02	125,588	3,755,173	80.0	303,990	144,430	574,008			574,008		574,008
17k	Trappe Tap - Todd	BO566	16,372,433		406,758	12,396,271	0.08	1,003,508	467,784	1,878,050	150	96,118	1,974,168		1,974,168
171	Harmony Add 2nd 230/138 Auto Tr	BQ733	10,567,349		262,536	8,101,634	0.08	655,847	301,924	1,220,307	-		1,220,307		1,220,307
17m	Glasgow - Cecil 138kV Circuit Rebuild	B1247	7,246,743		180,039	5,444,214	0.08	440,722		827,811			827,811		827,811
17n	b2833.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartenza and Red Lion – Cedar Creek 230kV lies	B2633.10	5,454,268	0.02	135,506	5,350,377	0.08	433,126	155,836	724,469	·	Á	724,469		724,469
18			\$ 2,097,946,695		\$ 52,121,551	\$ 1,548,768,964		\$ 125,376,622	\$ 55,671,776	\$ 233,169,949		\$ 388,644	\$ 1	233,558,593	233,558,593

## Note

- Gross Transmission Plant is that identified on page 2 tine 2 of Attachment H-3D. Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable С
  - Project Gross Plant is the total capital investment for the project calculated 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.
- Gross plant does not include I/mamortized Abandoned Plant.

  Froject Net Plant is the Project Cross Plant (dentified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item. Project Depreciation Expense in the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant.

- Trus-Up Adjustment is calculated on the Project Trus-up School for the pulpet and national in the Department and in the Competed and in the Competed Trus-up School for the PUM OATT for each project.

  The Net Rev Req is the value to be used in the rate acciduation under the applicable Schedule under the PUM OATT for each project.

  The Total General, intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
- The Total Ceneral, intengence and common Deprecausion expense accurages any oppreciation expense or uncurrent variables and common to expense accurages and common to the common to expense accurages and common to the common to

- Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
- When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered
- "All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or adjustments.

## Delmarva Power & Light Company Attachment 6A True-Up

				ement Projected	127	Actual Revenue						
1	Rate Year being Trued-Up	T	For Ra	te Year	Revenue Received <sup>3</sup>	Requirement	Annual True-Up Calcul	ation				
2	Α	В	С	D	E	F	G	н	1	ı		
				% of								
			Projected	Total	Revenue	Actual	Net	6	Interest			
		PJM Project	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up		
	All True-Up Items	Number	Requirement <sup>1</sup>	Requirement	(E, Line 2 ) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment 5	(Expense)4	(G) + (H) + (I)		
3	Zonal	Zonal		-		-		-	#DIV/01	#DIV/0!		
3a					-	-		•	#DIV/0I	#DIV/01		
36					•	•	-	-	#DIV/0! #DIV/0!	#DIV/01		
3c				•	•		1		#DIV/01	#DIV/0I #DIV/0I		
3d 3e				(%)					#DIV/0!	#DIV/0!		
3f									#DIV/0!	#DIV/01		
3g						_			#DIV/01	#DIV/0I		
3h						-	-		#DIV/01	#DIV/0!		
31							-	-	#DIV/0!	#DIV/0!		
3j				-					#DIV/0!	#DIV/0!		
3k					-	-			#DIV/0!	#DIV/0!		
31				-			-	-	#DIV/0!	#DIV/0!		
3m					-	-			#DIV/0!	#DIV/0!		
3n									#DIV/0!	#DIV/0I		
30									#DIV/0!	#DIV/0!		
3р										-		
3q									#DIV/01	#DIV/0I		
3r									#014/01	#014/01		
3s 3t												
3u												
3v												
3w												
3x												
4	Total Annual Revenue Requirements (Note A)	•			-	10	-		#DIV/0!	#DIV/01		
						Monthly Interest Rate			#DIV/0!			
						Interest Income (Expe	mse)		#DIV/0!			

### Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- 2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), 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 excludes any True-Up revenues. Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected evenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

### **Prior Period Adjustments**

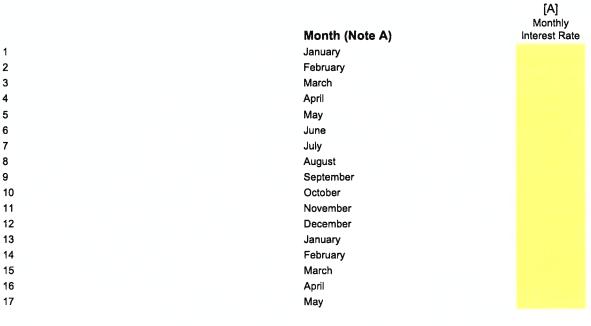
	(a)	(b)	_(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3n to 3s		#DIV/01	#DIV/0!
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1	(e.g., 2018)		
7		(A)	(B)	(C ) Annual Revenue
		PJM Bitled Revenue		Earned
8		Earned	True-up	(net of true-ups)
9	Jan-May (Year 1)			
10	June-Dec (Year 1)			-
11				
	TO 1 1 1 P	a tamalatath Vana d anti	-le	
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating	g tempiate with Year 1 act.	MI2"	
13	Jan-Dec (Year 1)			-

00-

For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B, Column (I) adds the interest on the sum of Col. (G), (H), and (I).

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

## Delmarva Power & Light Company Attachment 6B True-Up Interest Rate



18 Average of lines 1-17 above

#DIV/0!

## Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 Year

	Α	В	С	D	Е	F
		5-5-5-4-4-4			Monthly	
		RTO Project Number or			Interest	
Project Name		Zonal	Amount	17 Months	Rate	Interest
			Attachment 6A,		Line 18	Col C x Col D x Co
			Col G + Col H		above	E
Total		Zonal	-	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			•	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			•	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
				17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
				17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!
			-	17	#DIV/0!	#DIV/0!

## Delmarva Power & Light Company Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying Charge
2	Fixed Charge Rate (FCR) if not a CIAC
3	Formula Line
4	A 160 Net Plant Carrying Charge without Depreciation 11,46%
5	B 167 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation 12.06%
6	C Line B less Line A 0.60%
7	FCR if a CIAC
8	D 161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 3.37%
9	The FCR resulting from Formula in a given year is used for that year only
10	Therefore actual revenues collected in a year do not change based on cost data for subsequent years
	The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder a
	authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis poi
11	adder and, thus, their ROE is 12.0%.

- 11		adder and, thus, their ROE is 12.0%.																	
		le:																	
	600 500	Details		B0241.3 Red Li	on sub reconfigu	ration		B0494.1-4 Red	Lion-Keeney			B0241.12 Red	Lion-Keeney			B0567 Mt. Pleas	ant-Townsend		
	"Yes" if a project under															m I			
40	PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes				No				No				No			
12 13		Life	(165 OF NO)	32				32				32				32			
13	"Yes" if the customer has	Life		32				- OL				52				<b>4</b> -			
	paid a lump sum																		
	payment in the amount of																		
	the investment on line																		
14		CIAC	(Yes or No)	No				No				No				No			
	Input the allowed ROE		30	450				450				450				150			
15	Incentive From line 4 above if "No"	Increased ROE (Basis	Points)	150			150			150				150					
	on line 14 above if No							i											
	8 above if "Yes" on line			l				ļ											
16		Base FCR		11.46%				11.46%				11,46%				11,46%			
	Line 6 times line 15																		
	divided by 100 basis			ļ .															
17		FCR for This Project		12.36%				12.36%				12.36%				12.36%			
	Columns A, B or C from			44.000.404				3,099,104			·	2,418,717				6,414,723			
18 19	Attachment 6 Line 18 divided by line 13	Investment Annual Depreciation E		14,689,101 459,034				96,847				75,585				200,460			
13	From Columns H, I or J	Annual Depredation E.	ΑΨ	435,034				30,047				10,000				200,100			
20		Month In Service or Mo	onth for CWIP	6				6				6				6			
		n 500	invest Yr	Beginning	Depreciation	Ending	1,387,943	Beginning	Depreciation	Ending 1,710,041	Revenue 292,828	Beginning 1,410,198	Depreciation 75,585	Ending 1,334,613	Revenue 228,540	Beginning 3,923,290	Depreciation 200,460	Ending 3,722,830	Revenue 627,119
53 54		Base FCR W increased ROE	2024 2024	8,564,270 8,564,270	459,034 459,034	8,105,236 8,105,236	1,387,943	1,806,888 1,806,888	96,847 96,847	1,710,041	308,230	1,410,198	75,585 75,585	1,334,613	240,561	3,923,290	200,460	3,722,830	660,651
55		Base FCR	2024	8,105,236	459,034	7,646,202	1,335,335	1,710,041	96,847	1,613,194	281,729	1,334,613	75,585	1,259,029	219,877	3,722,830	200,460	3,522,370	604,145
56		W Increased ROE	2025	8,105,236	459,034	7,646,202	1,404,205	1,710,041	96,847	1,613,194	296,259	1,334,613	75,585	1,259,029	231,217	3,722,830	200,460	3,522,370	635,871
57		Base FCR	2026	7,646,202	459,034	7,187,167	1,282,727	1,613,194	96,847	1,516,347	270,629	1,259,029	75,585	1,183,444	211,215	3,522,370	200,460	3,321,910	581,171
58		W Increased ROE	2026	7,646,202	459,034	7,187,167	1,347,462	1,613,194	96,847	1,516,347	284,287	1,259,029	75,585	1,183,444	221,874	3,522,370	200,460	3,321,910	611,092
59		Base FCR	2027	7,187,167	459,034	6,728,133	1,230,119	1,516,347	96,847	1,419,500	259,530	1,183,444	75,585	1,107,859	202,552	3,321,910	200,460	3,121,450	558,197
60		W Increased ROE	2027	7,187,167	459,034	6,728,133	1,290,720	1,516,347	96,847	1,419,500	272,316	1,183,444	75,585	1,107,859	212,531	3,321,910	200,460	3,121,450	586,312
61					***	•••		••••		••••						****			
62 63					*****	•••		1111	****	*****	***			****		****			

## Delmarva Power & Light Company Attachment 7 - Transmission Enhancement Charge

12 13	"Yes" if a project under PJM OATT Schedule 12, otherwise "No" Useful life of project "Yes" if the customer has
	paid a lump sum payment in the amount of
	the investment on line
14	18, Otherwise "No"
	input the allowed ROE
15	Incentive
	From line 4 above if "No"
	on line 14 and From line
	8 above if "Yes" on line
16	14
	Line 6 times line 15
	divided by 100 basis
17	points
	Columns A, B or C from
18	Attachment 6
19	Line 18 divided by line 13
	From Columns H, I or J
20	from Attachment 6

- 1			I				ĺ											
			ľ															
	Details	_	B0483.13 Oak	Link Made and the			B0320 Cool Sp	-in			BO568 3rd Indi	an Diseas			BQ272.1 Keens	w SAANV Sub		
	Details	į	20483.13 Ual	LISTII-AASITPAIIIO			Buazu Cooi ap	uuga			50306 310 IIIUI	all Man			DOZIZ I ROBIN	by Jook v Jub		
ler																		- 1
12,	Schedule 12	(Yes or No)	No				No				No				Yes			
	Life	(185 OI INO)	32				32				32				32			
	LINE		32				32				32				52			
r has																		- 1
ınt of																		- 1
ini oi																		- 1
	CIAC	(Yes or No)	No				No				No				No			- 1
)E	UINU	(103 01 140)	,															
<u>,                                     </u>	ncreased ROE (Basis I	Points\	150				150				150				0			
"No"	industry (Design	· Oillay	100															- 1
line			l .															
ne			l															
	Base FCR		11,46%				11.46%				11.46%			i	11.46%			
	Daso / Oli										1,31,010							
- 1			l															
1	FCR for This Project		12.36%				12.36%				12.36%				11.46%			
om l	ortion made rojust		72,0070															
***	nvestment		8,379,558				14,504,530				6,681,345				217,662			
. 1	Annual Depreciation Ex	m	261,861			-	453,267				208,792				6,802			
r J		•				11												
J	Month In Service or Mo	nth for CWIP	12				9				8			1	6			
i																		
1		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
I	Base FCR	2024	5,244,705	261,861	4,982,844	832,925	8,974,678	453,267	8,521,411	1,429,871	4,309,070	208,792	4,100,278	678,708	145,561	6,802	138,760	22,705
	W Increased ROE	2024	5,244,705	261,861	4,982,844	877,806	8,974,678	453,267	8,521,411	1,506,624	4,309,070	208,792	4,100,278	715,640	145,561	6,802	138,760	22,705
ļ	Base FCR	2025	4,982,844	261,861	4,720,983	802,914	8,521,411	453,267	8,068,145	1,377,924	4,100,278	208,792	3,891,486	654,780	138,760	6,802	131,958	21,925
	W Increased ROE	2025	4,982,844	261,861	4,720,983	845,436	8,521,411	453,267	8,068,145	1,450,595	4,100,278	208,792	3,891,486	689,831	138,760	6,802	131,958	21,925
	Base FCR	2026	4,720,983	261,861	4,459,122	772,903	8,068,145	453,267	7,614,878	1,325,977	3,891,486	208,792	3,682,694	630,851	131,958	6,802	125,156	21,146
	W Increased ROE	2026	4,720,983	261,861	4,459,122	813,067	8,068,145	453,267	7,614,878	1,394,565	3,891,486	208,792	3,682,694	664,021	131,958	6,802	125,156	21,146
	Base FCR	2027	4,459,122	261,861	4,197,261	742 892	7,614,878	453,267	7,161,612	1,274,030	3,682,694	208,792	3,473,902	606,922	125,156	6,802	118,354	20,366
	W Increased ROE	2027	4,459,122	261,861	4,197,261	780,698	7,614,878	453,267	7,161,612	1,338,535	3,682,694	208,792	3,473,902	638,212	125,156	6,802	118,354	20,366
	l	****			••••		••••	•••	••••			••••	••••	***	****	****	••••	
		****	l		*****		ii		*****				••••			****		
_																		

## Delmarva Power & Light Company Attachment 7 - Transmission Enhancement Charge

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	"Yes" if a project under
	PJM OATT Schedule 12,
12	otherwise "No"
13	Useful life of project
	"Yes" if the customer has
	paid a lump sum
	payment in the amount of
	the investment on line
14	18, Otherwise "No"
	Input the allowed ROE
15	Incentive
	From line 4 above if "No"
	on line 14 and From line
	8 above if "Yes" on line
16	14
	Line 6 times line 15
	divided by 100 basis
17	points
	Columns A, B or C from
18	Attachment 6
19	Line 18 divided by line 13
	From Columns H, I or J
20	from Attachment 6

																	v 3 <b>n</b> .t. 12	
er	Details		BO751 Keeney	- Additional Bra	akers on 500kV	Bus	BO566 Trappe	Tap - Todd			BO733 Harmon	y Add 2nd 230/	I38 Auto Ir	-	B124/ Glasgo	v - Cecil 138kV (	SICUIT REDUIIG	
12,											Yes				Yes			
	Schedule 12 Life	(Yes or No)	Yes 32				No 32				32				32			
has			-															
int of																		
e																		
E	CIAC	(Yes or No)	No				No				No				No			
- 1	Increased ROE (Basis	Points)	0			4	150				0			1	0			
"No" line						1												
ne							44 4004				11.46%				11,46%			l
ı	Base FCR		11.46%				11,46%				11,40%				11,40%			
- 1							40.000				11.46%				11,46%			
om	FCR for This Project		11.46%				12.36%				11,4076				11,40%			
	nvestment		5,055,041			N	16,372,433 511,639				10,567,349 330,230			N.	7,246,743 226,461			
,	Annual Depreciation E	φ	157,970				\$11,639				330,230			T T	220,401			
	Month In Service or Mo	onth for CWIP	6			1	12				4			9	5			
ł		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	Base FCR	2024	3,380,559	157,970	3,222,589	527,298	11,182,956	511,639	10,671,318	1,734,635	7,318,518	330,230	6,988,289	1,131,129	4,907,179	226,461	4,680,718	762,899
	W Increased ROE	2024	3,380,559	157,970	3,222,589	527,298	11,182,956	511,639	10,671,318	1,830,753	7,318,518	330,230	6,988,289	1,131,129	4,907,179	226,461	4,680,718	762,899
	Base FCR	2025	3,222,589	157,970	3,064,619	509,194	10,671,318	511,639	10,159,679	1,675,998	6,988,289	330,230	6,658,059	1,093,283	4,680,718	226,461	4,454,258 4,454,258	736,945 736,945
	W Increased ROE	2025	3,222,589	157,970	3,064,619	509,194	10,671,318	511,639	10,159,679	1,767,508	6,988,289	330,230	6,658,059	1,093,283	4,680,718 4,454,258	226,461 226,461	4,454,258	736,945
	Base FCR	2026	3,064,619	157,970	2,906,649	491,089	10,159,679	511,639	9,648,041	1,617,362	6,658,059	330,230	6,327,829 6,327,829	1,055,437 1,055,437	4,454,258 4,454,258	226,461	4,227,797	710,991
	W Increased ROE	2026	3,064,619	157,970	2,906,649	491,089	10,159,679	511,639	9,648,041	1,704,263	6,658,059	330,230	5,997,600	1,055,437	4,454,256	226,461	4,001,336	685,038
	Base FCR	2027	2,906,649	157,970	2,748,679	472,985	9,648,041	511,639	9,136,402 9,136,402	1,558,725 1,641,017	6,327,829 6,327,829	330,230 330,230	5,997,600	1,017,590	4,227,797	226,461	4,001,336	685,038
ľ	W Increased ROE	2027	2,906,649	157,970	2,748,679	472,985	9,648,041	511,639	(5)	70. 35	(# UC)	,						- 60
	İ		l					****										
L								*****										

## Delmarva Power & Light Company Attachment 7 - Transmission Enhancement Charge

11												
		Details		b2633.10 Interestable with Red Lion – Car Red Lion – Cer 230kV lines	tanza and	Silver Run 230	kV					
	"Yes" if a project under	Details		ZJORV IIIIOS					-			
	PJM OATT Schedule 12,											
12	otherwise "No"	Schedule 12	(Yes or No)	Yes								
13	Useful life of project	Life		32								
	"Yes" if the customer has											
	paid a lump sum payment in the amount of											
	the investment on line								- 1			
14	18. Otherwise "No"	CIAC	(Yes or No)	No								
	Input the allowed ROE											
15	Incentive	Increased ROE (Basis	Points)	0								
	From line 4 above if "No"							ŀ				
	on line 14 and From line 8 above if "Yes" on line							ŀ				
16		Base FCR		11.46%								
10	Line 6 times line 15	Daso / Oil		1								
	divided by 100 basis											
17	points	FCR for This Project		11.46%								
	Columns A, B or C from											
18	Attachment 6	Investment	_	5,454,268 170,446								
19	Line 18 divided by line 13 From Columns H, I or J	Annual Depreciation E	ф	170,446								
20		Month In Service or Mo	oth for CWIP	6								
	NOM / Made in lock o											
			Invest Yr	Beginning	Depreciation	Ending	Revenue		Total	Incentive Charged	Revenue Credit	
53		Base FCR	2024	4,946,177	170,446	4,775,731			10,374,373		\$ 10,374,373	
54		W Increased ROE	2024	4,946,177	170,446	4,775,731			10,763,016 10,012,288	\$ 10,763,016	\$ 10,012,288	\$ 388,64
55		Base FCR W Increased ROE	2025 2025	4,775,731 4,775,731	170,446 170,446	4,605,285 4,605,285			10,012,288	\$ 10,380,508		1
56 57		Base FCR	2025	4,775,731	170,446	4,434,839	678,705		9,650,202	# 10,300,300	\$ 9,650,202	
58		W Increased ROE	2026	4,605,285	170,446	4,434,839	678,705		9 997 999	\$ 9,997,999		1
59		Base FCR	2027	4,434,839	170,446	4,264,393	659,171	\$	9,288,117		\$ 9,288,117	1
60		W Increased ROE	2027	4,434,839	170,446	4,264,393	659,171	\$	9,615,490	\$ 9,615,490		
61					••••						\$ ·	
62		L	****			*****				\$ 237,459,445	\$ 228,735,928	J
63										# Z31,409,440	# ZZ0,133,9Z0	

# Delmarva Power & Light Company Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	Long Torm Interest
101	Long Term Interest  Less LTD Interest on Securitization Bonds  -
112	Capitalization  Less LTD on Securitization Bonds  -
	Calculation of the above Securitization Adjustments

### Delmarva Power & Light Company Attachment 9 Rate Base Worksheet

	(Note H)	(Note H) Gross Plant In Service			-	Accumulated Depreciation		Accumulated	Amortization		Net Plant in Service		
Line	•					General	Common	Intanoible	Common	Transmission	General & Intangible	Common	
No	Month	Transmission	General & Intangible	Common	Transmission	General (f)		(h)	(1)	6)	(k)	(1)	
	(a)	(b)	(c)	(d)	(e) 30	31	(g) 12	10	11	u,	144	**	
	Attachment H-3D, Line No	19	23	24	30	31	12	10					
		207.58.g minus 207.57.g											
			Projected monthly balances	Projected monthly balances			Projected monthly balances	Builtand and Mile balance	Projected monthly balances that are expected to be				
		that are the amounts	that are expected to be		Projected monthly balances			Projected monthly balances	included in Electric Only.				
		expected to be included in	included in 207.99.g minus	included in Electric Only,	that are expected to be	that are expected to be	included in Electric Only,	that are expected to be					
			207.98.g plus 205.5 g for end	Form No 1, page 356 for end	included in 219.25.c for end	included in 219.28.c for end	of year, records for other	year, records for other	of year, records for other				
		records for other months	of year, records for other		of year and records for other	of year, records for other months (Note F)	months (Note F)	months (Note F)	months (Note E)	Col. (b) - Col. (e)	Cal. (c) - Cal. (f) - Cal. (h)	Cal. (d) - Cal. (g) - Cal. (i)	
		(Note F)	months (Note F)	months (Note F)	months (Note F)		70.712.962	39,986,154	42,779,843	1,491,643,214	279,709,762	62,762,998	
1	December Prior Yes	2,026,991,898	418,547,015	178,255,803	535,348,684	96,851,099 98,397,565	70,712,962	41,236,886	43.067.873	1,497,695,269	279,348,915	61,446,720	
2	January	2,027,801,562	418,983,365	174,529,003	530,106,293		69,959,874	42,470,207	43,849,643	1,496,420,739	286,120,674	60,488,064	
3	February	2,030,305,769	428,720,165	174,297,582	533,885,030	100,129,284		43,695,596	44,473,465	1,518,349,125	286,304,116	61,969,289	
4	March	2,056,346,798	431,798,189	176,594,538	537,997,673	101,798,477	70,151,783	43,695,596 44,908,806	45,084,749	1,531,893,452	288,287,265	61,462,267	
5	April	2,073,487,047	436,607,168	176,897,884	541,593,596	103,411,097	70,350,868 71,174,811	46,182,057	45,682,998	1,533,511,203	289,667,294	78,732,241	
6	May	2,078,150,416	440,771,186	195,590,051	544,639,213	104,941,835	71,174,811	46,182,057	46,265,624	1,535,070,935	290,227,683	78,215,475	
7	June	2,083,584,898	444,323,347	196,248,793	548,513,963	106,661,611	71,767,695 67,085,492	47,433,652 48,705,133	46,842,557	1,535,866,887	288,894,931	77,541,876	
8	July	2,088,419,861	442,623,189	191,469,925	552,552,975	105,023,124	67,085,492 67,568,458	48,705,133 49,987,821	46,842,557 47,417,817	1,564,444,245	288,160,883	76,745,373	
9	August	2,120,151,946	444,840,916	191,731,648	555,707,701	106,692,213		49,987,821 51,295,675	47,996,337	1,591,007,881	289,331,991	76,389,149	
10	September	2,150,020,042	449,003,876	192,387,739	559,012,161	108,376,210	68,002,253	52,643,149	48,576,654	1,586,627,830	291,807,856	75,677,398	
11	October	2,149,854,010	454,612,411	192,729,405	563,226,180	110,161,406	68,475,352 68,916,874	53,971,148	49,173,488	1,589,495,328	291,543,908	77,794,039	
12	November	2,156,735,786	457,258,209	195,684,401	567,240,458	111,743,154 113,561,658	68,815,636	55,303,238	49,465,082	1,661,970,428	301,910,983	80,338,510	
	December	2,231,457,000	470,775,879	198,619,228	569,486,572		69,461,267	47,523,055	46,205,856	1,548,768,964	288,562,805	71,504,877	
	Average of the 13 Monthly Balances (Attachment 9A	2,097,946,695	441,297,301	187,172,000	549,177,731	105,211,441		47,323,033	40,203,030	1,540,700,304	200,002,000	* * * * * * * * * * * * * * * * * * * *	
	Less Merger Cost to Achieve (Attachment 10		441,297,301	187,172,000	549,177,731	105,211,441	69,461,267	47,523,055	46.205.856	1,548,768,964	288,562,805	71,504,877	
16	Average of the 13 Monthly Balances Less Merger Cost to Achiev	2,097,946,695	441,297,301	187,172,000	343,177,731	103,211,441	85,461,267	47,022,000					
					Adjustments	to Rate Base							
									Account No. 282	Account No. 283	Account No. 190	Account No. 255	
115-							Unamortized Regulatory	Unamortized Abandoned	Accumulated Deferred	Accumulated Deferred	Accumulated Deferred	Accumulated Deferred	
Line No	N	CWIP	PHFU		Undistributed		Asset	Plant	Income Taxes (Note D)	Income Taxes (Note D)	Income Taxes (Note D)	Investment Credit	
140	Month	CWIP in Rate Base	Plant Held for Future Use	Materials & Supplies	Stores Expense	Prepayments							
	(a)				(0)	(0	(g)	(h)	(i)	ø	(k)	(1)	
		(b) 43a	(c) 28	(d) 50	47	45	(a)	43b	.,	4,	• • •		
	Attachment H-3D, Line No	438	20	30	41	45							
				227. 8. c + 227.5.c (see Alt H	(227 16 c * Labor Ratio) for								
					and of year, records for other								
		(Note C)	for other months	records for other months	months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1	
		(Note C)	5,435,572	11,283,319	11101010	22,033,541	(	,					
	December Prior Yea		5,435,572	10,784,663		17,143,160							
	January		5,435,572	11,033,250		16.970.597							
	February		5,435,572	11,179,178		18,376,106							
	March		5,435,572	11,533,829		16,641,860							
	April		5,435,572	12,260,526		16,456,207							
	May		5,435,572	12,554,744		16,292,355							
	June		5,435,572	12,721,881		16,145,903							
	July		5,435,572	12,858,207		15.960.756							
	August		5,435,572	13,255,524		18,230,784							
	September		5,435,572	13,579,624		15,661,410							
	October		5,435,572	13,886,609		15,479,229							
28	November												
29	December Average of the 13 Monthly Balances except ADIT - see Attachment 1)		5,435,572 5,435,572	13,858,156 12,368,424		18,460,106 17,219,386							

- Notes:

  A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets surborized by FERC,

  B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

  Includes only CMP authorized by the Commission for inclusion in rate base. The annual report fled pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance sligible for inclusion in rate base; (ii) the CWIP balance surplined to the CWIP balance to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1, The demonstration in (iii) advice will show that monthly debts and recisios on of contain entries for AFUDC for each CWIPP project in the base.

  D ADIT and Accommission that Account 107 CWIP balances to the beginning of the year and end of the year balances plus the prorested be European Commission of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.

  F Projected balances are for the celendar-year the revenue under this formula begins to be charg

  F In the acceptance of the celendar-year the revenue under this formula begins to be charg

  In the true-up calculation, actual monthly balance records are use

Delmarva Power & Light Company
Attachment 9A
Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

(Note A)			Gross Plan	t in Service	1		Asset Retireme	nt Obligations		Gross Plant in Service Less Projected Asset Retirement Obligation			
	Month	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intengible	Common	<b>Total Plant in Service</b>	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	(1)	(I)	(lk)	(1)	(m)
Attact	thment H-3D, Line No												
						207.57 g. + 207.74.g. +							
						207.83.g. + 207.98.g.							
			207.58.g. Projected monthly		Projected monthly balances that are expected to be	Projected monthly balances that are the amounts expected	007 F7 - Prod-d						
			belances that are the amounts expected to be included in	that are expected to be included in 207.99.c. plus	included in Electric Only.	to be included in 207.57 g. +							
			207,58.g for end of year and		Form No 1, page 356 for end	207,74.g. + 207.83.g. +	expected to be included in		Electric Only, Form No 1,				
		207,104.g for end of year and		records for other months	of year, records for other	207.98.g. for end of year and	207.57 g for end of year and	207.98.g. for end of year,	page 356 for end of year,				
		records for other months	(Note F)	(Note F)	months (Note F)	records for other months	records for other months	records for other months 749,939	records for other months	Col. (b) - Col. (f) 5.545.258.789	Col. (c) - Col. (g) 2,026,991,898	Col. (d) - Col. (h) 416,547,015	Col. (e) - Col. (i) 176,250
	ember Prior Year	5,550,616,022 5,573,540,233	2,026,991,898 2,027,801,562	417,296,954 419,733,304	176,255,803 174,529,003	5,357,253 5,359,597		749,939		5,545,256,769	2,027,801,562	418,983,365	174,52
Janua		5,573,540,233 5,600,100,188	2,027,801,562	429,470,104	174,329,003	5,352,993		749,939		5,594,747,195	2,030,305,769	428,720,165	174,297
March		5,639,072,294	2,056,346,798	432,548,127	176,594,538	5,354,299		749,939		5,633,717,995	2,056,346,798	431,798,189	176,594
April	.,	5,694,747,132	2,073,487,047	437,357,107	176,897,884	5,383,356		749,939		5,689,383,776	2,073,487,047	436,607,168	176,897
May		5,717,051,933	2,078,150,416	441,521,124	195,590,051	5,359,422		749,939		6,711,692,510 5,737,874,418	2,078,150,416 2,083,584,898	440,771,186 444,323,347	195,590 196,248
June	ı	5,743,237,184	2,083,584,898	445,073,285	196,248,793 191,469,925	5,382,787 5,382,787		749,939 749,939		5,764,211,672	2,088,419,861	442,823,189	191,469
July Augus		5,769,574,438 5,818,841,784	2,088,419,861 2,120,151,946	443,373,127 445,590,855	191,489,925	5,362,767		749,939		5,813,474,671	2,120,151,946	444,640,916	191,731
Augus		5,818,041,764	2,150,020,042	449,753,814	192,387,739	5,150,482		749,939		5,858,033,778	2,150,020,042	449,003,876	192,387
Octob		5,903,653,553	2,149,854,010	455,382,350	192,729,405	5,149,065		749,939		5,898,504,488	2,149,854,010	454,612,411	192,729
Nove		5,932,753,515	2,156,735,786	458,008,148	195,884,401	5,148,956		749,939		5,927,604,559 6,044,302,091	2,156,735,786 2,231,457,000	457,258,209 470,775,879	195,884 198,615
Dece	mber	6,049,451,047 5,758,140,275	2,231,457,000 2,097,946,695	471,525,818 442,047,240	198,619,228 187,172,000	5,148,956 5,295,156		749,939 749,939		5,752,845,120	2,097,946,695	441,297,301	187,172
Avera	age of the 13 Monthly Balances	5,758,140,275	2,097,946,695	442,047,240	167,172,000	3,233,130		740,000					
				Accumulated Deprec	lation & Amortization					Asset Retireme	nt Obligations		
1		Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.	Total Plant in Service	Transmission	General Depr.	Intengible Amort.	Common Depr.	Common Amort.
	Month					(6	(a)	(h)	(1)	m	(k)	m	(m)
	4-1	(6)		(d)									
Attact	(a) chment H-3D, Line No	balances that are the amount amended to be included in	(c) 219.25.c Projected monthly belances that are the amounts expected to be included in	Projected monthly balances that are the amounts expected to be included in 219.28c for	that are the amounts expected to be included in 200.21c for	that are the amounts expected to be included in Electric Only. Form No 1, page 356 for end	Projected monthly balances that are the amounts expector to be included in Electric Only Form No 1, page 356 for end	219.29.c Projected monthly balances that are the amounts expected to be included in	219.25.c Projected monthly balances that are the amounts expected to be included in			Electric Only, Form No 1	
Attach	(a) chment H-3D, Line No	219.29.c Projected monthly belances that are the amount expected to be included in 219.29.c for end of year and	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for and of year and	Projected monthly balances that are the amounts expected to be included in 219.28c for and of year, records for other	Projected monthly balances that are the amounts expectes to be included in 200.21c for end of year, records for other	that are the amounts expected to be included in Electric Only. Form No 1, page 358 for end of year, records for other	Projected monthly balances that are the amounts expecte to be included in Electric Only Form No 1, page 356 for end of year, records for other	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	219.28c for end of year,	200.21c for end of year,	page 356 for end of year,	page 356 for end of ye
		219.29.c Projected monthly belances that are the amount expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for and of year and records for other months	Projected monthly balances that are the amounts expected to be included in 219.28c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in 200.21c for end of yeer, records for other months (Note F)	that are the amounts expected to be included in Electric Only. Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expector to be included in Electric Only Form No 1, page 356 for end	219.29.c Projected monthly balances that are the amounts expected to be included in	219.25.c Projected monthly balances that are the amounts expected to be included in	219.28c for end of year, records for other months 427,388	200,21c for end of year, records for other months		page 356 for end of ye
Dece	omber Prior Year	219.29.c Projected monthly belances that are the amount expected to be included in 219.29.c for end of year and	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for and of year and	Projected monthly balances that are the amounts expected to be included in 219.28c for end of year, records for other months (Note F) 97,278,467 98,834,118	Projected monthly balances that are the amounts expecter to be included in 200.21c for end of year, records for other months (Note F) 39,986,154 41,238,886	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F) 70,712,962 70,014,410	Projected monthly balances that are the amounts expector to be included in Electric Othy Form No 1, page 356 for end of year, records for other months (Note F)  42,779,843  43,067,873	219.29.c Projected monthly balances that are the amounts expected to be included in 19.29.c for end of year and records for other months 1,592,225 1,619,272	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 438,553		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru	omber Prior Year eny usry	219.29.c Projected monthly belances that are the amount expected to be included in 219.29.c for end of year and records for other months 1,444,156,885 1,444,873,841 1,455,378,345	219 25 c Projected monthly t balances that are the amount expected to be included in 219 25c for end of year and records for other months 535,348,684 530,106,293 533,885,030	Projected monthly balances that are the amounts expected to be included in 219.78c for end of year, records for other months (Note F) 97.278,467 98,634,118 100,575,022	Projected monthly balances that are the amounts expected to be included in 200.21c for end of year, records for other months (Note F) 39,986,154 41,238,886 42,470,207	that are the amounts expected to be included in Electric Only. Form No 1, page 356 for end of year, records for other months (Note F)  70,712,982  70,014,410  89,959,874	Projected monthly balances that are the smouths expected to be included in Electric Only Form No 1, page 356 for end of year, records for other months (Note F) 42,779,843 43,067,873 43,849,843	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 1,592,225 1,819,272 1,837,371	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru March	omber Prior Year any uary th	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months 1,444,158,885 1,449,773,843 1,455,816,47	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for and of year and records for other months 535,349,84 530,106,23 533,855,030 537,987,637	Projected monthly balances that are the amounts expected to be included in 219.28c for end of year, records for other months (Note F) 97.278-67 98,834,118 100,575,022 102,253,400	Projected monthly balances that are the amounts expecte to be included in 200.21c for end of year, records for other months (Note F) 39,986,154 41,238,886 42,470,207 43,895,596	that are the amounts expected to be included in Electric Only. Form No 1, page 356 for end of year, records for other months (Note F) 70,712,982 70,014,410 89,959,874 70,151,783	Projected monthly balances that are the amounts expector to be included in Electric Only Form No 1, page 356 for end of year, records for other months (Note F) 42,779,843 43,067,873 43,869,843 44,473,465	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months 1,592,225 1,619,272 1,637,371 1,663,380	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,368 436,553 445,738 454,923		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru March April	omber Prior Year any uary th	219.28 c Projected monthly belances that are the amount expected to be included in 219.25.c for end of year and records for other months 1,444,156,885 1,444,573,841 1,455,378,343 1,455,181,447 1,475,785,985	219.25 c Projected monthly balances that are the amount expected to be included in 219.25.c for and of year and records for other menths 530,106,293 533,885,000 537,987,673 541,503,506	Projected monthly balances that are the amounts expecte to be included in 219.26c for and of year, records for other months (Note F) 98,834,118 100,575,022 102,253,400 103,875,050	Projected monthly balances that are the amounts aspectes to be included in 200.21c for end of year, records for other months (Note F) 38,986,154 41,238,886 42,470,207 43,885,596 44,908,806	that are the amounts expected to be included in Electric Only. Form No 1, page 356 for end of year, records for other months (Note F) 70,712,982 70,014,410 89,959,874 70,151,783 70,350,866	Projected monthly balances that are the smourts expected to be included in Electric Only Form No 1, page 335 for end of year, records for other months (Note F) 42,779,843 43,087,873 43,849,843 44,473,465 45,084,749	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 1,592,225 1,819,272 1,837,371	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru March April May	omber Prior Year any uany th	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,444,156,865,1,444,973,841,1,455,773,843,1,455,818,447,1,477,95,985,1,422,314,785	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for and of year and records for other months 535,349,84 530,106,23 533,855,030 537,987,637	Projected monthly balances that are the amounts expected to be included in 219.28c for end of year, records for other months (Note F) 97.278-67 98,834,118 100,575,022 102,253,400	Projected monthly balances that are the amounts expecte to be included in 200.21c for end of year, records for other months (Note F) 39,986,154 41,238,886 42,470,207 43,895,596	that are the amounts expected to be included in Electric Only. Form No 1, page 356 for end of year, records for other months (Note F) 70,712,982 70,014,410 89,959,874 70,151,783	Projected monthly balances that are the amounts expects to be included in Electric Only Form No.1, page 356 for end of year, records for other months (Note F) 43,167,873 43,169,643 44,473,465 45,042,798 45,022,998 46,256,524	219.29.c Projected monthly battances that are the amounts espected to be included in 219.29.c for end of year and records for other months 1,589,225 1,899,272 1,897,371 1,863,300 1,897,139 1,717,909 1,745,986	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 454,923 484,108 473,293 482,478		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru March April May June	omber Prior Year any uany th	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months records for other months 1,444,156,865 1,444,973,841 1,455,773,843 1,465,818,447 1,477,95,985 1,482,314,788 1,483,218,468 1,502,662,862 1,502,662,862 1,502,662,862 1,502,662,862 1,502,662,862 1,502,662,862 1,502,662,862 1,502,662,862 1,502,662 1,502	219.25.c Projected monthly to balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,346,884 533,885,030 537,987,673 541,593,596 544,593,213 548,513,683 562,552,975	Projected monthly balances that are the amounts expected to be included in 121-25 for and of year, records for other months (Note F) 97.279,467 97.279,467 100,375,022 102,253,400 103,375,265 105,415,128 107,144,089 105,514,787	Projected monthly balances but as we he amounts expected to be included in 700.21 to for end of year, records for other months (Note F) 43,988,154 42,470,207 43,985,596 44,908,006 46,182,057 47,433,882 48,705,133	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F) 70,712,962 70,014,410 69,959,874 70,151,783 70,350,966 71,174,811 71,797,895 67,085,492	Projected monthly balances Projected monthly balances that are the amounts expected to be included in Electric Only Form No 1, page 356 or and of year, records for other months (Note F) 43,779,843 43,879,873 43,189,943 44,477,465 45,084,779 45,082,749 45,082,444 46,042,557	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 1,592,225 1,897,371 1,863,380 1,897,139 1,777,969	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 438,653 445,738 454,923 484,108 473,293 482,478 491,683		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru March April May June July Augus	omber Prior Year say usay ch	219.20 c. Projected monthly belances that are the amount expected to be included in 219.29 c. for end of year and records for other months 1,444,156,865 1,444,157,165,173,341 1,465,173,341 1,465,173,461 1,479,765,965 1,482,914,798 1,483,218,468 1,502,62,564 1,514,062,525,564 1,514,062,525,564 1,514,062,525,564 1,514,062,525,564 1,514,065,525	219.25 c Projected monthly balances that are the amount expected to be included in 219.25 c for and of year and records for other months 530,348,684 530,106,293 533,885,030 537,977,673 541,593,596 544,593,136 545,593,76	Projected monthly balances that are the amounts expected to be included in 219.25c for to be included in 219.25c for months (Note F) 88,639.116 100,375.022 102,253.400 103,475.205 105,415.126 107,14,089 105,514,77 107,193,061	Projected monthly balances that are the amounts expected to be included in 200 21° for end of year, records for other months (Note P. 41,230,836 44,702,07 43,985,536 44,908,056 44,908,056 46,182,057 47,433,852 48,705,133	that are the amounts expocted to be included in Electric ONY, Form No 1, page 356 for end of year, records for other months (Note F) 70,712,962 70,014,410 69,959,874 70,151,763 70,350,866 71,174,811 71,767,695 67,085,492 67,558,492 67,558,492	Projected monthly balances that are the amounts expected to be included in Electric Only Form No.1, page 356 for end of year, records for other months (Note F) 43, 167, 873 43, 169, 873 44, 173, 465 45, 962, 998 46, 256, 524 46, 142, 527 47, 17, 1877	219.29.c Projected monthly batances that are the amounts expected to be included as the count of the co	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 454,923 484,108 473,293 482,478 491,883 500,848		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru March April May June July Augus Septe	omber Prior Year ary uary h ust sember	219.29.c Projected monthly belances that are the amount expected to be included in 219.29.c for end of year and records for other months records for other months 1,444,156,865 1,444,973,841 1,455,773,843 1,465,319,447 1,477,955,985 1,482,214,799 1,483,218,846 1,550,2562,966 1,554,005,222 1,522,305,797	219.25.c Projected monthly to balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,346,884 533,885,030 537,987,673 541,593,596 544,593,213 549,513,963 652,552,975 555,707,701 559,012,161	Projected monthly balances that are the amounts expected to be included in 121-25c for and of year, records for other months (Note F) 97.279,467 97.279,467 100,375,022 102,253,400 103,375,250 105,415,128 107,144,089 105,514,787 107,193,081 108,888,243	Projected monthly balances but as we he amounts expecter to be included in 700.21 to for end of year, records for other months (Note F) 43,986,586 42,470,207 43,985,596 44,908,908 46,182,057 47,433,825 48,705,133 49,987,821 51,296,675	that are the amounts expected to be included in Electric Only. Form No. 1, page 356 for end of year, encorafts for other months (Note F) 70,712,982 70,014,410 69,956,974 70,151,783 70,350,886 71,178,811 71,178,785 67,085,492 67,568,498 68,002,253 68,002,253	Projected monthly balances Projected monthly balances that are the amounts expected to be included in Electric Only Form No 1, page 356 or and of year, records for other months (Note F) 43,779,843 43,879,873 43,189,943 44,477,465 45,084,779 45,082,749 45,082,444 46,042,557	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 1,592,225 1,897,371 1,863,380 1,897,139 1,777,969	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 438,653 445,738 454,923 484,108 473,293 482,478 491,683		page 356 for end of year,	page 356 for end of ye
Decoi Janus Febru Marci April May June July Augus Septe	omber Prior Year sany usany ch ust ust sembar ber	219.20 c. Projected monthly belances that are the amount expected to be included in 219.20 c. for end of year and records for other months 1,444, 156,465 1,444, 156,465 1,446,157,169,164 1,455,379,381 1,465,519,479 1,479,705,905 1,482,214,708 1,502,905,904 1,514,005,205,906 1,522,905,907 1,523,90,797 1,523,90,797 1,523,90,797 1,523,90,797	219.25 c Projected monthly balances that are the amount expected to be included in 219.25 c for and of year and records for other months 530,348,684 530,106,293 533,885,030 537,977,673 541,593,596 544,593,136 545,593,76	Projected monthly balances that are the amounts expected to be included in 219.25c for to be included in 219.25c for months (Note F) 88,639.116 100,375.022 102,253.400 103,475.205 105,415.126 107,14,089 105,514,77 107,193,061	Projected monthly balances that are the amounts expected to be included in 200 21° for end of year, records for other months (Note P. 41,230,836 44,702,07 43,985,536 44,908,056 44,908,056 46,182,057 47,433,852 48,705,133	that are the amounts expocted to be included in Electric ONY, Form No 1, page 356 for end of year, records for other months (Note F) 70,712,962 70,014,410 69,959,874 70,151,763 70,350,866 71,174,811 71,767,695 67,085,492 67,558,492 67,558,492	Projected monthly bilances Projected monthly bilances that are the amounts expected to be included in Electric Chily Form No 1, page 356 or and of year, records for other months (Note F) 42,779,843 43,969,843 44,473,465 45,084,749 45,922,988 46,025,924 46,925,934 47,477,817 47,986,337	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 1,592.225 1,897.371 1,863,390 1,897.139 1,777,969 1,778,509 1,798,707 1,823.289 1,945,407 1,846,831	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 454,923 484,106 473,253 482,478 491,863 500,848 510,033 519,218 528,403		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru March April May June July Augus Septe Octob Nove	omber Prior Year sary this this this this this this this this	219.20 c. Projected monthly belances that are the amount expected to be included in 219.29 c. for end of year and records for other months 1,444, 156,485 1,445,373,43 1,465,179,43 1,479,785,985 1,482,914,790 1,483,218,480 1,502,692,684 1,514,085,223 1,522,390,787 1,523,390,787 1,523,244,312 1,544,056,25 1,553,284,048	219.25 c Projected monthly balances that are the amount expected to be included in 219.25 c for and of year and records for other months 530,346,884 530,106,233 533,855,030 537,997,673 541,553,563 545,555,797,701 555,012,161 553,226,180 567,240,458 569,488,575	Projected monthly balances that are the amounts expected to be included in 21.9.2% to to be included in 21.9.2% to the months (Note F) 88.684.118 100,375.022 102,253.400 103,475.205 105,415,128 107,145,089 105,514,787 107,193,061 108,888,243 112,277,557 114,099,246	Projected monthly balances that are the amounts expected to be included in 200.211 for end of year, records for other months (MKe F) 39,886,154 42,470,207 43,895,586 44,900,805 47,470,771	that are the amounts acporate to be included in Electric Only. Form No. 1, page 355 for end of year, encoratin for other months (Note F) 70,014,810 68,958,874 70,151,783 70,350,886 71,174,811 71,176,895 67,055,492 67,055	Projected monthly balances that are the amounts expected to be included in Electric Only Form No.1, page 356 for end of year, records for other months (Note F) 43, 167, 873 43, 169, 873 44, 173, 465 45, 164, 174, 174, 174, 174, 174, 174, 174, 17	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru March April May June July Augus Septe Octob Novee	omber Prior Year ary uary h ust amber ber smber	219.29.c Projected monthly belances that are the amount expected to be included in 219.29.c for end of year and records for other months records for other months 1,444,166,865 1,444 71,475,785,965 1,482,718,796 1,483,718,486 1,540,065,222 1,522,390,797 1,522,344,312 1,544,706,862	219.25 c Projected monthly to balances that are the amounts expected to be included in 219.25 c for and of year and records for other months 535,346,884 533,885,030 537,987,673 541,593,596 544,639,211 548,513,983 652,552,975 555,707,701 559,012,161 553,226,180 567,240,458	Projected monthly balances that are the amounts expected to be included in 129.26 for end of year, records for other months (Note F) 97.279,467 98.243.118 100.375,022 102.253,400 103.475,205 105.415,128 107.144,089 105.64,727 107.193,081 108.888,243 110.889,824 112.271,557	Projected monthly balances but as we he amounts expected to be included in 700.21° for end of year, records for other months (Note F) 43,986,586 42,470,207 43,985,596 44,908,908 46,182,057 47,433,825 48,705,133 49,987,821 51,295,675 52,243,149 53,977,146	that are the amounts aspected to be included in Electric Only. Form No. 1, page 356 for end of year, encorafts for other months (Note F) 70,711,982 70,014,410 89,956,874 70,151,783 70,350,866 71,174,811 71,1767,855 57,055,482 67,566,483 68,072,332 68,473,382 68,181,874 818,875,875 68,181,874	Projected monthly balances have a second monthly balances to be included in Electric Only of only second sec	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 1,592.225 1,897.371 1,863,390 1,897.139 1,777,969 1,778,509 1,798,707 1,823.289 1,945,407 1,846,831	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 454,923 484,106 473,253 482,478 491,863 500,848 510,033 519,218 528,403		page 356 for end of year,	page 356 for end of y
Decei Janual Febru March April May June July Augus Septe Octob Novee	omber Prior Year sary this this this this this this this this	219.20 c. Projected monthly belances that are the amount expected to be included in 219.29 c. for end of year and records for other months 1,444, 156,485 1,445,373,43 1,465,179,43 1,479,785,985 1,482,914,790 1,483,218,480 1,502,692,684 1,514,085,223 1,522,390,787 1,523,390,787 1,523,244,312 1,544,056,25 1,553,284,048	219.25 c Projected monthly balances that are the amount expected to be included in 219.25 c for and of year and records for their months of the control of t	Projected monthly balances that are the amounts expecte to be included in 12 12 27 47.74.467 80,534.118 100,757.022 102,253.400 103,475.205 105,415.718 108,885,243 110,885,243 110,885,243 112,277,557 114,099,246 105,633,319	Projected monthly balances that are the amounts expected to be included in 200.21 for end of year, records for other months (Note F) 39.885,164 41,228,886 42,470,207 43,585,586 49,00,806 48,102,007 47,838,822 48,705,133 49,987,821 51,226,675 52,043,149 53,371,146 65,530,238 47,523,055	that are the amounts acported to be included in Electric Only. Form No.1, page 355 for end of year, encoratin for other months (Note F) 70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,775,955 67,055,482 68,002,253 68,475,352 68,918,974 68,915,536 69,461,565	Projected monthly balances that are the amounts expected to be included in Electric Only Form No.1, page 356 for end of year, records for other months (Note F) 43, 167, 873 43, 169, 873 44, 173, 465 45, 164, 174, 174, 174, 174, 174, 174, 174, 17	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru Mary June July Augus Septe Octob Nove Decei Avers	omber Prior Year say usay ch ust sambar ber smber smber smber smber age of the 13 Monthly Balances	219.20 c. Projected monthly balances that are the amount exposed to be included in 19.29.c for end of year and records for other months 1,444,156,885 1,449,773,841 1,455,773,343 1,465,816,447 1,475,780,985 1,482,214,788 1,493,218,964 1,514,080,222 1,522,300,787 1,522,360,787 1,522,360,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787	219.25 c Projected monthly balances that are the amount expected to be included in 219.25 c for and of year and records for their months 500,046,884 500,106,293 533,885,000 537,997,673 541,893,693 541,893,693 541,893,693 555,507,701 559,012,161 563,226,180 567,240,459 569,948,572 549,177,731	Projected monthly balances that are the amounts expected to be included in 21.92 for months (Note 1) 2.92 for months (Note 1) 8.05, 11.92 for months (Note 1) 80,534,118 100,375,022 102,253,400 103,975,025 105,514,78 107,193,061 108,680,24 112,271,557 114,092,46 105,563,879 115,090,246 105,563,879 115,090,246 105,563,879 115,090,246 105,693,919 105,693,	Projected monthly balances that are the amounts expected to be included in 700.211 for end of year, records for other months (Mod F).  39,989,154 42,470,207 43,989,596 44,900,806 46,900,906 46,900,906 47,900,303 48,900,806 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 500,303 49,705,305 504,4149 53,907,304 55,302,338 47,533,055	that are the amounts expected to be included in Electric Only. Form No. 1, page 355 for end of year, excents for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,777,895 67,055,482 68,002,253 68,475,352 68,918,874 68,155,356 69,461,267	Projected monthly balances that are the amounts expected to be included in Edocric Only Form No.1, page 356 for end of year, records for other months (Note F) 43, 667, 673 43, 669, 673 44, 477, 465 45, 662, 998 46, 675, 672 47, 477, 817 47, 986, 337 48, 576, 654 49, 173, 488 49, 465, 682 46, 678, 678, 678, 678, 678, 678, 678, 67	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decei Janual Febru Marct April May June July Augus Septe Octob	omber Prior Year sary usary h  sat sember ber ber ber ber ber ber ber ber ber	219.29.c Projected monthly blainces that are the amount expected to be included in 19.23.c for end of year and records for other months are consistent in 1.444, 156,865 1.444, 173,843 1.465,816,447 1.475,785,985 1.482,814,789 1.482,814,789 1.482,814,789 1.522,380,787 1.522,380,787 1.522,380,787 1.522,380,787 1.522,380,787 1.522,380,787 1.523,3880,048 1.4594,752,467	219.25.c Projected monthly to balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,44,684 533,685,030 537,987,673 541,593,596 544,593,213 548,513,963 562,552,975 555,707,701 569,012,161 563,226,180 567,240,458 569,488,572 549,177,731 Projected Accumulat	Projected monthly balances that are the amounts expected to be included in 129.26 for one of 129.26 for end of year, records for other months (Note F) 97.279,467 97.279,467 98.39.118 100,375,022 102,253,400 103,375,205 105,415,128 107,144,089 105,514,787 107,183,081 108,888,243 110,888,034 110,888,034 112,271,557 114,099,246 105,689,319	Projected monthly belances that are the amounts expected to be included in 2002 to for end of year, records for other months (Mote F)  30,886,154  42,470,207  43,985,596  44,908,905  46,182,057  47,433,825  49,997,821  51,206,675  52,043,149  53,371,146  55,303,238  47,230,955  48,120,967  53,771,46  55,303,238  10,120,120,120  10,120  10,1	that are the amounts acported to be included in Electric Only. Form No.1, page 355 for end of year, encoratin for other months (Note F) 70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,775,955 67,055,482 68,002,253 68,475,352 68,918,974 68,915,536 69,461,565	Projected monthly bilances Interest are the amounts expected to be included in Electric Chily Form No 1, page 356 or and of year, records for other months (Note F) 42,779,843 43,969,643 44,473,465 45,082,749 45,082,749 45,082,749 45,082,749 45,082,749 46,075,524 46,075,524 46,075,524 46,075,525 47,171,717 47,986,337 48,576,554 49,173,488 49,455,082 46,205,556	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	Electric Only, Form No page 356 for end of ye records for other mont
Decei Janua Febru March Apri May June July Augus Septe Octob Nove Decei Avera	omber Prior Year sary usary th  ust sember beer sember sember sepe of the 13 Monthly Balancer  Month (a)	219.20 c. Projected monthly balances that are the amount exposed to be included in 19.29.c for end of year and records for other months 1,444,156,885 1,449,773,841 1,455,773,343 1,465,816,447 1,475,780,985 1,482,214,788 1,493,218,964 1,514,080,222 1,522,300,787 1,522,360,787 1,522,360,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787 1,532,380,787	219.25 c Projected monthly balances that are the amount expected to be included in 219.25 c for and of year and records for their months 500,046,884 500,106,293 533,885,030 537,997,673 541,893,693 541,893,693 541,893,693 555,507,701 559,012,161 563,226,180 567,240,459 569,948,572 549,177,731  Projected Accumulat Transmission (c)	Projected monthly balances that are the amounts expected to be included in 21.92 for months (Note 1) 2.92 for months (Note 1) 8.05, 11.92 for months (Note 1) 80,534,118 100,375,022 102,253,400 103,975,025 105,514,78 107,193,061 108,680,24 112,271,557 114,092,46 105,563,879 115,090,246 105,563,879 115,090,246 105,563,879 115,090,246 105,693,919 105,693,	Projected monthly balances that are the amounts expected to be included in 700.211 for end of year, records for other months (Mod F).  39,989,154 42,470,207 43,989,596 44,900,806 46,900,906 46,900,906 47,900,303 48,900,806 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 49,900,303 500,303 49,705,305 504,4149 53,907,304 55,302,338 47,533,055	that are the amounts expected to be included in Electric Only. Form No. 1, page 355 for end of year, excents for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,777,895 67,055,482 68,002,253 68,475,352 68,918,874 68,155,356 69,461,267	Projected monthly balances that are the amounts expected to be included in Edocric Only Form No.1, page 356 for end of year, records for other months (Note F) 43, 667, 673 43, 669, 673 44, 477, 465 45, 662, 998 46, 675, 672 47, 477, 817 47, 986, 337 48, 576, 654 49, 173, 488 49, 465, 682 46, 678, 678, 678, 678, 678, 678, 678, 67	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decei Janua Febru April May July Augus Septe Occea Avera	omber Prior Year sary usary h  sat sember ber ber ber ber ber ber ber ber ber	219.29.c Projected monthly belances that are the amount expected to be included in 1219.29.c for end of year and records for other months 1,444,156,865 1,444,173,343 1,465,319,447 1,475,776,985 1,482,314,789 1,482,314,789 1,482,314,789 1,584,505,222 1,584,706,985 1,584,706,985 1,584,706 1,584,706 1,584,706 1,584,706 1,584,706 1,584,706 1,584,706 1,584,706 1,584,70	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for and of year and records for there months of the control of t	Projected monthly balances that are the amounts expected to be included in 21 9.26 for months of year, records for other months (Note PT 98, 85-91, 118 100, 975, 022 102, 253, 400 103, 975, 025 105, 518, 727 107, 193, 061 108, 688, 243 110, 686, 243 110,	Projected monthly balances that are the amounts expected to be included in 700.21 c for end of year, records for other months (Mote F)  39,886,154  42,470,207  43,985,396  44,908,006  46,102,007  47,433,833  49,997,331  51,296,673  52,244,149  53,371,146  55,302,238  47,523,055  Itton Less Projected Asset Reintenglabs Amontization (b) 32  Col. (e) - Col. (b)	that are the amounts acporate to be included in Electric Only. Form No. 1, page 355 for end of year, encorats for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,787,895 67,085,492 67,694,456 68,002,253 68,475,352 68,918,974 68,151,536 69,461,267 direment Obligations  Common Depraciation 12 Cot. (1) - Cot. (1)	Projected monthly balances that are the amounts expected to be included in Electric Only Form No. 1, page 356 for and of year, records for their months (Note F.779,843 43,667,873 43,467,873 44,473,465 45,462,596 46,462,597 47,417,817 47,996,337 48,773,654 49,173,485 49,462,557 47,417,817 47,996,337 48,576,654 49,173,650 49,676,656 Common Amortization (g) 11 Col. (g) - Col. (m)	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decou Janua Febru March May June June Septe Occer Avera	omber Prior Year sary usary th  ust sember beer sember sember sepe of the 13 Monthly Balancer  Month (a)	219.29.c Projected monthly belances that are the amount expected to be included in 219.29.c for end of year and records for other months records for other months 1,444,156,865 1,444,973,841 1,455,773,843 1,465,318,447 1,477,765,985 1,422,314,798 1,432,214,798 1,522,396,797 1,522,396,397 1,522,397 1,522,39	219.25.c Projected monthly to balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,446,884 533,885,030 537,897,673 541,593,596 544,593,213 548,513,963 562,552,975 555,707,701 559,212,161 563,226,180 567,240,458 569,488,572 548,177,731  Projected Accumulat Transmission (c) 30 Col. (c) - Col. (l)	Projected monthly balances that are the amounts expected to be included in 129.26 for end of year, records for other months (Note F) 97.279,467 190.255,000 100.375,022 102.253,400 103.375,205 105.415,128 107.144,089 105.514,787 107.193,061 108.886,243 110.686,824 112.271,557 114,099,246 105.893,919 105.510,000 105.93,919 105.510,000 105.93,919 105.510,000 105.93,919 105.510,000 105.93,919 105.510,000 105.93,919 105.510,000 105.93,919 105.510,000	Projected monthly balances but as we he amounts expected to be included in 700.21c for end of year, records for other months (Note F)  30,886,154  42,470,207  43,986,596  44,908,906  46,182,057  47,433,825  48,705,133  49,987,821  51,296,675  52,243,149  53,871,146  55,303,238  47,723,055  tition Less Projected Asset Rat Integrights Amontization (e)  22  Col. (e) - Col. (b) 33,986,154	that are the amounts expected to be included in Electric Only, Form No.1, page 355 for end of year, excents for other months (Note F) 70,712,962 70,014,410 69,955,874 70,151,783 70,350,866 71,174,811 71,177,685 67,955,466 68,006 68,475,325 68,955,366 68,475,325 68,955,366 68,475,325 68,955,366 68,475,325 68,955 68,9	Projected monthly bilances Projected monthly bilances that are the smouths expected to be included in Electric Chily form No 1, page 356 or and of year, records for other months (Note F) 42,779,843 43,969,643 44,473,465 45,082,749 45,082,749 45,082,749 46,075,524 46,075,524 46,075,524 46,075,524 46,075,525 47,171,717 47,988,337 48,576,554 49,173,488 49,455,082 46,005,508  Common Amortization (g) 11 Col. (g) - Col. (m)	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decor Janua Februari March June Septe Octob Nover Decer Attact	omber Prior Year sary usary th  ust sambar ber sember sember ges of the 13 Monthly Balancer  Mineth (a) chment H-3D, Line No sember Prior Year sary	219.29.c Projected monthly belances that are the amount expected to be included in 1219.29.c for end of year and records for other months 1,444,156,865 1,444,173,341 1,455,373,343 1,465,319,447 1,475,765,985 1,483,219,846 1,514,055,227 1,322,344,312 1,544,700,985 1,543,254,315 1,554,700,985 1,554,700,985 1,553,3880,984 1,554,355,3880,984 1,554,355,3880,986 1,494,752,467 Total Plant In Service (b) 9 Col. (b) - Col. (b) 1,442,564,460 1,443,256,586 1,443,256,584,460 1,444,256,584,480 1,444,256,584,480 1,444,256,584,480 1,444,256,584,580 1,444,266,584,580 1,444,266,584,580 1,444,266,584,580 1,444,266,584,580 1,444,266,584,580 1,444,266,584,580 1,444,584,584,580 1,444,584,584,584,584,584,584,584,584,584	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for and of year and records for there months of the control of	Projected monthly balances that are the amounts expected to be included in 21.9 Sc for months of present of year, records for other months (Note P. 98, 594, 118 100, 375, 022 102, 253, 400 103, 375, 022 102, 253, 400 103, 375, 025 105, 513, 737 107, 193, 061 108, 868, 243 110, 868, 253, 969 98, 839, 565	Projected monthly balances that are the amounts expected to be included in 200.21 for end of year, records for other months (Mote F)  39,988,154  42,470,207  43,985,596  44,908,006  46,102,007  47,533,803  48,003,106  48,102,007  47,533,803  48,003,106  48,003,006  48,102,007  47,533,005  53,371,146  55,302,238  47,523,055  Itom Less Projected Asset Re Intemplate Amontization (p) 32  Col. (p) Col. (b) 32  Col. (c) Col. (c) (d) 39,986,154  41,288,886	that are the amounts acporate to be included in Electric Only. Form No. 1, page 355 for end of year, encorats for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,787,895 67,085,492 67,694,456 68,002,253 68,475,392 68,918,974 68,151,5356 69,461,267 direment Obligations  Common Depraciation 12 Cot. (1) - Cot. (1) 70,712,982 70,712,982 70,712,982	Projected monthly balances that are the amounts expected to be included in Electric Chily Form No 1, page 356 or and of year, records for other months (Note F) 42,779,843 43,969,643 44,473,465 45,064,749 45,962,998 46,055,524 46,492,557 47,477,817 47,966,337 47,966,337 48,966,343 44,973,845 49,455,972 48,973,486 49,455,972 48,973,486 49,455,972 48,973,478 41,976,373 41,976,375 41,976,375 41,976,375 41,976,375 41,976,375 41,976,375 41,976,375 41,976,375 41,976,375 41,976,375 41,976,375 41,976,375 41,97	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decoi Janua Febru March April May June July August Septe Octob Novera Avera Attact Decai Janua Febru Febru Febru Febru Febru Febru Janua Febru Febru Febru Janua Febru Febru Febru Janua Febru Febru Febru Febru Janua Febru F	omber Prior Year sary usary th  sat ambar sore sore sore sore sore sore sore sor	219.29.c Projected monthly blainces that are the amount expected to be included in 219.29.c for end of year and records for other months are consistent in 1.444, 156,865 1,444, 173,843 1,445,718,945 1,475,718,945 1,475,718,945 1,475,718,945 1,522,390,767 1,522,346,312 1,544,700,085 1,533,080,048 1,493,752,467 Col. (b) 9 Col. (b) - Col. (h) - Col. (h) 1,42,545,569 1,433,746,569 1,433,746,569 1,433,746,569 1,433,746,569 1,433,746,569 1,433,746,578 1,533,746,569 1,433,746,569 1,433,746,578 1,435,746,978	219.25.c Projected monthly to balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,446,684 533,085,030 537,987,673 541,593,596 544,593,213 548,513,683 562,552,975 555,707,701 559,212,161 563,226,180 567,240,458 569,488,572 548,177,731  Projected Accumulat Transmission (c) 30 Col. (c) - Col. (l) 535,348,684 530,08,233 533,885,303 533,885,303 533,885,303 533,885,303 533,885,303 533,885,303 533,885,303	Projected monthly balances that are the amounts expected to be included in 129.26 for not be included in 129.26 for end of year, records for other months (Note F) 97.279,467 100.375,022 102.253,400 103.375,205 105.415,128 107.144,089 105.514,727 107.193,061 108.886,243 110.886,824 112.271,557 114.0992,464 105.893,919 sted Depreciation & Amortiza General Depreciation & Amortiza Cot. (d) - Col. (j) 98.397,555 100.128,244	Projected monthly balances but as we he amounts expected to be included in 700.21c for end of year, records for other months (Note F)  39,886,154  42,470,207  43,986,596  44,908,906  46,182,057  47,433,882  48,705,133  49,987,821  51,296,675  52,243,149  53,971,46  55,303,238  47,233,055  stion Less Projected Asset Rat Intengible Amortization (e)  32  Col. (e) - Col. (b)  32  Col. (e) - Col. (b)  1,28,886  41,238,986	that are the amounts acported to be included in Electric Only Form No 1, page 355 for end of year, excents for other months (Note F) 70,712,962 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,176,7695 67,055,402 68,902,253 68,902,25	Projected monthly balances that are the amounts expected to be included in Electric Chily and the transparent to be included in Electric Chily Grown No. 1, page 356 or and of year, records for other months (Note F) 43,778,843 43,978,873 43,978,873 44,873,485 45,082,798 46,025,524 46,025,524 46,025,524 46,025,524 46,025,524 46,025,526 47,177,817 47,998,337 45,576,555 47,177,488 49,455,082 48,205,556 49,173,488 49,455,082 48,205,556 49,173,488 49,455,082 48,205,556 49,173,488 49,455,082 48,205,556 49,173,488 49,455,082 48,205,556 49,173,488 49,455,082 48,205,556 49,173,488 49,455,082 48,205,556 49,173,488 49,455,082 48,205,378 43,485,449 48,485,485,485,485,485,485,485,485,485,4	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decor Janua Febru March April May July Augus Octob Nover Octob Nover Avera	omber Prior Year sary usary th  ust sember ber sember sember ges of the 13 Monthly Balancer  Mineth (a) chment H-3D, Line No sember Prior Year sary usary	219.29.c Projected monthly belances that are the amount expected to be included in 1219.29.c for end of year and records for other months 1,444,156,865 1,444,173,341 1,455,373,343 1,465,319,447 1,475,765,985 1,482,314,786	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for and of year and records for there months of the months of t	Projected monthly balances that are the amounts expected to be included in 21.9 Sc for months of present of year, records for other months (Note P. 98, 594, 118 100, 375, 022 102, 253, 400 103, 375, 022 102, 253, 400 103, 375, 025 105, 513, 737 107, 193, 061 108, 868, 243 110, 868, 253, 969 98, 839, 565	Projected monthly balances that are the amounts expected to be included in 200.21 for end of year, records for other months (Mote F)  39,988,154  42,470,207  43,985,596  44,908,006  46,102,007  47,533,803  48,003,106  48,102,007  47,533,803  48,003,106  48,003,006  48,102,007  47,533,005  53,371,146  55,302,238  47,523,055  Itom Less Projected Asset Re Intemplate Amontization (p) 32  Col. (p) Col. (b) 32  Col. (c) Col. (c) (d) 39,986,154  41,288,886	that are the amounts acporate to be included in Electric Only. Form No. 1, page 355 for end of year, encorats for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,787,895 67,085,492 67,694,456 68,002,253 68,475,392 68,918,974 68,151,5356 69,461,267 direment Obligations  Common Depraciation 12 Cot. (1) - Cot. (1) 70,712,982 70,712,982 70,712,982	Projected monthly balances that are the amounts expected to be included in Electric Chily and the transparent to be included in Electric Chily Grown No. 1, page 356 or and of year, records for other months (Note F) 43,778,843 43,969,843 44,773,465 45,082,749 45,892,998 46,025,524 46,025,524 46,025,524 46,025,524 46,025,524 46,025,526 47,171,718 47,998,337 45,576,555 45,002,749 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,758 47,71,71,71,71,71,71,71,71,71,71,71,71,71	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decouplanus Febru March April May July Septe Octobo Nover Dece Avera	omber Prior Year sary usary th  ust sember ber sember sember ges of the 13 Monthly Balancer  Mineth (a) chment H-3D, Line No sember Prior Year sary usary	219.29.c Projected monthly belances that are the amount expected to be included in 1219.29.c for end of year and records for other months 1,444,156,865 1,444,173,441 1,455,773,343 1,465,319,447 1,475,765,985 1,482,314,786 1,562,262,246,312 1,562,363,864 1,514,055,232 1,522,360,767 1,532,344,312 1,564,769,865 1,565,268,864 1,564,769,865 1,565,268,864 1,454,769,865 1,455,749,973 1,442,455,464,769,865 1,453,749,973 1,442,556,469 1,453,756,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,565,599 1,453,749,973 1,444,153,665,669 1,451,696,866 1,451,696 1,451,696 1,451,696 1,451,696 1,451,696 1,451,696 1,451,696 1,451,696 1,451,696 1,451,69	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for and of year and records for there months of the months of t	Projected monthly balances that are the amounts expected to be included in 12-126 for end of year, records for other months (Note F)  9,1279,467  98,934,118  100,375,022  102,253,400  103,475,205  105,415,128  107,144,039  105,953,417  107,930,081  106,953,815  114,092,246  115,093,281  106,953,815  106,953,815  106,953,815  106,953,915  106,953,915  107,128,477  107,128,477  103,111,098,475  107,128,477  103,131,1079  104,441,835	Projected monthly balances that are the amounts expected to be included in 200.21: for end of year, records for other months (Mote F)  39,988,154  42,470,207  43,986,586  44,906,806  46,182,067  47,533,822  48,907,821  53,906,676  55,302,288  47,523,055  Ition Less Projected Asset Re integrable Amontization (a)  20  Col. (a) - Col. (k)  39,988,154  42,470,207  43,986,596  44,908,896  44,908,896  44,908,896  44,908,896  46,162,657	that are the amounts acporate to be included in Electric Only. Form No. 1, page 355 for end of year, encoratin for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,787,895 67,085,492 67,568,456 68,002,253 68,475,352 68,918,974 68,155,356 69,461,267 direment Obligations  Common Depractation (7) 12 Cot. (7) - Cot. (1) 69,959,874 70,151,733 70,125,988 71,174,811	Projected monthly balances Projected monthly balances to be included in Electric Chily Form No 1, page 356 or and of year, records for other months (Note F) 42,779,843 43,969,843 44,477,465 45,084,774 45,082,798 46,725,524 46,925,57 47,477,817 47,968,337 48,976,554 49,777,482 49,255 70,774,482 49,255 70,745 41,776,672 41,777,817 47,786,337 48,776,554 48,776,564 48,776,565 48,562,988	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of ye
Decor Janua Februa March April May Septe Octob Nover Decor Avera Attact Janua Februa March March March Attact June June June June June June June June	omber Prior Year sary usary th  ust sember ber sember sember ges of the 13 Monthly Balancer  Mineth (a) chment H-3D, Line No sember Prior Year sary usary	219.29.c Projectad monthly bilances that are the amount expected to be included in 219.29.c for end of year and records for other months records for other months in 4.44, 168, 261, 1485, 11, 244, 173, 241, 145, 173, 243, 1, 245, 173, 243, 1, 245, 173, 243, 1, 245, 173, 243, 1, 245, 173, 243, 1, 245, 173, 243, 174, 175, 175, 252, 250, 177, 1, 252, 244, 312, 1, 254, 175, 175, 175, 175, 175, 175, 175, 175	219.25.c Projected monthly to balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,446,684 533,685,030 537,987,673 541,593,596 544,593,213 549,513,693 562,552,975 555,707,701 569,012,1611 563,226,180 567,240,458 569,488,572 549,177,731 Projected Accumulat Transmission (c) 30 Col. (c) - Col. (l) 533,845,393 533,885,393 537,987,673 541,533,566 544,533,213 544,513,213 564,513,	Projected monthly balances that are the amounts expected to be included in 129.26 for norths (Note F) 97.279,467 98.239,119.279,467 100.375,022 102.253,400 103.475,205 105.415,128 107.144,089 105.514,727 107.193,061 108.886,243 110.886,824 112.271,557 114.0992,46 105.890,311 Cot. (d) - Cot. (j) 98.397,555 100.198,137,135 101.7884,77 101.411,097 104.4814,835 106.881,811	Projected monthly balances but as we he amounts expected to be included in 700.21c for end of year, records for other months (Note F)  30,886,154  42,470,207  43,985,596  44,908,096  46,182,057  47,433,882  48,705,133  49,987,821  51,296,675  52,043,149  53,971,46  55,303,238  formula international control of the contro	that are the amounts acported to be included in Electric Only Form No.1, page 355 for end of year, excents for other months (Note F) 70,712,982 70,014,410 69,959,874 70,151,783 70,350,866 71,174,815 71,767,855 67,055,402 68,102,253 68,473,302 68,116,873,302 68,	Projected monthly bilances Projected monthly bilances that are the amounts expected to be included in Electric Chily form No 1, page 356 or and of year, records for other months (Note F) 43,778,843 44,873,465 45,082,798 46,025,524 46,025,524 46,025,524 46,025,524 46,025,524 46,025,525 47,171,718 47,986,337 48,576,654 49,173,488 49,455,082 48,205,556  Common Amortization (g) 11 Cot. (g) - Cot. (m) 43,007,873 43,486,443 44,473,465 45,008,749 45,008,749 45,008,749 45,008,749 45,008,749 45,008,749 45,008,749 45,008,749 45,008,749 45,008,749 45,008,749 45,008,749 45,008,768 45,008,749 45,008,768 45,008,768 45,008,768 45,008,768 45,008,768 45,008,768 45,008,768 45,008,768	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year,	page 356 for end of y
Decordanus March April March April March April March Augus Septe Deced Avers  Attact Deced Janus March April May June	omber Prior Year sary usary th  ust sembar ber sembar sembar age of the 13 Monthly Balanca:  Mineth (a) chment H-3D, Line No sember Prior Year sary usary	219.29.c Projected monthly belances that are the amount expected to be included in 1219.29.c for end of year and records for other months records for other months records for other months for the first fi	219 25.c Projected monthly balances that are the amounts expected to be included in 219 25.c for and of year and records for other months 535,346,684 533,885,030 537,887,375 541,593,586 544,693,213 540,513,863 562,552,975 555,707,701 559,012,1161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,2161 547,240,489,501,240,489,351,351,351,351,351,351,351,351,351,351	Projected monthly balances that are the amounts expected to be included in 12-12-5 for end of year, records for other months (Note F)  98,583-118  100,375,022  102,253,400  103,875,205  105,415,128  107,144,089  105,514,787  107,183,081  108,683,243  110,2680,243  110,2680,243  110,2680,243  110,0680,243  110,0680,243  110,0680,243  110,0680,241  120,0680,281  100,120,248  101,1798,477  103,411,097  104,441,835  106,881,811  105,023,124	Projected monthly balances that are the amounts expected to be included in 200.21: for end of year, records for other months (Mote F)  39,988,154  42,470,207  43,986,596  44,906,806  46,120,97  47,533,822  49,987,927  53,996,975  53,971,49  53,371,49  53,302,388  47,523,055  Itlon Lees Projected Asset Re integrable Amortization (e)  (e)  20  Col. (e) - Col. (k)  39,986,154  42,470,207  43,986,596  44,908,806  46,120,677  47,433,852  48,705,133	that are the amounts acporate to be included in Electric Only. Form No. 1, page 355 for end of year, encorats for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,787,895 67,085,492 68,902,253 68,475,352 68,918,74 68,155,356 69,461,267 direment Obligations  Common Depractation (1) 12 Cot. (1) - Cot. (1) 69,959,874 70,151,783 70,350,886 71,174,811 71,178,7855 67,055,492 68,969,874 70,151,714 71,178,785 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,692 67,055,692 67,055,692 67,055,692 67,055,692 67,055,692	Projected monthly balances Projected monthly balances to be included in Electric Chily Form No 1, page 335 for and of year, records for other months (Not F) 43,078,734 43,069,643 44,477,465 45,084,749 45,082,749 46,075,624 46,075,624 46,075,624 46,075,624 46,075,625 Common Amortization (g) 11 Col. (g) - Col. (m) 42,779,843 43,945,642 44,773,457 43,786,544 44,773,457 45,786,544 44,773,457 45,786,544 44,773,457 45,786,544 44,773,457 45,786,544 44,773,457 45,082,748 45,082,748 45,082,788 46,285,298 46,285,298 46,285,298 46,285,298	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year.	page 356 for end of y
Decor Januar March Affact May June Octob Novero Octob Novero Avera Attact Janua Febru March April May June April May June April May June Avera A	omber Prior Year sary usary th  ast ember ber ember ember ember ge of the 13 Monthly Balances  Mionth (a) chment H-3D, Line No ember Prior Year sary ch	219.29.c Projectad monthly bilances that are the amount expected to be included in 219.29.c for end of year and records for other months records for other months 1,444,156,865 1,444,173,783,945 1,445,778,945 1,457,785,985 1,452,162,786,985 1,453,218,466 1,554,085,232 1,522,390,797 1,532,344,312 1,544,750,368 1,453,740,752,467 Total Plant In Service (b) 9 Col. (c) - Col. (n) 1,43,245,569 1,453,246,373 1,444,153,067 1,474,058,466 1,451,059,859 1,550,793,055 1,551,22,855,555 1,551,22,855,551,22,855,555 1,551,22,855,555 1,551,22,855,555 1,551,22,855,551,22,855,551,22,855,551,22,855,551,2855,551,2855,551,2855,551,22,855,551,2855	219.25.c Projected monthly to balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,446,684 533,685,030 533,885,030 537,987,673 541,593,586 544,593,213 548,513,683 562,552,975 555,707,701 569,012,1611 563,226,180 567,240,458 569,488,572 549,177,731 Projected Accumulat Transmission (c) 30 Col. (c) - Col. (l) 533,845,393 533,885,393 537,987,673 541,533,569 544,533,213 544,513,213 544,513,213 544,513,213 544,513,213 545,577,701	Projected monthly balances that are the amounts expected to be included in 129.26 for ond of year, records for other months (Note F) 97.279,467 100.375,022 102.253,400 103.475,205 105.415,128 107.144,089 105.514,787 107.93,061 108.886,243 110.886,524 110.886,526 110.886	Projected monthly balances but as we he amounts expected to be included in 700.21c for end of year, records for other months (Note F)  30,886,154  42,470,207  43,985,596  44,908,096  46,182,957  47,433,882  48,705,133  49,987,821  51,296,675  52,043,149  53,971,46  55,303,238  47,523,055  ston Less Projected Asset Ref. (e)  122  Col. (e) - Col. (b)  32  Col. (e) - Col. (b)  41,226,876  44,123,885  44,705,133  44,908,906  46,162,057  47,433,882  48,705,133  48,907,821	that are the amounts acported to be included in Electric Only Form No.1, page 355 for end of year, excents for other months (Note F) 70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,776,895 67,055,492 68,196,873,302 68,196,873	Projected monthly bilances Projected monthly bilances that are the amounts expected to be included in Electric Chily Follow Monthly Services and Services monthly (Note F) 43,779,843 43,379,854 44,473,465 45,822,998 46,255,74 47,417,817 47,998,337 48,576,554 49,455,982 49,455,882 49,455	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year.	page 356 for end of y
Decoupling August Attact Decoupling August Attact Decoupling August Attact Decoupling August Attact Decoupling August Aug	omber Prior Year sary sary sary shift of the sambar bear smbar sage of the 13 Monthly Balanca:  Mineth (a) chment H-3D, Line No ember Prior Year sary shift of the sambar shift of the sam	219.29.c Projected monthly belances that are the amount expected to be included in 219.29.c for end of year and records for other months and the control of	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,346,684 533,885,030 537,897,673 541,593,596 544,693,213 548,513,643 545,552,975 555,707,701 593,226,189 597,240,450	Projected monthly balances that are the amounts expected to be included in 12-12-5 for end of year, records for other months (Note F)  98,934,118 100,375,022 102,253,400 103,375,225 105,415,128 107,144,089 105,514,737 107,130,061 108,686,243 110,265,354 110,265,354 110,265,354 110,265,355 100,120,245 100,120,245 101,798,477 103,311,099 104,918,355 100,120,245 101,798,477 103,311,099 104,941,835 106,861,911 105,623,114 106,685,2114 106,685,2114 106,685,2114 106,685,2114 106,685,2114 106,685,2114 106,685,2111 106,685,2114 106,685,2114	Projected monthly balances that are the amounts expected to be included in 200.21: for end of year, records for other months (Mote F)  39,988,154  42,470,207  43,986,596  44,906,806  46,120,97  47,533,822  49,987,927  53,996,975  53,971,49  53,371,49  53,302,388  47,523,055  Itlon Lees Projected Asset Re integrable Amortization (e)  (e)  20  Col. (e) - Col. (k)  39,986,154  42,470,207  43,986,596  44,908,806  46,120,677  47,433,852  48,705,133	that are the amounts acporate to be included in Electric Only. Form No. 1, page 355 for end of year, encorats for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,787,895 67,085,492 68,902,253 68,475,352 68,918,74 68,155,356 69,461,267 direment Obligations  Common Depractation (1) 12 Cot. (1) - Cot. (1) 69,959,874 70,151,783 70,350,886 71,174,811 71,178,7855 67,055,492 68,969,874 70,151,714 71,178,785 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,492 67,055,692 67,055,692 67,055,692 67,055,692 67,055,692 67,055,692	Projected monthly balances Projected monthly balances to be included in Electric Chily Form No 1, page 335 for and of year, records for other months (Not F) 43,078,734 43,069,643 44,477,465 45,084,749 45,082,749 46,075,624 46,075,624 46,075,624 46,075,624 46,075,625 Common Amortization (g) 11 Col. (g) - Col. (m) 42,779,843 43,945,642 44,773,457 43,786,544 44,773,457 45,786,544 44,773,457 45,786,544 44,773,457 45,786,544 44,773,457 45,786,544 44,773,457 45,082,748 45,082,748 45,082,788 46,285,298 46,285,298 46,285,298 46,285,298	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year.	page 356 for end of ye
Decoi Januar Febru March Altacle Attacle Januar Febru March Arter Avera Avera June June June June June June June June	omber Prior Year sary uary th  ast ember ber ember ber filler fil	219.29.c Projectad monthly bilances that are the amount expected to be included in 219.29.c for end of year and records for other months records for other months 1,444,156,865 1,444,173,783,945 1,445,778,945 1,457,785,985 1,452,162,786,985 1,453,218,466 1,554,085,232 1,522,390,797 1,532,344,312 1,544,750,368 1,453,740,752,467 Total Plant In Service (b) 9 Col. (c) - Col. (n) 1,43,245,569 1,453,246,373 1,444,153,067 1,474,058,466 1,451,059,859 1,550,793,055 1,551,22,855,555 1,551,22,855,551,22,855,555 1,551,22,855,555 1,551,22,855,555 1,551,22,855,551,22,855,551,22,855,551,22,855,551,2855,551,2855,551,2855,551,22,855,551,2855	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,346,684 533,885,030 537,987,673 541,593,586 544,693,213 548,513,963 562,552,975 555,072,101 583,226,180 567,240,486 562,562,975 565,707,701 569,012,161 563,226,180 567,240,486 562,246,572 545,177,731 Projected Accumula Transamisation (c) Col. (c) Col. (d) 535,348,844 533,1586 544,513,535 545,537,577,575 555,707,701 556,012,161 543,253,556 544,513,535 555,707,701 556,012,161 563,226,1975 555,707,701 565,012,161 563,226,1975 555,707,701 565,012,161 563,226,1975 565,707,701 565,012,161 563,226,150 567,240,458 567,240,451 563,226,190 567,240,458 567,240,451 563,226,150 567,240,458 567,240,451 563,226,150 567,240,458 567,240,451 563,226,150 567,240,458 567,240,451 563,226,150 567,240,458 567,240,451	Projected monthly balances that are the amounts expected to be included in 12-12-5 for end of year, records for other months (Note F)  98,934,118  100,375,022  102,253,400  103,375,225  107,144,098  105,514,737  107,193,081  108,888,243  112,271,557  114,0982,245  105,983,911  Col. (g) - Col. (g)	Projected monthly balances that are the amounts expected to be included in 200.21: for end of year, records for other months (Mote F)  30,988,154  42,470,207  43,988,556  44,908,805  48,182,057  47,433,882  48,967,821  51,926,675  52,243,149  55,302,221  51,926,675  52,043,149  55,302,221  51,022,025  52,023,244  53,371,146  53,371,146  54,202,056  64,102,057  44,908,806  44,208,806  44,208,806  45,162,057  47,433,852  48,907,821  51,226,675  52,243,146  53,371,146  53,371,464	that are the amounts acporate to be included in Electric Only. Form No. 1, page 355 for end of year, encorats for other months (Note F)  70,712,982 70,014,410 69,959,874 70,151,783 70,350,886 71,174,811 71,787,895 67,085,492 67,568,456 68,002,253 68,475,382 68,918,974 68,915,934 68,102,973 drament Obligations  Common Depractation (f) (f) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Projected monthly balances months are the amounts expected to be included in Electric Only Form No 1, page 356 or and of year, records for other months (Note F) 43,798,843 44,778,465 45,084,778,463 44,778,465 45,084,778 45,082,798 46,275 47,477,477,477,477,477 47,77,485 49,455,082 40,275,656  Common Amortization (a) 11 Cot. (g) - Cot. (m) 42,778,483 43,483,643 44,773,465 45,084,749 45,082,798 46,275,654 46,275,654 46,275,654 46,275,654 46,275,678,654 46,275,678,774 47,788,278 46,275,684 46,275,678 47,717,877 47,798,337 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654 48,778,654	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year.	page 356 for end of ye
Decordand Mary June Attact Decardand April Mary June Agril April Mary June Attact Decardand April Mary June April March April	omber Prior Year sary sary sary shift of the sambar ber smber sage of the 13 Monthly Balance:  Mineth (a) chment H-3D, Line No ember Prior Year sary shift of the sambar ber smber ber smber ber smber ber smber ber smber	219.29.c Projectad monthly bilances that are the amount expected to be included in 219.29.c for end of year and records for other months records for other months in 4.44, 168, 265 1, 444, 173, 247 1, 477, 178, 985 1, 482, 131, 1846 1, 502, 562, 564 1, 150, 2562, 564 1, 154, 005, 232 1, 152, 2390, 797 1, 152, 234, 312 1, 154, 170, 1855 1, 154, 170, 1855 1, 153, 268, 048 1, 494, 752, 467 1, 152, 236, 278 1, 153, 268, 048 1, 149, 172, 246 1, 154, 176, 186 1, 154, 176, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 176 1, 177 1, 1	219.25.c Projected monthly to balances that are the amounts expected to be included in 219.25.c for and of year and records for other months 535,446,684 533,685,030 533,885,030 537,987,673 541,593,596 544,593,213 549,513,683 562,552,975 555,707,701 569,012,161 563,226,180 567,240,458 569,488,572 549,177,731  Projected Accumulat  Transmission (c) 30 Col. (c) - Col. (l) 533,948,684 530,108,293 533,885,300 537,997,673 541,533,569 544,533,213 544,513,9213 544,513,9213 544,513,9213 544,513,9213 544,513,9213 544,513,9213 545,5707,701 559,012,161 563,222,161 564,222,161	Projected monthly balances that are the amounts expected to be included in 129.26 for ond of year, records for other months (Note F) 97.279,467 100.375,022 102.253,400 103.475,205 105.415,128 107.144,089 105.514,787 107.193,081 108.886,243 110.886,824 112.271,557 114.0992,46 105.893,919 105.101,101,101,101,101,101,101,101,101,101	Projected monthly balances but as we he amounts expected to be included in 700.21°c for end of year, records for other months (Note F)  30,886,154  42,470,207  43,985,596  44,908,806  46,182,957  47,433,852  48,705,133  49,987,821  51,296,675  52,043,149  53,377,146  55,303,238  Intelligible Amonttization (e)  32  Col. (e) - Col. (t)  39,986,154  41,226,866  42,702,077  43,985,596  44,008,696  46,162,057  47,733,852  46,705,133  48,987,821  51,296,875  52,443,146	that are the amounts acported to be included in Electric Only Form No.1, page 355 for end of year, excepts for other works (Note F) 70,014,410 69,959,874 70,151,783 70,350,868 71,174,811 71,776,555 67,055,482 67,055,482 67,055,482 67,055,482 67,055,482 68,100,274 68,515,636 68,002,253 68,710,874 68,515,636 69,461,267 71,776,710,710,710,710,710,710,710,710,710,710	Projected monthly bilances Projected monthly bilances that are the amounts expected to be included in Electric Chily Form No 1, page 356 or and year, records for other months (Note F) 43,778,843 43,789,843 44,773,465 45,822,998 46,255,74 47,417,817 47,998,337 48,576,554 49,455,982 49,255,76 47,417,817 47,998,337 48,576,554 49,455,982 49,473,485 45,473,485 45,473,485 45,473,485 45,473,485 45,473,473,473 45,776,584 46,472,376 47,473,877 47,986,337 47,473,877 47,986,337 48,576,584	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months (1,619.272 1,699.272 1,697.371 1,665,300 1,697,139 1,777,696 1,770,659 1,799,707 1,823,289 1,945,407 1,868,331 1,882,365	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and	records for other months 427,388 436,553 445,738 445,738 454,923 454,923 454,923 454,923 454,923 500,848 510,033 519,219 628,403 537,558		page 356 for end of year.	page 356 for end of y

Note
A in the true-up calculation, actual monthly balance records are used.

## Delmarva Power & Light Company Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	()	(x)	
	O&M Cast To Achieve	Total	Allocation to Trans.			Total	
1	FERC Account Transmission O&M	1020	100.00%			\$	
2	A&G		14,58%			s	
3						s	-
4	Total	\$				\$	-
	Depreciation & Amortization Expense Cost To Achieve						
5	FERC Account	Total	Allocation to Trans.			Total	ŀ
6	General Plant	15	14,58%			\$	-
7 8	Intangible Plant	16	14.58%			\$	-
9	Total	\$ 2				s	
	Capital Cost To Achieve included in the General and intangible Plant	General	Intangible				
	Gross Plant	General	interigiole			Total	ı
10	December Prior Year	(*)				s	-
11	January		•			\$	-
12	February		•			S S	-
13 14	March April					Š	
15	May	-				S	-
16	June	-				\$	-
17	July	-				S S	:
18 19	August September					s	-
20	October	- 4				\$	-
21	November	24				\$	-
22	December	•	- 28			\$	•
23	Average						
24	Accumulated Depreciation	General	Intangible			Tota \$	JI .
24 25	December Prior Year January					s	35
26	February					s	
27	March	12				S	
28 29	April		- 5			S S	
30	May June	4	\$ 1			s	8
31	July	4				s	
32	August	-	-			S	532
33	September		*			S S	32
34 35	October Navember					s	32
36	December	-				s	100
37	Average	(*)	*				98
	Net Plant = Gross Plant Minus Accumulated Depreciation from above						.1
	1341 - 1610 - At Ass. 1 lett minde vasaninnstan naktaerinnin itoti 1004.	General	Intangible			Tota	
38	December Prior Year	General -	Intangible			\$	
39	December Prior Year January	General -	Intangible		÷	\$ \$	· ·
	December Prior Year	General -	Intangible			\$	
39 40 41 42	December Prior Year January February March April	General	intangible			\$ \$ \$ \$	
39 40 41 42 43	December Prior Year January February March April May	General -	Intangible	5 5000000000000000000000000000000000000	* ************************************	\$ \$ \$ \$ \$	
39 40 41 42 43 44	December Prior Year January Fabruary March April May June	General	Intangible	0 0000000000000000000000000000000000000	0.0000000000000000000000000000000000000	\$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43	December Prior Year January February March April May	General	intangible	0 0000000000000000000000000000000000000	6 00000 0 0 0 0 0	\$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47	December Prior Year January February March April May June July August September	General	intangible	0.0000000000000000000000000000000000000	6 606060 9 9 9 9 9 8	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48	December Prior Year January February March April May June July August September October	General	intangible		6.0000000000000000000000000000000000000	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47	December Prior Year January February March April May June July August September	General	intangible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48	December Prior Year January February March April May June July August September October Okosember December	General	intangible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48 49 50	December Prior Year January February March April May June July August September October November December Average		5 SOCOOD - W X X X X X X X X X X X X X X X X X X			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48 49 50 51	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January	General	Intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	·
39 40 41 42 43 44 45 46 47 48 49 50 51	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February	General	Intangible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48 49 50 51	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March	General	Intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	·
39 40 41 42 43 44 45 46 47 48 49 50 51	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February	General	Intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	·
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June	General	Intangible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June	General	intangible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ai
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August	General	Intangible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May July July August September October Rovember December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May July August September October November	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48 49 50 51 52 63 54 55 56 57 58 59 60 61 62 63	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 67 68 69 60 61 62 63 64	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November Desember Average October November Desember Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) Jenuary February March April May June July August September October November December Total	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November Desember Average October November Desember Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 66 67 68	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November Desember Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 86 61 62 63 64 65 66 66 67 68 69	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May Jule July August September October Rovember December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achiave included in Total Electric Plant in Service December Prior Year January February March April	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 88 69 70	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April Cottober November December Total Capital Cost To Achieve included in Total Electric Plant In Service December Prior Year January February March April May	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 86 61 62 63 64 65 66 66 67 68 69	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May Jule July August September October Rovember December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achiave included in Total Electric Plant in Service December Prior Year January February March April	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 50 51 52 53 55 55 56 61 62 63 64 65 66 67 68 69 70 71 72 73	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October December Prior Year January February March April May June June June June June June June June	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 50 51 52 53 54 55 55 56 61 62 63 64 65 66 67 68 69 70 71 72 73 74	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November Total Captat Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 50 51 52 53 55 56 57 60 61 62 63 64 66 67 68 69 70 71 72 73 74 75	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Area General September October November Date Date Date Date Date Date Date Date	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 50 51 52 53 54 55 55 56 61 62 63 64 65 66 67 68 69 70 71 72 73 74	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November Total Captat Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 60 61 62 63 64 65 68 69 70 71 72 73 74 75 76	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Prior Year January February March April May June July August September October November Prior Year January February March April May June July June July August September October October April May June July August September October	General	intengible			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al

## Delmarva Power & Light Company Attachment 11A - O&M Workpaper

(a)

(b)

(c)

321.83.b to 321.112.b

				Total	Non-Recoverable	Diro	otly Assigned
	Oncertion Companies & Engineering	560.0	\$		MOII-MACOVALISTIA	\$	ctly Assigned
1	Operation, Supervision & Engineering		Þ	9,027,227		Ф	9,027,227
2	Load Dispatch-Reliability	561.1		-			-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2		214,632			214,632
4	Load Dispatch-Trans Svc & Scheduling	561.3					-
5	Scheduling, Sys Control & Dispatch Svc	561.4		(2,544)			(2,544)
6	Reliability Planning & Standards Devel	561.5					-
7	Transmission Service Studies	561.6					•
8	Generation Interconnection Studies	561.7					-
9	Reliability Planning & Standard Devel	561.8		(2,576)			(2,576)
10	Station Expenses	562.0					-
11	Overhead Line Expenses	563.0		-			-
12	Underground Line Expenses	564.0					-
13	Transmission of Electricity by Others	565.0					-
14	Miscellaneous Transmission Expenses	566.0		4,717,896	72,965		4,644,931
15	Rents	567.0		-			-
16	Maintenance, Supervision & Engineering	568.0		-			-
17	Maintenance of Structures	569.0		657,416			657,416
18	Maintenance of Computer Hardware	569.1					-
19	Maintenance of Computer Software	569.2					-
20	Maintenance of Communication Equipment	569.3					-
21	Maintenance of Misc Regional Transmission Plant	569.4					-
22	Maintenance of Station Equipment	570.0		5,737,925			5,737,925
23	Maintenance of Overhead Lines	571.0		3,962,115			3,962,115
24	Maintenance of Underground Lines	572.0					-
25	Maintenance of Misc Transmission Plant	573.0	\$	367.653		\$	367,653
26	Transmission Expenses - Total (Sum of lines 1-25)		\$	24,679,744	\$ 72,965	\$	24,606,779
27	Transmission O&M				Total		24,606,779

## Delmarva Power & Light Company Attachment 11B - A&G Workpaper

(b)

(c)

(d)

(e)

323.181.b to 323.196.3b

				Total	S&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	3,501,102	3,501,102			
2	Office Supplies and Expenses	921.0		7,057,206	7,057,206			
3	Administrative Expenses Transferred-Credit	922.0		-	117.1			
4	Outside Service Employed	923.0		79,595,105	78,764,548		830,557	
5	Property Insurance	924.0		686,016		686,016		
6	Injuries and Damages	925.0		424,525	424,525			
7	Employee Pensions and Benefits	926.0		9,141,478	9,141,478			
8	Franchise Requirements	927.0		•				
9	Regulatory Commission Expenses	928.0		1,394,525			1,128,481	\$ 266,04
10	Duplicate Charges-Credit	929.0						
11	General Advertising Expenses	930.1		836,691			836,691	
12	Miscellaneous General Expenses	930.2		7,138,830	628,955		6,509,875	
13	Rents	931.0		-				
14	Maintenance of General Plant	935.0		468,433	468,433			
14a	Maintenance of Computer Hardware	935.1						
14b	Maintenance of Computer Software	935.2						
14c	Maintenance of Communications Equipment	935.3						
15	Administrative & General - Total (Sum of lines 1-14c)		\$	110,243,910	\$ 99,986,246	\$ 686,016	\$ 9,305,604	\$ 266,04
16				Allocation Factor	14.58%	36.86%	0.00%	100.00
17			1	Fransmission A&G 1	14,580,927	252,878	-	266,04
18							Total <sup>2</sup>	\$ 15,099,84
¹ Mul	iply total amounts on line 15, columns (b)-(e) by allocation fac	tors on line	16.				Total from ATT H-3D	\$ 15,099,8
_	of line 17, columns (b) (c) (d) (c)						Difference	

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e)

Difference

## Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350.2	Land and Land Rights	0.87%
352	Structures and Improvements	1.66%
353	Station Equipment	3.18%
354	Towers and Fixtures	1.21%
355	Poles and Fixtures	3.77%
356	Overhead Conductors and Devices	3.18%
357	Underground Conduit	1.26%
358	Underground Conductors and Devices	1.71%
359	Roads and Trails	0.54%
	Electric General	
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.43%
391.1 DE	Structures and Improvements	5.65%
391.1 MD	Structures and Improvements	5.78%
391.3 MD	Structures and Improvements	10.14%
391.3 DE	Structures and Improvements	21.49%
392	Transportation Equipment	
392.2 DE	Transportation Equipment	8.34%
392.3 MD	Transportation Equipment	6.80%
392.4 MD	Transportation Equipment	6.10%
392.8 DE	Transportation Equipment	4.57%
393 DE	Stores Equipment	19.74%
393 MD	Stores Equipment	
394 DE	Tools, Shop, Garage Equipment	6.32%
394 MD	Tools, Shop, Garage Equipment	7.19%
395 DE	Laboratory Equipment	15.46%
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.89%
397.3 DE	Communication Equipment	6.98%
397 MD	Communication Equipment	3.32%
397.1 MD	Communication Equipment	7.90%
397.3 MD	Communication Equipment	8.44%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	8.16%

## Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	36.45%
391.3	Structures and Improvements	
392	Transportation Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.22%
	Common Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates reflected in FERC Docket #ER22-2201 (transmission), Delaware Docket No. 16-0649 (general and intangible), Maryland Case No. 9670 (general and intangible), Maryland Case No. 9610 (general and intangible for Accounts 392.2 DE and 392.8 DE only). No later than June 27, 2027, and at least once every five years thereafter, Delmarva will file a new depreciation study and request for transmission depreciation rates pursuant to FPA Section 205.