



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.¹

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.²

¹ See Formula Rate Protocols, PJM Tariff Attachment H3-E, Section 2.b.

² 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 Settlement³ 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.⁴

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

Very truly yours,

/s/ Lisa B. Luftig

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Enclosures

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

³ 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).

⁴ See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.h.

DPL Jun25May26 Attachment H-3D PTRR 2025

ATTACHMENT H-3D

Delmarva Power & Light Company
Formula Rate – Appendix A

Notes

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2025 Projected

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Direct Transmission Wages Expense	p354.21b	\$ 3,574,374
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote	4,392,053
1b	PHI Service Company Transmission Wages Expense	p354 footnote	648,411
1c	Total Transmission Wages Expense	(Line 1 + 1a + 1b)	\$ 8,614,838
2	Total Direct Wages Expense	p354.28b	\$ 35,803,003
2a	Total Exelon Business Services Company Wages Expense	p354 footnote	14,678,471
2b	Total PHI Service Company Wages Expense	p354 footnote	31,996,691
2c	Total Wages Expense	(Line 2 + 2a + 2b)	\$ 82,478,165
3	Less Direct A&G Wages Expense	p354.27b	\$ 2,885,608
3a	Less Exelon Business Services Company A&G Expense	p354 footnote	8,420,987
3b	Less PHI Service Company A&G Expense	p354 footnote	12,086,772
4	Total	(Line 2c - 3 - 3a - 3b)	59,074,798
5	Wages & Salary Allocator	(Line 1 / 4)	14.58%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) p207.104g (See Attachment 9A, line 14, column j)	\$ 6,205,727,798
6a	Less Merger Costs to Achieve	Attachment 10, line 80, column b	-
7	Common Plant In Service - Electric	(Line 24 - 24a)	219,157,283
8	Total Plant In Service	(Line 6 - 6a + 7)	6,424,885,081
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)	\$ 1,673,868,039
9a	Less Merger Costs to Achieve	Attachment 10, line 39, column b	-
10	Accumulated Intangible Amortization	p200.21c (See Attachment 9, line 14, column h)	11,080,141
10a	Less Merger Costs to Achieve	Attachment 9, line 15, column h	-
11	Accumulated Common Amortization - Electric	p356 (See Attachment 9, line 14, column i)	53,236,457
11a	Less Merger Costs to Achieve	Attachment 9, line 15, column i	-
12	Accumulated Common Plant Depreciation - Electric	p356 (See Attachment 9, line 14, column g)	69,810,129
12a	Less Merger Costs to Achieve	Attachment 9, line 15, column g	-
13	Total Accumulated Depreciation	(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,807,994,766
14	Net Plant	(Line 8 - 13)	4,616,890,315
15	Transmission Gross Plant	(Line 29 - Line 28)	2,357,356,168
16	Gross Plant Allocator	(Line 15 / 8)	36.69%
17	Transmission Net Plant	(Line 39 - Line 28)	1,713,817,390
18	Net Plant Allocator	(Line 17 / 14)	37.12%

Plant Calculations

Plant In Service			
19	Transmission Plant In Service	(Note B) p207.58.g (See Attachment 9, line 14, column b)	\$ 2,267,367,283
19a	Less Merger Costs to Achieve	Attachment 9, line 15, column b	-
20	This Line Intentionally Left Blank		-
21	This Line Intentionally Left Blank		-
22	Total Transmission Plant In Service	(Line 19 - 19a)	2,267,367,283
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	397,926,322
23a	Less Merger Costs to Achieve	Attachment 9, line 15, column c	-
24	Common Plant (Electric Only)	p356 (See Attachment 9, line 14, column d)	219,157,283
24a	Less Merger Costs to Achieve	Attachment 9, line 15, column d	-
25	Total General & Common	(Line 23 - 23a + 24 - 24a)	617,083,605
26	Wage & Salary Allocation Factor	(Line 5)	14.58%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)	89,988,885
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)	5,435,572
29	TOTAL Plant In Service	(Line 22 + 27 + 28)	2,362,791,740
Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B) p219.25.c (See Attachment 9, line 14, column e)	599,939,517
30a	Less Merger Costs to Achieve	Attachment 9, line 15, column e	-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Line 30 - 30a)	599,939,517
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 14, column f)	164,847,854
31a	Less Merger Costs to Achieve	Attachment 9, line 15, column f	-
32	Accumulated Intangible Amortization	(Line 10 - 10a)	11,080,141
33	Accumulated Common Amortization - Electric	(Line 11 - 11a)	53,236,457
34	Common Plant Accumulated Depreciation (Electric Only)	(Line 12 - 12a)	69,810,129
35	Total Accumulated Depreciation	(Line 31 - 31a + 32 + 33 + 34)	298,974,581
36	Wage & Salary Allocation Factor	(Line 5)	14.58%
37	General & Common Allocated to Transmission	(Line 35 * 36)	43,599,261
38	TOTAL Accumulated Depreciation	(Line 30b + 37)	643,538,778
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)	1,719,252,962

ATTACHMENT H-3D

Delmarva Power & Light Company Formula Rate – Appendix A

Notes

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2025 Projected

Adjustment To Rate Base

Accumulated Deferred Income Taxes (ADIT)				
40a	Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 24
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 48
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 72
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 96
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 120
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)
Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76
41b	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 152
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b (See Attachment 9, line 30, column b)
43b	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
Prepayments				
45	Prepayments		(Note A)	Attachment 9, line 30, column f
46	Total Prepayments Allocated to Transmission			(Line 45)
Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)
48	Wage & Salary Allocation Factor			(Line 5)
49	Total Transmission Allocated			(Line 47 * 48)
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)
Cash Working Capital				
52	Operation & Maintenance Expense			(Line 85)
53	1/8th Rule			x 1/8
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)
Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM
56	Less Accumulated Depreciation Associated with Facilities 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)
59	Rate Base			(Line 39 + 58)

O&M

Transmission O&M				
60	Transmission O&M			Attachment 11A, line 27, column c
61	Less extraordinary property loss			Attachment 5
62	Plus amortized extraordinary property loss			Attachment 5
63	Less Account 565			p321.96.b
63a	Less Merger Costs to Achieve			Attachment 10, line 1, column x
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		(Note O)	PJM Data
65	Plus Transmission Lease Payments		(Note A)	p200.3.c
66	Transmission O&M			(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)
Allocated General & Common Expenses				
67	Common Plant O&M		(Note A)	p356
68	Total A&G			Attachment 11B, line 15, column a
68a	For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 5
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b
68c	Less Other			Attachment 5
69	Less Property Insurance Account 924			p323.185b
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b
71	Less General Advertising Exp Account 930.1			p323.191b
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b
73	Less EPRI Dues		(Note D)	p352-353
74	General & Common Expenses			(Lines 67 + 68) - Sum (68b to 73)
75	Wage & Salary Allocation Factor			(Line 5)
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)
Directly Assigned A&G				
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b
78	General Advertising Exp Account 930.1		(Note K)	p323.191b
79	Subtotal - Transmission Related			(Line 77 + 78)
80	Property Insurance Account 924			p323.185b
81	General Advertising Exp Account 930.1		(Note F)	p323.191b
82	Total			(Line 80 + 81)
83	Gross Plant Allocation Factor			(Line 16)
84	A&G Directly Assigned to Transmission			(Line 82 * 83)
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)

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Delmarva Power & Light Company Formula Rate – Appendix A

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Depreciation & Amortization Expense

86	Depreciation Expense			
	Transmission Depreciation Expense	P336.7b (See Attachment 5)		72,015,318
86a	Amortization of Abandoned Transmission Plant	Attachment 5		-
87	General Depreciation	p336.10b (See Attachment 5)		20,997,876
87a	Less Merger Costs to Achieve	Attachment 10, line 8, column b		-
88	Intangible Amortization	p336.1d&e (See Attachment 5)	(Note A)	2,311,670
88a	Less Merger Costs to Achieve	Attachment 10, line 9, column b		-
89	Total	(Line 87 - 87a + 88 - 88a)		23,309,546
90	Wage & Salary Allocation Factor	(Line 5)		14.58%
91	General Depreciation Allocated to Transmission	(Line 89 * 90)		3,399,215
92	Common Depreciation - Electric Only	p336.11.b (See Attachment 5)	(Note A)	1,733,966
93	Common Amortization - Electric Only	p356 or p336.11d (See Attachment 5)	(Note A)	7,232,728
94	Total	(Line 92 + 93)		8,966,893
95	Wage & Salary Allocation Factor	(Line 5)		14.58%
96	Common Depreciation - Electric Only Allocated to Transmission	(Line 94 * 95)		1,307,607
97	Total Transmission Depreciation & Amortization	(Line 86 + 91 + 96)		76,722,140

Taxes Other than Income

98	Taxes Other than Income	Attachment 2		14,199,403
99	Total Taxes Other than Income	(Line 98)		14,199,403

Return / Capitalization Calculations

100	Long Term Interest			
	Long Term Interest	p117.62c through 67c		96,325,605
101	Less LTD Interest on Securitization Bonds	Attachment 8	(Note P)	-
102	Long Term Interest	*(Line 100 - 101)*		96,325,605
103	Preferred Dividends	enter positive	p118.29c	-
104	Common Stock			
	Proprietary Capital	p112.16c		2,226,953,303
105	Less Preferred Stock	(Line 114)	enter negative	-
106	Less Account 216.1	p112.12c	enter negative	2,177,779
106a	Less Account 219	p112.15c	enter negative	-
107	Common Stock	(Note Z)	(Sum Lines 104 to 106a)	2,229,131,082
108	Capitalization			
	Long Term Debt	p112.17c through 21c		2,186,462,308
109	Less Loss on Reacquired Debt	p111.81c	enter negative	(2,866,665)
110	Plus Gain on Reacquired Debt	p113.61c	enter positive	-
111	Less ADIT associated with Gain or Loss	Attachment 1B - ADIT EOY, Line 7	enter positive	794,496
112	Less LTD on Securitization Bonds	Attachment 8	enter negative	-
113	Total Long Term Debt	(Note X)	(Sum Lines 108 to 112)	2,184,390,139
114	Preferred Stock	(Note Y)	p112.3c	-
115	Common Stock	(Line 107)		2,229,131,082
116	Total Capitalization	(Sum Lines 113 to 115)		4,413,521,221
117	Debt %	Total Long Term Debt	(Note Q)	49.52%
118	Preferred %	Preferred Stock	(Note Q)	0.00%
119	Common %	Common Stock	(Note Q)	50.48%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.044
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.000
122	Common Cost	Common Stock	(Note J)	0.105
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.022
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.053
126	Total Return (R)	(Sum Lines 123 to 125)		0.0748
127	Investment Return = Rate Base * Rate of Return	(Line 59 * 126)		107,602,271

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Delmarva Power & Light Company Formula Rate – Appendix A

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Composite 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	P	(Percent of federal income tax deductible for state purposes)	0.00%
131	T	$T = 1 - \frac{[(1 - SIT) * (1 - FIT)]}{(1 - SIT * FIT * P)}$	27.72%
132a	T / (1-T)		38.34%
132b	Tax Gross-Up Factor	$1 / (1 - T)$	1.3834
ITC Adjustment			
133	Investment Tax Credit Amortization	(Note U) enter negative	Attachment 1B - ADIT EOY
134	Tax Gross-Up Factor		(Line 132b)
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)
Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	Attachment 5, Line 136a
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	Attachment 5, Line 136b
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	Attachment 5, Line 136c
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T)	Attachment 5, Line 136d
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)
136g	Other Income Tax Adjustment		(Line 136e * 136f)
137	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R))$	(Line 132a * 127 * (1 - (123 / 126)))
138	Total Income Taxes		(Line 135 + 136g + 137)

REVENUE REQUIREMENT

Summary			
139	Net Property, Plant & Equipment	(Line 39)	1,719,252,962
140	Adjustment to Rate Base	(Line 58)	(281,544,191)
141	Rate Base	(Line 59)	1,437,708,771
142	O&M	(Line 85)	39,705,456
143	Depreciation & Amortization	(Line 97)	76,722,140
144	Taxes Other than Income	(Line 99)	14,199,403
145	Investment Return	(Line 127)	107,602,271
146	Income Taxes	(Line 138)	27,933,879
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	266,163,150
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 19)	2,267,367,283
149	Excluded Transmission Facilities	(Note M) Attachment 5	-
150	Included Transmission Facilities	(Line 148 - 149)	2,267,367,283
151	Inclusion Ratio	(Line 150 / 148)	100%
152	Gross Revenue Requirement	(Line 147)	266,163,150
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)	266,163,150
Revenue Credits & Interest on Network Credits			
154	Revenue Credits		8,518,417
155	Interest on Network Credits	(Note N) Attachment 3 PJM Data	-
156	Net Revenue Requirement	(Line 153 - 154 + 155)	257,644,733
Net Plant Carrying Charge			
157	Net Revenue Requirement	(Line 156)	257,644,733
158	Net Transmission Plant	(Line 19 - 30)	1,667,427,766
159	Net Plant Carrying Charge	(Line 157 / 158)	15.45%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158	11.13%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(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)	122,108,583
163	Increased Return and Taxes	Attachment 4	145,576,972
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)	267,685,555
165	Net Transmission Plant	(Line 19 - 30)	1,667,427,766
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)	16.05%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 164 - 86) / 165	11.73%
168	Net Revenue Requirement	(Line 156)	257,644,733
169	True-up amount	Attachment 6A, line 4, column j	11,890,563
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12	369,263
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5	-
171a	MAPP Abandonment recovery pursuant to ER13-607	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171 + 171a)	269,904,558
Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	4,188.5
174	Rate (\$/MW-Year)	(Line 172 / 173)	64,439
175	Network Service Rate (\$/MW/Year)	(Note Z) (Line 174)	64,439

ATTACHMENT H-3D

Delmarva Power & Light Company Formula Rate – Appendix A

Notes

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Notes

- A Electric portion only.
- 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).
- C Transmission Portion Only.
- D All EPRI Annual Membership Dues.
- E All Regulatory Commission Expenses.
- F Safety related advertising included in Account 930.1.
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I 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.
- J 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%.
- K Education and outreach expenses relating to transmission, for example siting or billing.
- L 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.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N 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.
- O 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.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q DPL capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.
- R 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 FERC approves the settlement in ER05-515.
- S 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.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U 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.
- V 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, these 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(j)(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 prorated ADIT activity in the true-up adjustment to the extent of 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 by 50 percent 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 actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. 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.
- W 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) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, see Attachment 1D - ADIT Rate Base Adjustment.
- X 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).
- Y 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).
- Z 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.

END

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 (Account No. 190)

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in 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)
1	ADIT Subject to Proration					12/31/2024 (Actuals)							
2	Projected / Actual Activity					12/31/2025 (Projected)							
3	January	31	-	214	50.00%	(182,324)	(91,162)	45,373,168	-	-	-	-	-
4	February	28	-	214	50.00%	(182,324)	(91,162)	45,282,006	-	-	-	-	-
5	March	31	-	214	50.00%	(182,324)	(91,162)	45,190,844	-	-	-	-	-
6	April	30	-	214	50.00%	(182,324)	(91,162)	45,099,682	-	-	-	-	-
7	May	31	-	214	50.00%	(182,324)	(91,162)	45,008,520	-	-	-	-	-
8	June	30	185	214	86.45%	(182,324)	(157,617)	44,850,904	-	-	-	-	-
9	July	31	154	214	71.96%	(182,324)	(131,205)	44,719,698	-	-	-	-	-
10	August	31	123	214	57.48%	(182,324)	(104,794)	44,614,905	-	-	-	-	-
11	September	30	93	214	43.46%	(182,324)	(79,234)	44,535,671	-	-	-	-	-
12	October	31	62	214	28.97%	(182,324)	(52,823)	44,482,848	-	-	-	-	-
13	November	30	32	214	14.95%	(182,324)	(27,263)	44,455,584	-	-	-	-	-
14	December	31	1	214	0.47%	(182,324)	(852)	44,454,732	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)					365	(2,187,888)	(1,009,598)	-	-	-	-	-
16	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)							
17	Beginning Balance - ADIT Adjustment					(Note F)			(Note F)				
18	Beginning Balance - DTA / (DTL)					(Col. (H), Line 16 + Line 17)			(Col. (M), Line 16 + Line 17)				
19	Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)							
20	Ending Balance - ADIT Adjustment					(Note F)			(Note F)				
21	Ending Balance - DTA / (DTL)					(Col. (H), Line 19 + Line 20)			(Col. (M), Line 19 + Line 20)				
22	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 18 + Line 21) / 2]			[(Col. (M), Line 18 + Line 21) / 2]				
23	Prorated ADIT					(Col. (H), Line 14)			(Col. (M), Line 14)				
24	Amount for Attachment H-3D, Line 40a					(Col. (H), Line 22 + Line 23)			(Col. (M), Line 22 + Line 23)				

Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(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)
25	ADIT Subject to Proration					12/31/2024 (Actuals)							
26	Projected / Actual Activity					12/31/2025 (Projected)							
27	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
28	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
29	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
30	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
31	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
32	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
33	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
34	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
35	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
36	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
37	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
38	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)					365	-	-	-	-	-	-	-
40	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)							
41	Beginning Balance - ADIT Adjustment					(Note F)			(Note F)				
42	Beginning Balance - DTA / (DTL)					(Col. (H), Line 40 + Line 41)			(Col. (M), Line 40 + Line 41)				
43	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)							
44	Ending Balance - ADIT Adjustment					(Note F)			(Note F)				
45	Ending Balance - DTA / (DTL)					(Col. (H), Line 43 + Line 44)			(Col. (M), Line 43 + Line 44)				
46	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 42 + Line 45) / 2]			[(Col. (M), Line 42 + Line 45) / 2]				
47	Prorated ADIT					(Col. (H), Line 38)			(Col. (M), Line 38)				
48	Amount for Attachment H-3D, Line 40b					(Col. (H), Line 46 + Line 47)			(Col. (M), Line 46 + Line 47)				

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 - Property (Account No. 282)

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(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)
49	ADIT Subject to Proration					12/31/2024 (Actuals)							
50	Projected / Actual Activity					12/31/2025 (Projected)							
51	January	31	-	214	50.00%	(104,257)	(52,128)	(117,092,487)	-	-	-	-	-
52	February	28	-	214	50.00%	(99,725)	(49,862)	(117,142,329)	-	-	-	-	-
53	March	31	-	214	50.00%	(93,381)	(46,691)	(117,189,020)	-	-	-	-	-
54	April	30	-	214	50.00%	(94,744)	(47,372)	(117,236,392)	-	-	-	-	-
55	May	31	-	214	50.00%	(92,920)	(46,460)	(117,282,852)	-	-	-	-	-
56	June	30	185	214	86.45%	(93,111)	(80,493)	(117,363,345)	-	-	-	-	-
57	July	31	154	214	71.96%	(86,967)	(62,583)	(117,425,928)	-	-	-	-	-
58	August	31	123	214	57.48%	(85,622)	(49,213)	(117,475,141)	-	-	-	-	-
59	September	30	93	214	43.46%	(87,490)	(38,021)	(117,513,162)	-	-	-	-	-
60	October	31	62	214	28.97%	(84,057)	(24,353)	(117,537,515)	-	-	-	-	-
61	November	30	32	214	14.95%	(82,106)	(12,277)	(117,549,792)	-	-	-	-	-
62	December	31	1	214	0.47%	(80,886)	(377)	(117,550,169)	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)					(1,085,064)							
64	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)							
65	Beginning Balance - ADIT Depreciation Adjustment					(Note F)							
66	Beginning Balance - DTA / (DTL)					(Col. (H), Line 64 + Line 65)			(Note F)				
67	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)							
68	Ending Balance - ADIT Depreciation Adjustment					(Note F)							
69	Ending Balance - DTA / (DTL)					(Col. (H), Line 67 + Line 68)			(Note F)				
70	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 66 + Line 69) / 2]			[(Col. (M), Line 66 + Line 69) / 2]				
71	Prorated ADIT					(Col. (H), Line 62)			(Col. (M), Line 62)				
72	Amount for Attachment H-3D, Line 40c					(Col. (H), Line 70 + Line 71)			(Col. (M), Line 70 + Line 71)				

Accumulated Deferred Income Taxes - Other (Account No. 283)

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(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)
73	ADIT Subject to Proration					12/31/2024 (Actuals)							
74	Projected / Actual Activity					12/31/2025 (Projected)							
75	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
76	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
84	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
86	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
87	Total (Sum of Lines 75 - 86)												
88	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)							
89	Beginning Balance - ADIT Adjustment					(Note F)							
90	Beginning Balance - DTA / (DTL)					(Col. (H), Line 88 + Line 89)			(Note F)				
91	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)							
92	Ending Balance - ADIT Adjustment					(Note F)							
93	Ending Balance - DTA / (DTL)					(Col. (H), Line 91 + Line 92)			(Note F)				
94	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 90 + Line 93) / 2]			[(Col. (M), Line 90 + Line 93) / 2]				
95	Prorated ADIT					(Col. (H), Line 86)			(Col. (M), Line 86)				
96	Amount for Attachment H-3D, Line 40d					(Col. (H), Line 94 + Line 95)			(Col. (M), Line 94 + Line 95)				

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 Investment Tax Credits (Account No. 255)					Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
Line	Days in Period				(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)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period								
97	DITC Subject to Proration				12/31/2024 (Actuals)			-	-			-
98	Projected / Actual Activity				12/31/2025 (Projected)			-				
99	January	31	-	214	50.00%	-	-	-	-	-	-	-
100	February	28	-	214	50.00%	-	-	-	-	-	-	-
101	March	31	-	214	50.00%	-	-	-	-	-	-	-
102	April	30	-	214	50.00%	-	-	-	-	-	-	-
103	May	31	-	214	50.00%	-	-	-	-	-	-	-
104	June	30	185	214	86.45%	-	-	-	-	-	-	-
105	July	31	154	214	71.96%	-	-	-	-	-	-	-
106	August	31	123	214	57.48%	-	-	-	-	-	-	-
107	September	30	93	214	43.46%	-	-	-	-	-	-	-
108	October	31	62	214	28.97%	-	-	-	-	-	-	-
109	November	30	32	214	14.95%	-	-	-	-	-	-	-
110	December	31	1	214	0.47%	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)				365	-	-	-	-	-	-	-
112	Beginning Balance - DITC Not Subject to Proration				12/31/2024 (Actuals)			-				-
113	Beginning Balance - DITC Adjustment				(Note F)			-	(Note F)			-
114	Beginning Balance - DITC				(Col. (H), Line 112 + Line 113)			(236,689)	(Col. (M), Line 112 + Line 113)			-
115	Estimated Ending Balance - DITC Not Subject to Proration				12/31/2025 (Projected)			(182,487)	-			-
116	Ending Balance - DITC Adjustment				(Note F)			-	(Note F)			-
117	Ending Balance - DITC				(Col. (H), Line 115 + Line 116)			(182,487)	(Col. (M), Line 115 + Line 116)			-
118	Average Balance as adjusted (non-prorated)				([Col. (H), Line 114 + Line 117] / 2)			(209,588)	([Col. (M), Line 114 + Line 117] / 2)			-
119	Prorated DITC				(Col. (H), Line 110)			-	(Col. (M), Line 110)			-
120	Amount for Attachment H-3D, Line 40e				(Col. (H), Line 118 + Line 119)			(209,588)	(Col. (M), Line 118 + Line 119)			-

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** **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.

- A The computations on this worksheet apply the proration rules of Reg. Sec. 1.167(i)-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 prorated. This section is used to prorate 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 prorated ADIT activity in the true-up adjustment to the extent of 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 by 50 percent 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 actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual 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 over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If 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 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 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.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2025 (Projected)						
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	2,027,421	-	-	1,249,063	778,338
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(218,867,264)	-	-	(218,867,264)	-
4	ADIT-283	(8,533,625)	-	-	(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	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-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 filing 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.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2025 (Projected)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	1,726,728	241,742	-	-	1,484,986	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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 are recoverable in the transmission formula.
Accrued Bonuses & Incentives	3,373,194	472,247	-	-	2,900,947	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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	695,274	97,338	-	-	597,936	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 Other Expenses	469,836	469,836	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	247,642	34,670	-	-	212,972	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	27,715	3,880	-	-	23,835	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued Worker's Compensation	705,431	98,760	-	-	606,671	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	6,990,513	6,990,513	-	-	-	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.
Deferred Compensation	24,910	3,487	-	-	21,423	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,517,333	3,517,333	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	-	-	-	-	-	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.
Purchased Power	3,682,590	3,682,590	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	218,715	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.
State Income Taxes	-	-	-	-	-	Federal Taxes on state income taxes.
State Net Operating Loss Carryforward - MD	2,386,699	1,826,766	-	539,933	-	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.
Maryland Additional Subtraction Carryforward	8,304,755	8,304,755	-	-	-	The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate base.
Maryland 10-305 Carryforward	2,782,741	2,782,741	-	2,504,487	-	The Maryland 10-305 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.
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 plant in service that is included in rate base.
Unamortized Investment Tax Credit	137,919	19,309	-	118,610	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass 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 below.
Other Accrued Deferred Tax Assets	45,532	45,532	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	64,112,199	6,411,220	-	57,700,979	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This 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.
Merger Commitments	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	104,225,394	37,066,217	-	61,223,918	5,935,259	
Less ASC 740 ADIT Adjustments excluded from rate base	(137,919)	(19,309)	-	(118,610)	-	
Less ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less 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)	-	-	(597,936)	
Total: ADIT-190 (Not Subject to Proration)	39,280,002	30,538,350	-	3,404,329	5,337,323	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	2,027,421	-	-	1,249,083	778,338	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
Corporate Alternative Minimum Tax Credit Carry-Forward	-	(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 rate base
Subtotal: ADIT-190 (Subject to Proration)	-	(117,948,307)	-	117,948,307	-	
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)	-	(117,948,307)	-	117,948,307	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	43,276,442	-	-	43,276,442	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2025 (Projected)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	104,225,394	37,068,217	-	61,223,918	5,935,259	
ADIT-190 (Subject to Proration)	-	(117,948,307)	-	117,948,307	-	
Total - FERC Form 1, Page 234	104,225,394	(80,880,090)	-	179,172,225	5,935,259	

Instructions for Account 190

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration).

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(662,152,050)	(65,837,599)	-	(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-aid 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 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	(7,828,948)	(782,895)	-	(7,046,051)	-	- 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)	7,828,948	782,895	-	7,046,051	-	- The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modification	-	-	-	-	-	- Plant 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	8,201,409	820,141	-	7,381,268	-	-
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	20,490,979	11,604,863	8,886,116	-	-	-
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)	(630,360,249)	(33,845,798)	-	(596,514,451)	-	-
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(218,867,264)	-	-	(218,867,264)	-	-

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
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 removed						
Total: ADIT-282 (Not Subject to Proration)	(357,718,129)	(35,771,813)	-	(321,946,316)	-	-
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(118,125,402)	-	-	(118,125,402)	-	-

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2025 (Projected)

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

Instructions for Account 282.

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 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)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Accrued Property Taxes	(7,094,756)	(993,268)	-	(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	(2,998,529)	(771,223)	-	(2,225,306)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula
Pension Asset	(28,546,114)	(3,998,458)	-	-	(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 Vacator	(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
Unamortized Loss on Recquired 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)	
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)	(78,646,255)	(46,046,768)	-	(8,049,829)	(24,549,658)	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(6,533,625)	-	-	(2,953,565)	(3,580,060)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Subject to Proration)						
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)			-	-	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission			-	-	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2025 (Projected)

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

Instructions for Account 283

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 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)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(497,362)			(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 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)	(497,362)	-	-	(497,362)	-	
Total: ADIT-255	(497,362)	-	-	(497,362)	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(182,487)	-	-	(182,487)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	144,738			144,738		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: (Form No. 1 p. 266 & 267)	144,738	-	-	144,738	-	
Total: Investment Tax Amortization	144,738	-	-	144,738	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	53,106	-	-	53,106	-	

END

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

		December 31, 2024 (Actuals)				
			Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
Line	ADIT (Not Subject to Proration)	Total				
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-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.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	1,726,728	241,742	-	-	1,484,986	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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 are recoverable in the transmission formula.
Accrued Bonuses & Incentives	3,373,194	472,247	-	-	2,900,947	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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	-	-	1,225,161	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 Other Expenses	469,836	469,836	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	247,642	34,670	-	-	212,972	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	27,715	3,880	-	-	23,835	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued Worker's Compensation	705,431	98,760	-	-	606,671	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	6,990,513	6,990,513	-	-	-	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.
Deferred Compensation	24,910	3,487	-	-	21,423	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,517,333	3,517,333	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	-	-	-	-	-	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	218,715	218,715	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(138,508)	(138,508)	-	-	-	Federal Taxes on state income taxes
State Net Operating Loss Carryforward - MD	5,297,670	2,119,863	-	3,177,807	-	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.
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.
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 plant in service that is included in rate base.
Unamortized Investment Tax Credit	178,033	24,925	-	153,108	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass 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.
Other Accrued Deferred Tax Assets	45,531	45,531	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	68,429,797	6,842,980	-	61,586,817	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This 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.
Merger Commitments	-	-	-	-	-	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	(178,033)	(24,925)	-	(153,108)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC 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					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	2,942,735	-	-	2,164,397	778,338	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
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	-	
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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
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	-	
Total - FERC Form 1, Page 234	116,009,360	(81,502,027)	-	190,948,903	6,562,484	

Instructions for Account 190:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
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 Plant 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 related to AFUDC Equity	18,246,697	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%				
ADIT - Transmission	(209,927,200)	-	-	(209,927,200)	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
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)	-	(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 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				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(117,040,338)	-	-	(117,040,338)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
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)	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- 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
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
- 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)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
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)	-	-	(28,736,501)	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.
Unamortized Loss on Recquired Debt	(709,708)	(709,708)	-	-	-	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)	(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)	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,157,935)	-	-	(2,967,310)	(4,190,624)	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
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)	-	-	-	-	-	
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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- 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
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).
- 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)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(642,368)	(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 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)	(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)	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255	Total	Gas, Production, Distribution, or Other Related	Only 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 Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			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**

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(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)
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)								
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)							
2	Projected / Actual Activity					12/31/2025 (Projected)							
3	January	31	-	214	50.00%	(92,885)	(46,443)	35,324,823	-	-	-	-	-
4	February	28	-	214	50.00%	(92,885)	(46,443)	35,278,380	-	-	-	-	-
5	March	31	-	214	50.00%	(92,885)	(46,443)	35,231,938	-	-	-	-	-
6	April	30	-	214	50.00%	(92,885)	(46,443)	35,185,495	-	-	-	-	-
7	May	31	-	214	50.00%	(92,885)	(46,443)	35,139,053	-	-	-	-	-
8	June	30	185	214	86.45%	(92,885)	(80,298)	35,058,755	-	-	-	-	-
9	July	31	154	214	71.96%	(92,885)	(66,842)	34,991,912	-	-	-	-	-
10	August	31	123	214	57.48%	(92,885)	(53,387)	34,938,525	-	-	-	-	-
11	September	30	93	214	43.46%	(92,885)	(40,366)	34,898,159	-	-	-	-	-
12	October	31	62	214	28.97%	(92,885)	(26,911)	34,871,249	-	-	-	-	-
13	November	30	32	214	14.95%	(92,885)	(13,889)	34,857,359	-	-	-	-	-
14	December	31	1	214	0.47%	(92,885)	(434)	34,856,925	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)					365	(1,114,620)	(514,340)	-	-	-	-	-
16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-			-	-
17	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)			-	-
18	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 16 + Line 17)		-	(Col. (M), Line 16 + Line 17)			-	-
19	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-			-	-
20	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)			-	-
21	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 19 + Line 20)		-	(Col. (M), Line 19 + Line 20)			-	-
22	Average Balance as adjusted (non-prorated)					((Col. (H), Line 18 + Line 21) / 2)		-	((Col. (M), Line 18 + Line 21) / 2)			-	-
23	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 14)		34,856,925	(Col. (M), Line 14)			-	-
24	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 22 + Line 23)		34,856,925	(Col. (M), Line 22 + Line 23)			-	-
Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)													
Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(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)
25	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)							-
26	Projected / Actual Activity					12/31/2025 (Projected)							-
27	January	31	-	214	50.00%	186,879	93,439	(55,836,453)	-	-	-	-	-
28	February	28	-	214	50.00%	186,879	93,439	(55,743,013)	-	-	-	-	-
29	March	31	-	214	50.00%	186,879	93,439	(55,649,574)	-	-	-	-	-
30	April	30	-	214	50.00%	186,879	93,439	(55,556,135)	-	-	-	-	-
31	May	31	-	214	50.00%	186,879	93,439	(55,462,695)	-	-	-	-	-
32	June	30	185	214	86.45%	186,879	161,554	(55,301,141)	-	-	-	-	-
33	July	31	154	214	71.96%	186,879	134,483	(55,166,659)	-	-	-	-	-
34	August	31	123	214	57.48%	186,879	107,412	(55,059,247)	-	-	-	-	-
35	September	30	93	214	43.46%	186,879	81,214	(54,978,033)	-	-	-	-	-
36	October	31	62	214	28.97%	186,879	54,142	(54,923,891)	-	-	-	-	-
37	November	30	32	214	14.95%	186,879	27,944	(54,895,946)	-	-	-	-	-
38	December	31	1	214	0.47%	186,879	873	(54,895,073)	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)					365	2,242,544	1,034,819	-	-	-	-	-
40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-			-	-
41	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)			-	-
42	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 40 + Line 41)		-	(Col. (M), Line 40 + Line 41)			-	-
43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-			-	-
44	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)			-	-
45	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 43 + Line 44)		-	(Col. (M), Line 43 + Line 44)			-	-
46	Average Balance as adjusted (non-prorated)					((Col. (H), Line 42 + Line 45) / 2)		-	((Col. (M), Line 42 + Line 45) / 2)			-	-
47	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 38)		(54,895,073)	(Col. (M), Line 38)			-	-
48	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 46 + Line 47)		(54,895,073)	(Col. (M), Line 46 + Line 47)			-	-

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) Accumulated Deferred Income Taxes - Other (Account No. 283)

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(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)
49	ADIT Subject to Proration					12/31/2024 (Actuals)							
50	Projected / Actual Activity					12/31/2025 (Projected)							
51	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
52	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
53	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
54	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
55	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
56	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
57	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
58	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
59	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
60	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
61	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
62	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)												
64	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)							
65	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
66	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 64 + Line 65)			(Col. (M), Line 64 + Line 65)				
67	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)							
68	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
69	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 67 + Line 68)			(Col. (M), Line 67 + Line 68)				
70	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 66 + Line 69) / 2]			[(Col. (M), Line 66 + Line 69) / 2]				
71	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 62)			(Col. (M), Line 62)				
72	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 70 + Line 71)			(Col. (M), Line 70 + Line 71)				

Unamortized Deficient / (Excess) ADIT - Federal (Projected)

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Reference	(C) Projected EOY Balance
73	ADIT - 190	(Col. (H), Line 24)	\$ 34,858,925
74	ADIT - 282	(Col. (H), Line 48)	(54,895,073)
75	ADIT - 283	(Col. (H), Line 72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-3D, Line 41a)	\$ (20,038,148)

Unamortized Deficient / (Excess) ADIT - Federal (Actual)

Line	(D) Deficient / (Excess) Deferred Income Taxes	(E) Reference	(F) Projected EOY Balance
73	ADIT - 190	(Col. (M), Line 24)	\$ -
74	ADIT - 282	(Col. (M), Line 48)	-
75	ADIT - 283	(Col. (M), Line 72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-3D, Line 41a)	\$ -

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in 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)
77	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)							
78	Projected / Actual Activity					12/31/2025 (Projected)							
79	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
81	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
82	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
83	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
84	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
85	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
86	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
87	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
88	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
89	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
90	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
91	Total (Sum of Lines 79 - 90)												
92	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)							
93	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
94	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 92 + Line 93)			(Col. (M), Line 92 + Line 93)				
95	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)							
96	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
97	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 95 + Line 96)			(Col. (M), Line 95 + Line 96)				
98	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 94 + Line 97) / 2]			[(Col. (M), Line 94 + Line 97) / 2]				
99	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 90)			(Col. (M), Line 90)				
100	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 98 + Line 99)			(Col. (M), 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) Accumulated Deferred Income Taxes - Property (Account No. 282)

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(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)
101	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)		-	-				-
102	Projected / Actual Activity					12/31/2025 (Projected)			-				-
103	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
105	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
106	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
107	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
108	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
109	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
110	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
111	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
112	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
113	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
114	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
115	Total (Sum of Lines 103 - 114)							-	-	-	-	-	-
116	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-				-
117	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
118	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 116 + Line 117)		-	(Col. (M), Line 116 + Line 117)				-
119	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-
120	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
121	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 119 + Line 120)		-	(Col. (M), Line 119 + Line 120)				-
122	Average Balance as adjusted (non-prorated)					(Col. (H), Line 118 + Line 121) / 2		-	(Col. (M), Line 118 + Line 121) / 2				-
123	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 114)		-	(Col. (M), Line 114)				-
124	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 122 + Line 123)		-	(Col. (M), Line 122 + Line 123)				-

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(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)
125	ADIT Subject to Proration					12/31/2024 (Actuals)		-	-				-
126	Projected / Actual Activity					12/31/2025 (Projected)			-				-
127	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
128	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
129	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
130	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
131	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
132	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
133	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
134	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
135	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
136	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
137	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
138	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
139	Total (Sum of Lines 127 - 138)							-	-	-	-	-	-
140	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-				-
141	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
142	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Line 141)				-
143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-
144	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
145	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 143 + Line 144)		-	(Col. (M), Line 143 + Line 144)				-
146	Average Balance as adjusted (non-prorated)					(Col. (H), Line 142 + Line 145) / 2		-	(Col. (M), Line 142 + Line 145) / 2				-
147	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 138)		-	(Col. (M), Line 138)				-
148	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 146 + Line 147)		-	(Col. (M), Line 146 + Line 147)				-

Unamortized Deficient / (Excess) ADIT - State (Projected)

Line	(A)	(B)	(C)
	Deficient / (Excess) Deferred Income Taxes	Reference	EOY Balance
149	ADIT - 190	(Col. (H), Line 100)	\$ -
150	ADIT - 282	(Col. (H), Line 124)	-
151	ADIT - 283	(Col. (H), Line 148)	-
152	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-3D, Line 41b)	\$ -

Unamortized Deficient / (Excess) ADIT - State (Actual)

Line	(D)	(E)	(F)
	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
149	ADIT - 190	(Col. (M), Line 100)	\$ -
150	ADIT - 282	(Col. (M), Line 124)	-
151	ADIT - 283	(Col. (M), Line 148)	-
152	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-3D, Line 41b)	\$ -

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**

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** 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.

- 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 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 portions 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 prior to the future portion of the test period is averaged rather than prorated.
- B** This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) and averaging in accordance with IRC Section 158(i)(9)(B) 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 deficit / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) 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 project monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- 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 (excess of actual activity over projected activity). If 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 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 (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.

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

Federal Deficient / (Excess) Deferred Income Taxes

Tax Cuts and Jobs Act of 2017								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY 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				<u>\$ (4,860,037)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
7	Unprotected Property							
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	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				<u>\$ (46,442,704)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
13	Protected Property							
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	-	-	-	-
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				<u>\$ (31,591,338)</u>	<u>\$ (20,558,627)</u>	<u>\$ 1,127,924</u>	<u>\$ (19,430,703)</u>
19	Total - Deficient / (Excess) ADIT				<u>\$ (82,894,079)</u>	<u>\$ (20,558,627)</u>	<u>\$ 1,127,924</u>	<u>\$ (19,430,703)</u>

Tax Reform Act of 1986								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
20	Protected Property							
21	ADIT - 190	(Note B)	411.1	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	411.1	ARAM	83,678	-	-	-
24	ADIT - 283	(Note B)	411.1	ARAM	-	-	-	-
25	Subtotal - Deficient / (Excess) ADIT				<u>\$ 83,678</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
26	Total - Deficient / (Excess) ADIT				<u>\$ 83,678</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
27	Unprotected Non-Property							
28	ADIT - 190		411.1		\$ (2,276,084)	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(46,442,704)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (46,442,704)	\$ -	\$ -	\$ -
39	Protected Property							
40	ADIT - 190		410.1		\$ 36,485,885	\$ 35,371,265	\$ (1,114,620)	\$ 34,256,645
41	ADIT - 281		411.1		-	-	-	-
42	ADIT - 282		411.1		(67,993,545)	(55,929,892)	2,242,544	(53,687,348)
43	ADIT - 283		411.1		-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (31,507,660)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)
45	Total - Deficient / (Excess) ADIT				\$ (82,810,401)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)

Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 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	ADIT - 282		411.1		(114,436,249)	(55,929,892)	2,242,544	(53,687,348)
49	ADIT - 283		411.1		(2,583,952)	-	-	-
50	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1A, Line 41a			\$ (82,810,401)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)
51	Tax Gross-Up Factor	ATT H-3D, Line 132b			1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (28,441,069)	\$ 1,560,385	\$ (26,880,685)

Federal Income Tax Regulatory Asset / (Liability)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY 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)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (28,441,069)	\$ 1,560,385	\$ (26,880,685)

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

State Deficient / (Excess) Deferred Income Taxes								
State Tax Rate Change								
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							
57	ADIT - 190	(Note C)	411.1	4 Years	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-
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	-	-	-	-
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	-	-	-	-
71	ADIT - 282	(Note C)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note C)	411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes								
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
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		\$ -	\$ -	\$ -	\$ -
83	ADIT - 281		411.1		-	-	-	-
84	ADIT - 282		411.1		-	-	-	-
85	ADIT - 283		411.1		-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
89	ADIT - 281		411.1		-	-	-	-
90	ADIT - 282		411.1		-	-	-	-
91	ADIT - 283		411.1		-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

Total State Deficient / (Excess) Deferred Income Taxes								
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
94	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
95	ADIT - 281		411.1		-	-	-	-
96	ADIT - 282		411.1		-	-	-	-
97	ADIT - 283		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)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
101	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
102	Account 254 (Other Regulatory Liabilities)				-	-	-	-
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)

Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY 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 / (Liability)				\$ (114,560,975)	\$ (28,441,069)	\$ 1,560,385	\$ (26,880,685)

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

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 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 and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related 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 cycle. The current year 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 al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

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

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	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)	(I) = (H) + (G) + (G)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)															
FERC Account 190 - Non-Current Note A/																											
1	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	\$ 151,627	\$ 61,373	\$ (12,888)	\$ 200,111														
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	2,128,198	744,869	180,897	(83,314)	862,452	2,128,198	448,922	180,897	(37,968)	589,830														
3	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	5,830,317	1,970,611	478,577	(187,502)	2,261,886	5,830,317	1,182,367	478,577	(100,501)	1,560,442														
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	6,475,828	2,266,470	550,428	(192,850)	2,624,248	6,475,828	1,359,882	550,428	(115,590)	1,794,720														
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	2,339,148	818,702	-	-	818,702	2,339,148	491,221	-	-	491,221														
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	65,496	(22,924)	42,572	-	-	65,496	(13,754)	51,742														
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	133,331	(46,666)	86,665	-	-	133,331	(28,000)	105,332														
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	1,768,351	618,223	150,140	(52,549)	715,814	1,768,351	370,934	150,140	(31,529)	489,544														
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	230,355	80,624	19,580	(6,853)	93,351	230,355	48,375	19,580	(4,112)	83,843														
10	Accumulated Deferred Investment Tax Credit	Deferred TIC	Unprotected Non-Property	2,744,838	960,693	233,311	(81,559)	1,112,345	2,744,838	578,416	233,311	(48,995)	780,731														
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	708,000	247,800	60,180	(21,063)	286,917	708,000	148,680	60,180	(12,838)	196,222														
12	Other Liability - State Funds	Environmental Expense	Unprotected Non-Property	538,932	187,926	45,839	(15,974)	217,592	538,932	112,756	45,839	(9,584)	148,811														
13	Liability-Environmental (925300)-Contra	Environmental Expense	Unprotected Non-Property	(708,000)	(247,800)	(60,180)	21,063	(286,917)	(708,000)	(148,680)	(60,180)	12,838	(196,222)														
14	Accrued Liab-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	1,306,782	457,274	111,078	(37,292)	520,062	1,306,782	274,424	111,078	(23,326)	362,175														
15	Accrued Liab-Meritt Creek Lease	Meritt Creek	Unprotected Non-Property	4,808,008	1,682,803	408,881	(143,038)	1,948,445	4,808,008	1,009,682	408,881	(85,823)	1,332,539														
16	Accrued Liab-Meritt Creek Lease - Long Term	Meritt Creek	Unprotected Non-Property	1,459,150	510,702	124,028	(43,410)	591,320	1,459,150	306,421	124,028	(26,048)	404,403														
17	Liab-Meritt Crk Capacity (92420X)-Contra	Meritt Creek	Unprotected Non-Property	(1,359,144)	(475,700)	(115,527)	40,435	(550,793)	(1,359,144)	(285,420)	(115,527)	24,261	(376,887)														
18	Liab-Meritt Crk Lease (92420X)-Contra	Meritt Creek	Unprotected Non-Property	(4,808,008)	(1,682,803)	(408,881)	143,038	(1,948,445)	(4,808,008)	(1,009,682)	(408,881)	85,823	(1,332,539)														
19	Excess Meritt Creek Capacity	Meritt Creek	Unprotected Non-Property	7,685,079	2,689,778	653,232	(228,831)	3,114,378	7,685,079	1,813,867	653,232	(137,179)	2,129,920														
20	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	14,820,538	5,187,188	1,259,748	(440,911)	6,006,022	14,820,538	3,112,313	1,259,748	(284,547)	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	804	(211)	2,879	7,105	1,492	804	(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)	376,887														
24	On Rag Liab-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)	785,551														
25	On Rag Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	836,175	292,661	71,075	(24,876)	338,860	836,175	175,597	71,075	(14,926)	231,746														
26	Regulatory Liability-MD Grid Resiliency	Other (190)	Unprotected Non-Property	230,841	80,724	19,804	(6,862)	93,467	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	(45,088)	668,699														
29	Accrued Payroll Taxes - Manual	Other Labor Related Accruals	Unprotected Non-Property	381,399	128,490	36,719	(10,752)	146,457	381,399	75,894	36,719	(6,451)	106,162														
30	Accrued Liab-Required Health Claims Residential	Other Labor Related Accruals	Unprotected Non-Property	611,805	284,132	69,003	(24,151)	328,984	611,805	170,479	69,003	(14,491)	224,992														
31	Accrued Liabilities - Workers Comp	Other Labor Related Accruals	Unprotected Non-Property	1,160,682	406,232	98,656	(34,530)	470,358	1,160,682	243,739	98,656	(20,718)	321,677														
32	Accrued Liabilities - Disability	Other Labor Related Accruals	Unprotected Non-Property	495,792	173,527	42,142	(14,750)	200,920	495,792	104,116	42,142	(8,850)	137,409														
33	Accrued Liability - PHI Incentive Plan	Other Labor Related Accruals	Unprotected Non-Property	5,033,420	1,781,697	427,841	(149,744)	2,039,794	5,033,420	1,057,018	427,841	(89,847)	1,396,012														
34	Accrued Liab-Sick Pay Carryover	Other Labor Related Accruals	Unprotected Non-Property	3,215,738	1,125,508	273,338	(95,886)	1,303,178	3,215,738	675,305	273,338	(57,401)	991,242														
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 Accruals	Unprotected Non-Property	36,000	12,600	3,060	(1,071)	14,589	36,000	7,560	3,060	(643)	9,177														
37	Liabilities-SERP (92420L) - Contra	Other Labor Related Accruals	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)														
38	Liab-Workers Comp (92420L)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(1,160,682)	(406,232)	(98,656)	34,530	(470,358)	(1,160,682)	(243,739)	(98,656)	20,718	(321,677)														
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accruals	Unprotected Non-Property	4,143,768	1,450,319	352,220	(123,277)	1,433,768	4,143,768	870,191	352,220	(73,968)	1,146,445														
40	Accrued Liab-SERP	Other Labor Related Accruals	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 Accruals	Unprotected Non-Property	(36,000)	(12,600)	(3,060)	1,071	(14,589)	(36,000)	(7,560)	(3,060)	643	(9,177)														
42	Acc Liab - Deferred Comp LT	Other Labor Related Accruals	Unprotected Non-Property	929,813	325,365	79,017	(27,656)	376,729	929,813	195,219	79,017	(16,594)	257,642														
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accruals	Unprotected Non-Property	265,774	100,021	24,291	(8,502)	115,810	265,774	60,013	24,291	(5,101)	79,202														
44	481(a) - Payroll Taxes	Other Labor Related Accruals	Unprotected Non-Property	(180,331)	(68,816)	(16,178)	5,862	(77,132)	(180,331)	(39,970)	(16,178)	3,397	(52,750)														
45	Reg Liab-MD Dynamic Pricing/Critical Ph	Reg Asset - DSM	Unprotected Non-Property	766,348	268,222	65,140	(22,799)	310,563	766,348	160,933	65,140	(13,679)	212,393														
46	Provision for Uncollectible POR - DPL MD	Reg Liab - Other	Unprotected Non-Property	719,792	426,927	103,682	(36,393)	494,321	719,792	256,158	103,682	(21,773)	338,065														
47	Renewable Energy Credits - MD	Reg Liab - Other	Unprotected Non-Property	(11,250)	(3,938)	(958)	335	(4,559)	(11,250)	(2,383)	(958)	201	(3,118)														
48	SERP Asset	Reg Liab - Other	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														
49	Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(408,535)	(143,337)	(34,810)	12,184	(165,964)	(408,535)	(86,002)	(34,810)	7,310	(113,503)														
50	Deferred 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)	(654,921)	(265,087)	55,888	(864,339)														
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	854,792	304,177	84,157	(22,455)	305,679	854,792	158,506	84,157	(13,473)	209,191														
52	Virginia Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	1,067	373	91	(32)	432	1,067	224	91	(19)	296														
53	Accrued Liability-Claims-Contra	Reg Liab - Other	Unprotected Non-Property	(1,467,110)	(513,489)	(124,704)	43,647	(594,546)	(1,467,110)	(308,093)	(124,704)	26,188	(406,610)														
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	486,300	170,205	41,336	(14,487)	197,073	486,300	102,123	41,336	(8,880)	134,778														
55	Regulatory Liability-Current-Rev Acct	Reg Liab - Other	Unprotected Non-Property	(368,348)	(128,222)	(32,799)	11,289	(157,233)	(368,348)	(78,544)	(32,799)	7,189	(123,383)														
56	Other Regulatory Liability - General	Reg Liab - Other	Unprotected Non-Property	(1,127,189)	(394,516)	(95,811)	33,534	(458,793)	(1,127,189)	(238,710)	(95,811)	20,120	(312,400)														
57	Reg Liab-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	(785,551)														
58	Reg Liab-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	(836,175)	(292,661)	(71,075)	24,876	(338,860)	(836,175)	(175,597)	(71,075)	14,926	(231,746)														
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	(150,857)	2,339,186														
60	Other Regulatory Liability - MD SOS	Reg Liab - Other	Unprotected Non-Property																								

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

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	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FTT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FTT on SIT	Total ADIT	
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I) = (E) + (F) + (G)	(J)	(K) = (J) * 21%	(L)	(M) = (K) + (L) + (I)	(N) = (K) + (L) + (I)	
FERC Account 282 - Property (Note A)														
82	Fixed Asset Basis Differences (Power/Tax) - Protected	Protected Property (Power/Tax)	Protected Property	\$ (1,475,410,754)	\$ (518,393,764)	\$ -	\$ -	\$ (518,393,764)	\$ (1,475,410,754)	\$ (309,836,258)	\$ -	\$ -	\$ (309,836,258)	
83	Fixed Asset Basis Differences (Power/Tax) - Non-Protected	Non-Protected Property (Power/Tax)	Unprotected Property	(1,205,260,067)	(421,841,023)	-	-	(421,841,023)	(1,205,260,067)	(253,104,814)	-	-	(253,104,814)	
84	Fixed Asset Basis Differences (Power/Tax) - Non-Protected CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	89,655,390	31,379,387	-	-	31,379,387	89,655,390	18,827,832	-	-	18,827,832	
85	Maryland Fixed Asset Basis (Power/Tax)	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	(49,092,225)	17,182,279	(31,909,946)	-	(49,092,225)	10,399,387	-	(38,762,858)	
86	Maryland Fixed Asset Basis (Power/Tax) - CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	2,511,377	(878,982)	1,632,395	-	2,511,377	(527,389)	-	1,983,988	
87	Delaware Fixed Asset Basis (Power/Tax)	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	(152,798,237)	53,479,383	(99,318,854)	-	(152,798,237)	32,087,630	-	(120,710,607)	
88	Delaware Fixed Asset Basis (Power/Tax) - CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	5,110,357	(1,788,625)	3,321,732	-	5,110,357	(1,073,175)	-	4,037,182	
89	Fixed Asset Basis Differences (Power/Tax FT) - Non-Protected	Non-Protected Property (Power/Tax)	Unprotected Property	(56,147,253)	(19,651,538)	-	-	(19,651,538)	(56,147,253)	(11,790,923)	-	-	(11,790,923)	
90	Maryland Fixed Asset Basis (Power/Tax FT)	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	(1,572,123)	550,243	(1,021,880)	-	(1,572,123)	330,146	-	(1,241,977)	
91	Delaware Fixed Asset Basis (Power/Tax FT)	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	(3,200,393)	1,120,138	(2,080,256)	-	(3,200,393)	672,083	-	(2,528,311)	
92	Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected	Non-Protected Property (Non-Power/Tax)	Unprotected Property	(3,458,789)	(1,210,569)	-	-	(1,210,569)	(3,458,789)	(728,342)	-	-	(728,342)	
93	Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	14,702,392	5,145,837	-	-	5,145,837	14,702,392	3,087,502	-	-	3,087,502	
94	Maryland Fixed Asset Basis (Non-Power/Tax)	Non-Protected Property (Non-Power/Tax)	Unprotected Property	-	-	(96,846)	33,696	(62,950)	-	(96,846)	20,338	-	(76,508)	
95	Maryland Fixed Asset Basis (Non-Power/Tax) - CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	-	-	411,667	(144,063)	267,584	-	411,667	(86,450)	-	325,217	
96	Delaware Fixed Asset Basis (Non-Power/Tax)	Non-Protected Property (Non-Power/Tax)	Unprotected Property	-	-	(197,150)	89,602	(128,147)	-	(197,150)	41,401	-	(153,748)	
97	Delaware Fixed Asset Basis (Non-Power/Tax) - CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	-	-	838,036	293,313	544,724	-	838,036	(175,989)	-	662,049	
98	Total FERC Account 282			\$ (2,835,919,061)	\$ (822,571,671)	\$ (188,085,536)	\$ 69,329,938	\$ (1,091,327,270)	\$ (2,835,919,061)	\$ (553,543,093)	\$ (188,085,536)	\$ 41,597,863	\$ (710,630,576)	
FERC Account 283 - Non-Current (Note A)														
99	Reg Asset-Blueprint for the Future-MD	Blueprint for the Future	Unprotected Non-Property	\$ (1,551,232)	\$ (542,931)	\$ (131,855)	\$ 46,149	\$ (628,637)	\$ (1,551,232)	\$ (325,759)	\$ (131,855)	\$ 27,889	\$ (429,924)	
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(458,580)	(160,503)	(38,979)	13,643	(185,840)	(458,580)	(96,302)	(38,979)	8,106	(127,095)	
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(4,834,591)	(1,727,107)	(419,440)	146,804	(1,999,743)	(4,834,591)	(1,036,284)	(419,440)	88,062	(1,367,822)	
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(29,348)	(10,271)	(2,494)	873	(11,892)	(29,348)	(6,163)	(2,494)	524	(8,133)	
103	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	(8,263)	128,302	
104	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	985,653	344,979	83,781	(29,323)	399,436	985,653	206,987	83,781	(17,594)	273,174	
105	Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	187,499	65,825	15,837	(5,578)	75,964	187,499	39,375	15,837	(3,347)	51,965	
106	Deferred Credits-General	Merger Commitment Fees	Unprotected Non-Property	3,196,442	1,118,755	271,888	(95,094)	1,295,358	3,196,442	671,253	271,888	(57,066)	865,894	
107	Accrued Charitable Contributions-DE Long Term	Merger Commitment Fees	Unprotected Non-Property	8,914,608	3,240,112	867,742	(205,710)	2,862,144	8,914,608	1,452,087	867,742	(123,426)	1,916,383	
108	Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees	Unprotected Non-Property	1,313,274	459,646	111,828	(39,070)	532,204	1,313,274	275,787	111,828	(22,442)	365,874	
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(196,896,680)	(68,913,838)	(18,736,218)	5,857,676	(79,798,380)	(196,896,680)	(41,348,303)	(18,736,218)	3,514,606	(54,589,915)	
110	Prepayments - Other Taxes	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	(6,359,583)	
111	Unamortized Loss on Reacquired Debt	Reacquired Debt	Unprotected Non-Property	(6,718,422)	(2,351,798)	(571,151)	199,903	(2,723,046)	(6,718,422)	(1,411,079)	(571,151)	119,942	(1,862,288)	
112	Unamortized Loss - Revenue Bonds	Reacquired Debt	Unprotected Non-Property	(510,837)	(178,793)	(43,421)	15,197	(307,017)	(510,837)	(107,278)	(43,421)	9,118	(141,578)	
113	Unamortized Loss - Pollution Bonds	Reacquired Debt	Unprotected Non-Property	(443,634)	(155,343)	(37,726)	13,204	(176,864)	(443,634)	(93,726)	(37,726)	7,922	(129,009)	
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(58,498,500)	(19,774,475)	(4,802,372)	1,880,830	(22,896,017)	(58,498,500)	(11,864,685)	(4,802,372)	1,008,496	(15,656,559)	
115	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj.	Unprotected Non-Property	(7,549,595)	(2,642,358)	(641,716)	224,800	(3,059,473)	(7,549,595)	(1,585,415)	(641,716)	134,760	(2,092,370)	
116	Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(653,578)	(228,752)	(55,554)	19,444	(284,863)	(653,578)	(137,251)	(55,554)	11,866	(181,139)	
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(24,070,883)	(8,424,739)	(2,046,008)	718,103	(9,754,644)	(24,070,883)	(5,054,843)	(2,046,008)	429,882	(8,671,190)	
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(65,234,696)	(22,832,143)	(5,544,949)	1,940,732	(26,436,360)	(65,234,696)	(13,899,286)	(5,544,949)	1,184,439	(18,079,796)	
119	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)	(878,002)	(354,572)	74,460	(1,156,114)	
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(2,885,921)	(1,013,573)	(248,153)	86,154	(1,173,572)	(2,885,921)	(608,144)	(248,153)	51,892	(802,605)	
121	Other Regulatory Assets - General	Reg Asset - Other	Unprotected Non-Property	273,083	95,579	23,212	(8,124)	110,687	273,083	57,347	23,212	(4,875)	75,885	
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(8,153,327)	(2,853,665)	(693,033)	242,561	(3,304,138)	(8,153,327)	(1,712,199)	(693,033)	145,537	(2,259,695)	
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(4,584,995)	(1,597,748)	(388,025)	135,809	(1,849,964)	(4,584,995)	(958,649)	(388,025)	81,485	(1,265,188)	
124	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(8,922,494)	(3,122,862)	(758,406)	265,443	(3,615,825)	(8,922,494)	(1,873,717)	(758,406)	158,266	(2,472,881)	
125	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(871,250)	(304,837)	(74,056)	25,920	(353,074)	(871,250)	(182,962)	(74,056)	15,552	(241,467)	
126	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	(2,288,638)	
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(8,413,845)	(2,944,846)	(715,177)	250,312	(3,409,711)	(8,413,845)	(1,786,907)	(715,177)	150,187	(2,331,897)	
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(353,649)	(123,777)	(30,060)	10,521	(143,316)	(353,649)	(74,268)	(30,060)	8,313	(98,014)	
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(559,451)	(195,608)	(47,553)	16,844	(228,717)	(559,451)	(117,485)	(47,553)	9,986	(155,052)	
130	Regulatory Asset-Maryland Meters	Reg Asset - Other	Unprotected Non-Property	(15,123,094)	(5,393,083)	(1,115,833)	390,412	(5,318,134)	(15,123,094)	(3,255,850)	(1,115,833)	234,247	(3,837,065)	
131	Regulatory Asset-Meters-Incremental Depreciation	Reg Asset - Other	Unprotected Non-Property	(454,446)	(159,056)	(38,828)	13,520	(184,184)	(454,446)	(95,434)	(38,828)	8,112	(125,960)	
132	Regulatory Asset-Contrs - MD AMI	Reg Asset - Other	Unprotected Non-Property	3,782,977	1,317,042	318,853	(111,849)	1,524,946	3,782,977	790,225	318,853	(67,189)	1,042,909	
133	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)	(1,066,724)	(431,769)	90,672	(1,407,822)	
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(34,891,472)	(12,212,015)	(2,965,775)	1,038,021	(14,139,769)	(34,891,472)	(7,327,209)	(2,965,775)	622,813	(9,670,171)	
135	Reg Asset-DE Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property	6,586,665	2,298,333	556,167	(195,358)	2,661,141	6,586,665	1,379,000	556,167	(117,215)	1,819,951	
136	Reg Asset-MD Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	718,620	290,870	(61,083)	946,407	
137	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)	(4,658,460)	(1,885,567)	395,969	(6,144,058)	
138	Regulatory Assets-Elec Gen1	Reg Liab - Other	Unprotected Non-Property	(265,986)	(93,095)	(22,809)	7,913	(107,791)	(265,986)	(55,557)	(22,809)	4,748	(73,718)	
139	Regulatory Assets-Gas-Current-Asset	Reg Liab - Other	Unprotected Non-Property	(85,417)	(29,896)	(7,260)	2,541	(34,615)	(85,417)	(17,937)	(7,260)	1,525	(23,673)	
140	Regulatory Assets-Contrs-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	34,891,472	12,212,015	2,965,775	(1,038,021)	14,139,769	34,891,472	7,327,209	2,965,775	(622,813)	9,670,171	
141	Regulatory Assets-Contrs-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	22,949,490	8,032,321	1,950,707	(862,747)	9,300,261	22,949,490	4,819,393	1,950,707	(409,848)	8,380,451	
142	Reg Assets-Asset Retirement Oblig-Gas-Contrs	Reg Liab - Other	Unprotected Non-Property	392,189	137,268	33,336	(11,668)	158,936	392,189	82,366	33,336	(7,001)	102,614	
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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)												
Line	Detailed Description	Description	Category	Rate Change Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Income Tax Regulatory Asset / Liability Deferred Taxes (P)	Total Deficient / (Excess) ADT Balance (Q) = (N) - (O) - (P)	Jurisdiction Allocator (R)	Electric Transmission (S)	Allocator (Note B) (T)	Transmission Allocated Deficient / (Excess) ADIT Balance (U) = (Q) + (T)	FERC Account
FERC Account 199 - Non-Current (Note A)												
1	Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 92,492	\$ -	\$ -	\$ 92,492	Labor	No	0.00%	\$ -	190
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	272,622	-	-	272,622	100% DE	No	0.00%	-	190
3	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	721,244	-	-	721,244	100% MD	No	0.00%	-	190
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	829,528	-	-	829,528	100% DE	No	0.00%	-	190
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	327,481	327,481	-	-	Labor	No	0.00%	-	190
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(9,169)	(9,169)	-	-	Labor	No	0.00%	-	190
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(18,666)	(18,666)	-	-	Labor	No	0.00%	-	190
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	226,270	-	-	226,270	Labor	Yes	6.08%	13,758	190
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	29,509	-	-	29,509	Plant	Yes	31.49%	9,293	190
10	Accumulated Deferred Investment Tax Credit	Deferred ITC	Unprotected Non-Property	351,613	351,613	-	-	Plant	No	0.00%	-	190
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	90,695	-	-	90,695	Plant	Yes	31.49%	28,563	190
12	Other Liability - State Funds	Environmental Expense	Unprotected Non-Property	68,781	-	-	68,781	Plant	No	0.00%	-	190
13	Liability-Environmental (925300)-Contra	Environmental Expense	Unprotected Non-Property	(90,695)	-	-	(90,695)	Plant	Yes	31.49%	(28,563)	190
14	Accrued Liab-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	167,399	-	-	167,399	Plant	Yes	31.49%	52,719	190
15	Accrued Liab-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	615,906	615,906	-	-	Plant	No	0.00%	-	190
16	Accrued Liab-Merrill Creek Lease - Long Term	Merrill Creek	Unprotected Non-Property	186,917	186,917	-	-	Plant	No	0.00%	-	190
17	Liab-Merrill Crk Capacity (92420X)-Contra	Merrill Creek	Unprotected Non-Property	(174,106)	(174,106)	-	-	Plant	No	0.00%	-	190
18	Liab-Merrill Crk Lease (92420X)-Contra	Merrill Creek	Unprotected Non-Property	(615,906)	(615,906)	-	-	Plant	No	0.00%	-	190
19	Excess Merrill Creek Capacity	Merrill Creek	Unprotected Non-Property	984,459	984,459	-	-	Plant	No	0.00%	-	190
20	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	1,898,511	-	-	1,898,511	Labor	Yes	6.08%	115,433	190
21	Taxes Accrued - Taxes other than income	Other (190)	Unprotected Non-Property	(0)	-	-	(0)	Plant	Yes	31.49%	(0)	190
22	Accrued Liability - Other Energy Purchases	Other (190)	Unprotected Non-Property	910	-	-	910	100% MD	No	0.00%	-	190
23	Above-market Energy Supply Contracts	Other (190)	Unprotected Non-Property	174,106	-	-	174,106	Plant	Yes	36.82%	63,758	190
24	On Reg Liab-Asset Retirement Obligation	Other (190)	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	36.82%	132,962	190
25	On Reg Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	107,114	-	-	107,114	Plant	Yes	36.82%	39,225	190
26	Regulatory Liability-MD Grid Resiliency	Other (190)	Unprotected Non-Property	29,545	-	-	29,545	100% MD	No	0.00%	-	190
27	Liabilities-Disability (92420L)-Contra	Other (190)	Unprotected Non-Property	(63,511)	-	-	(63,511)	Labor	Yes	6.08%	(3,862)	190
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	309,076	-	-	309,076	Labor	Yes	6.08%	18,792	190
29	Accrued Payroll Taxes - Manual	Other Labor Related Accruals	Unprotected Non-Property	46,295	-	-	46,295	Labor	Yes	6.08%	2,815	190
30	Accrued Liab-Required Health Claims Residential	Other Labor Related Accruals	Unprotected Non-Property	103,992	-	-	103,992	Labor	Yes	6.08%	6,323	190
31	Accrued Liabilities - Workers Comp	Other Labor Related Accruals	Unprotected Non-Property	148,681	-	-	148,681	Labor	Yes	6.08%	9,040	190
32	Accrued Liabilities - Disability	Other Labor Related Accruals	Unprotected Non-Property	63,511	-	-	63,511	Labor	Yes	6.08%	3,862	190
33	Accrued Liability - PHI Incentive Plan	Other Labor Related Accruals	Unprotected Non-Property	644,781	-	-	644,781	Labor	Yes	6.08%	38,204	190
34	Accrued Liab-Sick Pay Carryover	Other Labor Related Accruals	Unprotected Non-Property	411,936	-	-	411,936	Labor	Yes	6.08%	25,047	190
35	Accrued Liab-Vacation	Other Labor Related Accruals	Unprotected Non-Property	655,433	-	-	655,433	Labor	Yes	6.08%	39,852	190
36	Acc Liab - Deferred Comp ST	Other Labor Related Accruals	Unprotected Non-Property	4,612	-	-	4,612	Labor	Yes	6.08%	280	190
37	Liabilities-SERP (92420L) - Contra	Other Labor Related Accruals	Unprotected Non-Property	(439,325)	(439,325)	-	-	Labor	No	0.00%	-	190
38	Liab-Workers Comp (92420L)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(148,681)	-	-	(148,681)	Labor	Yes	6.08%	(9,040)	190
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accruals	Unprotected Non-Property	530,817	-	-	530,817	Labor	Yes	6.08%	32,275	190
40	Accrued Liab-SERP	Other Labor Related Accruals	Unprotected Non-Property	439,325	439,325	-	-	Labor	No	0.00%	-	190
41	Liability-Deferred Comp (92530P)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(439,325)	-	-	-	Labor	Yes	6.08%	(280)	190
42	Acc Liab - Deferred Comp LT	Other Labor Related Accruals	Unprotected Non-Property	119,083	-	-	119,083	Labor	Yes	6.08%	7,241	190
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accruals	Unprotected Non-Property	36,608	-	-	36,608	Labor	Yes	6.08%	2,226	190
44	481(a) - Payroll Taxes	Other Labor Related Accruals	Unprotected Non-Property	(24,361)	-	-	(24,361)	Labor	Yes	6.08%	(1,482)	190
45	Reg Liab-MD Dynamic Pricing/Critical Pk	Reg Asset - DSM	Unprotected Non-Property	98,169	-	-	98,169	100% MD	No	0.00%	-	190
46	Provision for Uncollectible POR - DPL MD	Reg Liab - Other	Unprotected Non-Property	156,255	-	-	156,255	100% MD	No	0.00%	-	190
47	Renewable Energy Credits - MD	Reg Liab - Other	Unprotected Non-Property	(1,441)	-	-	(1,441)	100% MD	No	0.00%	-	190
48	SERP Asset	Reg Liab - Other	Unprotected Non-Property	439,325	412,613	-	26,712	Labor	Yes	100.00%	26,712	190
49	Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(52,461)	-	-	(52,461)	Labor	Yes	0.00%	-	190
50	Deferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property	(399,502)	-	-	(399,502)	Labor	Yes	0.00%	-	190
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	96,689	-	-	96,689	Plant	Yes	0.00%	-	190
52	Virginia Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	137	-	-	137	Plant	Yes	0.00%	-	190
53	Accrued Liability-Claims-Contra	Reg Liab - Other	Unprotected Non-Property	(187,937)	-	-	(187,937)	Labor	Yes	0.00%	-	190
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	62,295	-	-	62,295	Labor	Yes	6.08%	3,788	190
55	Regulatory Liability-Current-Rat Acct	Reg Liab - Other	Unprotected Non-Property	(96,169)	-	-	(96,169)	Plant	Yes	0.00%	-	190
56	Other Regulatory Liability - General	Reg Liab - Other	Unprotected Non-Property	(144,393)	-	-	(144,393)	Plant	Yes	36.82%	(52,877)	190
57	Reg Liab-Asset Retirement Oblig-Electric	Reg Liab - Other	Unprotected Non-Property	(363,085)	-	-	(363,085)	Plant	No	0.00%	-	190
58	Reg Liab-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	(107,114)	-	-	(107,114)	100% DE	No	0.00%	-	190
59	Regulatory Liability - Gas - Unbilled	Reg Liab - Other	Unprotected Non-Property	1,081,182	-	-	1,081,182	100% DE	No	0.00%	-	190
60	Other Regulatory Liability - MD SOS	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	190
61	Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	942,125	-	-	942,125	100% DE	No	0.00%	-	190
62	Accrued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	187,937	-	-	187,937	Labor	Yes	0.00%	-	190
63	Accrued Liability - LTIP - Long-Term	Reg Liab - Other	Unprotected Non-Property	18,669	-	-	18,669	Labor	Yes	6.08%	1,013	190
64	Asset Retirement Obligation - Non-Utility	Reg Liab - Other	Unprotected Non-Property	719,886	719,886	-	-	Plant	No	0.00%	-	190
65	Asset Retirement Obligation-Electric Utility	Reg Liab - Other	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	0.00%	-	190
66	Asset Retirement Obligation-Gas Utility	Reg Liab - Other	Unprotected Non-Property	107,114	-	-	107,114	100% DE	No	0.00%	-	190
67	Miscellaneous Deferred Debits	Reg Liab - Other	Unprotected Non-Property	(220,537)	-	-	(220,537)	Labor	Yes	6.08%	(13,409)	190
68	Accrued Liab-General	Reg Liab - Other	Unprotected Non-Property	2,562	-	-	2,562	Plant	Yes	31.49%	807	190
69	Renewable Energy Credits - DE	Reg Liab - Other	Unprotected Non-Property	(1,016,921)	-	-	(1,016,921)	100% DE	No	0.00%	-	190
70	Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	18,049	-	-	18,049	100% DE	No	0.00%	-	190
71	Accrued Liability - Other Energy Purchases	Renewable Energy Credits	Unprotected Non-Property	1,317,664	-	-	1,317,664	100% DE	No	0.00%	-	190
72	Maryland Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(1,936,152)	-	-	(1,936,152)	Plant	Yes	32.96%	(638,117)	190
73	Delaware Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(6,685,602)	-	-	(6,685,602)	Plant	Yes	32.96%	(2,203,441)	190
74	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	110,704,183	-	-	110,704,183	Labor	Yes	32.96%	36,485,885	190
75	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%	-	190
76	FAS109 Regulatory Asset - Electric	FAS109 Non-TCJA	N/A	(4,095,392)	-	(4,095,392)	-	Plant	Yes	0.00%	-	190
77	FAS109 Regulatory Asset	FAS109 Non-TCJA	N/A	(476,448)	-	(476,448)	-	Plant	Yes	0.00%	-	190
78	FAS109 Regulatory Liability - Electric	FAS109 Non-TCJA	N/A	196,555	-	196,555	-	Plant	Yes	0.00%	-	190
79	FAS109 Regulatory Liability - Gas	FAS109 Non-TCJA	N/A	43,027	-	43,027	-	Plant	Yes	0.00%	-	190
80	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A	(150,539,586)	-	(150,539,586)	-	Plant	Yes	0.00%	-	190
81	Total FERC Account 199			\$ (150,574,374)	\$ (107,923,156)	\$ (154,871,644)	\$ 112,220,628				\$ 34,299,800	

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)												
Line	Detailed Description	Description	Category	Rate Change Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Income Tax Regulatory Asset / Liability Deferred Taxes (P)	Total Deficient / (Excess) ADIT Balance (Q) = (N) - (O) - (P)	Jurisdiction Allocator (R)	Electric Transmission (S)	Allocated Deficient / (Excess) ADIT Balance (T)	Transmission Allocated Deficient / (Excess) ADIT Balance (U) = (Q) * (T)	FERC Account (V)
	(A)	(B)	(C)									
FERC Account 282 - Property (Note A)												
82	Fixed Asset Basis Differences (Power/Tax) - Protected	Protected Property (Power/Tax)	Protected Property	\$ (208,557,506)	\$ -	\$ -	\$ (208,557,506)	Plant	Yes	32.96%	\$ (68,077,223)	282
83	Fixed Asset Basis Differences (Power/Tax) - Non-Protected	Non-Protected Property (Power/Tax)	Unprotected Property	(168,736,409)	-	(7,192,463)	(161,543,946)	Plant	Yes	32.96%	(53,241,654)	282
84	Fixed Asset Basis Differences (Power/Tax) - Non-Protected CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	12,551,755	-	-	12,551,755	Plant	No	0.00%	-	282
85	Maryland Fixed Asset Basis (Power/Tax)	Non-Protected Property (Power/Tax)	Unprotected Property	6,872,912	-	-	6,872,912	Plant	Yes	32.96%	2,285,174	282
86	Maryland Fixed Asset Basis (Power/Tax) - CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	(351,593)	-	-	(351,593)	Plant	No	0.00%	-	282
87	Delaware Fixed Asset Basis (Power/Tax)	Non-Protected Property (Power/Tax)	Unprotected Property	21,391,753	-	-	21,391,753	Plant	Yes	32.96%	7,050,294	282
88	Delaware Fixed Asset Basis (Power/Tax) - CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	(715,450)	-	-	(715,450)	Plant	No	0.00%	-	282
89	Fixed Asset Basis Differences (Power/Tax FT) - Non-Protected	Non-Protected Property (Power/Tax)	Unprotected Property	(7,860,815)	-	-	(7,860,815)	Plant	Yes	32.96%	(2,590,702)	282
90	Maryland Fixed Asset Basis (Power/Tax FT)	Non-Protected Property (Power/Tax)	Unprotected Property	220,097	-	-	220,097	Plant	Yes	32.96%	72,540	282
91	Delaware Fixed Asset Basis (Power/Tax FT)	Non-Protected Property (Power/Tax)	Unprotected Property	448,055	-	-	448,055	Plant	Yes	32.96%	147,870	282
92	Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected	Non-Protected Property (Non-Power/Tax)	Unprotected Property	(484,228)	-	-	(484,228)	Plant	Yes	32.96%	(159,592)	282
93	Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	2,058,335	-	-	2,058,335	Plant	No	0.00%	-	282
94	Maryland Fixed Asset Basis (Non-Power/Tax)	Non-Protected Property (Non-Power/Tax)	Unprotected Property	13,558	-	-	13,558	Plant	Yes	32.96%	4,469	282
95	Maryland Fixed Asset Basis (Non-Power/Tax) - CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	(57,833)	-	-	(57,833)	Plant	No	0.00%	-	282
96	Delaware Fixed Asset Basis (Non-Power/Tax)	Non-Protected Property (Non-Power/Tax)	Unprotected Property	27,601	-	-	27,601	Plant	Yes	32.96%	9,097	282
97	Delaware Fixed Asset Basis (Non-Power/Tax) - CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	(117,325)	-	-	(117,325)	Plant	No	0.00%	-	282
98	Total FERC Account 282			\$ (341,286,693)	\$ -	\$ (7,192,463)	\$ (334,104,230)				\$ (114,519,827)	
FERC Account 283 - Non-Current (Note A)												
99	Reg Asset-Blueprint for the Future-MD	Blueprint for the Future	Unprotected Non-Property	\$ (198,713)	\$ -	\$ -	\$ (198,713)	100% MD	No	0.00%	\$ -	283
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(58,744)	-	-	(58,744)	100% DE	No	0.00%	-	283
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(632,121)	-	-	(632,121)	100% DE	No	0.00%	-	283
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(3,759)	-	-	(3,759)	100% DE	No	0.00%	-	283
103	Materials-Reserve for Obsolete Material	Materials Reserve	Unprotected Non-Property	59,302	-	-	59,302	Plant	Yes	31.49%	18,676	283
104	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	126,262	126,262	-	(0)	Labor	No	0.00%	-	283
105	Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	24,019	24,019	-	0	Labor	No	0.00%	-	283
106	Deferred Credits-General	Merger Commitment Fees	Unprotected Non-Property	409,464	409,464	-	0	Labor	No	0.00%	-	283
107	Accrued Charitable Contributions-DE Long Term	Merger Commitment Fees	Unprotected Non-Property	885,761	885,761	-	(0)	Labor	No	0.00%	-	283
108	Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees	Unprotected Non-Property	168,230	168,230	-	-	100% MD	No	0.00%	-	283
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(25,222,465)	-	-	(25,222,465)	Labor	Yes	6.08%	(1,533,576)	283
110	Prepayments - Other Taxes	Property Taxes	Unprotected Non-Property	(2,939,428)	-	-	(2,939,428)	Plant	No	0.00%	-	283
111	Unamortized Loss on Reacquired Debt	Reacquired Debt	Unprotected Non-Property	(860,758)	-	-	(860,758)	100% DE	No	0.00%	-	283
112	Unamortized Loss - Revenue Bonds	Reacquired Debt	Unprotected Non-Property	(65,438)	-	-	(65,438)	Plant	Yes	31.49%	(20,609)	283
113	Unamortized Loss - Pollution Bonds	Reacquired Debt	Unprotected Non-Property	(56,855)	-	-	(56,855)	Plant	Yes	31.49%	(17,906)	283
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(7,237,458)	-	-	(7,237,458)	100% MD	No	0.00%	-	283
115	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj.	Unprotected Non-Property	(867,103)	-	-	(867,103)	100% Transmission	Yes	100.00%	(867,103)	283
116	Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(83,723)	-	-	(83,723)	Plant	Yes	0.00%	-	283
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(3,083,455)	-	-	(3,083,455)	100% MD	No	0.00%	-	283
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(8,356,564)	-	-	(8,356,564)	100% DE	No	0.00%	-	283
119	Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(534,381)	-	-	(534,381)	100% MD	No	0.00%	-	283
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(370,968)	-	-	(370,968)	100% DE	No	0.00%	-	283
121	Other Regulatory Assets - General	Reg Asset - Other	Unprotected Non-Property	34,982	-	-	34,982	Plant	Yes	0.00%	-	283
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(1,044,441)	-	-	(1,044,441)	100% DE	No	0.00%	-	283
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(584,778)	-	-	(584,778)	100% DE	No	0.00%	-	283
124	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(1,142,968)	-	-	(1,142,968)	100% MD	No	0.00%	-	283
125	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(111,607)	-	-	(111,607)	100% DE	No	0.00%	-	283
126	Other Regulatory Assets - Vacation Accrual	Reg Asset - Other	Unprotected Non-Property	(1,048,575)	-	-	(1,048,575)	Labor	Yes	6.08%	(63,755)	283
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(1,077,814)	-	-	(1,077,814)	100% MD	No	0.00%	-	283
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(45,302)	-	-	(45,302)	100% MD	No	0.00%	-	283
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(71,666)	-	-	(71,666)	100% DE	No	0.00%	-	283
130	Regulatory Asset- Maryland Meters	Reg Asset - Other	Unprotected Non-Property	(1,681,068)	-	-	(1,681,068)	100% MD	No	0.00%	-	283
131	Regulatory Asset-Meters-Incremental Depreciation	Reg Asset - Other	Unprotected Non-Property	(58,214)	-	-	(58,214)	Plant	Yes	0.00%	-	283
132	Regulatory Asset Contra - MD AMI	Reg Asset - Other	Unprotected Non-Property	482,037	-	-	482,037	100% MD	No	0.00%	-	283
133	Regulatory Assets - COPCO Acquisition	Reg Asset- COPCO Acquisition Adjustment	Unprotected Non-Property	(650,702)	-	-	(650,702)	100% MD	No	0.00%	-	283
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(4,469,598)	-	-	(4,469,598)	Plant	Yes	0.00%	-	283
135	Reg Asset-DE Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	841,190	-	-	841,190	100% DE	No	0.00%	-	283
136	Reg Asset-MD Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	283
137	Regulatory Assets-Current-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	2,841,660	-	-	2,841,660	Plant	Yes	0.00%	-	283
138	Regulatory Assets-Elec Gen1	Reg Liab - Other	Unprotected Non-Property	(34,073)	-	-	(34,073)	Plant	Yes	0.00%	-	283
139	Regulatory Assets-Gas-Current-Asset	Reg Liab - Other	Unprotected Non-Property	(10,942)	-	-	(10,942)	100% DE	No	0.00%	-	283
140	Regulatory Assets-Contra-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	4,469,598	-	-	4,469,598	Plant	Yes	0.00%	-	283
141	Regulatory Assets-Contra-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	2,939,830	-	-	2,939,830	Plant	Yes	0.00%	-	283
142	Reg Assets-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	50,239	-	-	50,239	100% DE	No	0.00%	-	283
143	Regulatory Assets-DPL DE-DSM-Energy Efficiency	Reg Liab - Other	Unprotected Non-Property	(5,784)	-	-	(5,784)	100% DE	No	0.00%	-	283
144	Other Reg Assets - Gas Derivatives FAS	Reg Liab - Other	Unprotected Non-Property	(137,035)	-	-	(137,035)	100% DE	No	0.00%	-	283
145	Regulatory Assets-Elec Gen1-Contra	Reg Liab - Other	Unprotected Non-Property	34,073	-	-	34,073	Plant	Yes	0.00%	-	283
146	Regulatory Assets-Gas-Contra-Asset Acct	Reg Liab - Other	Unprotected Non-Property	10,942	-	-	10,942	100% DE	No	0.00%	-	283
147	Reg Assets-Third Party Supplier Recover	Reg Liab - Other	Unprotected Non-Property	(301,692)	-	-	(301,692)	100% MD	No	0.00%	-	283
148	Other Regulatory Assets - DE SOS	Reg Liab - Other	Unprotected Non-Property	(133,644)	-	-	(133,644)	100% DE	No	0.00%	-	283
149	Reg Liab-DE Dfd Energy Supply-Netting	Reg Liab - Other	Unprotected Non-Property	(841,190)	-	-	(841,190)	100% DE	No	0.00%	-	283
150	Reg Liab-MD Dfd Energy Supply-Netting	Reg Liab - Other	Unprotected Non-Property	(438,358)	-	-	(438,358)	100% MD	No	0.00%	-	283
151	Regulatory Assets-DE Renewable Energy	Reg Liab - Other	Unprotected Non-Property	(63,497)	-	-	(63,497)	100% DE	No	0.00%	-	283
152	Reg Asset-DSM-MD-Egy ER-CIF Merger Commitments	Reg Liab - Other	Unprotected Non-Property	491,159	491,159	-	(0)	100% MD	No	0.00%	-	283
153	Regulatory Asset Contra-DE Electric CTA	Reg Liab - Other	Unprotected Non-Property	341,063	-	-	341,063	100% DE	No	0.00%	-	283
154	Current State Income Taxes Deductible	Reg Liab - Other	Unprotected Non-Property	973	-	-	973	Plant	Yes	32.96%	321	283
155	Total FERC Account 283			\$ (55,659,938)	\$ 2,104,895	\$ -	\$ (57,763,933)				\$ (2,583,952)	
156	Grand Total			\$ (547,530,106)	\$ (195,816,281)	\$ (162,064,307)	\$ (279,647,537)				\$ (82,894,079)	
							Protected Property	\$	(95,853,323)		\$ (31,591,338)	
							Unprotected Property		(127,546,725)		(46,442,704)	
							Unprotected Non-Property		(56,247,490)		(4,860,037)	
							Total Unprotected	\$	(183,794,215)		\$ (51,302,741)	
							Total Deficient / (Excess) ADIT	\$	(279,647,537)		\$ (82,894,079)	

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)												
Line	Detailed Description	Description	Category	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)	
<p>1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes—Credit, Other Income or Deductions), as appropriate.</p> <p>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 property, unprotected property, and unprotected non-property).</p> <p>3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.</p> <p>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.</p> <p>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.</p>												

END

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

Projected for the 12 Months Ended December 31, 2025

Other Taxes		Page 263 Col (i)		Allocated Amount
		Allocator		
Plant Related		Gross Plant Allocator		
1	Real property (State, Municipal or Local)	37,426,708		
2	Personal property			
3	Federal/State Excise			
4				
5				
Total Plant Related		37,426,708	36.69%	13,732,243
Labor Related		Wages & Salary Allocator		
6	Federal FICA & Unemployment & State unemployment	3,182,644		
7				
8				
9				
10				
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
Excluded				
12	MD State Franchise Tax	9,551,116		
13	DE Gross Receipts Tax	690,488		
14	MD Sales and Use Tax	38,559		
15	Sales and Use tax VA	-		
16	PA Franchise	-		
17	DE Public Utility Tax	8,432,145		
18	Wilmington City Franchise Tax	1,396,463		
19	MD Environmental Surcharge	2,962,338		
20	MD PSC Assessment	905,163		
21	DE PSC Assessment	620,463		
22	Exclude State Dist RA amort in line 7	-		
23	Total "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	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.
- 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

		Total Amount	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%	-
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., not 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 associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
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				
		\$ 15,823,378			
17	Amount offset in line 4 above	\$ 235,557,871			
18	Total Account 454, 456 and 456.1	\$ 263,581,975			
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	<u>Incremental Expenses</u>					
2	Functionalized Operating Expenses	-	-	-	-	-
3	Functionalized Taxes Other Than Income Taxes	+	-	-	-	-
4	Total Functionalized Expenses	-	-	-	-	-
5	Functional Allocator	x	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	x	0.1458	0.1458	0.1458	0.1458
11	Allocated Labor-related Expenses	-	-	-	-	-
12	Property Insurance	-	-	-	-	-
13	Plant-related Taxes Other Than Income Taxes	+	-	-	-	-
14	Total Plant-related Expenses	-	-	-	-	-
15	Gross Plant Allocator	x	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	x	0.5804	0.5804	0.5804	0.5804
23	Pre-Tax Utility Allocation (Ln 21 x Ln 22)	543,539	-	-	-	-
24	Composite Tax Rate	x	0.2772	0.2772	0.2772	0.2772
25	State and Federal Income Taxes (Ln 23 x Ln 24)	150,642	-	-	-	-
26	Customer Net Revenue Share (Ln 21 - Ln 23)	392,897	-	-	-	-
27	Minimum Customer Revenue Credit (Ln 17)	+	-	-	-	-
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	0.2772 = $CTR = 1 - ((1-SIT)*(1-FIT))/(1-(SIT*FIT*p))$				
36	Customer % of Post-tax Revenues	0.5000 = CUSTP				
37	Customer to Utility Post-tax Ratio	1.0000 = $CUSTR = 1/((1-CUSTP)/CUSTP)$				
38	Utility Pre-Tax Allocation Factor	0.5804 = $1/(1+CUSTR-(CTR*CUSTR))$				
39	Functional Allocator	1.0000 = FA				
40	Wages and Salaries Allocator	0.1458 = WS				
41	Gross Plant Allocator	0.3669 = GP				

Notes

1 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.

2 "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				
A	100 Basis Point increase in ROE and Income Taxes		(Line 127 + Line 138)	145,576,972
B	100 Basis Point increase in ROE			1.00%
Return Calculation				
59	Rate Base		(Line 39 + 58)	1,437,708,771
Long Term Interest				
100	Long Term Interest		p117.62c through 67c	96,325,605
101	Less LTD Interest on Securitization B (Note P)		Attachment 8	0
102	Long Term Interest		*(Line 100 - Line 101)*	96,325,605
103	Preferred Dividends	enter positive	p118.29c	0
Common Stock				
104	Proprietary Capital		p112.16c	2,226,953,303
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	2,177,779
107	Common Stock		(Sum Lines 104 to 106)	2,229,131,082
Capitalization				
108	Long Term Debt		p112.17c through 21c	2,186,462,308
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-2,866,665
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	794,496
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt		(Sum Lines 108 to 112)	2,184,390,139
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	2,229,131,082
116	Total Capitalization		(Sum Lines 113 to 115)	4,413,521,221
117	Debt %	Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.52%
118	Preferred %	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (108 + 114 + 115))	50.48%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0441
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost (Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0218
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	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
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	114,860,279
Composite Income Taxes				
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 purposes)	Per State Tax Code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$		27.72%
132a	T / (1-T)			38.34%
132b	Tax Gross-Up Factor	$1 / (1 - T)$		1.3834
ITC Adjustment				
133	Investment Tax Credit Amortization	(Note U from ATT H-3D)		
134	Tax Gross-Up Factor	enter negative	Attachment 1B - ADIT EOY	-53,106
135	ITC Adjustment Allocated to Transmission		(Line 132b)	1.3834
			(Line 133 * 134)	-73,467
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-3D)	Attachment 5, Line 136a	251,686
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136b	-1,127,924
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-876,238
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)	1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-1,212,199
137	Income Tax Component =	$CIT = (T / (1 - T)) * Investment Return * (1 - (WCLTD / R))$	(Line 132a * 127 * (1 - (123 / 126)))	32,002,359
138	Total Income Taxes		(Line 135 + 136g + 137)	30,716,692

Delmarva Power & Light Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
10	Plant Allocation Factors						
11	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$	3,941,807		
12	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column i)	\$	58,887,810		
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	\$	70,401,318		
12	Plant In Service	(Notes A & B)	p356 (See Attachment 9, column d)	\$	248,426,889		
41	Accumulated Deferred Income Taxes						
41	Accumulated Investment Tax Credit Account No. 255	(Note U)	p266 h (See Attachment 1B)	\$	497,362	\$ 497,362	
47	Materials and Supplies						
47	Undistributed Stores Exp	(Note A)	p227 &c & 18 c (See Attachment 9, column a)	\$	-		
85	Allocated General & Common Expenses	(Note A)	p200.3 c				
85	Plus Transmission Lease Payments	(Note A)	p358				
87	Common Plant O&M	(Note A)	p358				

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column c)	\$ 20,788,708	\$ 5,435,571	\$ 15,353,135	Specific identification based on plant records: The following plant investments are included: 1 Mendel Substation 2 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors						
6	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$	8,378,772,187		
19	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)	p358 (See Attachment 9, column d)	\$	248,426,889		
30	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	(Note B)	p219.25 c (See Attachment 9, column e)	\$	831,400,283		See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
73	Allocated General & Common Expenses					
73	Less EPRI Dues	(Note D)	p352-353	\$ 208,472	\$ 72,865	EPRI Membership dues in FERC Transmission O&M Account 568

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
70	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$ 1,394,525	\$ 268,044	\$ 1,128,481	FERC Form 1 page 351.1 line 14 (h) - 16 (h), transmission related only
77	Directly Assigned A&G						
77	Regulatory Commission Exp Account 928	(Note G)	p323.188b	\$ 1,394,525	\$ 268,044	\$ 1,128,481	FERC Form 1 page 351.1 line 14 (h) - 18 (h), transmission related only

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G						
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	\$ 836,891			None

Multistate Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates				MD	DE				Enter Calculation
129	State Income Tax Rate or Composite	(Note J)	8.50%	8.25%	8.75%				Apportioned DE 5.600%, MD 2.900%

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G						
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	\$ 836,891	0	\$ 836,891	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
149	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
Instructions:				Enter \$	None
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the HTEP Process				Or	
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:				Enter \$	
Example					
A Total investment in substation				1,000,000	
B Identifiable investment in Transmission (provide workpapers)				500,000	
C Identifiable investment in Distribution (provide workpapers)				400,000	
D Amount to be excluded (A x (C / (B + C)))				444,444	
Total				0	Add more lines if necessary

Delmarva Power & Light Company
Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	W&S Allocator
45	Prepayments														
	Pension Liabilities, if any														14.58%
	Other Prepayments														14.58%
	Prepaid Rent	1,479,809	1,708,770	1,651,241	1,678,413	1,617,155	1,632,317	1,678,352	1,638,206	1,601,173	1,384,348	1,341,889	1,335,825	707,131	14.58%
	Prepaid Insurance	745,383	756,795	680,804	608,593	525,507	452,422	368,640	334,832	357,935	507,033	683,128	581,431	738,786	14.58%
	Prepaid Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	14.58%
	Prepaid Property Tax	(0)	193,789	96,894	(0)	193,789	96,894	(0)	271,689	135,850	(0)	271,689	135,850	(0)	14.58%
	Cost in Excess of Billings	24,317,848	-	-	12,532,972	-	-	18,753	-	-	19,520,893	-	-	25,877,882	14.58%
	Prepaid Software Fee & Licenses	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(18,789)	(18,789)	(18,789)	(18,789)	(18,789)	(13,849)	14.58%
	Leased Asset ROU-Op-Building	20,823	-	-	19,872	-	-	17,814	-	-	14,542	-	-	11,808	0.00%
	Prepaid Environmental Credits	-	-	-	-	-	-	-	-	-	-	-	-	28,651,385	0.00%
	Prepayments Monthly Balance	28,543,340	2,640,222	2,408,617	14,821,528	2,318,328	2,181,512	2,089,437	2,228,950	2,078,189	21,409,827	2,280,027	2,132,854	55,774,244	
	Prepaid Pension if not included in Prepayments	135,210,444	133,882,716	132,720,284	131,518,450	130,184,895	128,871,540	127,656,752	126,333,288	125,009,843	123,787,888	122,464,434	121,120,979	119,878,210	14.58%
	Total Monthly Balance Included in Rates	22,033,941	17,143,180	16,970,587	18,318,108	16,641,880	18,456,207	16,292,355	18,145,803	15,960,758	18,230,784	15,881,410	15,478,228	16,480,106	

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	13 Month Averages
44	Transmission Related Account Reserves														
	Current and Long-Term Portion recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 228.4) and the accrued portion of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore available to Company.														
	Bodily Injuries - Plant Related	(1,472,284)	(1,472,284)	(1,485,909)	(1,483,618)	(1,483,618)	(1,483,618)	(1,429,164)	(1,433,418)	(1,521,438)	(1,521,113)	(1,500,348)	(1,488,123)	(1,510,002)	(1,481,768)
	Bodily Injuries - Labor Related	(330,703)	(330,703)	(337,079)	(328,448)	(328,448)	(328,448)	(332,681)	(328,448)	(328,378)	(328,378)	(328,378)	(328,378)	(328,378)	(328,378)
	Current A/R-Workers Comp	312,617	275,637	274,060	275,837	275,837	275,837	245,284	248,983	248,983	248,983	248,983	248,705	233,842	258,772
	Other A/R-Workers Comp	1,148,029	1,180,055	1,181,703	1,180,055	1,180,055	1,180,055	1,042,881	1,040,709	1,040,709	1,040,709	1,040,709	1,040,709	1,038,834	990,848
	Workers Comp - Long Term	(3,820,870)	(3,820,870)	(3,844,298)	(3,838,907)	(3,838,907)	(3,838,907)	(3,155,483)	(3,180,727)	(3,233,804)	(3,253,264)	(3,281,686)	(3,308,705)	(3,314,388)	(3,408,718)
	Workers Comp - Short Term	(487,801)	(409,425)	(411,022)	(410,633)	(401,120)	(392,012)	(301,793)	(312,718)	(318,897)	(328,189)	(331,818)	(333,875)	(357,848)	(360,525)
	FASB 112 Liability	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,730,571)
	Other Payroll Taxes	(630,131)	(648,736)	(648,168)	(693,101)	(511,710)	(511,710)	(521,341)	(508,195)	(481,390)	(505,818)	(507,538)	(504,401)	(641,355)	(487,360)
	Accrued Bonuses & Incentives	(8,818,889)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)	(8,882,208)
	Accrued Benefits - Medical, Dental, Vision Benefits, etc.	(4,583,070)	(4,703,082)	(4,748,981)	(4,568,339)	(4,178,485)	(4,358,291)	(4,833,773)	(5,168,018)	(4,893,880)	(4,837,338)	(5,250,498)	(5,452,651)	(8,308,878)	(4,843,827)
	ASC 712 OPEB Obligation - Current & Long-term	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(488,104)	(488,104)	(488,104)	(502,733)
	Non-Pension Postretirement Benefit Obligation	(5,834,421)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)	(5,830,488)
	Current & Long-term Incentive Plans	(105,132)	(104,900)	(104,102)	(107,953)	(82,733)	(85,514)	(86,583)	(84,688)	(86,181)	(81,589)	(89,887)	(91,523)	(88,881)	(83,877)
	Deferred Comp Plan - Level 2	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(99,638)	(99,638)	(99,638)	(99,638)	(99,638)	(99,638)	(99,638)	(99,638)
	Severance Liability	(294,318)	(277,452)	(66,858)	(101,354)	(128,108)	(152,112)	(185,866)	(180,997)	(190,220)	(207,341)	(225,073)	(242,213)	(258,925)	(193,050)
	Accrued Retention	0	-	-	-	-	-	-	-	-	-	-	-	-	0
	Accrued Environmental Expenses	0	-	-	-	-	-	-	-	-	-	-	-	-	0
	Transmission Related Account Reserves Monthly Balance	(26,478,954)	(27,071,448)	(19,334,991)	(19,381,788)	(20,113,977)	(20,587,032)	(22,455,118)	(23,481,525)	(24,050,650)	(24,878,126)	(28,445,378)	(27,578,166)	(28,419,883)	(23,780,818)

Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocations in Col. (g) and Col. (n) will be the same allocations used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

Miscellaneous Revenue Credits

Account	Amount	Allocator	Allocation Factor	Description
Miscellaneous Revenue Credits				
Account 458	1,018,803	14.58%	Wages & Salary	Intracompany Sales
Account 458	817,233	14.58%	Wages & Salary	Kennett Square Rent Revenue
Account 458	21,780	100%	100% Transmission	Engineering support services
	-	38.88%	Gross Plant	
	1,857,817			
	289,528			Attachment 3 - Revenue Credit line 11s

Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Outstanding Network Credits	Description of the Credits
55	Network Credits	Enter \$	None
56	Outstanding Network Credits	0	None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enter (Note N) From PJM)	0	None
			Add more lines if necessary

Extraordinary Property Loss

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ interest
61	Less extraordinary property loss	\$ -			
62	Plus amortized extraordinary property loss	\$ -	5	\$ -	\$ -

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Interest on Network Credits	Description of the Interest on the Credits
155	Revenue Credits & Interest on Network Credits	0	None
	Interest on Network Credits (Note N) PJM Date	Enter \$	None
			Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
171	Net Revenue Requirement	-	
	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	-	

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		1 CP Peak	Description & PJM Documentation
173	Network Zonal Service Rate	4,188.5	PJM
	1 CP Peak (Note L) PJM Date		

Delmarva Power & Light Company
Attachment 5 - Cost Support

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
DPL zone				-	-	-
Total				-	-	-

Abandoned Transmission Plant

Attachment A Line 8a, Descriptions, Notes, Form 1 Page 8a and Instructions			
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
B	Months Remaining in Amortization Period	Per FERC Order	
C	Monthly Amortization	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 Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line 8a, Descriptions, Notes, Form 1 Page 8a and Instructions				
		DPL	Peppo	Total
171a	2013-14 rate period	\$ 9,750,649	\$ 12,725,412	22,478,06
171a	2014-15 rate period	\$ 14,868,395	\$ 16,524,210	31,390,60
171a	2015-16 rate period	\$ 12,708,522	\$ 14,874,812	28,833,33
	total	\$ 38,625,566	\$ 43,874,434	80,500,00

Delmarva Power & Light Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	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	F14	p354.28b	p354-355.28 b
3	Less A&G Wages Expense	ATT H-3D	F18	p354.27b	p354-355.27 b
4	Electric Plant in Service	ATT H-3D	F27	p207.104g (See Attachment 9A, line 14, column h)	p204-207.104 g (See Attachment 9A, line 14, column h)
5	Accumulated Intangible Amortization	ATT H-3D	F34	p200.21c (See Attachment 9, line 14, column h)	p200-201.21 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 Attachment 9, line 14, column b)
7	General & Intangible	ATT H-3D	F80	p205.5 g & p207.99 g (See Attachment 9, line 14, column c)	p204-207.5 g & p204-207.99 g (See Attachment 9, line 14, column c)
8	Less Account 585	ATT H-3D	F147	p327.98 b	p320-323.98 b
9	Plus Transmission Lease Payments	ATT H-3D	F150	p200.3 c	p200-201.3 c
10	Less Property Insurance Account 824	ATT H-3D	F158	p323.185b	p320-323.185 b
11	Less Regulatory Commission Exp Account 828	ATT H-3D	F160	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 828	ATT H-3D	F189	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 824	ATT H-3D	F173	p323.185b	p320-323.185 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	F185	p336.764c (See Attachment 5)	p336-337.7 b&c (See Attachment 5)
18	General Depreciation	ATT H-3D	F189	p336.106&c (See Attachment 5)	p336-337.10 b&c (See Attachment 5)
19	Intangible Amortization	ATT H-3D	F181	p336.104a (See Attachment 5)	p336-337.1 d&a (See Attachment 5)
20	Common Depreciation - Electric Only	ATT H-3D	F197	p336.111 b (See Attachment 5)	p336-337.11 b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-3D	F198	p358 or p358.11a (See Attachment 5)	p358 or p336-337.11 d (See Attachment 5)
22	Long Term Interest	ATT H-3D	F215	p112.62c through 67c	p114-117.62.c through 67.c
23	Proprietary Capital	ATT H-3D	F222	p112.18c	p112-113.18 c
24	Less Account 218.1	ATT H-3D	F224	p112.122c	p112-113.12.c
25	Less Account 219	ATT H-3D	F225	p112.15c	p112-113.15 c
26	Long Term Debt	ATT H-3D	F229	p112.17c through 21c	p112-113.17 c through 21.c
27	Less Loss on Recaptured Debt	ATT H-3D	F230	p111.81c	p110-111.81 c
28	Plus Gain on Recaptured 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	C368	112 lines 18 c & d to 21 c & d	p112-113.18.c&d through 21.c&d
31	Footnote Y	ATT H-3D	C387	112 line 3.c & d	p112-113.3.c&d
32	Footnote Z	ATT H-3D	C388	112 lines 18 c & d	p112-113.18.c&d
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)
33	Instructions for Account 282:	1B - ADIT EOY	B195	7. Rse Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57 c	7. Rse Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63 c & 64 c
34	ADIT-283 (Subject to Proration)	1B - ADIT EOY	B281	Total - Pg. 277 (Form 1-F filer see note 7,	Total - p276-277 (Form 1-F filer see note 7, below)
34	Instructions for Account 283:	1B - ADIT EOY	B271	7. Rse Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57 c	7. Rse Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63 c & 64 c
35	ADIT-282	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. Rse Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57 c	7. Rse Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63 c & 64 d
36	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B281	Total - Pg. 277 (Form 1-F filer see note 7,	Total - p276-277 (Form 1-F filer see note 7, below)
36	Instructions for Account 283:	1C - ADIT BOY	B271	7. Rse Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57 c	7. Rse Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63 c & 64 d
37	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C54	Total "Taxes Other Than Income Taxes" - acct 408.10 g, 114.14	Total "Taxes Other Than Income Taxes" - Acct 408.10 (p114-117.14)
38	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21 c (See Attachment 9, column h)
39	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3 c	p200-201.3 c
40	CHWP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104 g (See Attachment 9A, column b)
41	CHWP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207.58 g (See Attachment 8, column b)	p204-207.58 g (See Attachment 9, column b)
42	Less Regulatory Commission Exp Account 828	5 - Cost Support 1	F50	p323.189b	p320-323.189 b
43	Regulatory Commission Exp Account 828	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
45	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191 b
46	Prepayments	5 - Cost Support 1	F108	p 111.157	p110-111.157
47	Electric Plant in Service	5 - Cost Support 1	F219	p207.104g	p204-207.104 g
48	Accumulated Intangible Amortization	5 - Cost Support 1	F221	p200.21c	p200-201.21 c
49	Transmission Plant in Service	5 - Cost Support 1	F222	p207.58 g	p204-207.58 g
50	General & Intangible	5 - Cost Support 1	F223	p205.5 g & p204-207.99 g	p204-207.5 g & p204-207.99 g
51	Total A&G	5 - Cost Support 1	F229	Total: p.323.187 b	Total: p320-323.187 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	F264	Total: p.323.187 b	Total: p320-323.187 b
54	Transmission (Gross Plant in Service)	9 - Rate Base	C10	Account 828: p.323.187 b and c 207.58 g minus 207.57 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months (Note I)	204-207.58 g minus 204-207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.58 g for end of year and records 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 for other months	204-207.99 g minus 204-207.98 g for end of year, records for other months
56	Intangible (Accumulated Amortization)	9 - Rate Base	I10	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
57	Total Plant in Service (Gross Plant in Service)	9A - Gross Plant & ARO	C10	p207.104 g. Projected monthly balances that are the amounts expected to be included in 207.104 g for end of year and records for other months	p204-207.104 g. Projected monthly balances that are the amounts expected to be included in 204-207.104 g for end of year and records for other months
58	Transmission (Gross Plant in Service)	9A - Gross Plant & ARO	D10	p207.58 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months (Note I)	204-207.58 g. Projected monthly balances that are the amounts expected to be included in 204-207.58 g for end of year and records for other months (Note I)
59	General & Intangible (Gross Plant in Service)	9A - Gross Plant & ARO	E10	207.99 g plus 205.5 g. for end of year, records for other months	204-207.99 g plus 204-207.5 g for end of year, 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 + 207.104 g for end of year and records for other months	204-207.57 g + 204-207.74 g + 204-207.83 g + 204-207.98 g. Projected monthly balances that are the amounts 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 other months
61	Transmission (Asset Retirement Obligations)	9A - Gross Plant & ARO	H10	207.57 g. Projected monthly balances that are the amounts expected to be included in 207.57 g for end of year and records for other months	204-207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.57 g for end of year and records for other months
62	General & Intangible (Asset Retirement Obligations)	9A - Gross Plant & ARO	I10	207.98 g for end of year, records for other months	204-207.98 g for end of year, records for other months
63	Intangible Amort. (Accumulated Depreciation & Amortization)	9A - Gross Plant & ARO	F30	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
64	Intangible Amort. (Asset Retirement Obligations)	9A - Gross Plant & ARO	L30	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
65	Attachment 11A - O&M Worksheet	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 Worksheet	11B - A&G	E7	323.181 b to 323.196.b	320-323.181 b to 320-323.196 b

Description of the Prepayments		
Modified Electric vs Gas	Wages & Salaries Allocation	
88.12%	12.56%	
88.12%	12.56%	
88.12%	12.56%	
88.12%	12.56%	
88.12%	12.56%	
88.12%	12.56%	
88.12%	12.56%	
88.12%	12.56%	
0.00%	Excluded	
0.00%	Excluded	
The December beginning year and end of year balances shall be to DPL's FERC Form 1 Page 111 Line 57 -- Prepayments. For the months of January through November, the prepayment balances shall represent actual balances on DPL's books and records.		
88.12%	12.56%	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233). Attachment 9, line 17-29, column 1

Plant-Related Reserves Amount	Allocation (Plant Allocation)	Amount Allocated	Labor-Related Reserves Amount	Allocation (Labor Allocation)	Amount Allocated	100% Transmission	Total Reserves
(1,481,785)	36.89%	(543,875)		14.58%	-		(543,875)
	36.89%	-	(336,708)	14.58%	(49,102)		(49,102)
	36.89%	-	258,772	14.58%	37,737		37,737
	36.89%	-	1,081,414	14.58%	157,702		157,702
	36.89%	-	(3,406,718)	14.58%	(496,799)		(496,799)
	36.89%	-	(360,535)	14.58%	(52,577)		(52,577)
	36.89%	-	(1,730,571)	14.58%	(252,368)		(252,368)
	36.89%	-	(487,300)	14.58%	(71,071)		(71,071)
	36.89%	-	(8,097,881)	14.58%	(889,218)		(889,218)
	36.89%	-	(4,843,827)	14.58%	(706,343)		(706,343)
	36.89%	-	(505,737)	14.58%	(73,751)		(73,751)
	36.89%	-	(5,290,596)	14.58%	(767,137)		(767,137)
	36.89%	-	-	14.58%	-		-
	36.89%	-	(93,877)	14.58%	(13,795)		(13,795)
	36.89%	-	(101,819)	14.58%	(14,848)		(14,848)
	36.89%	-	(193,050)	14.58%	(28,152)		(28,152)
	36.89%	-	0	14.58%	0		0
					(230,769.23)		(230,769)
(1,481,785)		(543,875)	(22,978,884)		(3,218,632)	(230,769)	(5,994,978)

Attachment H-30, Line 44

Attachment H-3D, Line 44

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

Practice Area	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	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

Name of Respondent: PHI Service Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report 12/31/2024	Year/Period of Report: End of: 2024/ Q4
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (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 Company	44,520,909	88,711,219	1,206,936	134,439,064
3	Atlantic City Electric Company	39,699,060	85,985,742	1,210,918	125,895,720
4	Exelon Business Services Company, LLC	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 Company	181,298	64,177		245,475
7	Commonwealth Edison Company	19,870	189,988		209,858
8	PECO Energy Company	0	139,393		139,393
9	Connectv LLC	7,294			7,294
10					0
40	Total	139,176,076	294,561,931	4,538,226	438,226,233

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 PHH

FERC Accounts	FERC Account Name	11000 Power	11500 Atlantic City	17000 PEPCO	20001 BGE	10501 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	64,045	-	91,435,409	Not included
108	Accumulated Provision for Depreciation	3,417,571	3,375,087	2,581,033	-	-	-	-	9,373,691	Not included
163	Stores Expense Undistributed	824,094	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 Credits	-	-	(479)	-	-	-	-	(479)	Not included
254	Other Regulatory Liabilities	21,469	-	-	-	-	-	-	21,469	Not included
416-421.2	Other Income -Below the Line	13,608	17,503	28,275	-	-	-	6,012,836	6,072,222	Not included
426.1-426.5	Other Income Deductions - Below the Line	1,007,792	902,474	1,517,296	-	-	-	-	3,427,562	Not included
557	Other expenses	1,947,509	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 - Monitor & Operate Transmission Sys	2,668	317	319	-	-	-	-	3,504	100% included
566	Miscellaneous transmission expenses	680,984	899,643	1,498,007	38,260	-	-	-	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	Maintenance of underground lines	-	-	657	-	-	-	-	657	100% included
573	Maintenance of miscellaneous transmission plant	3,508	942	2,913	-	-	-	-	7,363	100% included
580	Operation Supervision & Engineering	496,425	537,070	878,998	-	-	-	-	1,912,493	Not included
581	Load dispatching	72,574	11,404	122,254	-	-	-	-	206,232	Not included
582	Station expenses	86	14,439	21,639	-	-	-	-	36,164	Not included
583	Overhead line 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	Meter 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	3,816,285	2,077,378	5,301,316	6,044	18,670	7,687	-	10,427,380	Not included
589	Rents	1,155	(14)	23,421	-	-	-	-	24,562	Not included
590	Maintenance Supervision & Engineering	-	7	19,626	-	-	-	-	19,633	Not included
591	Maintain structures	4,399	12	8,428	-	-	-	-	12,837	Not included
592	Maintain equipment	141,381	89,581	378,566	145,038	-	-	-	754,966	Not included
593	Maintain overhead lines	1,368,930	1,344,915	1,204,258	-	-	-	-	3,918,103	Not included
594	Maintain underground line	47,713	23,461	156,443	-	-	-	-	227,617	Not included
595	Maintain line transformers	5,347	1,206	6,113	-	-	-	-	12,666	Not included
596	Maintain street lighting & signal systems	15,040	5,753	43,789	-	-	-	-	64,582	Not included
597	Maintain meters	903,633	2	3,869	-	-	-	-	907,504	Not included
598	Maintain distribution plant	35,363	33,473	35,602	-	-	-	-	104,438	Not included
813	Other gas supply expenses	97,659	-	-	-	-	-	-	97,659	Not included
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	Meter & house regulator expense	569,436	-	-	-	-	-	-	569,436	Not included
879	Customer installations expenses	(115)	-	-	-	-	-	-	(115)	Not included
880	Other distribution expenses	603	-	-	-	-	-	-	603	Not included
881	Rents	9	-	-	-	-	-	-	9	Not included
885	Maintenance Supervision & Engineering	(8)	-	-	-	-	-	-	(8)	Not included
887	Maintenance of mains	460	-	-	-	-	-	-	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	Miscellaneous customer service	184,282	187,108	309,369	-	-	-	-	680,759	Not included
921	Office supplies & expenses	-	-	-	7,779	19,870	-	-	27,649	Wage & Salary Factor
923	Outside services employed	42,399,086	40,643,715	66,566,790	-	-	59,058	-	149,668,649	Wage & Salary Factor
924	Property insurance	20,015	20,064	34,870	-	-	-	-	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	1,052,812	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	Miscellaneous general expenses	318,038	278,910	494,019	-	-	-	-	1,090,967	Wage & Salary Factor
		134,439,064	125,895,720	171,283,887	245,475	209,858	139,393	6,012,836	438,226,233	

* Primarily represents vehicle and facility cost that are charged to the utilities and included within the clearing account. The cost in the utility 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	Non - 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 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.

Line No.	(1)	(2) Attachment H-3D Page, Line, Col.	(3) Transmission	(4) 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	
3	O&M EXPENSE			
4	Total O&M Allocated to Transmission	Attach H-3D, line 85	39,705,456	
	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.02	0.02
5	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
6	Total G, I & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96	4,706,822	
	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
7	TAXES OTHER THAN INCOME TAXES			
8	Total Other Taxes	Attach H-3D, line 99	14,199,403	
	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)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
12	INCOME TAXES			
13	Total Income Taxes	Attach H-3D, line 138	27,933,879	
	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
14	RETURN			
15	Return on Rate Base	Attach H-3D, line 145	107,602,271	
	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

Line No.	(1) All True-Up Items	(2) PJM Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant or CWIP Balance	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/ Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Return In basis Points	(12) Incentive Return	(13) Total Annual Revenue Requirement	(14) True-Up Adjustment	(15) Net Rev Req Sum Col. 13 & 14 (Note G)
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & J)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	
17a	Zonal	Zonal	\$ 2,186,288,709	0.02	\$ 47,859,635	\$ 1,593,821,440	0.08	\$ 129,553,091	\$ 69,126,730	\$ 248,539,457	-	-	\$ 248,539,457	-	\$ 246,539,457
17b	Rad 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	89,065	1,597,909		1,597,909
17c	Rad Lion-Keeney	B0494.1-4	3,099,104	0.02	68,469	2,038,554	0.08	165,540	88,546	322,555	150	14,571	337,127		337,127
17d	Rad Lion-Keeney	B0241.1-2	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	B0567	6,414,723	0.02	141,721	4,398,667	0.08	357,544	183,278	682,543	150	31,818	714,359		714,359
17f	Oak Hall-Wattsville	B0483.1-3	8,379,558	0.02	185,131	5,865,691	0.08	478,790	239,416	901,337	150	42,843	943,980		943,980
17g	Cool Springs	B0320	14,504,530	0.02	320,451	10,049,567	0.08	816,875	414,415	1,551,741	150	72,876	1,624,617		1,624,617
17h	3rd Indian River	B0568	6,881,345	0.02	147,612	4,804,205	0.08	390,508	190,896	729,015	150	35,150	764,166		764,166
17i	Keeney 500kV Sub	B0272.1	217,882	0.02	4,809	161,692	0.08	13,143	6,219	24,171	-	-	24,171		24,171
17j	Keeney - Additional Breakers on 500kV Bus	B0751	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	B0566	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
17l	Harmony Add 2nd 230/138 Auto Tr	B0733	10,567,349	0.02	233,468	8,101,834	0.08	658,538	301,924	1,193,928	-	-	1,193,928		1,193,928
17m	Glasgow - Cecil 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	substation with existing Rad Lion - Cartanza and Rad Lion - Cedar 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															
17q															
17r															
17s															
17t															
17u															
17v															
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	-	\$ 258,013,996

Note

Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-3D.
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D Gross plant does not include Unamortized Abandoned Plant.
- E Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as a separate line item.
- F Project Depreciation Expense is 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.
- G True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year.
- H The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- I 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.
- J The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- K 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.
- L Requires approval by FERC of incentive return applicable to the specified project(s).
- M All transmission facilities reflected in the revenue requirement on Attachment H-3D are to be included in this Attachment 6.
- N Facilities that provide Wholesale Distribution Service are not to be listed as projects on line 15, the revenue requirements associated with these facilities are calculated on Attachment 11.
- O 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.
- P *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

1	Rate Year being True-Up		Revenue Requirement Projected		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
			For Rate Year		221,430,825					
2	A	B	C	D	E	F	G	H	I	J
	All True-Up Items	PJM Project Number	Projected Net Revenue Requirement ¹	% of Total Revenue Requirement	Revenue Received (E, Line 2) x (D)	Actual Net Revenue Requirement ²	Net Under/(Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Interest Income (Expense) ⁴	Total True-Up (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
3c	Red Lion-Keeney	B0241.1-2	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
3e	Oak Hall-Wattsville	B0483.1-.3	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	B0568	782,731	0.00	742,087	782,731	40,644	-	4,780	45,424
3h	Keeney 500kV Sub	B0272.1	24,716	0.00	23,432	24,716	1,283	-	151	1,434
3i	Keeney - Additional Breakers on 500kV Bus	B0751	574,008	0.00	544,202	574,008	29,806	-	3,505	33,311
3j	Trappe Tap - Todd	B0566	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	B0733	1,220,307	0.01	1,156,942	1,220,307	63,366	-	7,452	70,818
3l	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 230kV lines	B2633.10	724,469	0.00	686,850	724,469	37,619	-	4,424	42,043
3m	2024 Annual Update Credit							(195,747)	(23,020)	(218,767)
3n	Asset separation costs							(7,175)	(844)	(8,019)
3p	Docket ER22-2201 DPL Depreciation study adjustment (additional interest)							(1,315,045)		(1,315,045)
3q	ER21-2965 - 2024 KSQ reclasses							(108,804)	(12,795)	(121,599)
3r										
3s										
3t										
3u										
3v										
3w										
3x										
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
Interest Income (Expense)

0.0069
1,389,567

Notes:

- From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 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 C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- Interest from Attachment 6.
- 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 (Note B)	Amount in Dollars	Interest (Note B)	Total 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 Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
		PJM Billed Revenue Earned	True-up	Annual Revenue Earned (net of true-ups)
8	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 populating template with Year 1 actuals.			
13	Jan-Dec (Year 1)	233,558,593		233,558,593

Notes:

- A 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) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B 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
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	A	B	C	D	E	F
	Project Name	RTO Project Number or Zonal	Amount Attachment 6A, Col G + Col H	17 Months	Monthly Interest Rate Line 18 above	Interest Col C x Col D x Col E
21	Total	Zonal	11,517,762	17	0.0069	1,354,489
21a	Red Lion sub reconfiguration	B0241.3	85,109	17	0.0069	10,009
21b	Red Lion-Keeney	B0494.1-4	17,956	17	0.0069	2,112
21c	Red Lion-Keeney	B0241.1-.2	14,014	17	0.0069	1,648
21d	Mt. Pleasant-Townsend	B0567	38,023	17	0.0069	4,472
21e	Oak Hall-Wattsville	B0483.1-.3	50,229	17	0.0069	5,907
21f	Cool Springs	B0320	86,460	17	0.0069	10,168
21g	3rd Indian River	B0568	40,644	17	0.0069	4,780
21h	Keeney 500kV Sub	B0272.1	1,283	17	0.0069	151
21i	Keeney - Additional Breakers on 500kV Bus	B0751	29,806	17	0.0069	3,505
21j	Trappe Tap - Todd	B0566	102,511	17	0.0069	12,055
21k	Harmony Add 2nd 230/138 Auto Tr	B0733	63,366	17	0.0069	7,452
21l	Glasgow - Cecil 138kV Circuit Rebuild	B1247	42,985	17	0.0069	5,055
	b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion - Cartanza and Red Lion - Cedar Creek 230kV lines	B2633.10	37,619	17	0.0069	4,424
21m						
21n	2024 Annual Update Credit		(195,747)	17	0.0069	(23,020)
21o	Asset separation costs		(7,175)	17	0.0069	(844)
	b2633.10 Interconnect the new Silver Run 230 kV substation with existing Red Lion - Cartanza and Red Lion - Cedar Creek 230 kV lines		(108,804)	17	0.0069	(12,795)
21p						
21q						
21r						
21s						
21t						
22	Total		11,816,042			1,389,567

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[illegible]

Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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"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
18, Otherwise "No"
Input the allowed ROE
Incentive
From line 4 above if "No"
on line 14 and From line
8 above if "Yes" on line
14
Line 6 times line 15
divided by 100 basis
points
Columns A, B or C from
Attachment 6
Line 18 divided by line 13
From Columns H, I or J
from Attachment 6

Details		B0483.1-3 Oak Hall-Watts ville				B0320 Cool Springs				B0568 3rd Indian River				B0272.1 Keeney 500kV Sub			
Schedule 12	(Yes or No)	No				No				No				Yes			
Life		32				32				32				32			
CIAC	(Yes or No)	No				No				No				No			
Increased ROE (Basis Points)		150				150				150				0			
Base FCR		11.13%				11.13%				11.13%				11.13%			
FCR for This Project		12.04%				12.04%				12.04%				11.13%			
Investment		8,379,558				14,504,530				6,681,345				217,662			
Annual Depreciation Exp		261,861				453,267				208,792				6,802			
Month In Service or Month for CWIP		12				9				8				6			
	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
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
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
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
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
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
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
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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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"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
18, Otherwise "No"
Input the allowed ROE
Incentive
From line 4 above if "No"
on line 14 and From line
8 above if "Yes" on line
14
Line 6 times line 15
divided by 100 basis
points
Columns A, B or C from
Attachment 6
Line 18 divided by line 13
From Columns H, I or J
from Attachment 6

Details		B0751 Kaeney - Additional Breakers on 500kV Bus				B0566 Trappe Tap - Todd				B0733 Harmony Add 2nd 230/138 Auto Tr				B1247 Glasgow - Cecil 138kV Circuit Rebuild			
Schedule 12	(Yes or No)	Yes				No				Yes				Yes			
Life		32				32				32				32			
CIAC	(Yes or No)	No				No				No				No			
Increased ROE (Basis Points)		0				150				0				0			
Base FCR		11.13%				11.13%				11.13%				11.13%			
FCR for This Project		11.13%				12.04%				11.13%				11.13%			
Investment		5,055,041				16,372,433				10,567,349				7,246,743			
Annual Depreciation Exp		157,970				511,639				330,230				226,461			
Month In Service or Month for CWIP		6				12				4				5			
	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
Base FCR	2025	3,222,589	157,970	3,064,619	499,144	10,671,318	511,639	10,159,679	1,642,683	6,988,289	330,230	6,658,059	1,071,450	4,680,718	226,461	4,454,258	722,339
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
Base FCR	2026	3,064,619	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
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
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
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
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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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"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
18, Otherwise "No"
Input the allowed ROE
Incentive
From line 4 above if "No"
on line 14 and From line
8 above if "Yes" on line
14
Line 6 times line 15
divided by 100 basis
points
Columns A, B or C from
Attachment 6
Line 18 divided by line 13
From Columns H, I or J
from Attachment 6

Details		b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines						
Schedule 12	(Yes or No)	Yes						
Life		32						
CIAC	(Yes or No)	No						
Increased ROE (Basis Points)		0						
Base FCR		11.13%						
FCR for This Project		11.13%						
Investment		5,454,268						
Annual Depreciation Exp		170,446						
Month In Service or Month for CWIP		6						
	Invest Yr	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
Base FCR	2025	4,775,731	170,446	4,605,285	683,138	\$ 9,816,209		\$ 9,816,209
W Increased ROE	2025	4,775,731	170,446	4,605,285	683,138	\$ 10,185,472	\$ 10,185,472	
Base FCR	2026	4,605,285	170,446	4,434,839	664,162	\$ 9,464,484		\$ 9,464,484
W Increased ROE	2026	4,605,285	170,446	4,434,839	664,162	\$ 9,813,266	\$ 9,813,266	
Base FCR	2027	4,434,839	170,446	4,264,393	645,187	\$ 9,112,759		\$ 9,112,759
W Increased ROE	2027	4,434,839	170,446	4,264,393	645,187	\$ 9,441,059	\$ 9,441,059	
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							\$ 236,905,246	\$ 228,178,774

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\$ 369,263

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

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

Delmarva Power & Light Company
Attachment 9
Rate Base Worksheet

Line No	(Note H) Month (a)	Gross Plant in Service			Accumulated Depreciation			Accumulated Amortization			Net Plant in Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j) 11	General & Intangible (k) (h)	Common (l) (i)	
		207.58 g minus 207.57 g Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months (Note F)	balances that are expected to be included in 207.99 g minus 207.98 g plus 205.5 g for end of year, records for other months (Note F)	Projected monthly balances that are 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 expected to be included in 219.25.c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (Note F)	Projected monthly balances that are 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 expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (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	301,810,983	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	50,122,073	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	582,867,163	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	382,521,896	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	69,808,628	2,681,550	53,298,435	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	53,928,860	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	54,559,285	1,670,636,040	206,242,266	100,323,381	
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	70,240,298	3,229,451	55,732,869	1,670,526,572	204,069,897	102,920,439	
12	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	56,997,810	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	
15	Less Merger Cost to Achieve (Attachment 10)												
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	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 Rate Base												
Line No	Month	CWIP	PHFU	Undistributed	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit		
	(a)	CWIP In Rate Base (b) 43a	Plant Held for Future Use (c) 28	Materials & Supplies (d) 50	Stores Expense (e) 47	Prepayments (f) 45	(g)	(h) 43b	(i)	(j)	(k)	(l)
Attachment H-3D, Line No:		(Note C)	214 for end of year, records for other months	227.8.c + 227.5.c (see Att H-3D Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year		5,435,572	11,283,319		22,033,541						
18	January		5,435,572	10,784,663		17,143,160						
19	February		5,435,572	11,033,250		16,970,597						
20	March		5,435,572	11,179,178		18,376,106						
21	April		5,435,572	11,533,829		16,641,860						
22	May		5,435,572	12,280,526		16,456,207						
23	June		5,435,572	12,554,744		16,292,355						
24	July		5,435,572	12,721,881		16,145,903						
25	August		5,435,572	12,858,207		15,960,756						
26	September		5,435,572	13,255,524		18,230,784						
27	October		5,435,572	13,579,624		15,661,410						
28	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.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C 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; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is not applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.
- E Unamortized Abandoned Plant and Amortization 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 calendar year the revenue under this formula begins to be charged.
- G From Attachment 5 for the end of year balance and records for other months.
- H 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)

Line No	Month (a)	Gross Plant In Service				Asset Retirement Obligations				Gross Plant In Service Less Projected Asset Retirement Obligations			
		Total Plant In Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant In Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant In Service (j)	Transmission (k)	General & Intangible (l)	Common (m)
	Attachment H-3D, Line No:												
		p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g. for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g. for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 207.99.g. plus 205.5.g. for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col (b) - Col (f)	Col (c) - Col (g)	Col (d) - Col (h)	Col (e) - Col (i)
1	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
2	January	6,071,726,782	2,232,083,428	473,114,983	201,236,949	5,136,354	749,939			6,066,590,427	2,232,083,428	472,365,044	201,236,949
3	February	6,088,923,765	2,242,380,326	379,823,825	202,056,000	4,958,166	449,811			6,083,965,599	2,242,380,326	379,374,214	202,056,000
4	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	382,587,037	211,374,726	5,119,439	749,939			6,148,521,571	2,249,930,030	381,817,089	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	215,949,558
7	June	6,216,767,467	2,263,571,022	384,268,009	221,859,693	5,119,439	749,939			6,211,648,029	2,263,571,022	383,516,071	221,859,693
8	July	6,249,674,508	2,275,754,824	384,996,307	223,770,549	5,119,439	749,939			6,244,555,069	2,275,754,824	384,246,368	223,770,549
9	August	6,274,947,449	2,281,192,282	385,674,420	224,959,981	5,119,439	749,939			6,289,828,011	2,281,192,282	384,924,481	224,959,981
10	September	6,300,485,561	2,287,435,468	386,593,363	227,524,265	5,119,439	749,939			6,295,368,122	2,287,435,468	385,843,424	227,524,265
11	October	6,323,480,084	2,292,628,399	387,333,808	228,693,603	5,119,439	749,939			6,318,360,646	2,292,628,399	386,583,869	228,693,603
12	November	6,347,578,317	2,300,159,776	389,503,481	238,975,366	5,119,439	749,939			6,342,458,878	2,300,159,776	388,753,542	238,975,366
13	December	6,378,772,197	2,320,095,327	393,594,052	248,426,689	5,119,439	749,939			6,373,652,759	2,320,095,327	392,844,114	248,426,689
14	Average of the 13 Monthly Balances	6,210,836,403	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 No	Month (a)	Accumulated Depreciation & Amortization					Asset Retirement Obligations						
		Total Plant In Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant In Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
Attachment H-3D, Line No:													
		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	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end 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 year, records for other months (Note F)	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)	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)	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	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
15	December Prior Year	1,553,688,048	569,486,572	114,099,246	55,303,238	68,815,636	49,465,082	1,892,365	-	537,588	-	-	-
16	January	1,566,973,775	574,025,378	115,708,843	56,354,789	69,077,279	50,122,073	1,903,298	-	546,773	-	-	-
17	February	1,627,857,097	577,116,326	166,084,780	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	-	-	-
19	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	171,063,726	2,610,471	69,835,203	52,666,790	1,933,451	-	565,143	-	-	-
21	June	1,680,770,656	599,621,604	172,808,764	2,681,550	69,808,626	53,298,435	1,933,451	-	565,143	-	-	-
22	July	1,695,871,688	604,916,977	174,563,850	2,798,335	69,939,790	53,928,860	1,933,451	-	565,143	-	-	-
23	August	1,711,193,104	610,556,241	176,321,833	2,825,526	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	-	-	-
25	October	1,742,200,412	622,101,827	179,849,565	3,229,451	70,240,296	55,732,869	1,933,451	-	565,143	-	-	-
26	November	1,758,061,540	627,902,875	181,611,361	3,476,394	70,388,933	56,225,510	1,933,451	-	565,143	-	-	-
27	December	1,769,699,177	631,400,293	183,201,575	3,841,807	70,401,318	56,697,810	1,933,451	-	565,143	-	-	-
28	Average of the 13 Monthly Balances	1,675,795,168	599,939,517	165,408,758	11,080,141	69,810,129	53,236,457	1,927,129	-	560,904	-	-	-

Line No	Month (a)	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations					
		Total Plant In Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	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	113,581,658	55,303,238	68,815,636	49,465,082
30	January	1,565,070,477	574,025,378	115,182,070	56,354,789	69,077,279	50,122,073
31	February	1,625,834,588	577,116,326	165,528,822	2,581,688	69,451,508	50,764,161
32	March	1,632,951,448	582,867,183	167,025,786	2,581,688	69,662,176	51,399,253
33	April	1,649,556,085	588,850,872	168,760,736	2,587,640	69,745,483	52,033,323
34	May	1,664,383,339	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
36	July	1,693,938,217	604,916,977	173,998,507	2,798,335	69,939,790	53,928,860
37	August	1,709,259,653	610,556,241	175,756,890	2,825,526	70,077,334	54,559,285
38	September	1,724,397,035	616,223,323	177,518,556	3,069,254	70,088,093	55,180,490
39	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
41	December	1,767,785,726	631,400,293	182,636,432	3,841,807	70,401,318	56,697,810
42	Average of the 13 Monthly Balances	1,673,868,039	599,939,517	164,847,854	11,080,141	69,810,129	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		-	100.00%			\$ -
2 A&G		-	14.58%			\$ -
3						\$ -
4 Total		\$ -				\$ -
Depreciation & Amortization Expense Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
5 General Plant		-	14.58%			\$ -
7 Intangible Plant		-	14.58%			\$ -
8						\$ -
9 Total		\$ -				\$ -
Capital Cost To Achieve Included in the General and Intangible Plant						
		General	Intangible			Total
Gross Plant						
10 December Prior Year		-	-			\$ -
11 January		-	-			\$ -
12 February		-	-			\$ -
13 March		-	-			\$ -
14 April		-	-			\$ -
15 May		-	-			\$ -
16 June		-	-			\$ -
17 July		-	-			\$ -
18 August		-	-			\$ -
19 September		-	-			\$ -
20 October		-	-			\$ -
21 November		-	-			\$ -
22 December		-	-			\$ -
23 Average		-	-			\$ -
Accumulated Depreciation						
		General	Intangible			Total
24 December Prior Year		-	-			\$ -
25 January		-	-			\$ -
26 February		-	-			\$ -
27 March		-	-			\$ -
28 April		-	-			\$ -
29 May		-	-			\$ -
30 June		-	-			\$ -
31 July		-	-			\$ -
32 August		-	-			\$ -
33 September		-	-			\$ -
34 October		-	-			\$ -
35 November		-	-			\$ -
36 December		-	-			\$ -
37 Average		-	-			\$ -
Net Plant = Gross Plant Minus Accumulated Depreciation from above						
		General	Intangible			Total
38 December Prior Year		-	-			\$ -
39 January		-	-			\$ -
40 February		-	-			\$ -
41 March		-	-			\$ -
42 April		-	-			\$ -
43 May		-	-			\$ -
44 June		-	-			\$ -
45 July		-	-			\$ -
46 August		-	-			\$ -
47 September		-	-			\$ -
48 October		-	-			\$ -
49 November		-	-			\$ -
50 December		-	-			\$ -
51 Average		-	-			\$ -
Depreciation (Monthly Change of Accumulated Depreciation from above)						
		General	Intangible			Total
52 January		-	-			\$ -
53 February		-	-			\$ -
54 March		-	-			\$ -
55 April		-	-			\$ -
56 May		-	-			\$ -
57 June		-	-			\$ -
58 July		-	-			\$ -
59 August		-	-			\$ -
60 September		-	-			\$ -
61 October		-	-			\$ -
62 November		-	-			\$ -
63 December		-	-			\$ -
64 Total		-	-			\$ -
Capital Cost To Achieve Included In Total Electric Plant In Service						
65 December Prior Year		-				
66 January		-				
67 February		-				
68 March		-				
69 April		-				
70 May		-				
71 June		-				
72 July		-				
73 August		-				
74 September		-				
75 October		-				
76 November		-				
77 December		-				
78 Average		-				

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

(a)

(b)

(c)

321.83.b to 321.112.b

		Total	Non-Recoverable	Directly 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	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	\$ 24,606,779
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 factors on line 16.

² Sum of line 17, columns (b), (c), (d), (e).

Total from ATT H-3D \$ 15,098,677
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.

DPL Jun25May26 Attachment H-3D True-Up 2024

ATTACHMENT H-3D

Delmarva Power & Light Company Formula Rate – Appendix A

Notes

FERC Form 1 Page # or Instruction

2024 True-up

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Direct Transmission Wages Expense	p354.21b	\$ 3,574,374
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote	4,392,053
1b	PHI Service Company Transmission Wages Expense	p354 footnote	648,411
1c	Total Transmission Wages Expense	(Line 1+1a+1b)	\$ 8,614,838
2	Total Direct Wages Expense	p354.28b	\$ 35,803,003
2a	Total Exelon Business Services Company Wages Expense	p354 footnote	14,678,471
2b	Total PHI Service Company Wages Expense	p354 footnote	31,996,691
2c	Total Wages Expense	(Line 2+2a+2b)	\$ 82,478,165
3	Less Direct A&G Wages Expense	p354.27b	\$ 2,885,608
3a	Less Exelon Business Services Company A&G Expense	p354 footnote	8,420,987
3b	Less PHI Service Company A&G Expense	p354 footnote	12,096,772
4	Total	(Line 2c - 3 - 3a - 3b)	59,074,798
5	Wages & Salary Allocator	(Line 1 / 4)	14.58%
Plant Allocation Factors			
6	Electric Plant in Service	(Note B) p207.104g (See Attachment 9A, line 14, column j)	\$ 5,752,845,120
6a	Less Merger Costs to Achieve	Attachment 10, line 80, column b	-
7	Common Plant in Service - Electric	(Line 24 - 24a)	187,172,000
8	Total Plant in Service	(Line 6 - 6a + 7)	5,940,017,120
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)	\$ 1,493,008,351
9a	Less Merger Costs to Achieve	Attachment 10, line 39, column b	-
10	Accumulated Intangible Amortization	(Note A) p200.21c (See Attachment 9, line 14, column h)	47,523,055
10a	Less Merger Costs to Achieve	Attachment 9, line 15, column h	-
11	Accumulated Common Amortization - Electric	(Note A) p356 (See Attachment 9, line 14, column i)	46,205,856
11a	Less Merger Costs to Achieve	Attachment 9, line 15, column i	-
12	Accumulated Common Plant Depreciation - Electric	(Note A) p356 (See Attachment 9, line 14, column g)	69,461,267
12a	Less Merger Costs to Achieve	Attachment 9, line 15, column g	-
13	Total Accumulated Depreciation	(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,656,198,530
14	Net Plant	(Line 8 - 13)	4,283,818,590
15	Transmission Gross Plant	(Line 29 - Line 28)	2,189,595,948
16	Gross Plant Allocator	(Line 15 / 8)	36.66%
17	Transmission Net Plant	(Line 39 - Line 28)	1,601,277,391
18	Net Plant Allocator	(Line 17 / 14)	37.38%

Plant Calculations

Plant in Service			
19	Transmission Plant in Service	(Note B) p207.58.g (See Attachment 9, line 14, column b)	\$ 2,097,946,695
19a	Less Merger Costs to Achieve	Attachment 9, line 15, column b	-
20	This Line Intentionally Left Blank		-
21	This Line Intentionally Left Blank		-
22	Total Transmission Plant in Service	(Line 19 - 19a)	2,097,946,695
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	441,297,301
23a	Less Merger Costs to Achieve	Attachment 9, line 15, column c	-
24	Common Plant (Electric Only)	(Notes A & B) p356 (See Attachment 9, line 14, column d)	187,172,000
24a	Less Merger Costs to Achieve	Attachment 9, line 15, column d	-
25	Total General & Common	(Line 23 - 23a + 24 - 24a)	628,469,301
26	Wage & Salary Allocation Factor	(Line 5)	14.58%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)	91,649,253
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)	5,435,572
29	TOTAL Plant in Service	(Line 22 + 27 + 28)	2,195,031,520
Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B) p219.25.c (See Attachment 9, line 14, column e)	549,177,731
30a	Less Merger Costs to Achieve	Attachment 9, line 15, column e	-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Line 30 - 30a)	549,177,731
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 14, column f)	105,211,441
31a	Less Merger Costs to Achieve	Attachment 9, line 15, column f	-
32	Accumulated Intangible Amortization	(Line 10 - 10a)	47,523,055
33	Accumulated Common Amortization - Electric	(Line 11 - 11a)	46,205,856
34	Common Plant Accumulated Depreciation (Electric Only)	(Line 12 - 12a)	69,461,267
35	Total Accumulated Depreciation	(Line 31 - 31a + 32 + 33 + 34)	268,401,619
36	Wage & Salary Allocation Factor	(Line 5)	14.58%
37	General & Common Allocated to Transmission	(Line 35 * 36)	39,140,827
38	TOTAL Accumulated Depreciation	(Line 30b + 37)	588,318,557
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)	1,606,712,963

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Delmarva Power & Light Company Formula Rate – Appendix A

Notes

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2024 True-up

Adjustment To Rate Base

Accumulated Deferred Income Taxes (ADIT)					
40a	Account No. 190 (ADIT)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 24	48,080,291
40b	Account No. 281 (ADIT - Accel. Amort)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 48	-
40c	Account No. 282 (ADIT - Other Property)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 72	(324,240,357)
40d	Account No. 283 (ADIT - Other)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 96	(7,470,329)
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	True-up Adjustment	(Note U)	Attachment 1A - ADIT Summary, Line 120	(269,986)
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	(283,900,382)
Unamortized Deficient / (Excess) ADIT					
41a	Unamortized Deficient / (Excess) ADIT - Federal	True-up Adjustment	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	(21,741,303)
41b	Unamortized Deficient / (Excess) ADIT - State	True-up Adjustment	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	-
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	(21,741,303)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	(305,641,685)
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b (See Attachment 9, line 30, column b)	-
43b	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	(3,996,606)
Prepayments					
45	Prepayments		(Note A)	Attachment 9, line 30, column f	17,219,386
46	Total Prepayments Allocated to Transmission			(Line 45)	17,219,386
Materials and Supplies					
47	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	-
48	Wage & Salary Allocation Factor			(Line 5)	14.58%
49	Total Transmission Allocated			(Line 47 * 48)	-
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
Cash Working Capital					
52	Operation & Maintenance Expense			(Line 85)	39,706,627
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	4,963,328
Network Credits					
55	Outstanding Network Credits		(Note N)	From PJM	-
56	Less Accumulated Depreciation Associated with Facilities 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)	(275,087,153)
59	Rate Base			(Line 39 + 58)	1,331,625,809

O&M

Transmission O&M					
60	Transmission O&M			Attachment 11A, line 27, column c	24,606,779
61	Less extraordinary property loss			Attachment 5	-
62	Plus amortized extraordinary property loss			Attachment 5	-
63	Less Account 565			p321.96.b	-
63a	Less Merger Costs to Achieve			Attachment 10, line 1, column x	-
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		(Note O)	PJM Data	-
65	Plus Transmission Lease Payments		(Note A)	p200.3.c	-
66	Transmission O&M			(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	24,606,779
Allocated General & Common Expenses					
67	Common Plant O&M		(Note A)	p356	-
68	Total A&G			Attachment 11B, line 15, column a	110,243,910
68a	For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 5	(316,327)
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b	-
68c	Less Other			Attachment 5	830,557
69	Less Property Insurance Account 924			p323.185b	686,016
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b	1,394,525
71	Less General Advertising Exp Account 930.1			p323.191b	836,691
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b	6,509,875
73	Less EPRI Dues		(Note D)	p352-353	-
74	General & Common Expenses			(Lines 67 + 68) - Sum (68b to 73)	99,986,246
75	Wage & Salary Allocation Factor			(Line 5)	14.58%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	14,580,927
Directly Assigned A&G					
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b	266,044
78	General Advertising Exp Account 930.1		(Note K)	p323.191b	-
79	Subtotal - Transmission Related			(Line 77 + 78)	266,044
80	Property Insurance Account 924			p323.185b	686,016
81	General Advertising Exp Account 930.1		(Note F)	p323.191b	-
82	Total			(Line 80 + 81)	686,016
83	Gross Plant Allocation Factor			(Line 16)	36.86%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	252,878
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	39,706,627

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**Delmarva Power & Light Company
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Depreciation & 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	Intangible Amortization	p336.1d&e (See Attachment 5)	(Note A)	15,317,084
88a	Less Merger Costs to Achieve	Attachment 10, line 9, column b		-
89	Total	(Line 87 - 87a + 88 - 88a)		33,364,237
90	Wage & Salary Allocation Factor	(Line 5)		14.58%
91	General Depreciation Allocated to Transmission	(Line 89 * 90)		4,865,484
92	Common Depreciation - Electric Only	p336.11.b (See Attachment 5)	(Note A)	5,063,206
93	Common Amortization - Electric Only	p356 or p336.11d (See Attachment 5)	(Note A)	7,311,067
94	Total	(Line 92 + 93)		12,374,273
95	Wage & Salary Allocation Factor	(Line 5)		14.58%
96	Common Depreciation - Electric Only Allocated to Transmission	(Line 94 * 95)		1,804,532
97	Total Transmission Depreciation & Amortization	(Line 86 + 91 + 96)		62,341,792

Taxes Other than Income

98	Taxes Other than Income	Attachment 2		14,263,325
99	Total Taxes Other than Income	(Line 98)		14,263,325

Return / Capitalization Calculations

100	Long Term Interest			
101	Less LTD Interest on Securitization Bonds	(Note P)	p117.62c through 67c Attachment 8	96,325,605
102	Long Term Interest		*(Line 100 - line 101)*	96,325,605
103	Preferred Dividends	enter positive	p118.29c	-
104	Common Stock			
105	Proprietary Capital		p112.16c	2,226,953,303
106	Less Preferred Stock	enter negative	(Line 114)	-
106a	Less Account 216.1	enter negative	p112.12c	2,177,779
106a	Less Account 219	enter negative	p112.15c	-
107	Common Stock	(Note Z)	(Sum Lines 104 to 106a)	2,229,131,082
108	Capitalization			
108	Long Term Debt		p112.17c through 21c	2,186,462,308
109	Less Loss on Reacquired Debt	enter negative	p111.81c	(2,866,665)
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	-
111	Less ADIT associated with Gain or Loss	enter positive	Attachment 1B - ADIT EOY, Line 7	794,496
112	Less LTD on Securitization Bonds	(Note P)	Attachment 8	-
113	Total Long Term Debt	(Note X)	(Sum Lines 108 to 112)	2,184,390,139
114	Preferred Stock	(Note Y)	p112.3c	-
115	Common Stock		(Line 107)	2,229,131,082
116	Total Capitalization		(Sum Lines 113 to 115)	4,413,521,221
117	Debt %	Total Long Term Debt	(Note Q)	49.52%
118	Preferred %	Preferred Stock	(Note Q)	0.00%
119	Common %	Common Stock	(Note Q)	50.48%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.044
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.000
122	Common Cost	Common Stock	(Note J)	0.105
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.022
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.053
126	Total Return (R)		(Sum Lines 123 to 125)	0.0748
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	99,662,716

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Composite 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	P	(Percent of federal income tax deductible for state purposes)	0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * P)) =$	27.72%
132a	T / (1-T)		38.34%
132b	Tax Gross-Up Factor	$1^*1/(1-T)$	1.3834
ITC Adjustment			
133	Investment Tax Credit Amortization	(Note U) enter negative	Attachment 1B - ADIT EOY (64,867)
134	Tax Gross-Up Factor		(Line 132b) 1.3834
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134) (89,738)
Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	Attachment 5, Line 136a 217,202
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	Attachment 5, Line 136b (1,127,924)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	Attachment 5, Line 136c -
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T)	Attachment 5, Line 136d -
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d) (910,722)
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b) 1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f) (1,259,905)
137	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) =$	(Line 132a * 127 * (1 - (123 / 126))) 27,063,548
138	Total Income Taxes		(Line 135 + 136g + 137) 25,713,906

REVENUE REQUIREMENT

Summary			
139	Net Property, Plant & Equipment	(Line 39)	1,606,712,963
140	Adjustment to Rate Base	(Line 58)	(275,087,153)
141	Rate Base	(Line 59)	1,331,625,809
142	O&M	(Line 85)	39,706,627
143	Depreciation & Amortization	(Line 97)	62,341,792
144	Taxes Other than Income	(Line 99)	14,263,325
145	Investment Return	(Line 127)	99,662,716
146	Income Taxes	(Line 138)	25,713,906
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	241,688,367
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 19)	2,097,946,695
149	Excluded Transmission Facilities	(Note M) Attachment 5	-
150	Included Transmission Facilities	(Line 148 - 149)	2,097,946,695
151	Inclusion Ratio	(Line 150 / 148)	100%
152	Gross Revenue Requirement	(Line 147)	241,688,367
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)	241,688,367
Revenue Credits & Interest on Network Credits			
154	Revenue Credits	(Note N) Attachment 3	8,518,417
155	Interest on Network Credits	PJM Data	-
156	Net Revenue Requirement	(Line 153 - 154 + 155)	233,169,949
Net Plant Carrying Charge			
157	Net Revenue Requirement	(Line 156)	233,169,949
158	Net Transmission Plant	(Line 19 - 30)	1,548,768,964
159	Net Plant Carrying Charge	(Line 157 / 158)	15.06%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158	11.46%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158	3.37%
Net Plant Carrying Charge Calculation per 100 Basis Point Increase in ROE			
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)	107,793,327
163	Increased Return and Taxes	Attachment 4	134,676,571
164	Net Revenue Requirement per 100 Basis Point Increase in ROE	(Line 162 + 163)	242,469,898
165	Net Transmission Plant	(Line 19 - 30)	1,548,768,964
166	Net Plant Carrying Charge per 100 Basis Point Increase in ROE	(Line 164 / 165)	15.66%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 164 - 86) / 165	12.06%
168	Net Revenue Requirement	(Line 156)	233,169,949
169	True-up amount	Attachment 6A, line 4, column j	-
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12	388,644
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5	-
171a	MAPP Abandonment recovery pursuant to ER13-607	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171 + 171a)	233,558,593
Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	4,077.5
174	Rate (\$/MW-Year)	(Line 172 / 173)	57.280
175	Network Service Rate (\$/MW-Year)	(Note Z) (Line 174)	57.280

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Delmarva Power & Light Company Formula Rate – Appendix A

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Notes

- A Electric portion only.
- 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).
- C Transmission Portion Only.
- D All EPRI Annual Membership Dues.
- E All Regulatory Commission Expenses.
- F Safety related advertising included in Account 930.1.
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I 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.
- J 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%.
- K Education and outreach expenses relating to transmission, for example siting or billing.
- L 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.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N 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.
- O 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.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q DPL capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.
- R 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 FERC approves the settlement in ER05-515.
- S 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.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U 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.
- V 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, these 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(l)-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 prorated ADIT activity in the true-up adjustment to the extent of 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 by 50 percent 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 actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. 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.
- W 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) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- X 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).
- Y 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).
- Z 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.

END

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 (Account No. 198)

Line	Days In Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days In 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)
1	ADIT Subject to Proration					12/31/2023 (Actuals)		532,317	12/31/2023 (Actuals)				44,363,979
2	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
3	January	31	-	214	50.00%	344,074	172,037	704,354	91,696	(252,378)	45,848	-	44,409,827
4	February	29	-	214	50.00%	344,074	172,037	876,391	91,696	(252,378)	45,848	-	44,455,675
5	March	31	-	214	50.00%	344,074	172,037	1,048,428	91,696	(252,378)	45,848	-	44,501,523
6	April	30	-	214	50.00%	344,074	172,037	1,220,465	91,696	(252,378)	45,848	-	44,547,371
7	May	31	-	214	50.00%	344,074	172,037	1,392,502	91,696	(252,378)	45,848	-	44,593,219
8	June	30	185	214	86.45%	344,074	297,447	1,689,948	91,696	(252,378)	79,270	-	44,672,488
9	July	31	154	214	71.96%	344,074	247,604	1,937,553	91,696	(252,378)	65,987	-	44,738,475
10	August	31	123	214	57.48%	344,074	197,762	2,135,315	91,696	(252,378)	52,704	-	44,791,179
11	September	30	93	214	43.46%	344,074	149,527	2,284,842	91,696	(252,378)	39,849	-	44,831,028
12	October	31	62	214	28.97%	344,074	99,685	2,384,527	91,696	(252,378)	26,566	-	44,857,594
13	November	30	32	214	14.95%	344,074	51,450	2,435,977	91,696	(252,378)	13,712	-	44,871,306
14	December	31	1	214	0.47%	344,074	1,608	2,437,585	91,696	(252,378)	428	-	44,871,734
15	Total (Sum of Lines 3 - 14)	366				4,128,884	1,905,268		1,100,351	(3,028,532)	507,756	-	
16	Beginning Balance - ADIT Not Subject to Proration					12/31/2023 (Actuals)		3,474,377	12/31/2023 (Actuals)				3,474,377
17	Beginning Balance - ADIT Adjustment					(Note F)			(Note F)				
18	Beginning Balance - DTA / (DTL)					(Col. (H), Line 16 + Line 17)		3,474,377	(Col. (M), Line 16 + Line 17)				3,474,377
19	Ending Balance - ADIT Not Subject to Proration					12/31/2024 (Projected)		3,146,178	12/31/2024 (Actuals)				2,942,735
20	Ending Balance - ADIT Adjustment					(Note F)			(Note F)				
21	Ending Balance - DTA / (DTL)					(Col. (H), Line 19 + Line 20)		3,146,178	(Col. (M), Line 19 + Line 20)				2,942,735
22	Average Balance as adjusted (non-prorated);					[(Col. (H), Line 18 + Line 21) / 2]		3,310,278	[(Col. (M), Line 18 + Line 21) / 2]				3,208,556
23	Prorated ADIT					(Col. (H), Line 14)		2,437,585	(Col. (M), Line 14)				44,871,734
24	Amount for Attachment H-3D, Line 40a					(Col. (H), Line 22 + Line 23)		5,747,863	(Col. (M), Line 22 + Line 23)				48,080,291

Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)

Line	Days In Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(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)
25	ADIT Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
26	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
27	January	31	-	214	50.00%		-	-	-	-	-	-	-
28	February	29	-	214	50.00%		-	-	-	-	-	-	-
29	March	31	-	214	50.00%		-	-	-	-	-	-	-
30	April	30	-	214	50.00%		-	-	-	-	-	-	-
31	May	31	-	214	50.00%		-	-	-	-	-	-	-
32	June	30	185	214	86.45%		-	-	-	-	-	-	-
33	July	31	154	214	71.96%		-	-	-	-	-	-	-
34	August	31	123	214	57.48%		-	-	-	-	-	-	-
35	September	30	93	214	43.46%		-	-	-	-	-	-	-
36	October	31	62	214	28.97%		-	-	-	-	-	-	-
37	November	30	32	214	14.95%		-	-	-	-	-	-	-
38	December	31	1	214	0.47%		-	-	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)	366					-	-	-	-	-	-	-
40	Beginning Balance - ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
41	Beginning Balance - ADIT Adjustment					(Note F)			(Note F)				
42	Beginning Balance - DTA / (DTL)					(Col. (H), Line 40 + Line 41)		-	(Col. (M), Line 40 + Line 41)				-
43	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
44	Ending Balance - ADIT Adjustment					(Note F)			(Note F)				
45	Ending Balance - DTA / (DTL)					(Col. (H), Line 43 + Line 44)		-	(Col. (M), Line 43 + Line 44)				-
46	Average Balance as adjusted (non-prorated);					[(Col. (H), Line 42 + Line 45) / 2]		-	[(Col. (M), Line 42 + Line 45) / 2]				-
47	Prorated ADIT					(Col. (H), Line 38)		-	(Col. (M), Line 38)				-
48	Amount for Attachment H-3D, Line 40b					(Col. (H), Line 46 + Line 47)		-	(Col. (M), Line 46 + Line 47)				-

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 - Property (Account No. 282)

Line	Days In Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(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)
49	ADIT Subject to Proration					12/31/2023 (Actuals)		(115,166,788)	12/31/2023 (Actuals)				(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)	(192,830)	-	(115,359,418)
52	February	29	-	214	50.00%	(18,179)	(8,089)	(115,183,102)	(181,269)	(165,090)	(173,179)	-	(115,532,597)
53	March	31	-	214	50.00%	(23,740)	(11,870)	(115,194,972)	(182,512)	(158,771)	(170,641)	-	(115,703,238)
54	April	30	-	214	50.00%	(15,815)	(7,807)	(115,202,780)	(174,082)	(158,468)	(166,275)	-	(115,869,513)
55	May	31	-	214	50.00%	(15,097)	(7,549)	(115,210,328)	(153,040)	(137,943)	(145,491)	-	(116,015,004)
56	June	30	185	214	86.45%	(22,483)	(19,436)	(115,229,765)	(155,705)	(133,222)	(152,858)	-	(116,167,663)
57	July	31	154	214	71.96%	(15,179)	(10,923)	(115,240,688)	(151,110)	(135,931)	(148,854)	-	(116,314,517)
58	August	31	123	214	57.48%	(15,867)	(9,120)	(115,249,808)	(151,185)	(135,318)	(144,437)	-	(116,458,954)
59	September	30	93	214	43.46%	(23,830)	(10,269)	(115,260,077)	(153,972)	(130,342)	(140,611)	-	(116,599,566)
60	October	31	62	214	28.97%	(15,044)	(4,358)	(115,264,435)	(142,044)	(127,000)	(131,358)	-	(116,730,924)
61	November	30	32	214	14.95%	(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)	(51)	(115,266,706)	(86,842)	(75,719)	(75,779)	-	(116,935,208)
63	Total (Sum of Lines 51 - 62)					366		(205,048)	(99,518)	(1,873,550)	(1,668,503)	(1,768,420)	-
64	Beginning Balance - ADIT Not Subject to Proration					12/31/2023 (Actuals)		(204,683,097)	12/31/2023 (Actuals)				(204,683,097)
65	Beginning Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
66	Beginning Balance - DTA / (DTL)					(Col. (H), Line 64 + Line 65)		(204,683,097)	(Col. (M), Line 64 + Line 65)				(204,683,097)
67	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2024 (Projected)		(221,385,220)	12/31/2024 (Actuals)				(209,927,200)
68	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
69	Ending Balance - DTA / (DTL)					(Col. (H), Line 67 + Line 68)		(221,385,220)	(Col. (M), Line 67 + Line 68)				(209,927,200)
70	Average Balance as adjusted (non-prorated)					(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)	(Col. (M), Line 62)				(116,935,208)
72	Amount for Attachment H-3D, Line 40c					(Col. (H), Line 70 + Line 71)		(328,300,864)	(Col. (M), Line 70 + Line 71)				(324,240,357)

Accumulated Deferred Income Taxes - Other (Account No. 283)

Line	Days In Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(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)
73	ADIT Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
74	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
75	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
76	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
84	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
86	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
87	Total (Sum of Lines 75 - 86)					366		-	-	-	-	-	-
88	Beginning Balance - ADIT Not Subject to Proration					12/31/2023 (Actuals)		(7,782,724)	12/31/2023 (Actuals)				(7,782,724)
89	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
90	Beginning Balance - DTA / (DTL)					(Col. (H), Line 88 + Line 89)		(7,782,724)	(Col. (M), Line 88 + Line 89)				(7,782,724)
91	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2024 (Projected)		(7,164,829)	12/31/2024 (Actuals)				(7,157,935)
92	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
93	Ending Balance - DTA / (DTL)					(Col. (H), Line 91 + Line 92)		(7,164,829)	(Col. (M), Line 91 + Line 92)				(7,157,935)
94	Average Balance as adjusted (non-prorated)					(Col. (H), Line 90 + Line 93) / 2		(7,473,777)	(Col. (M), Line 90 + Line 93) / 2				(7,470,329)
95	Prorated ADIT					(Col. (H), Line 86)		-	(Col. (M), Line 86)				-
96	Amount for Attachment H-3D, Line 40d					(Col. (H), Line 94 + Line 95)		(7,473,777)	(Col. (M), Line 94 + Line 95)				(7,470,329)

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 Investment Tax Credits (Account No. 255)

Line	Days in Period					Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
	(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					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
98	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
99	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
100	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
101	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
102	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
103	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
105	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
106	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
107	September	30	83	214	43.46%	-	-	-	-	-	-	-	-
108	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
109	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
110	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)	368				-	-	-	-	-	-	-	-
112	Beginning Balance - DITC Not Subject to Proration					12/31/2023 (Actuals)		(303,283)	12/31/2023 (Actuals)				(303,283)
113	Beginning Balance - DITC Adjustment					(Note F)		-	(Note F)				-
114	Beginning Balance - DITC					(Col. (H), Line 112 + Line 113)		(303,283)	(Col. (M), Line 112 + Line 113)				(303,283)
115	Estimated Ending Balance - DITC Not Subject to Proration					12/31/2024 (Projected)		(78,882)	12/31/2024 (Actuals)				(238,689)
116	Ending Balance - DITC Adjustment					(Note F)		-	(Note F)				-
117	Ending Balance - DITC					(Col. (H), Line 115 + Line 116)		(78,882)	(Col. (M), Line 115 + Line 116)				(238,689)
118	Average Balance as adjusted (non-prorated)					(Col. (H), Line 114 + Line 117) / 2		(191,083)	(Col. (M), Line 114 + Line 117) / 2				(269,986)
119	Prorated DITC					(Col. (H), Line 110)		-	(Col. (M), Line 110)				-
120	Amount for Attachment H-3D, Line 40e					(Col. (H), Line 118 + Line 119)		(191,083)	(Col. (M), Line 118 + Line 119)				(269,986)

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 **True-up Adjustment** 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.

- A** The computations on this worksheet apply the proration rules of Reg. Sec. 1.167(l)-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 prorated. This section is used to prorate the projected ADIT balance.
- B** The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-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 prorated ADIT activity in the true-up adjustment to the extent of 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 by 50 percent 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 actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual 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 over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If 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 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 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.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

		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	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)	-	-	(210,968,802)	(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-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 filing 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.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2024 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	1,726,728	241,742	-	-	1,484,986	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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 are recoverable in the transmission formula.
Accrued Bonuses & Incentives	3,373,194	472,247	-	-	2,900,947	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	217,862	217,862	-	-	-	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	1,424,806	199,445	-	-	1,225,181	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 Other Expenses	469,836	469,836	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	247,642	34,670	-	-	212,972	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	27,715	3,880	-	-	23,835	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued Worker's Compensation	705,431	98,760	-	-	606,671	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	6,990,513	6,990,513	-	-	-	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.
Deferred Compensation	24,910	3,487	-	-	21,423	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,517,333	3,517,333	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	-	-	-	-	-	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	3,682,590	3,682,590	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	218,715	218,715	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(138,508)	(138,508)	-	-	-	Federal Taxes on state income taxes.
State Net Operating Loss Carryforward - MD	5,297,670	2,119,863	-	3,177,807	-	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.
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	2,593,248	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.
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 plant in service that is included in rate base.
Unamortized Investment Tax Credit	178,033	24,925	-	153,108	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass 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 below.
Other Accrued Deferred Tax Assets	45,531	45,531	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	68,429,797	6,842,980	-	61,586,817	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This 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.
Merger Commitments	-	-	-	-	-	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	-	67,611,562	6,562,484	
Less: ASC 740 ADIT Adjustments excluded from rate base	(178,033)	(24,925)	-	(153,108)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC 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	(1,424,806)	(199,445)	-	-	(1,225,181)	
Total: ADIT-190 (Not Subject to Proration)	41,898,948	30,689,968	-	5,871,657	5,337,323	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	2,942,735	-	-	2,164,397	778,338	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
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	-	(75,424,236)	-	75,424,236	-	Electric portion included in rate base
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	-	
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	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2024 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
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	-	
Total - FERC Form 1, Page 234	116,009,360	(81,502,027)	-	190,948,903	6,562,484	

Instructions for Account 190

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration).

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(631,163,724)	(61,865,427)	-	(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 Plant 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)	(858,212)	-	(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	(2,190,969)	(9,996,875)	-	7,705,908	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	18,246,697	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%				
ADIT - Transmission	(209,927,200)	-	-	(209,927,200)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
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)	-	(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 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				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(117,040,338)	-	-	(117,040,338)	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
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)	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 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)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Accrued Property Taxes	(7,094,756)	(993,268)	-	(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)	-	-	(28,736,501)	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
Unamortized Loss on Recaptured Debt	(709,708)	(709,708)	-	-	-	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)	(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)	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				38.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,157,935)	-	-	(2,967,310)	(4,190,624)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Subject to Proration)						
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)	-	-	-	-	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				38.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2024 (Actuals)

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT-283 (Subject to Proration)	Total					
ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 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 Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADITC-255 (Unamortized Investment Tax Credits)	Total					
Account No. 255 (Accum. Deferred Investment Tax Credits)	(642,368)	(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 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)	(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)	-	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
Investment Tax Credit Amortization	Total					
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: (Form No. 1 p. 266 & 267)	191,052	15,078	-	175,974	-	
Total: Investment Tax Amortization	191,052	15,078	-	175,974	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	64,867	-	-	64,867	-	

END

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

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

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 allocation to Columns B - F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2023 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	1,420,629	198,888	-	-	1,221,741	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	499,698	69,958	-	350,918	78,823	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,789,821	390,575	-	-	2,399,246	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	154,717	154,717	-	-	-	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	2,285,934	320,031	-	-	1,965,903	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 Other Expenses	853,416	853,416	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	(673,535)	(94,295)	-	-	(579,240)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	27,715	3,880	-	-	23,835	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	276,472	276,472	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Worker's Compensation	727,692	101,877	-	-	625,815	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	7,251,163	7,251,163	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	3,454,526	3,454,526	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	(331,776)	(36,915)	-	-	(294,861)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,664,587	3,664,587	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	(0)	(0)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	59,225	59,225	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	6,451,218	6,451,218	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	4,805,423	4,805,423	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	199,433	199,433	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	1,324,451	1,324,451	-	-	-	Federal Taxes on state income taxes.
State Net Operating Loss Carryforward - MD	7,821,753	2,352,271	-	5,269,482	-	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.
Maryland Additional Subtraction Carryforward	7,968,167	7,968,167	-	-	-	The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate base.
Maryland 10-309 Carryforward	2,531,878	253,168	-	2,278,510	-	The Maryland 10-309 Carryforward, net of federal taxes, is related to plant and included in rate base.
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 plant in service that is included in rate base.
Delaware NOL - Valuation Allowance	(34,949,480)	(6,565,478)	-	(28,384,002)	-	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.
Unamortized Investment Tax Credit	230,982	32,338	-	198,645	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass 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.
Other Accrued Deferred Tax Assets	24,010	24,010	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	75,672,929	7,567,293	-	68,105,636	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	133,425	133,425	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	129,700,114	48,055,663	-	76,203,190	5,441,261	
Less: ASC 740 ADIT Adjustments excluded from rate base	(230,982)	(32,338)	-	(198,645)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(75,672,929)	(7,567,293)	-	(68,105,636)	-	
Less: OPEB related ADIT, Above if not separately removed	(2,285,934)	(320,031)	-	-	(1,965,903)	
Total: ADIT-190 (Not Subject to Proration)	51,510,269	40,136,002	-	7,898,909	3,475,358	
Wages & Salary Allocator					15.71%	
Gross Plant Allocator				37.07%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	3,474,377	-	-	2,928,348	546,029	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
Corporate Alternative Minimum Tax Credit Carry-Forward	1,595,411	(20,788,211)	-	22,383,622	-	Electric portion included in rate base
Federal Net Operating Loss Carry-Forward	-	(97,283,521)	-	97,283,521	-	Electric portion included in rate base
Subtotal: ADIT-190 (Subject to Proration)	1,595,411	(118,071,732)	-	119,667,143	-	
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)	1,595,411	(118,071,732)	-	119,667,143	-	
Wages & Salary Allocator					15.71%	
Gross Plant Allocator				37.07%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	44,363,979	-	-	44,363,979	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2023 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	129,700,114	48,055,663	-	76,203,190	5,441,261	
ADIT-190 (Subject to Proration)	1,595,411	(118,071,732)	-	119,567,143	-	
Total - FERC Form 1, Page 234	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., 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 subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration).

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(613,641,236)	(61,730,219)	-	(552,111,018)	-	- ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	23,485,608	23,485,608	-	-	-	- 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	10,635,628	10,635,628	-	-	-	- Plant related basis difference not currently includible in rate base.
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	(3,558,737)	(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: ADIT-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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
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 Proration)	(345,166,929)	(34,516,693)	-	(310,650,236)	-	
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)	-	
Wages & Salary Allocator					15.71%	
Gross Plant Allocator				37.07%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(115,166,788)	-	-	(115,166,788)	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

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

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 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 tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Not Subject to Proration)						
Accrued Property Taxes	(6,721,937)	(941,071)	-	(5,780,866)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the 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
Other Deferred Debits	(2,849,637)	(1,105,688)	-	(1,743,948)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(37,527,363)	(5,253,831)	-	-	(32,273,532)	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	(35,188,909)	(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
Unamortized Loss on Recquired Debt	(879,628)	(879,628)	-	-	-	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)	(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)	(47,184,846)	-	(7,315,550)	(32,273,532)	
Wages & Salary Allocator					15.71%	
Gross Plant Allocator				37.07%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,782,724)	-	-	(2,712,080)	(5,070,643)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
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)	-	-	-	-	-	
Wages & Salary Allocator					15.71%	
Gross Plant Allocator				37.07%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2023 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only 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)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).
- 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)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(833,420)	(15,346)	-	(818,074)	-	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 (1/1-7). 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)	(833,420)	(15,346)	-	(818,074)	-	
Total: ADIT-255	(833,420)	(15,346)	-	(818,074)	-	
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)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255						
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 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 (1/1-7). 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	-	
Total: Investment Tax Amortization	250,954	45,965	-	204,989	-	
Wages & Salary Allocator					15.71%	
Gross Plant Allocator				37.07%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	75,995	-	-	75,995	-	

END

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**

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(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) - Proration of Deficient / (Excess) ADIT Activity (Note B)			
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)					(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)
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)				
2	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
3	January	31	-	214	50.00%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	36,393,000
4	February	29	-	214	50.00%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	36,300,115
5	March	31	-	214	50.00%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	36,207,230
6	April	30	-	214	50.00%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	36,114,345
7	May	31	-	214	50.00%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	36,021,460
8	June	30	185	214	86.45%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	35,928,575
9	July	31	154	214	71.96%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	35,835,690
10	August	31	123	214	57.48%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	35,742,805
11	September	30	93	214	43.46%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	35,649,920
12	October	31	62	214	28.97%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	35,557,035
13	November	30	32	214	14.95%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	35,464,150
14	December	31	1	214	0.47%	-	-	3,047,281	(92,885)	(92,885)	-	(92,885)	35,371,265
15	Total (Sum of Lines 3 - 14)					366	-	-	(1,114,620)	(1,114,620)	-	(1,114,620)	-
16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)				
17	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
18	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 16 + Line 17)			(Col. (M), Line 16 + Line 17)				
19	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)			12/31/2024 (Actuals)				
20	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
21	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 19 + Line 20)			(Col. (M), Line 19 + Line 20)				
22	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 18 + Line 21) / 2]			[(Col. (M), Line 18 + Line 21) / 2]				
23	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 14)			(Col. (M), Line 14)				
24	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 22 + Line 23)			(Col. (M), Line 22 + Line 23)				
Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(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) - Proration of Deficient / (Excess) ADIT Activity (Note B)			
	(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)					(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)
25	Deficient / (Excess) ADIT Subject to Proration					12/31/2022 (Actuals)			12/31/2023 (Actuals)				
26	Projected / Actual Activity					12/31/2023 (Projected)			12/31/2024 (Actuals)				
27	January	31	-	214	50.00%	183,003	91,501	(58,080,894)	186,879	3,876	95,377	-	(58,077,059)
28	February	29	-	214	50.00%	183,003	91,501	(57,989,393)	186,879	3,876	95,377	-	(57,981,581)
29	March	31	-	214	50.00%	183,003	91,501	(57,897,891)	186,879	3,876	95,377	-	(57,888,304)
30	April	30	-	214	50.00%	183,003	91,501	(57,806,390)	186,879	3,876	95,377	-	(57,790,927)
31	May	31	-	214	50.00%	183,003	91,501	(57,714,889)	186,879	3,876	95,377	-	(57,695,549)
32	June	30	185	214	86.45%	183,003	158,203	(57,556,685)	186,879	3,876	162,079	-	(57,533,470)
33	July	31	154	214	71.96%	183,003	131,694	(57,424,992)	186,879	3,876	135,569	-	(57,397,901)
34	August	31	123	214	57.48%	183,003	105,184	(57,319,808)	186,879	3,876	109,060	-	(57,288,841)
35	September	30	93	214	43.46%	183,003	79,529	(57,240,279)	186,879	3,876	83,405	-	(57,205,436)
36	October	31	62	214	28.97%	183,003	53,019	(57,187,259)	186,879	3,876	56,895	-	(57,148,540)
37	November	30	32	214	14.95%	183,003	27,365	(57,159,895)	186,879	3,876	31,241	-	(57,117,299)
38	December	31	1	214	0.47%	183,003	855	(57,159,039)	186,879	3,876	4,731	-	(57,112,568)
39	Total (Sum of Lines 27 - 38)					366	2,196,032	1,013,356	2,242,544	46,512	1,059,868	-	-
40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)				
41	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
42	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 40 + Line 41)			(Col. (M), Line 40 + Line 41)				
43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)			12/31/2024 (Actuals)				
44	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
45	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 43 + Line 44)			(Col. (M), Line 43 + Line 44)				
46	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 42 + Line 45) / 2]			[(Col. (M), Line 42 + Line 45) / 2]				
47	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 38)			(Col. (M), Line 38)				
48	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 46 + Line 47)			(Col. (M), Line 46 + Line 47)				

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 Deferred Income Taxes - Other (Account No. 283)

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(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)
49	ADIT Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
50	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
51	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
52	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
53	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
54	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
55	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
56	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
57	July	31	154	214	71.98%	-	-	-	-	-	-	-	-
58	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
59	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
60	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
61	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
62	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)	366											
64	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
65	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
66	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 64 + Line 65)		-	(Col. (M), Line 64 + Line 65)				-
67	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
68	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
69	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 67 + Line 68)		-	(Col. (M), Line 67 + Line 68)				-
70	Average Balance as adjusted (non-prorated)					((Col. (H), Line 66 + Line 69) / 2)		-	((Col. (M), Line 66 + Line 69) / 2)				-
71	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 62)		-	(Col. (M), Line 62)				-
72	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 70 + Line 71)		-	(Col. (M), Line 70 + Line 71)				-

Unamortized Deficient / (Excess) ADIT - Federal (Projected)

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Reference	(C) Projected EDY Balance
73	ADIT - 190	(Col. (H), Line 24)	\$ 3,047,281
74	ADIT - 282	(Col. (H), Line 48)	\$ (57,159,039)
75	ADIT - 283	(Col. (H), Line 72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-3D, Line 41a)	\$ (54,111,758)

Unamortized Deficient / (Excess) ADIT - Federal (Actual)

Line	(D) Deficient / (Excess) Deferred Income Taxes	(E) Reference	(F) Projected EDY Balance
73	ADIT - 190	(Col. (M), Line 24)	\$ 35,371,265
74	ADIT - 282	(Col. (M), Line 48)	\$ (57,112,568)
75	ADIT - 283	(Col. (M), Line 72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-3D, Line 41a)	\$ (21,741,303)

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in 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)
77	Deficient / (Excess) ADIT Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
78	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
79	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
81	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
82	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
83	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
84	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
85	July	31	154	214	71.98%	-	-	-	-	-	-	-	-
86	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
87	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
88	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
89	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
90	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
91	Total (Sum of Lines 79 - 90)	366											
92	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
93	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
94	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 92 + Line 93)		-	(Col. (M), Line 92 + Line 93)				-
95	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
96	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
97	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 95 + Line 96)		-	(Col. (M), Line 95 + Line 96)				-
98	Average Balance as adjusted (non-prorated)					((Col. (H), Line 94 + Line 97) / 2)		-	((Col. (M), Line 94 + Line 97) / 2)				-
99	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 90)		-	(Col. (M), Line 90)				-
100	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 98 + Line 99)		-	(Col. (M), Line 98 + Line 99)				-

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 Deferred Income Taxes - Property (Account No. 282)

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(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)
101	Deficient / (Excess) ADIT Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
102	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
103	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
105	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
106	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
107	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
108	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
109	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
110	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
111	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
112	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
113	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
114	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
115	Total (Sum of Lines 103 - 114)												
116	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
117	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
118	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 116 + Line 117)		-	(Col. (M), Line 116 + Line 117)				-
119	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
120	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
121	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 119 + Line 120)		-	(Col. (M), Line 119 + Line 120)				-
122	Average Balance as adjusted (non-prorated)					(Col. (H), Line 118 + Line 121) / 2		-	(Col. (M), Line 118 + Line 121) / 2				-
123	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 114)		-	(Col. (M), Line 114)				-
124	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 122 + Line 123)		-	(Col. (M), Line 122 + Line 123)				-

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(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)
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	50.00%	-	-	-	-	-	-	-	-
128	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
129	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
130	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
131	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
132	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
133	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
134	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
135	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
136	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
137	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
138	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
139	Total (Sum of Lines 127 - 138)												
140	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
141	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
142	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Line 141)				-
143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
144	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
145	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 143 + Line 144)		-	(Col. (M), Line 143 + Line 144)				-
146	Average Balance as adjusted (non-prorated)					(Col. (H), Line 142 + Line 145) / 2		-	(Col. (M), Line 142 + Line 145) / 2				-
147	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 138)		-	(Col. (M), Line 138)				-
148	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 146 + Line 147)		-	(Col. (M), Line 146 + Line 147)				-

Unamortized Deficient / (Excess) ADIT - State (Projected)

Line	(A)	(B)	(C)
	Deficient / (Excess) Deferred Income Taxes	Reference	EOY Balance
149	ADIT - 190	(Col. (H), Line 100)	\$ -
150	ADIT - 282	(Col. (H), Line 124)	-
151	ADIT - 283	(Col. (H), Line 148)	-
152	Unamortized Deficient / (Excess) ADIT - State		(Entered in ATT H-3D, Line 41b) \$ -

Unamortized Deficient / (Excess) ADIT - State (Actual)

Line	(D)	(E)	(F)
	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
149	ADIT - 190	(Col. (M), Line 100)	\$ -
150	ADIT - 282	(Col. (M), Line 124)	-
151	ADIT - 283	(Col. (M), Line 148)	-
152	Unamortized Deficient / (Excess) ADIT - State		(Entered in ATT H-3D, Line 41b) \$ -

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**

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 **True-up Adjustment** 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.

- A** This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this worksheet apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the projected annual activity of deficient / (excess) 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 deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- B** This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this worksheet apply the proration rules of Reg. Sec. 1.167(l)-1(h)(8) and averaging in accordance with IRC Section 168(i)(9)(B) 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) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) 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 and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- 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 (excess of actual activity over projected activity). If 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 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 (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.

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

Federal Deficient / (Excess) Deferred Income Taxes								
Tax Cuts and Jobs Act of 2017								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY 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							
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	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				\$ (46,442,704)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 36,485,885	\$ 36,485,885	\$ (1,114,620)	\$ 35,371,265
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(68,077,223)	(58,172,436)	2,242,544	(55,929,892)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
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)
Tax Reform Act of 1986								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
20	Protected Property							
21	ADIT - 190	(Note B)	411.1	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-	-	-	-
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	\$ -	\$ -	\$ -

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
27	Unprotected Non-Property							
28	ADIT - 190		411.1		\$ (2,276,084)	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(46,442,704)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (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		-	-	-	-
42	ADIT - 282		411.1		(67,993,545)	(58,172,436)	2,242,544	(55,929,892)
43	ADIT - 283		411.1		-	-	-	-
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 / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
46	ADIT - 190		411.1		\$ 34,209,800	\$ 36,485,885	\$ (1,114,620)	\$ 35,371,265
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(114,436,249)	(58,172,436)	2,242,544	(55,929,892)
49	ADIT - 283		411.1		(2,583,952)	-	-	-
50	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1A, Line 41a			\$ (82,810,401)	\$ (21,686,551)	\$ 1,127,924	\$ (20,558,627)
51	Tax Gross-Up Factor	ATT H-3D, Line 132b			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 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
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	\$ (28,441,069)

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

State Deficient / (Excess) Deferred Income Taxes								
State Tax Rate Change								
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, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
56	Unprotected Non-Property							
57	ADIT - 190	(Note C)	411.1	4 Years	\$ -	\$ -	\$ -	\$ -
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	-	-	-	-
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	-	-	-	-
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	-	-	-	-
71	ADIT - 282	(Note C)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note C)	411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
Total State Deficient / (Excess) Deferred Income Taxes								
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, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 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		\$ -	\$ -	\$ -	\$ -
83	ADIT - 281		411.1		-	-	-	-
84	ADIT - 282		411.1		-	-	-	-
85	ADIT - 283		411.1		-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
89	ADIT - 281		411.1		-	-	-	-
90	ADIT - 282		411.1		-	-	-	-
91	ADIT - 283		411.1		-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

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, 2023 BOY Balance	Current Year Amortization	December 31, 2024 EOY Balance
94	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
95	ADIT - 281		411.1		-	-	-	-
96	ADIT - 282		411.1		-	-	-	-
97	ADIT - 283		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)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2023 BOY Balance	Current Year Amortization	December 31, 2024 EOY Balance
101	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
102	Account 254 (Other Regulatory Liabilities)				-	-	-	-
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -
Federal and State Income Tax Regulatory Asset / (Liability)								
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes								
	(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
104	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)				(114,560,975)	(30,001,454)	1,560,385	(28,441,069)
106	Total - Transmission Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (30,001,454)	\$ 1,560,385	\$ (28,441,069)

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

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.
- 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 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 and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related 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 cycle. The current year 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 al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

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

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	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)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)		
FERC Account 190 - Non-Current (Note A)															
1	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	\$ 151,827	\$ 61,373	\$ (12,888)	\$ 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	448,922	180,897	(37,988)	589,830		
3	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	5,030,317	1,970,811	478,577	(167,502)	2,281,886	5,030,317	1,182,367	478,577	(100,501)	1,560,442		
4	Prov for Uncollectible Accounts-DE	Charitable Contributions	Unprotected Non-Property	8,475,628	2,986,478	550,428	(192,650)	2,824,248	8,475,628	1,359,882	550,428	(115,580)	1,794,730		
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	2,338,148	818,702	-	-	818,702	2,338,148	491,221	-	-	491,221		
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	65,496	(22,924)	42,572	-	-	65,496	(13,754)	51,742		
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	133,331	(46,668)	86,665	-	-	133,331	(28,000)	105,333		
8	Accrued 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	(6,853)	93,351	230,355	48,375	19,580	(4,112)	63,843		
10	Accumulated Deferred Investment Tax Credit	Deferred TIC	Unprotected Non-Property	2,744,836	960,693	233,311	(81,659)	1,112,345	2,744,836	574,616	233,311	(48,995)	760,731		
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	708,000	247,800	60,180	(21,063)	286,917	708,000	148,680	60,180	(12,838)	196,222		
12	Other Liability - State Funds	Environmental Expense	Unprotected Non-Property	536,932	187,926	45,339	(15,974)	217,592	536,932	112,756	45,339	(9,584)	148,811		
13	Liability-Environmental (925300)-Contra	Environmental Expense	Unprotected Non-Property	(708,000)	(247,800)	(60,180)	21,063	(286,917)	(708,000)	(148,680)	(60,180)	12,838	(196,222)		
14	Accrued Liab-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	1,308,782	457,374	111,076	(38,877)	529,573	1,308,782	274,424	111,076	(23,326)	362,175		
15	Accrued Liab-Meritt Creek Lease	Meritt Creek	Unprotected Non-Property	4,808,008	1,682,803	408,681	(143,038)	1,948,445	4,808,008	1,009,682	408,681	(85,623)	1,332,539		
16	Accrued Liab-Meritt Creek Lease - Long Term	Meritt Creek	Unprotected Non-Property	1,459,150	510,702	124,028	(43,410)	591,320	1,459,150	306,421	124,028	(26,048)	404,403		
17	Liab-Meritt Ck Capacity (924200)-Contra	Meritt Creek	Unprotected Non-Property	(1,359,144)	(475,700)	(115,527)	40,435	(550,793)	(1,359,144)	(285,420)	(115,527)	24,281	(378,687)		
18	Liab-Meritt Ck Lease (924200)-Contra	Meritt Creek	Unprotected Non-Property	(4,808,008)	(1,682,803)	(408,681)	143,038	(1,948,445)	(4,808,008)	(1,009,682)	(408,681)	85,623	(1,332,539)		
19	Excess Meritt Creek Capacity	Meritt Creek	Unprotected Non-Property	7,685,079	2,689,778	653,232	(228,631)	3,114,376	7,685,079	1,613,867	653,232	(137,179)	2,129,920		
20	Accrued Liab-OPEB	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)	1,492	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)	378,687		
24	On Reg Liab-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)	785,551		
25	On Reg Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	838,175	292,661	71,075	(24,876)	338,860	838,175	175,597	71,075	(14,928)	231,746		
26	Regulatory Liability-MD Grid Resiliency	Other (190)	Unprotected Non-Property	230,841	80,724	19,804	(6,862)	93,487	230,841	48,435	19,804	(4,117)	63,922		
27	Liabilities-Disability (924200)-Contra	Other (190)	Unprotected Non-Property	(495,792)	(173,527)	(42,142)	14,750	(200,920)	(495,792)	(104,176)	(42,142)	8,850	(137,469)		
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	2,412,788	844,489	205,085	(71,780)	977,774	2,412,788	508,981	205,085	(43,068)	686,989		
29	Accrued Payroll Taxes - Manual	Other Labor Related Accruals	Unprotected Non-Property	361,399	126,490	30,719	(10,752)	146,457	361,399	75,894	30,719	(6,451)	100,162		
30	Accrued Liab-Required Health Claims Residential	Other Labor Related Accruals	Unprotected Non-Property	811,805	284,132	69,003	(24,151)	328,984	811,805	170,479	69,003	(14,491)	224,992		
31	Accrued Liabilities - Workers Comp	Other Labor Related Accruals	Unprotected Non-Property	1,180,682	406,232	98,656	(34,530)	470,358	1,180,682	243,739	98,656	(20,718)	321,677		
32	Accrued Liabilities - Disability	Other Labor Related Accruals	Unprotected Non-Property	495,792	173,527	42,142	(14,750)	200,920	495,792	104,116	42,142	(8,850)	137,409		
33	Accrued Liability - PHl Incentive Plan	Other Labor Related Accruals	Unprotected Non-Property	5,030,420	1,761,697	427,841	(149,744)	2,039,794	5,030,420	1,057,018	427,841	(89,847)	1,395,012		
34	Accrued Liab-Self-Care Pay Carryover	Other Labor Related Accruals	Unprotected Non-Property	3,215,738	1,125,506	273,338	(95,668)	1,303,178	3,215,738	675,365	273,338	(57,401)	891,242		
35	Accrued Liab-Vacation	Other Labor Related Accruals	Unprotected Non-Property	5,116,572	1,790,800	434,809	(152,218)	2,073,491	5,116,572	1,074,480	434,809	(91,331)	1,418,058		
36	Acc Liab - Deferred Comp ST	Other Labor Related Accruals	Unprotected Non-Property	36,000	12,600	3,060	(1,071)	14,589	36,000	7,560	3,060	(643)	9,977		
37	Liabilities-SERP (924200) - Contra	Other Labor Related Accruals	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)		
38	Liab-Workers Comp (924200)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(1,180,682)	(406,232)	(98,656)	34,530	(470,358)	(1,180,682)	(243,739)	(98,656)	20,718	(321,677)		
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accruals	Unprotected Non-Property	1,459,150	510,319	352,220	(42,142)	1,679,282	1,459,150	342,768	352,220	(73,968)	1,448,445		
40	Accrued Liab-SERP	Other Labor Related Accruals	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 (925300)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(36,000)	(12,600)	(3,060)	1,071	(14,589)	(36,000)	(7,560)	(3,060)	643	(9,977)		
42	Acc Liab - Deferred Comp LT	Other Labor Related Accruals	Unprotected Non-Property	929,613	325,365	79,017	(27,656)	378,726	929,613	195,219	79,017	(16,594)	257,842		
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accruals	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 Accruals	Unprotected Non-Property	(190,331)	(66,816)	(16,178)	5,862	(77,332)	(190,331)	(39,970)	(16,178)	3,397	(52,750)		
45	Reg Liab-MD Dynamic Pricing/Critical Pl	Reg Asset - DSM	Unprotected Non-Property	766,348	268,222	65,140	(22,799)	310,563	766,348	160,933	65,140	(13,679)	212,393		
46	Provision for Uncollectible POR - DPL MD	Reg Liab - 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 Liab - Other	Unprotected Non-Property	(11,250)	(3,938)	(956)	335	(4,559)	(11,250)	(2,383)	(956)	201	(3,116)		
48	SERP Asset	Reg Liab - Other	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		
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	(3,118,870)	(1,091,535)	(265,087)	92,780	(1,263,841)	(3,118,870)	(654,921)	(265,087)	55,668	(864,339)		
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	754,792	264,177	64,157	(22,455)	305,879	754,792	158,506	64,157	(13,473)	209,191		
52	Virginia Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	1,067	373	91	(32)	432	1,067	224	91	(19)	296		
53	Accrued Liability-Claims-Contra	Reg Liab - Other	Unprotected Non-Property	(1,467,110)	(513,489)	(124,704)	43,647	(594,546)	(1,467,110)	(308,093)	(124,704)	26,188	(406,610)		
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	486,300	170,205	41,338	(14,467)	197,073	486,300	102,123	41,338	(8,860)	134,778		
55	Regulatory Liability-Current-Rev Acct	Reg Liab - Other	Unprotected Non-Property	(766,348)	(268,222)	(65,140)	22,799	(310,563)	(766,348)	(160,933)	(65,140)	13,679	(212,393)		
56	Other Regulatory Liability - General	Reg Liab - Other	Unprotected Non-Property	(1,127,189)	(394,516)	(95,811)	33,534	(456,793)	(1,127,189)	(236,710)	(95,811)	20,120	(312,600)		
57	Reg Liab-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	(785,551)		
58	Reg Liab-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	(838,175)	(292,861)	(71,075)	24,878	(338,860)	(838,175)	(175,597)	(71,075)	14,928	(231,746)		
59	Regulatory Liability - Gas - Unbilled	Reg Liab - Other	Unprotected Non-Property	8,440,144	2,954,050	717,412	(251,084)	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	718,820	290,870	(61,063)	948,407		
61	Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	7,354,608	2,574,112	625,142	(218,800)	2,980,454	7,354,608	1,544,467	625,142	(131,280)	2,038,329		
62	Accrued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	1,467,110	513,489	124,704	(43,647)	594,546	1,467,110	308,093	124,704	(26,188)	406,610		
63	Accrued Liability - LTIP - Long-Term	Reg Liab - Other	Unprotected Non-Property	130,121	45,542	11,080	(3,871)	52,332	130,121	27,325	11,080	(2,323)	36,063		
64															

Tax Cuts and Jobs Act of 2017

Line	Detailed Description	Description	Category	ADIT - Pre Rate Change (December 31, 2017)					ADIT - Post Rate Change (December 31, 2017)				
				Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT @ 21%	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT @ 21%
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I) = (H) * 21%	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	(N) = (M) * 21%
FERC Account 282 - Property Note A													
82	Fixed Asset Basis Differences (Power/Tax) - Protected	Protected Property (Power/Tax)	Protected Property	\$ (1,475,410,754)	\$ (518,393,784)	\$ -	\$ -	\$ (518,393,784)	\$ (1,475,410,754)	\$ (309,836,258)	\$ -	\$ -	\$ (309,836,258)
84	Fixed Asset Basis Differences (Power/Tax) - Non-Protected	Non-Protected Property (Power/Tax)	Unprotected Property	(1,205,280,067)	(421,841,023)	-	-	(421,841,023)	(1,205,280,067)	(253,104,814)	-	-	(253,104,814)
85	Maryland Fixed Asset Basis (Power/Tax) - Non-Protected CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	89,655,390	31,379,367	-	-	31,379,367	89,655,390	18,627,632	-	-	18,627,632
86	Maryland Fixed Asset Basis (Power/Tax) - CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	(49,092,225)	17,182,279	(31,909,946)	-	-	(49,092,225)	10,309,367	(38,782,858)
87	Delaware Fixed Asset Basis (Power/Tax)	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	2,511,377	(878,982)	1,632,395	-	-	2,511,377	(527,389)	1,983,988
88	Delaware Fixed Asset Basis (Power/Tax) - CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	(152,798,237)	53,479,383	(99,318,854)	-	-	(152,798,237)	32,087,630	(120,710,607)
89	Fixed Asset Basis Differences (Power/Tax FT) - Non-Protected	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	5,110,357	(1,788,825)	3,321,732	-	-	5,110,357	(1,073,175)	4,037,182
90	Maryland Fixed Asset Basis (Non-Power/Tax)	Non-Protected Property (Power/Tax)	Unprotected Property	(56,147,253)	(19,651,538)	-	550,243	(1,021,880)	(56,147,253)	(11,790,923)	-	(1,572,123)	(11,790,923)
91	Delaware Fixed Asset Basis (Power/Tax FT)	Non-Protected Property (Power/Tax)	Unprotected Property	-	-	(3,200,393)	1,120,138	(2,080,256)	-	-	(3,200,393)	672,083	(2,528,311)
92	Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected	Non-Protected Property (Non-Power/Tax)	Unprotected Property	(3,458,769)	(1,210,569)	-	-	(1,210,569)	(3,458,769)	(726,342)	-	-	(726,342)
93	Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	14,702,392	5,145,837	-	-	5,145,837	14,702,392	3,087,502	-	-	3,087,502
94	Maryland Fixed Asset Basis (Non-Power/Tax)	Non-Protected Property (Non-Power/Tax)	Unprotected Property	-	-	(96,848)	33,896	(62,950)	-	-	(96,848)	20,338	(76,508)
95	Maryland Fixed Asset Basis (Non-Power/Tax) - CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	-	-	411,867	(144,083)	267,584	-	-	411,867	(86,450)	325,217
96	Delaware Fixed Asset Basis (Non-Power/Tax)	Non-Protected Property (Non-Power/Tax)	Unprotected Property	-	-	(197,150)	69,002	(128,147)	-	-	(197,150)	41,401	(155,748)
97	Delaware Fixed Asset Basis (Non-Power/Tax) - CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	-	-	838,036	(293,313)	544,724	-	-	838,036	(175,888)	682,409
98	Total FERC Account 282			\$ (2,635,919,061)	\$ (822,571,871)	\$ (188,065,538)	\$ 68,329,838	\$ (1,051,327,270)	\$ (2,635,919,061)	\$ (553,543,003)	\$ (188,065,538)	\$ 41,597,963	\$ (710,630,578)
FERC Account 283 - Non-Current Note A													
99	Rag Asset-Blueprint for the Future-MD	Blueprint for the Future	Unprotected Non-Property	\$ (1,551,232)	\$ (542,931)	\$ (131,855)	\$ 46,149	\$ (628,637)	\$ (1,551,232)	\$ (325,759)	\$ (131,855)	\$ 27,689	\$ (429,924)
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(458,580)	(160,503)	(38,879)	13,643	(185,840)	(458,580)	(96,302)	(38,879)	8,188	(127,095)
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(4,934,591)	(1,727,107)	(419,440)	146,804	(1,899,743)	(4,934,591)	(1,036,264)	(419,440)	88,082	(1,387,622)
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(28,346)	(10,271)	(2,494)	873	(11,892)	(28,346)	(6,163)	(2,494)	524	(8,133)
103	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	(8,263)	128,302
104	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	985,853	344,879	83,781	(29,323)	399,436	985,853	206,987	83,781	(17,594)	273,174
105	Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	187,499	65,825	15,937	(5,378)	75,984	187,499	39,375	15,937	(3,347)	51,965
106	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)	885,894
107	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)	1,916,383
108	Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees	Unprotected Non-Property	1,313,274	459,646	111,628	(39,070)	532,204	1,313,274	275,787	111,628	(23,442)	383,974
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(196,896,680)	(68,913,838)	(16,736,218)	5,857,876	(79,792,380)	(196,896,680)	(41,348,303)	(16,736,218)	3,514,606	(54,589,915)
110	Prepayments - Other Taxes	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	(6,359,583)
111	Unamortized Loss on Reacquired Debt	Reacquired Debt	Unprotected Non-Property	(8,719,422)	(3,051,798)	(571,151)	199,803	(2,723,048)	(8,719,422)	(1,811,079)	(571,151)	119,842	(1,882,288)
112	Unamortized Loss - Pollution Bonds	Reacquired Debt	Unprotected Non-Property	(510,837)	(178,793)	(43,421)	15,197	(207,017)	(510,837)	(107,278)	(43,421)	9,112	(141,578)
113	DSM - Energy Efficient Products	Rag Asset - DSM	Unprotected Non-Property	(443,834)	(155,342)	(37,726)	13,204	(179,864)	(443,834)	(93,205)	(37,726)	7,922	(123,009)
114	Reg Assets-FERC Formula Rate Adj-Transmission	Rag Asset - FERC Formula Rate Adj	Unprotected Non-Property	(56,498,500)	(19,774,475)	(4,802,372)	1,680,830	(22,896,017)	(56,498,500)	(11,864,685)	(4,802,372)	1,008,498	(15,858,559)
115	Regulatory Assets - Asset Retirement Obligation	Rag Asset - Other	Unprotected Non-Property	(7,549,595)	(2,642,358)	(641,718)	224,600	(3,059,473)	(7,549,595)	(1,585,415)	(641,718)	134,780	(2,092,370)
116	Regulatory Assets - MD Recovery	Rag Asset - Other	Unprotected Non-Property	(653,578)	(228,752)	(55,554)	19,444	(284,863)	(653,578)	(137,251)	(55,554)	11,668	(181,139)
117	Regulatory Assets - DE Recovery	Rag Asset - Other	Unprotected Non-Property	(24,070,883)	(8,424,739)	(2,048,008)	716,103	(9,740,633)	(24,070,883)	(5,054,843)	(2,048,008)	428,662	(6,671,190)
118	Regulatory Assets - MD	Rag Asset - Other	Unprotected Non-Property	(65,234,696)	(22,832,143)	(5,544,949)	1,940,732	(26,438,380)	(65,234,696)	(13,899,286)	(5,544,949)	1,164,439	(18,079,798)
119	Regulatory Assets - DE	Rag 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)	74,480	(1,156,114)
120	Other Regulatory Assets - General	Rag Asset - Other	Unprotected Non-Property	(2,895,921)	(1,013,573)	(246,153)	86,154	(1,173,572)	(2,895,921)	(608,144)	(246,153)	51,892	(802,605)
121	Other Reg Assets - Gas - Base	Rag Asset - Other	Unprotected Non-Property	(73,083)	(25,979)	(6,424)	2,212	(33,283)	(73,083)	(15,347)	(6,424)	1,375	(25,331)
122	Other Reg Assets - Gas - Other	Rag Asset - Other	Unprotected Non-Property	(8,153,377)	(2,853,965)	(693,033)	242,561	(3,304,136)	(8,153,377)	(1,712,199)	(693,033)	145,537	(2,259,695)
123	Regulatory Assets - DSM - Direct Load	Rag Asset - Other	Unprotected Non-Property	(4,564,995)	(1,597,748)	(388,025)	135,809	(1,849,964)	(4,564,995)	(958,649)	(388,025)	81,485	(1,265,188)
124	Regulatory Assets - DSM - Direct Load	Rag Asset - Other	Unprotected Non-Property	(8,822,464)	(3,122,862)	(758,408)	265,443	(3,815,828)	(8,822,464)	(1,873,717)	(758,408)	159,268	(2,472,861)
125	Regulatory Assets - DSM - Direct Load	Rag Asset - Other	Unprotected Non-Property	(871,250)	(304,937)	(74,058)	25,920	(353,074)	(871,250)	(182,962)	(74,058)	15,552	(241,467)
126	Other Regulatory Assets - Vacation Accrual	Rag 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	(2,268,638)
127	Other Regulatory Assets - MD SOS	Rag Asset - Other	Unprotected Non-Property	(8,413,845)	(2,944,848)	(715,177)	250,312	(3,409,711)	(8,413,845)	(1,768,907)	(715,177)	150,187	(2,331,897)
128	Other Reg Assets - MD SOS Administrative	Rag Asset - Other	Unprotected Non-Property	(353,649)	(123,777)	(30,960)	10,521	(143,318)	(353,649)	(74,266)	(30,960)	6,313	(88,014)
129	Other Reg Assets - DE SOS Administrative	Rag Asset - Other	Unprotected Non-Property	(559,451)	(195,598)	(47,553)	16,644	(226,717)	(559,451)	(117,485)	(47,553)	9,986	(155,052)
130	Regulatory Asset-Meters-Incremental Depreciation	Rag 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)	(1,115,463)	234,247	(3,837,085)
131	Regulatory Asset-Meters-Incremental Depreciation	Rag Asset - Other	Unprotected Non-Property	(454,448)	(159,056)	(38,828)	13,520	(184,164)	(454,448)	(95,434)	(38,828)	8,112	(125,950)
132	Regulatory Asset-Contrs - MD AMI	Rag Asset - Other	Unprotected Non-Property	3,782,977	1,317,042	319,853	(111,949)	1,524,946	3,782,977	790,225	319,853	(67,189)	1,042,909
133	Regulatory Assets-COPCO Acquisition Adjustment	Rag Asset - COPCO Acquisition Adjustment	Unprotected Non-Property	(5,079,838)	(1,777,873)	(431,769)	151,119	(2,058,523)	(5,079,838)	(1,068,724)	(431,769)	90,872	(1,407,822)
134	Regulatory Assets-Current-Corp Acctg	Rag Asset - Other	Unprotected Non-Property	(34,891,472)	(12,212,015)	(2,965,775)	1,036,021	(14,139,769)	(34,891,472)	(7,327,209)	(2,965,775)	622,613	(8,970,171)
135	Rag Asset-DE Did Energy Supply	Rag Asset - Other	Unprotected Non-Property	8,568,685	2,998,333	558,167	(195,358)	2,861,141	8,568,685	1,779,000	558,167	(117,215)	1,819,951
136	Rag Asset-MD Did Energy Supply	Rag Asset - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	718,820	290,870	(61,063)	948,407
137	Regulatory Assets-Current-Rev Acctg	Rag Asset - Other	Unprotected Non-Property	(22,183,141)	(7,784,100)	(1,885,587)	659,948	(8,988,718)	(22,183,141)	(4,688,480)	(1,885,587)	395,969	(8,148,058)
138	Regulatory Assets-Elec Gen 1	Rag Asset - Other	Unprotected Non-Property	(265,988)	(93,095)	(22,809)	7,913	(107,791)	(265,988)	(55,857)	(22,809)	4,748	(73,718)
139	Regulatory Assets-Gas-Current-Asset	Rag Asset - Other	Unprotected Non-Property	(85,417)	(29,896)	(7,260)	2,541	(34,615)	(85,417)	(17,937)	(7,260)	1,525	(23,873)
140	Regulatory Assets-Contrs-Corp Acctg	Rag Asset - Other	Unprotected Non-Property	34,891,472	12,212,015	2,965,775	(1,036,021)	14,139,769	34,891,472	7,327,209	2,965,775	(622,613)	(8,970,171)
141	Regulatory Assets-Contrs-Rev Acctg	Rag Asset - Other	Unprotected Non-Property	2,932,321	1,036,321	250,809	(92,747)	1,164,383	2,932,321	608,490	250,809	(53,189)	707,100
142	Rag Assets-Asset Retirement Oblig-Gas-Contrs	Rag Asset - Other	Unprotected Non-Property	392,189	137,266	33,336	(11,668)	158,935	392,189	82,360	33,336	(7,001)	106,695
143	Regulatory Assets-DPL-DE-DSM-Energy Efficiency	Rag Asset - Other	Unprotected Non-Property	(45,152)	(15,803)	(3,838)	1,343	(18,298)	(45,152)	(9,482)	(3,838)	806	(12,514)
144	Other Rag Assets - Gas Deservives FAS	Rag Asset - Other	Unprotected Non-Property	(1,069,750)	(374,413)	(90,929)	31,825	(433,516)	(1,069,750)	(224,468)	(90,929)	19,095	(296,481)
145	Regulatory Assets-Elec Gen-Contrs	Rag Asset - Other	Unprotected Non-Property	265,988	93,095	22,809	(7,913)	107,791	265,988	55,857	22,809	(4,748)	73,718
146	Regulatory Assets-Gas-Contrs-Asset Acct	Rag Asset - Other	Unprotected Non-Property	85,417	29,896	7,260	(2,541)	(34,615)	85,417	17,937	7,260	(1,525)	(23,873)
147	Rag Assets-Third Party Supplier Recover	Rag Asset - Other	Unprotected Non-Property	(2,355,126)	(824,394)	(200,180)	70,065	(954,415)	(2,355,126)	(494,578)	(200,180)	42,038	(652,723)
148	Other Regulatory Assets - DE SOS	Rag Asset - Other	Unprotected Non-Property	(1,043,277)	(365,147)	(88,679)	31,037	(422,788)	(1,043,277)	(219,088)	(88,679)	18,622	(288,144)
149	Rag Lab-DE Did Energy Supply-Netting	Rag Asset - Other	Unprotected Non-Property	(8,568,685)	(2,998,333)	(558,167)	195,358	(2,861,141)	(8,568,685)	(1,779,000)	(558,167)	117,215	(1,819,951)
150	Rag Lab-MD Did Energy Supply-Netting	Rag Asset - Other	Unprotected Non-Property	(3,422,000)	(1,197,700)	(290,870)	101,804	(1,386,765)	(3,422,000)	(718,820)	(290,870)	61,063	(948,407)

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)													
Line	Detailed Description	Description	Category	Rate Change Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Income Tax Regulatory Asset / Liability Deferred Taxes (P)	Total Deficient / (Excess) ADIT Balance (Q) = (N) - (O) - (P)	Jurisdiction Allocator (R)	Electric Transmission (S)	Allocator (Note B) (T)	Transmission Allocated Deficient / (Excess) ADIT Balance (U) = (Q) * (T)	FERC Account (V)	
FERC Account 190 - Non-Current (Note A)													
1	Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 92,492	\$ -	\$ -	\$ 92,492	Labor	No	0.00%	\$ -	190	
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	272,822	-	-	272,822	100% DE	No	0.00%	-	190	
3	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	721,244	-	-	721,244	100% MD	No	0.00%	-	190	
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	829,528	-	-	829,528	100% DE	No	0.00%	-	190	
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	327,481	327,481	-	-	Labor	No	0.00%	-	190	
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(9,189)	(9,189)	-	0	Labor	No	0.00%	-	190	
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(18,666)	(18,666)	-	(0)	Labor	No	0.00%	-	190	
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	226,270	-	-	226,270	Labor	Yes	8.08%	13,758	190	
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	29,509	-	-	29,509	Plant	Yes	31.49%	9,293	190	
10	Accumulated Deferred Investment Tax Credit	Deferred ITC	Unprotected Non-Property	351,613	351,613	-	(0)	Plant	No	0.00%	-	190	
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	90,895	-	-	90,895	Plant	Yes	31.49%	28,563	190	
12	Other Liability - State Funds	Environmental Expense	Unprotected Non-Property	68,781	-	-	68,781	Plant	No	0.00%	-	190	
13	Liability-Environmental (925300)-Contra	Environmental Expense	Unprotected Non-Property	(90,895)	-	-	(90,895)	Plant	Yes	31.49%	(28,563)	190	
14	Accrued Liab-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	167,399	-	-	167,399	Plant	Yes	31.49%	52,719	190	
15	Accrued Liab-Meritt Creek Lease	Meritt Creek	Unprotected Non-Property	615,906	615,906	-	-	0	Plant	No	0.00%	-	190
16	Accrued Liab-Meritt Creek Lease - Long Term	Meritt Creek	Unprotected Non-Property	186,917	186,917	-	-	(0)	Plant	No	0.00%	-	190
17	Liab-Meritt Crk Capacity (92420X)-Contra	Meritt Creek	Unprotected Non-Property	(174,106)	-	-	(0)	Plant	No	0.00%	-	190	
18	Liab-Meritt Crk Lease (92420X)-Contra	Meritt Creek	Unprotected Non-Property	(615,906)	-	-	(0)	Plant	No	0.00%	-	190	
19	Excess Meritt Creek Capacity	Meritt Creek	Unprotected Non-Property	984,459	984,459	-	-	(0)	Plant	No	0.00%	-	190
20	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	1,898,511	-	-	1,898,511	Labor	Yes	8.08%	115,433	190	
21	Taxes Accrued - Taxes other than income	Other (190)	Unprotected Non-Property	(0)	-	-	(0)	Plant	Yes	31.49%	(0)	190	
22	Accrued Liability - Other Energy Purchases	Other (190)	Unprotected Non-Property	910	-	-	910	100% MD	No	0.00%	-	190	
23	Above-market Energy Supply Contracts	Other (190)	Unprotected Non-Property	174,106	-	-	174,106	Plant	Yes	36.62%	63,758	190	
24	OTH Reg Liab-Asset Retirement Obligation	Other (190)	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	36.62%	132,962	190	
25	OTH Reg Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	107,114	-	-	107,114	Plant	Yes	36.62%	39,225	190	
26	Regulatory Liability-MD Grid Resiliency	Other (190)	Unprotected Non-Property	29,545	-	-	29,545	100% MD	No	0.00%	-	190	
27	Liabilities-Disability (92420L)-Contra	Other (190)	Unprotected Non-Property	(63,511)	-	-	(63,511)	Labor	Yes	8.08%	(3,862)	190	
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	309,078	-	-	309,078	Labor	Yes	8.08%	18,732	190	
29	Accrued Payroll Taxes - Manual	Other Labor Related Accruals	Unprotected Non-Property	46,295	-	-	46,295	Labor	Yes	6.08%	2,815	190	
30	Accrued Liab-Required Health Claims Residential	Other Labor Related Accruals	Unprotected Non-Property	103,992	-	-	103,992	Labor	Yes	6.08%	6,323	190	
31	Accrued Liabilities - Workers Comp	Other Labor Related Accruals	Unprotected Non-Property	148,681	-	-	148,681	Labor	Yes	6.08%	9,040	190	
32	Accrued Liabilities - Disability	Other Labor Related Accruals	Unprotected Non-Property	63,511	-	-	63,511	Labor	Yes	8.08%	3,862	190	
33	Accrued Liability - PMI Incentive Plan	Other Labor Related Accruals	Unprotected Non-Property	644,781	-	-	644,781	Labor	Yes	6.08%	39,204	190	
34	Accrued Liab-Sick Pay Carryover	Other Labor Related Accruals	Unprotected Non-Property	411,936	-	-	411,936	Labor	Yes	6.08%	25,047	190	
35	Accrued Liab-Vacation	Other Labor Related Accruals	Unprotected Non-Property	655,433	-	-	655,433	Labor	Yes	6.08%	39,852	190	
36	Acc Liab - Deferred Comp ST	Other Labor Related Accruals	Unprotected Non-Property	4,612	-	-	4,612	Labor	Yes	6.08%	280	190	
37	Liabilities-SERP (92420L) - Contra	Other Labor Related Accruals	Unprotected Non-Property	(439,325)	(439,325)	-	0	Labor	No	0.00%	-	190	
38	Liab-Workers Comp (92420L)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(148,681)	-	-	(148,681)	Labor	Yes	6.08%	(9,040)	190	
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accruals	Unprotected Non-Property	530,817	-	-	530,817	Labor	Yes	6.08%	32,275	190	
40	Accrued Liab-SERP	Other Labor Related Accruals	Unprotected Non-Property	439,325	439,325	-	(0)	Labor	No	0.00%	-	190	
41	Liability-Deferred Comp (92530P)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(4,612)	-	-	(4,612)	Labor	Yes	6.08%	(280)	190	
42	Acc Liab - Deferred Comp LT	Other Labor Related Accruals	Unprotected Non-Property	119,083	-	-	119,083	Labor	Yes	6.08%	7,241	190	
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accruals	Unprotected Non-Property	36,608	-	-	36,608	Labor	Yes	6.08%	2,226	190	
44	481(a) - Payroll Taxes	Other Labor Related Accruals	Unprotected Non-Property	(24,381)	-	-	(24,381)	Labor	Yes	6.08%	(1,462)	190	
45	Reg Liab-MD Dynamic Pricing/Critical Pk	Reg Asset - DSM	Unprotected Non-Property	98,169	-	-	98,169	100% MD	No	0.00%	-	190	
46	Provision for Uncollectible PDR - DPL MD	Reg Liab - Other	Unprotected Non-Property	156,255	-	-	156,255	100% MD	No	0.00%	-	190	
47	Renewable Energy Credits - MD	Reg Liab - Other	Unprotected Non-Property	(1,441)	-	-	(1,441)	100% MD	No	0.00%	-	190	
48	SERP Asset	Reg Liab - Other	Unprotected Non-Property	439,325	412,613	-	26,712	Labor	Yes	100.00%	26,712	190	
49	Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(52,461)	-	-	(52,461)	Labor	Yes	0.00%	-	190	
50	Deferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property	(399,502)	-	-	(399,502)	Labor	Yes	0.00%	-	190	
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	96,689	-	-	96,689	Plant	Yes	0.00%	-	190	
52	Virginia Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	137	-	-	137	Plant	Yes	0.00%	-	190	
53	Accrued Liability-Claims-Contra	Reg Liab - Other	Unprotected Non-Property	(187,937)	-	-	(187,937)	Labor	Yes	0.00%	-	190	
54	Accrued Liab-LTP	Reg Liab - Other	Unprotected Non-Property	62,295	-	-	62,295	Labor	Yes	6.08%	3,788	190	
55	Regulatory Liability-Current-Rav Acct	Reg Liab - Other	Unprotected Non-Property	(98,189)	-	-	(98,189)	Plant	Yes	0.00%	-	190	
56	Other Regulatory Liability - General	Reg Liab - Other	Unprotected Non-Property	(144,393)	-	-	(144,393)	Plant	Yes	36.62%	(52,877)	190	
57	Reg Liab-Asset Retirement Oblig-Electric	Reg Liab - Other	Unprotected Non-Property	(363,085)	-	-	(363,085)	Plant	No	0.00%	-	190	
58	Reg Liab-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	(107,114)	-	-	(107,114)	100% DE	No	0.00%	-	190	
59	Regulatory Liability - Gas - Unbilled	Reg Liab - Other	Unprotected Non-Property	1,081,182	-	-	1,081,182	100% DE	No	0.00%	-	190	
60	Other Regulatory Liability - MD SOS	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	190	
61	Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	942,125	-	-	942,125	100% DE	No	0.00%	-	190	
62	Accrued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	187,937	-	-	187,937	Labor	Yes	0.00%	-	190	
63	Accrued Liability - LTP - Long-Term	Reg Liab - Other	Unprotected Non-Property	16,669	-	-	16,669	Labor	Yes	8.08%	1,013	190	
64	Asset Retirement Obligation - Non-Utility	Reg Liab - Other	Unprotected Non-Property	719,886	719,886	-	(0)	Plant	No	0.00%	-	190	
65	Asset Retirement Obligation-Electric Utility	Reg Liab - Other	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	0.00%	-	190	
66	Asset Retirement Obligation-Gas Utility	Reg Liab - Other	Unprotected Non-Property	107,114	-	-	107,114	100% DE	No	0.00%	-	190	
67	Miscellaneous Deferred Debits	Reg Liab - Other	Unprotected Non-Property	(220,537)	-	-	(220,537)	Labor	Yes	6.08%	(13,409)	190	
68	Accrued Liab-General	Reg Liab - Other	Unprotected Non-Property	2,562	-	-	2,562	Plant	Yes	31.49%	807	190	
69	Renewable Energy Credits - DE	Reg Liab - Other	Unprotected Non-Property	(1,016,921)	-	-	(1,016,921)	100% DE	No	0.00%	-	190	
70	Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	18,049	-	-	18,049	100% DE	No	0.00%	-	190	
71	Accrued Liability - Other Energy Purchases	Renewable Energy Credits	Unprotected Non-Property	1,317,684	-	-	1,317,684	100% DE	No	0.00%	-	190	
72	Maryland Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(1,936,152)	-	-	(1,936,152)	Plant	Yes	32.96%	(636,117)	190	
73	Delaware Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(6,865,602)	-	-	(6,865,602)	Plant	Yes	32.96%	(2,203,441)	190	
74	Federal Net Operating Loss Carry-Forward (Utility)	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	110,704,183	-	-	110,704,183	Plant	Yes	32.96%	36,485,885	190	
75	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Unprotected Non-Property	(110,704,183)	(110,704,183)	-	-	Plant	No	0.00%	-	190	
76	FAS109 Regulatory Asset - Electric	FAS109 Non-TCJA	N/A	(4,095,392)	-	(4,095,392)	-	Plant	Yes	0.00%	-	190	
77	FAS109 Regulatory Asset	FAS109 Non-TCJA	N/A	(478,448)	-	(478,448)	-	Plant	Yes	0.00%	-	190	
78	FAS109 Regulatory Liability - Electric	FAS109 Non-TCJA	N/A	196,555	-	196,555	-	Plant	Yes	0.00%	-	190	
79	FAS109 Regulatory Liability - Gas	FAS109 Non-TCJA	N/A	43,027	-	43,027	-	Plant	Yes	0.00%	-	190	
80	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A	(150,539,586)	-	(150,539,586)	-	-	-	0.00%	-	190	
81	Total FERC Account 190			\$ (150,574,374)	\$ (107,923,156)	\$ (154,871,844)	\$ 112,220,828				\$ 34,209,800		

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)													
Line	Detailed Description	Description	Category	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note #)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account	
(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)		
FERC Account 281 - Property (Note A)													
82	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (208,557,506)	\$ -	\$ -	\$ (206,557,506)	Plant	Yes	32.96%	\$ (68,077,223)	282	
83	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(168,736,409)	-	(7,192,463)	(161,543,946)	Plant	Yes	32.96%	(53,241,854)	282	
84	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	12,551,755	-	-	12,551,755	Plant	No	0.00%	-	282	
85	Maryland Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	6,872,912	-	-	6,872,912	Plant	Yes	32.96%	2,265,174	282	
86	Maryland Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(351,593)	-	-	(351,593)	Plant	No	0.00%	-	282	
87	Delaware Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	21,391,753	-	-	21,391,753	Plant	Yes	32.96%	7,050,294	282	
88	Delaware Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(715,450)	-	-	(715,450)	Plant	No	0.00%	-	282	
89	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(7,860,815)	-	-	(7,860,815)	Plant	Yes	32.96%	(2,590,702)	282	
90	Maryland Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	220,097	-	-	220,097	Plant	Yes	32.96%	72,540	282	
91	Delaware Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	448,055	-	-	448,055	Plant	Yes	32.96%	147,670	282	
92	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(484,228)	-	-	(484,228)	Plant	Yes	32.96%	(158,592)	282	
93	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%	-	282	
94	Maryland Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	13,558	-	-	13,558	Plant	Yes	32.96%	4,489	282	
95	Maryland Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(57,633)	-	-	(57,633)	Plant	No	0.00%	-	282	
96	Delaware Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	27,601	-	-	27,601	Plant	Yes	32.96%	9,097	282	
97	Delaware Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(117,325)	-	-	(117,325)	Plant	No	0.00%	-	282	
98	Total FERC Account 281			\$ (341,296,693)	\$ -	\$ (7,192,463)	\$ (334,104,230)				\$ (114,516,927)		
FERC Account 283 - Non-Current (Note A)													
99	Reg Asset-Blueprint for the Future-MD	Blueprint for the Future	Unprotected Non-Property	\$ (198,713)	\$ -	\$ -	\$ (198,713)	100% MD	No	0.00%	\$ -	283	
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(58,744)	-	-	(58,744)	100% DE	No	0.00%	-	283	
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(632,121)	-	-	(632,121)	100% DE	No	0.00%	-	283	
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(3,759)	-	-	(3,759)	100% DE	No	0.00%	-	283	
103	Materials-Reserve for Obsolete Material	Materials Reserve	Unprotected Non-Property	59,302	-	-	59,302	Plant	Yes	31.49%	18,676	283	
104	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	126,262	126,262	(0)	0	Labor	No	0.00%	-	283	
105	Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	24,019	24,019	0	0	Labor	No	0.00%	-	283	
106	Deferred Credits-General	Merger Commitment Fees	Unprotected Non-Property	409,464	409,464	0	0	Labor	No	0.00%	-	283	
107	Accrued Charitable Contributions-DE Long Term	Merger Commitment Fees	Unprotected Non-Property	865,761	865,761	(0)	0	Labor	No	0.00%	-	283	
108	Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees	Unprotected Non-Property	168,230	168,230	-	-	100% MD	No	0.00%	-	283	
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(25,222,465)	-	-	(25,222,465)	Labor	Yes	6.08%	(1,533,576)	283	
110	Prepayments - Other Taxes	Property Taxes	Unprotected Non-Property	(2,939,428)	-	-	(2,939,428)	Plant	No	0.00%	-	283	
111	Unamortized Loss on Reacquired Debt	Reacquired Debt	Unprotected Non-Property	(860,756)	-	-	(860,756)	100% DE	No	0.00%	-	283	
112	Unamortized Loss - Renewable Bonds	Reacquired Debt	Unprotected Non-Property	(85,438)	-	-	(85,438)	Plant	Yes	31.49%	(20,609)	283	
113	Unamortized Loss - Pollution Bonds	Reacquired Debt	Unprotected Non-Property	(56,855)	-	-	(56,855)	Plant	Yes	31.49%	(17,906)	283	
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(7,237,458)	-	-	(7,237,458)	100% MD	No	0.00%	-	283	
115	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)	283	
116	Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(83,723)	-	-	(83,723)	Plant	Yes	0.00%	-	283	
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(3,083,455)	-	-	(3,083,455)	100% MD	No	0.00%	-	283	
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(8,356,564)	-	-	(8,356,564)	100% DE	No	0.00%	-	283	
119	Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(534,361)	-	-	(534,361)	100% MD	No	0.00%	-	283	
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(370,968)	-	-	(370,968)	100% DE	No	0.00%	-	283	
121	Other Regulatory Assets - General	Reg Asset - Other	Unprotected Non-Property	34,982	-	-	34,982	Plant	Yes	0.00%	-	283	
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(1,944,441)	-	-	(1,944,441)	100% DE	No	0.00%	-	283	
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(584,776)	-	-	(584,776)	100% DE	No	0.00%	-	283	
124	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(1,142,968)	-	-	(1,142,968)	100% MD	No	0.00%	-	283	
125	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(111,607)	-	-	(111,607)	100% DE	No	0.00%	-	283	
126	Other Regulatory Assets - Vacation Accrual	Reg Asset - Other	Unprotected Non-Property	(1,048,575)	-	-	(1,048,575)	Labor	Yes	6.08%	(63,755)	283	
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(1,077,814)	-	-	(1,077,814)	100% MD	No	0.00%	-	283	
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(45,302)	-	-	(45,302)	100% MD	No	0.00%	-	283	
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(71,666)	-	-	(71,666)	100% DE	No	0.00%	-	283	
130	Regulatory Asset- Maryland Meters	Reg Asset - Other	Unprotected Non-Property	(1,681,068)	-	-	(1,681,068)	100% MD	No	0.00%	-	283	
131	Regulatory Asset-Meters-Incremental Depreciation	Reg Asset - Other	Unprotected Non-Property	(58,214)	-	-	(58,214)	Plant	Yes	0.00%	-	283	
132	Regulatory Asset- Contra - MD AMI	Reg Asset - Other	Unprotected Non-Property	482,037	-	-	482,037	100% MD	No	0.00%	-	283	
133	Regulatory Assets - COPCO Acquisition	Reg Asset - COPCO Acquisition Adjustment	Unprotected Non-Property	(650,702)	-	-	(650,702)	100% MD	No	0.00%	-	283	
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(4,469,598)	-	-	(4,469,598)	Plant	Yes	0.00%	-	283	
135	Reg Asset-DE Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property	841,190	-	-	841,190	100% DE	No	0.00%	-	283	
136	Reg Asset-MD Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	283	
137	Regulatory Assets-Current-Raw Acctg	Reg Liab - Other	Unprotected Non-Property	(2,841,660)	-	-	(2,841,660)	Plant	Yes	0.00%	-	283	
138	Regulatory Assets-Elec Gen1	Reg Liab - Other	Unprotected Non-Property	(34,073)	-	-	(34,073)	Plant	Yes	0.00%	-	283	
139	Regulatory Assets-Gas-Current-Asset	Reg Liab - Other	Unprotected Non-Property	(10,942)	-	-	(10,942)	100% DE	No	0.00%	-	283	
140	Regulatory Assets-Contra-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	4,469,598	-	-	4,469,598	Plant	Yes	0.00%	-	283	
141	Regulatory Assets-Contra-Raw Acctg	Reg Liab - Other	Unprotected Non-Property	2,838,330	-	-	2,838,330	Plant	Yes	0.00%	-	283	
142	Reg Assets-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	50,239	-	-	50,239	100% DE	No	0.00%	-	283	
143	Regulatory Assets-OPR-DE-DSM-Energy Efficiency	Reg Liab - Other	Unprotected Non-Property	(5,784)	-	-	(5,784)	100% DE	No	0.00%	-	283	
144	Other Reg Assets - Gas Derivatives FAS	Reg Liab - Other	Unprotected Non-Property	(137,035)	-	-	(137,035)	100% DE	No	0.00%	-	283	
145	Regulatory Assets-Elec Gen1-Contra	Reg Liab - Other	Unprotected Non-Property	34,073	-	-	34,073	Plant	Yes	0.00%	-	283	
146	Regulatory Assets-Gas-Contra-Asset Acct	Reg Liab - Other	Unprotected Non-Property	10,942	-	-	10,942	100% DE	No	0.00%	-	283	
147	Reg Assets-Third Party Supplier Recover	Reg Liab - Other	Unprotected Non-Property	(361,692)	-	-	(361,692)	100% MD	No	0.00%	-	283	
148	Other Regulatory Assets - DE SOS	Reg Liab - Other	Unprotected Non-Property	(133,644)	-	-	(133,644)	100% DE	No	0.00%	-	283	
149	Reg Liab-DE Dtd Energy Supply-Netting	Reg Liab - Other	Unprotected Non-Property	(841,190)	-	-	(841,190)	100% DE	No	0.00%	-	283	
150	Reg Liab-MD Dtd Energy Supply-Netting	Reg Liab - Other	Unprotected Non-Property	(438,358)	-	-	(438,358)	100% MD	No	0.00%	-	283	
151	Regulatory Assets-DE Renewable Energy	Reg Liab - Other	Unprotected Non-Property	(63,497)	-	-	(63,497)	100% DE	No	0.00%	-	283	
152	Reg Asset-OSM-MD-Egy Eff-CIF Merger Commitments	Reg Liab - Other	Unprotected Non-Property	491,159	491,159	(0)	0	100% MD	No	0.00%	-	283	
153	Regulatory Asset-Contra-DE Electric CTA	Reg Liab - Other	Unprotected Non-Property	341,063	-	-	341,063	100% DE	No	0.00%	-	283	
154	Current State Income Taxes Deductible	Reg Liab - Other	Unprotected Non-Property	973	-	-	973	Plant	Yes	32.96%	321	283	
155	Total FERC Account 283			\$ (55,858,038)	\$ 2,104,895	\$ -	\$ (57,962,933)				\$ (2,583,952)		
156	Grand Total			\$ (547,530,106)	\$ (105,818,261)	\$ (162,064,307)	\$ (279,647,537)				\$ (82,894,079)		
							Protected Property	\$ (95,853,323)					
							Unprotected Property	(127,546,725)					
							Unprotected Non-Property	(56,247,490)					
							Total Unprotected	\$ (183,794,215)					
							Total Deficient / (Excess) ADIT	\$ (279,647,537)					

- In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Oil Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficit and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recorded in the same FERC account as in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes—Credit, Other Income or Deductions), as appropriate.
- For deficit and (excess) accumulated deferred income taxes (ADIT) related to change(s) in 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).
- Set the allocation percentages equal to the applicable percentages at the date of the rate change.

END

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

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator		
1	Real property (State, Municipal or Local)	37,426,708		
2	Personal property			
3	Federal/State Excise			
4				
5				
Total Plant Related		37,426,708	36.86%	13,796,150
Labor Related		Wages & Salary Allocator		
6	Federal FICA & Unemployment & State unemployment	3,182,644		
7				
8				
9				
10				
Total Labor Related		3,182,644	14.58%	464,123
Other Included		Gross Plant Allocator		
11	Miscellaneous	8,280		
Total Other Included		8,280	36.86%	3,052
Total Included				14,263,325
Excluded				
12	MD State Franchise Tax	9,551,116		
13	DE Gross Receipts Tax	690,488		
14	MD Sales and Use Tax	38,559		
15	Sales and Use tax VA	-		
16	PA Franchise	-		
17	DE Public Utility Tax	8,432,145		
18	Wilmington City Franchise Tax	1,396,463		
19	MD Environmental Surcharge	2,962,338		
20	MD PSC Assessment	905,163		
21	DE PSC Assessment	620,463		
22	Exclude State Dist RA amort in line 7	-		
23	Total "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	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.
- 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

		Total Amount	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%	-
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., not 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 associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
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 12.				
		\$ 15,823,378			
17	Amount offset in line 4 above	\$ 235,557,871			
18	Total Account 454, 456 and 456.1	\$ 263,581,975			
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	<u>Incremental Expenses</u>					
2	Functionalized Operating Expenses	-	-	-	-	-
3	Functionalized Taxes Other Than Income Taxes	+	-	-	-	-
4	Total Functionalized Expenses	-	-	-	-	-
5	Functional Allocator	×	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
11	Allocated Labor-related Expenses	-	-	-	-	-
12	Property Insurance	-	-	-	-	-
13	Plant-related Taxes Other Than Income Taxes	+	-	-	-	-
14	Total Plant-related Expenses	-	-	-	-	-
15	Gross Plant Allocator	×	0.3686	0.3686	0.3686	0.3686
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
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)	543,539	-	-	-	-
24	Composite Tax Rate	×	0.2772	0.2772	0.2772	0.2772
25	State and Federal Income Taxes (Ln 23 × Ln 24)	150,642	-	-	-	-
26	Customer Net Revenue Share (Ln 21 - Ln 23)	392,897	-	-	-	-
27	Minimum Customer Revenue Credit (Ln 17)	+	-	-	-	-
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	0.2772 = $CTR = 1 - ((1-SIT)*(1-FIT))/(1-(SIT*FIT*p))$				
36	Customer % of Post-tax Revenues	0.5000 = CUSTP				
37	Customer to Utility Post-tax Ratio	1.0000 = $CUSTR = 1/((1-CUSTP)/CUSTP)$				
38	Utility Pre-Tax Allocation Factor	0.5804 = $1/(1+CUSTR-(CTR*CUSTR))$				
39	Functional Allocator	1.0000 = FA				
40	Wages and Salaries Allocator	0.1458 = WS				
41	Gross Plant Allocator	0.3686 = GP				

Notes

1 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.

2 "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				
A	100 Basis Point increase in ROE and Income Taxes		(Line 127 + Line 138)	134,676,571
B	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		p117.62c through 67c	96,325,605
101	Less LTD Interest on Securitization B (Note P)		Attachment 8	0
102	Long Term Interest		*(Line 100 - Line 101)*	96,325,605
103	Preferred Dividends	enter positive	p118.29c	0
Common Stock				
104	Proprietary Capital		p112.16c	2,226,953,303
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	2,177,779
107	Common Stock		(Sum Lines 104 to 106)	2,229,131,082
Capitalization				
108	Long Term Debt		p112.17c through 21c	2,186,462,308
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-2,866,665
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	794,496
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt		(Sum Lines 108 to 112)	2,184,390,139
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	2,229,131,082
116	Total Capitalization		(Sum Lines 113 to 115)	4,413,521,221
117	Debt %	Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.52%
118	Preferred %	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (108 + 114 + 115))	50.48%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0441
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0218
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	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
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	106,385,184
Composite Income Taxes				
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 purposes)	Per State Tax Code	0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		27.72%
132a	T / (1-T)			38.34%
132b	Tax Gross-Up Factor	$1 / (1 - T)$		1.3834
ITC Adjustment				
133	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	-64,867
134	Tax Gross-Up Factor		(Line 132b)	1.3834
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-89,738
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-3D)	Attachment 5, Line 136a	217,202
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136b	-1,127,924
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-910,722
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)	1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-1,259,905
137	Income Tax Component =	$CIT = (T / (1 - T)) * Investment Return * (1 - (WCLTD / R)) =$	(Line 132a * 127 * (1 - (123 / 126)))	29,641,029
138	Total Income Taxes		(Line 135 + 136g + 137)	28,291,386

Delmarva Power & Light Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
10	Plant Allocation Factors						
11	Accumulated Intangible Amortization	(Note A)	p200 21c (See Attachment 9, column h)	\$	55,303,238		
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column i)	\$	49,465,082		
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	\$	68,815,836		
24	Plant In Service						
12	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$	198,819,228		
	Accumulated Deferred Income Taxes						
41	Accumulated Investment Tax Credit Account No. 255	(Notes U)	p266 h (See Attachment 18)	\$	642,366	\$ 807,583	
	Materials and Supplies						
47	Undistributed Storm Exp	(Note A)	p227 8c & 16.c (See Attachment 9, column e)	\$	-		
	Allocated General & Common Expenses						
85	Plus Transmission Lease Payments	(Note A)	p200 3.c				
87	Common Plant O&M	(Note A)	p356				

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
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: 1 Mandel Substation 2 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors						
6	Electric Plant In Service	(Note B)	p207 104g (See Attachment 9A, column b)	\$6,049,451,047			
19	Plant In Service						
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)	(Notes A & B)	p356 (See Attachment 9, column d)	\$ 198,819,228			
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	(Note B)	p219 25.c (See Attachment 9, column e)	\$ 588,488,572			See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
73	Allocated General & Common Expenses					
	Less EPRI Dues	(Note D)	p352-353	\$ 208,472	\$ 72,965	EPRI Membership dues in FERC Transmission O&M Account 568

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
	Allocated General & Common Expenses						
73	Less Regulatory Commission Exp Account 928	(Note E)	p323 189b	\$ 1,394,525	\$ 268,044	\$ 1,128,481	FERC Form 1 page 351 line 14 (h) - 18 (h), transmission related only.
77	Directly Assigned A&G						
	Regulatory Commission Exp Account 928	(Note G)	p323 189b	\$ 1,394,525	\$ 268,044	\$ 1,128,481	FERC Form 1 page 351 line 14 (h) - 18 (h), transmission related only.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G						
	General Advertising Exp Account 930.1	(Note F)	p323 191b	\$ 836,691			None

Multistate Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
	Income Tax Rates								
129	SIT=State Income Tax Rate or Composite	(Note I)	8.50%	MD	DE				Enter Calculation
				8.25%	6.70%				Apportioned: DE 5.600%, MD 2.900%

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G						
	General Advertising Exp Account 930.1	(Note K)	p323 191b	\$ 836,691	0	\$ 836,691	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
149	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
	Instructions:				
	1. Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process			Enter \$	None
	2. If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:			Or	
	Example:			Enter \$	
	A. Total investment in substation		1,000,000		
	B. Identifiable investment in Transmission (provide worksheets)		500,000		
	C. Identifiable investment in Distribution (provide worksheets)		400,000		
	D. Amount to be excluded (A > (C / (B + C)))		444,444		
	Total			0	Add more lines if necessary

Delmarva Power & Light Company
Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																	
45	Prepayments	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	W&S Allocator	Electric vs Gas	
	Pension Liabilities, if any														14.58%	88.12%	
	Other Prepayments	1,479,809	1,709,770	1,851,241	1,879,413	1,817,155	1,832,317	1,878,352	1,839,208	1,801,173	1,844,348	1,841,988	1,335,825	707,131	14.58%	88.12%	
	Prepaid Rent	745,583	758,785	880,504	808,593	525,507	452,422	308,840	334,832	357,835	507,033	883,128	581,431	739,768	14.58%	88.12%	
	Prepaid Insurance	-	-	-	-	-	-	-	-	-	-	-	-	86,737	-	14.58%	88.12%
	Prepaid Taxes	-	193,788	96,694	(0)	193,788	86,694	(0)	271,689	135,950	(0)	271,689	135,950	(0)	14.58%	88.12%	
	Prepaid Property Tax	24,317,848	-	-	12,532,872	-	-	16,753	-	-	-	19,520,883	-	25,877,882	14.58%	88.12%	
	Cost in Excess of Billing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14.58%	88.12%
	Prepaid Software Fee & License	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(18,789)	(18,789)	(18,789)	(18,789)	(18,789)	(13,649)	14.58%	88.12%
	Leased Asset ROL-Up Building	20,823	-	-	18,772	-	-	17,814	-	-	-	14,542	-	11,908	0.00%	0.00%	
	Prepaid Environmental Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	28,551,383	0.00%	0.00%
	Prepayments Monthly Balance	28,543,340	2,840,232	2,498,817	14,821,528	2,318,328	2,181,512	2,088,437	2,228,950	2,078,189	2,140,827	2,280,027	2,132,854	55,774,244			
	Prepaid Portion Not Included in Prepayments	135,210,444	133,882,716	132,720,284	131,518,450	130,194,995	128,871,540	127,858,752	126,333,288	125,009,843	123,787,885	122,444,434	121,120,979	118,878,210	14.58%	88.12%	
	Total Monthly Balance Included in Rates	22,033,541	17,143,180	18,970,597	18,376,108	16,941,850	18,458,207	18,292,355	18,145,903	15,980,758	18,230,784	15,081,410	15,479,229	18,400,106			
									</								

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes															
44 Transmission Related Account Reserves															
Current and Long-Term Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 228.4) and the accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore available to Company.															
December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	End of Year	13 Month	
														Averages	
Badly Injuries - Plant Related	(1,472,294)	(1,472,294)	(1,485,909)	(1,483,618)	(1,483,618)	(1,426,184)	(1,433,418)	(1,521,438)	(1,521,112)	(1,500,248)	(1,484,123)	(1,510,082)	(1,481,785)	(1,481,785)	
Badly Injuries - Labor Related	(330,702)	(330,702)	(337,079)	(338,448)	(338,448)	(332,881)	(338,448)	(338,448)	(338,448)	(340,245)	(342,388)	(342,868)	(338,708)	(338,708)	
Current A/R-Workmen Comp	313,817	275,837	274,060	275,837	275,837	245,284	248,983	248,983	248,983	248,705	234,788	233,842	258,772	258,772	
Other A/R-Workmen Comp	1,149,028	1,189,055	1,181,703	1,189,055	1,189,055	1,042,081	1,048,709	1,048,709	1,048,709	1,048,709	1,039,838	990,337	988,848	988,848	
Workmen Comp - Long Term	(3,820,870)	(3,821,487)	(3,844,288)	(3,838,907)	(3,899,580)	(3,155,483)	(3,188,727)	(3,233,904)	(3,255,264)	(3,281,696)	(3,308,705)	(3,314,388)	(3,408,243)	(3,408,718)	
Workmen Comp - Short Term	(467,801)	(469,425)	(411,022)	(410,833)	(401,120)	(302,012)	(301,783)	(312,716)	(318,897)	(328,188)	(331,818)	(333,875)	(337,848)	(340,535)	
FASB 112 Liability	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	(1,804,898)	
Other Payroll Taxes	(420,131)	(448,739)	(468,189)	(482,191)	(511,710)	(510,702)	(521,341)	(509,185)	(489,390)	(505,818)	(507,538)	(504,401)	(441,355)	(447,380)	
Accrued Reserves & Incentives	(8,818,688)	(8,883,208)	(1,380,487)	(2,100,688)	(2,846,837)	(3,805,915)	(4,858,964)	(5,778,562)	(6,813,897)	(7,007,354)	(8,211,737)	(9,144,521)	(11,911,081)	(8,097,881)	
Accrued Benefits - Medical, Dental, Vision, Life Benefits, etc.	(4,083,070)	(4,703,082)	(4,749,981)	(4,088,339)	(4,178,465)	(4,350,291)	(4,833,773)	(5,188,018)	(4,833,880)	(4,837,338)	(5,250,488)	(5,452,851)	(8,308,978)	(4,843,827)	
ASC 712 OPEB Obligation - Current & Long-term	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(508,885)	(489,194)	(489,194)	
Non-Pension Postretirement Benefit Obligation	(5,804,421)	(5,830,488)	(5,728,518)	(5,688,120)	(5,378,355)	(5,480,585)	(5,401,818)	(5,313,051)	(5,224,284)	(5,135,517)	(5,046,750)	(4,957,062)	(5,077,755)	(5,290,500)	
Current & Long-term Incentive Plans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Comp Plan - Level 2	(105,132)	(104,900)	(108,102)	(107,953)	(83,733)	(85,814)	(86,543)	(88,888)	(90,161)	(91,589)	(88,887)	(91,523)	(89,881)	(93,977)	
Severance Liability	(100,000)	(100,000)	(100,000)	(118,887)	(108,335)	(99,433)	(98,838)	(98,838)	(98,838)	(98,838)	(100,000)	(100,000)	(101,818)	(101,818)	
Other Accrued Incentive Plans	(284,318)	(277,452)	(86,854)	(101,354)	(128,108)	(152,112)	(185,888)	(180,897)	(207,381)	(225,073)	(242,213)	(259,925)	(193,050)	(193,050)	
Accrued Retention	0	-	-	-	-	-	-	-	-	-	-	-	0	0	
Accrued Environmental Expenses	-	-	-	-	-	-	-	-	-	(750,000)	(750,000)	(750,000)	(750,000)	(230,789)	
Transmission Related Account Reserves Monthly Balance	(24,478,954)	(27,871,448)	(18,334,991)	(18,381,788)	(20,113,377)	(20,597,033)	(22,455,118)	(23,461,525)	(24,050,850)	(24,878,128)	(26,448,378)	(27,578,168)	(29,418,883)	(23,780,818)	
Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.															

Miscellaneous Revenue Credits

Miscellaneous Revenue Credits	Account #	Amount	Allocator	Allocation Factor	Description
	Account 456	1,018,803	14.58%	Wages & Salary	Intracompany Sales
	Account 456	817,233	14.58%	Wages & Salary	Kennel Square Rent Revenue
	Account 456	21,780	100%	100% Transmission Engineering support services	
		-	36.86%	Gross Plant	
		1,857,817			
		289,528			Attachment 3 - Revenue Credit line 11a

Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Outstanding Network Credits		Description of the Credits	
55	Outstanding Network Credits	(Note N)	From PJM	Enter \$	0	None	None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enter a)	(Note N)	From PJM	Enter \$	0	None	None
						Add more lines if necessary	

Extraordinary Property Loss

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Number of years	Amortization	w/ interest
81	Less extraordinary property loss	Attachment 5		\$ -	-	-	\$ -
82	Plus amortized extraordinary property loss	Attachment 5		\$ -	5	\$ -	\$ -

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Interest on Network Credits		Description of the Interest on the Credits	
155	Revenue Credits & Interest on Network Credits	(Note N)	PJM Data	Enter \$	0	None	None
	Interest on Network Credits					Add more lines if necessary	

Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & PJM Documentation	
171	Net Revenue Requirement			-		
	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515			-		

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				1 CP Peak	Description & PJM Documentation	
173	Network Zonal Service Rate	(Note L)	PJM Data	4,877.6	PJM	
	1 CP Peak					

Delmarva Power & Light Company
Attachment 5 - Cost Support

Statements BG/SH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

Attachment A Line 8a, Descriptions, Notes, Form 1 Page 8a and Instructions		
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order
B	Months Remaining in Amortization Period	Per FERC Order
C	Monthly Amortization	A/B
D	Months in Year to be Amortized	
E	Amortization in Rate Year	C*D Line 88a
F	Deductions	
G	End of Year Balance in Unamortized Transmission Plant	A-E-F Line 43a

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line 8a, Descriptions, Notes, Form 1 Page 8a and Instructions				
	DPL	Pepco		Total
171a	2013-14 rate period	\$ 9,750,649	\$ 12,725,412	\$ 22,476,061
171a	2014-15 rate period	\$ 14,686,295	\$ 16,574,210	\$ 31,260,505
171a	2015-16 rate period	\$ 12,706,522	\$ 14,824,912	\$ 27,531,434
	Total	\$ 37,143,466	\$ 44,124,534	\$ 81,268,000

Plant Related Exclusions - Cost Support

Form 1		
	Amounts	Capital Leases
8	Electric Plant in Service	p207 104g
9	Accumulated Depreciation (Total Electric Plant)	p219 29c
10	Accumulated Intangible Amortization	p200 21c
19	Transmission Plant in Service	p207 58 g
23	General & Intangibles	p205 5-g & p207 99 g
31	Accumulated General Depreciation	p219 28c

Expense Related Exclusions - Cost Support

Attachment A Line 8a, Descriptions, Notes, Form 1 Page 8a and Instructions			Total	Merger Costs	Separation Costs	State Approved Distribution Reg Asset Amortization	Membership Dues in 923 current rate year	Chamber of Commerce (923)	Chamber of Commerce (930.2)	Illinois Legislative Costs	Gross Receipts Taxes Refund (in 923)	Gross Receipts Taxes Refund (Total)	EPRI Membership	Total Amount After Exclusion
66	Total A&G	Total: p.323 197 b	Form 1 Amount	110,243,910	-	31,741	794,134	4,682	-	-	-	-	72,865	109,413,352
60	Transmission O&M	p321 112 b	Form 1 Amount	24,876,744	-	-	-	-	-	-	-	-	-	24,876,744

Depreciation & Amortization - Cost Support

Attachment A Line 8a, Descriptions and Notes			Amounts	Merger Costs	Non Merger
86	Transmission Depreciation Expense	p336 7b&c	55,671,778	-	55,671,778
87	General Depreciation	p336 10b&c	18,047,153	-	18,047,153
88	Intangible Amortization	p336 16da	15,317,084	-	15,317,084
92	Common Depreciation - Electric Only	p336 11b	5,063,208	-	5,063,208
93	Common Amortization - Electric Only	p336 11d	7,311,087	-	7,311,087

PBOP Expense in FERC 926

Attachment A Line 8a, Descriptions, Notes, Form 1 Page 8a and Instructions			Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c	110,243,910	9,141,478	(318,327)	(23,991)	The actuarially determined amount of OPEB expense in FERC 926 decreased from the prior year. The decrease in postretirement welfare costs is primarily due to a decrease in interest cost resulting from lower discount rates, and an increase in expected return on plan assets due to favorable asset returns in 2023.

Other Income Tax Adjustments

Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-3D, Line 131	Amount to Line 138a
138a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 783,698	X 27.72%	= \$ 217,202
138b	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component				
138c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			(1,127,934)
138c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			-
138d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			-
138e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			\$ (910,732)
Instructions					
Instr. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of the effective date of the Settlement in Doctel No. ER18-5 at et. al. and at least every five years thereafter, DPL will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).				
Instr. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
Instr. 3	"AFUDC-Equity" category reflects the non-deductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).				
Instr. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E, "ADIT" Amortization, Column G, Line 50 and Line 90 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.				
Instr. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.				
Instr. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.				

Delmarva Power & Light Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	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	F14	p354.28b	p354-355.28 b
3	Less A&G Wages Expense	ATT H-3D	F18	p354.27b	p354-355.27 b
4	Electric Plant in Service	ATT H-3D	F27	p207.104g (See Attachment 9A, line 14, column b)	p204-207.104 g (See Attachment 9A, line 14, column b)
5	Accumulated Intangible Amortization	ATT H-3D	F34	p200.21c (See Attachment 9, line 14, column b)	p200-201.21 c (See Attachment 9, line 14, column b)
6	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 & Intangible	ATT H-3D	F60	p205.5 g & p207.98 g (See Attachment 9, line 14, column c)	p204-207.5 g & p204-207.98 g (See Attachment 9, line 14, column c)
8	Less Account 565	ATT H-3D	F147	p321.86 b	p320-321.86 b
9	Plus Transmission Lease Payments	ATT H-3D	F150	p200.3 c	p200-201.3 c
10	Less Property Insurance Account 924	ATT H-3D	F159	p323.185b	p320-323.185 b
11	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 928	ATT H-3D	F189	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	p320-323.185 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	F185	p336.7b&c (See Attachment 5)	p336-337.7 b&c (See Attachment 5)
18	General Depreciation	ATT H-3D	F189	p336.10b&c (See Attachment 5)	p336-337.10 b&c (See Attachment 5)
19	Intangible Amortization	ATT H-3D	F181	p336.16b (See Attachment 5)	p336-337.16 b (See Attachment 5)
20	Common Depreciation - 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 87 c	p114-117.82.c through 87 c
23	Proprietary Capital	ATT H-3D	F222	p112.18c	p112-113.18 c
24	Less Account 218.1	ATT H-3D	F224	p112.12a	p112-113.12 c
25	Less Account 218	ATT H-3D	F225	p112.15c	p112-113.15 c
26	Long Term Debt	ATT H-3D	F226	p112.17c through 21 c	p112-113.17.c through 21 c
27	Less Loss on Rescued Debt	ATT H-3D	F230	p111.81c	p110-111.81 c
28	Plus Gain on Rescued 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	C368	112 lines 18 c & d to 21 c & d	p112-113.18.c&d through 21.c&d
31	Footnote Y	ATT H-3D	C367	112 line 3 c & d	p112-113.3.c&d
32	Footnote Z	ATT H-3D	C388	112 lines 16 c & d	p112-113.16.c&d
33	ADIT-282	1B - ADIT EGY	B185	Total - Pg. 275 (Form 1-F filer: see note 7, below)	Total - p274-275 (Form 1-F filer: see note 7, below)
34	Instructions for Account 282:	1B - ADIT EGY	B195	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p. 113.57.	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p. 112-113.57 c & 84 c.
34	ADIT-283 (Subject to Proration)	1B - ADIT EGY	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:	1B - ADIT EGY	B271	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p. 113.57.	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p. 112-113.57 c & 84 c.
35	ADIT-282	1C - ADIT BOY	B185	Total - Pg. 275 (Form 1-F filer: see note 7, below)	Total - p274-275 (Form 1-F filer: see note 7, below)
36	Instructions for Account 282:	1C - ADIT BOY	B195	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p. 113.57.	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p. 112-113.57 c & 84 c.
36	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B281	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:	1C - ADIT BOY	B271	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p. 113.57.	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p. 112-113.57 c & 84 c.
37	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C54	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	Total "Taxes Other Than Income Taxes" - acct 408.10 (p.114-117.14)
38	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 8, column h)	p200-201.21 c (See Attachment 9, column h)
39	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3 c	p200-201.3 c
40	OWP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104 g (See Attachment 9A, column b)
41	CWVP & 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	Less Regulatory Commission Exp Account 928	5 - Cost Support 1	F50	p323.189b	p320-323.189 b
43	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
45	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191 b
46	Presspayments	5 - Cost Support 1	F108	p.111.157	p.110-111.57
47	Electric Plant in Service	5 - Cost Support 1	F219	p207.104g	p204-207.104 g
48	Accumulated Intangible Amortization	5 - Cost Support 1	F221	p200.21c	p200-201.21 c
49	Transmission Plant in Service	5 - Cost Support 1	F222	p207.58 g	p204-207.58 g
50	General & Intangible	5 - Cost Support 1	F223	p205.5 g & p207.98 g	p204-207.5 g & p204-207.98 g
51	Total A&G	5 - Cost Support 1	F229	Total p.323.197 b	Total: p320-323.197 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
54	Transmission (Gross Plant in Service)	9 - Rate Base	C10	Account 926: p.323.187 b and c 207.58 g minus 207.57 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months (Note I)	Account 926: p320-323.187.b&c 204-207.58 g minus 204-207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.58 g for end of year and records 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 for other months	204-207.99 g minus 204-207.98 g for end of year, records for other months
56	Intangible (Accumulated Amortization)	9 - Rate Base	I10	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
57	Total Plant in Service (Gross Plant in Service)	9A - Gross Plant & ARO	C10	p207.104 g. Projected monthly balances that are the amounts expected to be included in 207.104 g for end of year and records for other months	p204-207.104 g. Projected monthly balances that are the amounts expected to be included in 204-207.104 g for end of year and records for other months
58	Transmission (Gross Plant in Service)	9A - Gross Plant & ARO	D10	207.58 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months (Note I)	204-207.58 g. Projected monthly balances that are the amounts expected to be included in 204-207.58 g for end of year and records for other months (Note I)
59	General & Intangible (Gross Plant in Service)	9A - Gross Plant & ARO	E10	207.98 g plus 205.5 g for end of year, records for other months	204-207.98 g plus 204-207.5 g for end of year, 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. Projected monthly balances that are the amounts 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 other months	204-207.57 g + 204-207.74 g + 204-207.83 g + 204-207.98 g. Projected monthly balances that are the amounts 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 other months
61	Transmission (Asset Retirement Obligations)	9A - Gross Plant & ARO	H10	207.57 g. Projected monthly balances that are the amounts expected to be included in 207.57 g for end of year and records for other months	204-207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.57 g for end of year and records for other months
62	General & Intangible (Asset Retirement Obligations)	9A - Gross Plant & ARO	I10	207.98 g for end of year, records for other months	204-207.98 g for end of year, records for other months
63	Intangible Amort. (Accumulated Depreciation & Amortization)	9A - Gross Plant & ARO	F30	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
64	Intangible Amort. (Asset Retirement Obligations)	9A - Gross Plant & ARO	L30	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
65	Attachment 11A - O&M Worksheet	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 Worksheet	11B - A&G	E7	323.181 b to 323.196 b	320-323.181 b to 320-323.196 b

Description of the Prepayments	
Modified	
Wages & Salaries	
Allocator	
12.56%	
12.56%	
12.56%	
12.56%	
12.56%	
12.56%	
12.56%	
Excluded	
Excluded	
12.56%	The December beginning year end of year balances shall be to DPL's FERC Form 1, Page 111, Line 57 -- Prepayments. For the months of January through November, the prepayment balances shall represent actual balances on 31st's books and records.
	Prepaid Pension is recorded in a FERC account 198 (see FERC Form 1 page 233).
	Attachment 8, line 17-20, column f

Plant-Related Reserves Amount	Allocation (Plant Allocator)	Amount Allocated	Labor-Related Reserves Amount	Allocation (Labor Allocator)	Amount Allocated	100% Transmission	Total Reserves
(1,481,765)	36.88%	(546,205)		14.58%	-		(546,205)
	36.88%	-	(338,708)	14.58%	(48,102)		(48,102)
	36.88%	-	258,772	14.58%	37,737		37,737
	36.88%	-	1,081,414	14.58%	157,702		157,702
	36.88%	-	(3,408,718)	14.58%	(498,789)		(498,789)
	36.88%	-	(380,335)	14.58%	(52,377)		(52,377)
	36.88%	-	(1,730,571)	14.58%	(252,368)		(252,368)
	36.88%	-	(487,380)	14.58%	(71,071)		(71,071)
	36.88%	-	(8,087,641)	14.58%	(889,218)		(889,218)
	36.88%	-	(4,843,627)	14.58%	(706,343)		(706,343)
	36.88%	-	(505,737)	14.58%	(73,751)		(73,751)
	36.88%	-	(5,280,508)	14.58%	(767,137)		(767,137)
	36.88%	-	-	14.58%	-		-
	36.88%	-	(83,877)	14.58%	(13,705)		(13,705)
	36.88%	-	(191,818)	14.58%	(14,848)		(14,848)
	36.88%	-	(193,000)	14.58%	(28,152)		(28,152)
	36.88%	-	0	14.58%	0		0
					(230,769.23)		(230,769)
(1,481,765)		(546,205)	(23,870,884)		(3,216,633)	(230,769)	(5,988,684)

Attachment H-30, Line 44

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	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				3,888	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

Name of Respondent: PHI Service Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report 12/31/2024	Year/Period of Report: End of 2024/ Q4
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (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	Polomac Electric Company	55,345,595	113,820,385	2,117,907	171,283,887
2	Delmarva Power & Light Company	44,520,909	88,711,219	1,206,936	134,439,064
3	Atlantic City Electric Company	30,692,060	65,065,742	1,210,210	125,895,720
4	Exelon Business Services Company LLC	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 Company	181,298	64,177		245,475
7	Commonwealth Edison Company	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	438,276,233

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 PHL

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	Const Work In Progress	26,679,268	23,015,194	41,471,003	50,354	155,545	64,045	-	91,435,409	Not included
108	Accumulated Provision for Depreciation	3,417,571	3,375,087	2,581,033	-	-	-	-	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	808,573	1,774,558	1,265,331	-	-	-	-	3,849,462	Not included
184	Clearing Accounts - Other *	1,985,233	1,357,390	5,753,688	-	-	-	-	9,096,361	Not included
186	Misc Deferred debts	-	-	(514)	-	-	-	-	(514)	Includable
253	Other Deferred Credits	-	-	(479)	-	-	-	-	(479)	Not included
254	Other Regulatory Liabilities	21,469	-	-	-	-	-	-	21,469	Not included
416-421.2	Other Income - Below the Line	13,698	17,503	28,275	-	-	-	6,012,836	6,072,222	Not included
426.1-426.5	Other Income Deductions - Below the Line	1,007,792	902,474	1,517,296	-	-	-	-	3,427,562	Not included
557	Other expenses	1,047,509	442,202	1,285,076	-	-	-	-	2,774,787	Not included
563	Operation Supervision & Engineering	791,048	222,116	256,034	-	-	-	-	1,269,198	100% included
561.2	Load Dispatch - Monitor & Operate Transmission Sys	2,868	317	319	-	-	-	-	3,504	100% included
566	Miscellaneous transmission expenses	680,934	899,843	1,498,807	38,260	-	-	-	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	138,849	100,285	-	-	-	-	348,192	100% included
571	Maintenance of overhead lines	256,018	290,980	335,846	-	-	-	-	882,844	100% included
572	Maintenance of underground lines	-	-	657	-	-	-	-	657	100% included
573	Maintenance of miscellaneous transmission plant	3,508	942	2,913	-	-	-	-	7,363	100% included
580	Operation Supervision & Engineering	496,425	537,070	878,998	-	-	-	-	1,912,493	Not included
581	Load dispatching	72,574	11,404	122,254	-	-	-	-	206,232	Not included
582	Station expenses	86	14,439	21,639	-	-	-	-	36,164	Not included
583	Overhead line 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	Meter 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	-	-	-	-	24,562	Not included
590	Maintenance Supervision & Engineering	-	7	19,626	-	-	-	-	19,633	Not included
591	Maintain structures	4,399	12	8,426	-	-	-	-	12,837	Not included
592	Maintain equipment	141,381	89,981	378,566	145,038	-	-	-	754,966	Not included
593	Maintain overhead lines	1,368,930	1,344,915	1,204,258	-	-	-	-	3,918,103	Not included
594	Maintain underground line	47,713	23,461	156,443	-	-	-	-	227,617	Not included
595	Maintain line transformers	5,347	1,206	6,113	-	-	-	-	12,666	Not included
596	Maintain street lighting & signal systems	15,040	5,753	43,789	-	-	-	-	64,582	Not included
597	Maintain meters	903,633	2	3,869	-	-	-	-	907,504	Not included
598	Maintain distribution plant	35,363	33,473	35,602	-	-	-	-	104,438	Not included
813	Other gas supply expenses	97,559	-	-	-	-	-	-	97,559	Not included
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	Meter & house regulator expense	569,436	-	-	-	-	-	-	569,436	Not included
879	Customer installations expenses	(115)	-	-	-	-	-	-	(115)	Not included
880	Other distribution expenses	603	-	-	-	-	-	-	603	Not included
881	Rents	9	-	-	-	-	-	-	9	Not included
885	Maintenance Supervision & Engineering	(8)	-	-	-	-	-	-	(8)	Not included
887	Maintenance of mains	460	-	-	-	-	-	-	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	360,931	-	-	-	-	-	547,233	Not included
903	Customer records and collection expenses	41,500,022	41,931,170	31,406,324	-	15,773	8,633	-	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	8,863	11,808	-	-	-	-	25,524	Not included
910	Miscellaneous customer service	184,282	187,108	309,369	-	-	-	-	680,759	Not included
921	Office supplies & expenses	-	-	-	7,779	19,870	-	-	27,649	Wage & Salary Factor
923	Outside services employed	42,399,086	40,643,715	66,566,790	-	-	58,058	-	149,668,649	Wage & Salary Factor
924	Property insurance	20,315	20,064	34,870	-	-	-	-	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
920.1	General ad expenses	524,640	525,210	899,358	-	-	-	-	1,949,208	Direct transmission Only
930.2	Miscellaneous general expenses	318,038	278,910	494,019	-	-	-	-	1,090,967	Wage & Salary Factor
		<u>134,439,864</u>	<u>125,895,720</u>	<u>171,283,887</u>	<u>245,475</u>	<u>209,858</u>	<u>139,393</u>	<u>6,012,836</u>	<u>438,226,233</u>	

* Primarily represents vehicle and facility cost that are charged to the utilities and included within the clearing account. The cost in the utility 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	Non - 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.

Line No.	(1)	(2) Attachment H-3D Page, Line, Col.	(3) Transmission	(4) 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	
3	O&M EXPENSE			
4	Total O&M Allocated to Transmission	Attach H-3D, line 85	39,706.627	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.02	0.02
5	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	6,670.018	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
7	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
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
12	INCOME TAXES			
12	Total Income Taxes	Attach H-3D, line 138	25,713.906	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
14	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

Line No.	(1) All True-Up Items	(2) PJM Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant or CWIP Balance	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Return in basis Points	(12) Incentive Return	(13) Total Annual Revenue Requirement (Sum Col. 10 & 12)	(14) True-Up Adjustment (Note F)	(15) Net Rev Req (Sum Col. 13 & 14) (Note G)
			(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)			
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-Keeney	B0494 1-4	3,099,104	0.02	76,994	2,036,554	0.08	164,864	88,546	330,044	150	15,403	345,807		345,807
17d	Red Lion-Keeney	B0241 1- 2	2,418,717	0.02	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	0.02	159,368	4,398,667	0.08	356,083	183,278	698,729	150	33,532	732,260		732,260
17f	Oak Hall-Wattsville	B0483.1-3	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	B0568	6,681,345	0.02	165,992	4,804,205	0.08	388,912	196,896	745,800	150	36,932	782,731		782,731
17i	Keeney 500kV Sub	B0272.1	217,662	0.02	5,408	161,692	0.08	13,089	6,219	24,716	-	-	24,716		24,716
17j	Keeney - Additional Breakers on 500kV Bus	B0751	5,055,041	0.02	125,588	3,755,173	0.08	303,990	144,430	574,008	-	-	574,008		574,008
17k	Trappe Tap - Todd	B0566	16,372,433	0.02	406,758	12,396,271	0.08	1,003,508	467,784	1,878,050	150	96,118	1,974,168		1,974,168
17l	Harmony Add 2nd 230/138 Auto Tr	B0733	10,567,349	0.02	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	0.02	180,039	5,444,214	0.08	440,722	207,050	827,811	-	-	827,811		827,811
17n	b2633 10 Interconnect the new Silver Run 230kV substation with existing Red Lion - Cartanza and Red Lion - Cedar Creek 230kV lines	B2633.10	5,454,268	0.02	135,506	5,350,377	0.08	433,126	155,836	724,469	-	-	724,469		724,469
18	Annual Totals		\$ 2,097,946,695		\$ 52,121,551	\$ 1,548,768,964		\$ 125,376,622	\$ 55,671,776	\$ 233,169,949		\$ 388,644	\$ 233,558,593	-	\$ 233,558,593

Note
Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-3D.
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Unamortized Abandoned Plant.
- D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as a separate line item.
- E Project Depreciation Expense is 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.
- F True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year.
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- H 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.
- I The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- J 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.
- K Requires approval by FERC of incentive return applicable to the specified project(s).
- M All transmission facilities reflected in the revenue requirement on Attachment H-3D are to be included in this Attachment 6.
- N 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.
- O 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.
- P *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

1	Rate Year being Trued-Up		Revenue Requirement Projected For Rate Year		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
2	A	B	C	D	E	F	G	H	I	J
	All True-Up Items	PJM Project Number	Projected Net Revenue Requirement ¹	% of Total Revenue Requirement	Revenue Received (E, Line 2) x (D)	Actual Net Revenue Requirement ²	Net Under/(Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Interest Income (Expense) ⁴	Total True-Up (G) + (H) + (I)
3	Zonal	Zonal		-	-	-	-	-	#DIV/0!	#DIV/0!
3a				-	-	-	-	-	#DIV/0!	#DIV/0!
3b				-	-	-	-	-	#DIV/0!	#DIV/0!
3c				-	-	-	-	-	#DIV/0!	#DIV/0!
3d				-	-	-	-	-	#DIV/0!	#DIV/0!
3e				-	-	-	-	-	#DIV/0!	#DIV/0!
3f				-	-	-	-	-	#DIV/0!	#DIV/0!
3g				-	-	-	-	-	#DIV/0!	#DIV/0!
3h				-	-	-	-	-	#DIV/0!	#DIV/0!
3i				-	-	-	-	-	#DIV/0!	#DIV/0!
3j				-	-	-	-	-	#DIV/0!	#DIV/0!
3k				-	-	-	-	-	#DIV/0!	#DIV/0!
3l				-	-	-	-	-	#DIV/0!	#DIV/0!
3m				-	-	-	-	-	#DIV/0!	#DIV/0!
3n				-	-	-	-	-	#DIV/0!	#DIV/0!
3o				-	-	-	-	-	#DIV/0!	#DIV/0!
3p				-	-	-	-	-	#DIV/0!	#DIV/0!
3q				-	-	-	-	-	#DIV/0!	#DIV/0!
3r				-	-	-	-	-	#DIV/0!	#DIV/0!
3s				-	-	-	-	-	#DIV/0!	#DIV/0!
3t				-	-	-	-	-	#DIV/0!	#DIV/0!
3u				-	-	-	-	-	#DIV/0!	#DIV/0!
3v				-	-	-	-	-	#DIV/0!	#DIV/0!
3w				-	-	-	-	-	#DIV/0!	#DIV/0!
3x				-	-	-	-	-	#DIV/0!	#DIV/0!
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-	-	#DIV/0!	#DIV/0!
						Monthly Interest Rate			#DIV/0!	
						Interest Income (Expense)			#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 Net Revenue 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 (Note B)	Amount In Dollars	Interest (Note B)	Total Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3n to 3s	-	#DIV/0!	#DIV/0!
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
		PJM Billed Revenue Earned	True-up	Annual Revenue Earned (net of true-ups)
8				
9	Jan-May (Year 1)			-
10	June-Dec (Year 1)			-
11				-
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.			
13	Jan-Dec (Year 1)			-

Notes:

- A 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) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B 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	
2	February	
3	March	
4	April	
5	May	
6	June	
7	July	
8	August	
9	September	
10	October	
11	November	
12	December	
13	January	
14	February	
15	March	
16	April	
17	May	
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
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	A	B	C	D	E	F
	Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 6A, Col G + Col H		Line 18 above	Col C x Col D x Col E
21	Total	Zonal	-	17	#DIV/0!	#DIV/0!
21a			-	17	#DIV/0!	#DIV/0!
21b			-	17	#DIV/0!	#DIV/0!
21c			-	17	#DIV/0!	#DIV/0!
21d			-	17	#DIV/0!	#DIV/0!
21e			-	17	#DIV/0!	#DIV/0!
21f			-	17	#DIV/0!	#DIV/0!
21g			-	17	#DIV/0!	#DIV/0!
21h			-	17	#DIV/0!	#DIV/0!
21i			-	17	#DIV/0!	#DIV/0!
21j			-	17	#DIV/0!	#DIV/0!
21k			-	17	#DIV/0!	#DIV/0!
21l			-	17	#DIV/0!	#DIV/0!
21m			-	17	#DIV/0!	#DIV/0!
21n			-	17	#DIV/0!	#DIV/0!
21o			-	17	#DIV/0!	#DIV/0!
21p			-	17	#DIV/0!	#DIV/0!
21q						
21r						
21s						
21t						
22	Total		-			#DIV/0!

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			
11	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%.			

[illegible]

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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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"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 18, Otherwise "No"
 Input the allowed ROE Incentive
 From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14
 Line 6 times line 15 divided by 100 basis points
 Columns A, B or C from Attachment 6
 Line 18 divided by line 13
 From Columns H, I or J from Attachment 6

Details		B0751 Keeney - Additional Breakers on 500kV Bus				B0566 Trappe Tap - Todd				B0733 Harmony Add 2nd 230/138 Auto Tr				B1247 Glasgow - Cecil 138kV Circuit Rebuild			
Schedule 12 Life	(Yes or No)	Yes 32				No 32				Yes 32				Yes 32			
CIAC	(Yes or No)	No				No				No				No			
Increased ROE (Basis Points)		0				150				0				0			
Base FCR		11.46%				11.46%				11.46%				11.46%			
FCR for This Project		11.46%				12.36%				11.46%				11.46%			
Investment		5,055,041				16,372,433				10,567,349				7,246,743			
Annual Depreciation Exp		157,970				511,639				330,230				226,461			
Month In Service or Month for CWIP		6				12				4				5			
	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	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	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	1,055,437	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	6,327,829	1,055,437	4,454,258	226,461	4,227,797	710,991
Base FCR	2027	2,906,649	157,970	2,748,679	472,985	9,648,041	511,639	9,136,402	1,558,725	6,327,829	330,230	5,997,600	1,017,590	4,227,797	226,461	4,001,336	685,038
W Increased ROE	2027	2,906,649	157,970	2,748,679	472,985	9,648,041	511,639	9,136,402	1,641,017	6,327,829	330,230	5,997,600	1,017,590	4,227,797	226,461	4,001,336	685,038
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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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"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
 18, Otherwise "No"
 Input the allowed ROE
 Incentive
 From line 4 above if "No"
 on line 14 and From line
 8 above if "Yes" on line
 14
 Line 6 times line 15
 divided by 100 basis
 points
 Columns A, B or C from
 Attachment 6
 Line 18 divided by line 13
 From Columns H, I or J
 from Attachment 6

Details		b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines							
Schedule 12	(Yes or No)	Yes							
Life		32							
CIAC	(Yes or No)	No							
Increased ROE (Basis Points)		0							
Base FCR		11.46%							
FCR for This Project		11.46%							
Investment		5,454,268							
Annual Depreciation Exp		170,446							
Month In Service or Month for CWIP		6							
	Invest Yr	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit	
Base FCR	2024	4,946,177	170,446	4,775,731	717,773	\$ 10,374,373		\$ 10,374,373	\$ 388,644
W Increased ROE	2024	4,946,177	170,446	4,775,731	717,773	\$ 10,763,016	\$ 10,763,016		
Base FCR	2025	4,775,731	170,446	4,605,285	698,239	\$ 10,012,288		\$ 10,012,288	
W Increased ROE	2025	4,775,731	170,446	4,605,285	698,239	\$ 10,380,508	\$ 10,380,508		
Base FCR	2026	4,605,285	170,446	4,434,839	678,705	\$ 9,650,202		\$ 9,650,202	
W Increased ROE	2026	4,605,285	170,446	4,434,839	678,705	\$ 9,997,999	\$ 9,997,999		
Base FCR	2027	4,434,839	170,446	4,264,393	659,171	\$ 9,288,117		\$ 9,288,117	
W Increased ROE	2027	4,434,839	170,446	4,264,393	659,171	\$ 9,615,490	\$ 9,615,490		
****	****	****	****	****	****				
****	****	****	****	****	****				
						\$ 237,459,445	\$ 237,459,445	\$ 228,735,928	

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

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

Delmarva Power & Light Company
Attachment 9
Rate Base Worksheet

Line No	(Note H) Month (a)	Gross Plant in Service			Accumulated Depreciation			Accumulated Amortization			Net Plant in Service				
		Transmission (b)	General & Intangible (c)	Common (d)	Transmission (e)	General (f)	Common (g)	Intangible (h)	Common (i)	Transmission (j)	General & Intangible (k)	Common (l)			
		19	23	24	30	31	12	10	11						
		207.58.g minus 207.57.g Projected monthly balances that are expected to be included in 207.58.g for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 207.99.g minus 207.98.g plus 205.5.g for end of year, records for other months (Note F)	Projected monthly balances that are 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 expected to be included in 219.25.c for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (Note F)	Projected monthly balances that are 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 expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Col. (b) - Col. (a)	Col. (c) - Col. (f)	Col. (d) - Col. (g)	Col. (e) - Col. (h)	Col. (f) - Col. (i)	Col. (g) - Col. (j)
1	December Prior Year	2,026,991,898	416,547,015	176,255,803	535,348,684	96,851,099	70,712,962	39,986,154	42,779,843	1,491,643,214	279,709,762	82,762,998			
2	January	2,027,801,582	418,983,365	174,529,003	530,106,293	98,397,565	70,014,410	41,236,886	43,067,873	1,497,695,269	279,348,915	81,446,720			
3	February	2,030,305,789	428,720,165	174,287,582	533,885,030	100,129,284	69,959,874	42,470,207	43,849,643	1,496,420,739	286,120,674	60,488,064			
4	March	2,056,346,798	431,798,189	176,594,538	537,997,873	101,798,477	70,151,783	43,695,596	44,473,465	1,518,349,125	285,304,116	61,969,289			
5	April	2,073,487,047	436,607,168	176,897,884	541,593,596	103,411,097	70,350,868	44,908,806	45,084,749	1,531,893,452	288,287,265	61,462,267			
6	May	2,078,150,416	440,771,186	195,590,051	544,639,213	104,941,835	71,174,811	45,182,057	45,682,998	1,533,511,203	289,667,294	78,732,241			
7	June	2,083,584,898	444,323,347	196,248,793	548,513,963	106,861,611	71,767,895	47,433,852	46,265,824	1,535,070,935	290,227,683	78,215,475			
8	July	2,088,419,881	442,623,189	191,469,825	552,552,975	105,023,124	67,085,492	48,705,133	46,842,557	1,535,866,887	288,894,931	77,541,876			
9	August	2,120,151,946	444,840,816	191,731,648	555,707,701	106,692,213	67,568,458	49,987,821	47,417,817	1,564,444,245	288,160,883	76,745,373			
10	September	2,150,020,042	449,003,876	192,387,739	559,012,161	108,376,210	68,002,253	51,295,675	47,996,337	1,591,007,881	289,331,991	76,389,149			
11	October	2,149,854,010	454,812,411	192,729,405	563,226,180	110,181,406	68,475,352	52,643,149	48,576,854	1,586,627,830	291,807,656	75,677,398			
12	November	2,156,735,786	457,258,209	195,884,401	567,240,458	111,743,154	68,916,874	53,971,148	48,173,488	1,589,495,328	291,543,908	77,794,039			
13	December	2,231,457,000	470,775,879	198,619,228	569,486,572	113,561,658	68,815,638	55,203,238	49,465,082	1,681,870,428	301,910,983	80,338,510			
14	Average of the 13 Monthly Balances (Attachment 9A)	2,097,946,695	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	286,562,805	71,504,877			
15	Less Merger Cost to Achieve (Attachment 1C)														
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,097,946,695	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	286,562,805	71,504,877			

Adjustments to Rate Base

Line No	Month (a)	CWIP			PHFU		Materials & Supplies		Undistributed	Prepayments	Unamortized Regulatory	Unamortized Abandoned	Account No. 282	Account No. 283	Account No. 198	Account No. 255
		CWIP in Rate Base (b) 43a	Plant Held for Future Use (c) 28	Plant Held for Future Use (d) 50	Plant Held for Future Use (e) 47	Plant Held for Future Use (f) 45	Plant Held for Future Use (g) 45	Plant Held for Future Use (h) 43b	Plant Held for Future Use (i) 45	Plant Held for Future Use (j) 45	Plant Held for Future Use (k) 43b	Plant Held for Future Use (l) 43b	Plant Held for Future Use (m) 43b	Plant Held for Future Use (n) 43b	Plant Held for Future Use (o) 43b	Plant Held for Future Use (p) 43b
	Attachment H-3D, Line No	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 214 for end of year, records for other months (Note C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)	227. 8. c + 227.5.c (see Att H (227.16.c * Labor Ratio) for 3D Note AA) for end of year, records for other months (Notes C)
17	December Prior Year	5,435,572	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319	11,283,319
18	January	5,435,572	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663	10,784,663
19	February	5,435,572	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250	11,033,250
20	March	5,435,572	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178	11,179,178
21	April	5,435,572	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829	11,533,829
22	May	5,435,572	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526	12,260,526
23	June	5,435,572	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744	12,554,744
24	July	5,435,572	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881	12,721,881
25	August	5,435,572	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207	12,858,207
26	September	5,435,572	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524	13,255,524
27	October	5,435,572	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624	13,579,624
28	November	5,435,572	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809	13,886,809
29	December	5,435,572	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156	13,858,156
30	Average of the 13 Monthly Balances except ADIT - see Attachment 1)	5,435,572	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424	12,368,424

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C 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; (ii) the CWIP balance ineligible for inclusion in rate base; (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated base.
- E Unamortized Abandoned Plant and Amortization 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 calendar year the revenue under the formula begins to be charged.
- G From Attachment 5 for the end of year balance and records for other month.
- H 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)

Line No	Month (a)	Gross Plant in Service				Asset Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligations			
		Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (l)	Common (m)
		207.58 g. Projected monthly balances that are the amounts expected to be included in 207.104 g for end of year and records for other months				207.57 g. + 207.74 g. + 207.83 g. + 207.98 g. Projected monthly balances that are the amounts expected to be included in 207.57 g. + 207.74 g. + 207.83 g. + 207.98 g. for end of year and records for other months				Electric Only, Form No 1, page 356 for end of year, records for other months			
1	December Prior Year	5,550,918,022	2,028,991,898	417,298,954	178,255,803	5,357,253	749,939	749,939	749,939	5,645,258,769	2,028,991,898	418,547,015	178,255,803
2	January	5,573,540,233	2,027,801,562	419,733,304	174,529,003	5,359,597	749,939	749,939	749,939	5,568,180,636	2,027,801,562	418,983,385	174,529,003
3	February	5,600,100,188	2,030,305,769	429,470,104	174,297,582	5,352,993	749,939	749,939	749,939	5,594,747,195	2,030,305,769	428,720,165	174,297,582
4	March	5,638,072,294	2,058,346,798	432,548,127	176,594,538	5,354,299	749,939	749,939	749,939	5,633,717,995	2,058,346,798	431,788,189	176,594,538
5	April	5,694,747,132	2,073,487,047	437,357,107	176,897,884	5,359,422	749,939	749,939	749,939	5,689,383,776	2,073,487,047	436,887,168	176,897,884
6	May	5,717,051,833	2,078,150,416	441,521,124	185,590,051	5,362,767	749,939	749,939	749,939	5,711,882,510	2,078,150,416	440,771,186	185,590,051
7	June	5,743,237,184	2,083,584,898	445,072,285	196,246,793	5,367,767	749,939	749,939	749,939	5,737,874,418	2,083,584,898	444,323,347	196,246,793
8	July	5,769,574,438	2,088,419,881	443,373,127	191,469,825	5,367,767	749,939	749,939	749,939	5,764,211,872	2,088,419,881	442,823,189	191,469,825
9	August	5,818,841,784	2,120,151,946	445,890,555	191,731,648	5,367,113	749,939	749,939	749,939	5,813,474,871	2,120,151,946	444,840,918	191,731,648
10	September	5,883,184,257	2,150,020,042	449,753,814	192,387,739	5,150,482	749,939	749,939	749,939	5,858,033,776	2,150,020,042	449,003,878	192,387,739
11	October	5,903,653,553	2,149,854,010	455,382,350	192,729,405	5,149,065	749,939	749,939	749,939	5,898,504,488	2,149,854,010	454,812,411	192,729,405
12	November	5,932,753,515	2,158,735,786	458,008,148	195,884,401	5,148,956	749,939	749,939	749,939	5,927,804,559	2,158,735,786	457,258,209	195,884,401
13	December	6,049,451,047	2,231,457,000	471,525,818	198,619,228	5,148,956	749,939	749,939	749,939	6,044,302,091	2,231,457,000	470,775,879	198,619,228
14	Average of the 13 Monthly Balances	5,758,140,275	2,097,948,695	442,047,240	187,172,000	5,295,156	749,939	749,939	749,939	5,752,845,120	2,097,948,695	441,297,301	187,172,000
Accumulated Depreciation & Amortization													
Line No	Month (a)	Accumulated Depreciation & Amortization				Asset Retirement Obligations				Accumulated Depreciation & Amortization			
		Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
		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				219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months				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			
15	December Prior Year	1,444,158,885	535,348,684	97,278,467	38,986,154	70,712,982	42,779,843	1,592,225	427,388	1,444,158,885	535,348,684	97,278,467	38,986,154
16	January	1,444,873,841	530,106,293	98,834,118	41,236,886	70,014,410	43,067,873	1,619,272	436,553	1,444,873,841	530,106,293	98,834,118	41,236,886
17	February	1,455,378,343	530,885,030	100,575,022	42,470,207	69,959,874	43,849,643	1,637,371	445,738	1,455,378,343	530,885,030	100,575,022	42,470,207
18	March	1,466,818,447	537,997,873	102,253,400	43,896,596	70,151,783	44,473,465	1,663,380	454,923	1,466,818,447	537,997,873	102,253,400	43,896,596
19	April	1,475,765,985	541,593,598	103,875,205	44,908,806	70,350,868	45,084,749	1,687,139	464,108	1,475,765,985	541,593,598	103,875,205	44,908,806
20	May	1,482,814,798	544,839,213	105,415,126	46,182,057	71,174,811	45,882,998	1,717,909	473,293	1,482,814,798	544,839,213	105,415,126	46,182,057
21	June	1,493,218,846	548,513,983	107,144,089	47,433,852	71,787,695	46,265,624	1,745,956	482,476	1,493,218,846	548,513,983	107,144,089	47,433,852
22	July	1,502,582,664	552,552,975	105,514,787	46,705,133	67,085,492	46,842,557	1,770,659	491,863	1,502,582,664	552,552,975	105,514,787	46,705,133
23	August	1,514,085,232	555,707,701	107,193,061	49,987,821	67,568,458	47,417,817	1,788,707	500,848	1,514,085,232	555,707,701	107,193,061	49,987,821
24	September	1,522,390,787	559,012,181	108,888,243	51,295,675	68,002,253	47,996,337	1,823,289	510,033	1,522,390,787	559,012,181	108,888,243	51,295,675
25	October	1,532,344,312	563,228,180	110,680,624	52,643,149	68,475,352	48,578,854	1,845,407	518,218	1,532,344,312	563,228,180	110,680,624	52,643,149
26	November	1,544,708,085	567,240,458	112,271,557	53,971,148	68,918,874	49,173,488	1,868,831	528,403	1,544,708,085	567,240,458	112,271,557	53,971,148
27	December	1,553,688,048	569,486,572	114,099,248	55,303,238	68,815,636	49,485,082	1,892,365	537,588	1,553,688,048	569,486,572	114,099,248	55,303,238
28	Average of the 13 Monthly Balances	1,494,752,467	549,177,731	105,893,919	47,523,055	69,481,267	48,205,656	1,744,116	482,476	1,494,752,467	549,177,731	105,893,919	47,523,055
Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations													
Line No	Month (a)	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations				Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations				Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations			
		Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)	Total Plant in Service (h)	Transmission (i)	General Depreciation (j)	Intangible Amortization (k)	Common Depreciation (l)	Common Amortization (m)
		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	1,442,564,460	535,348,684	96,851,099	39,986,154	70,712,982	42,779,843	1,442,564,460	535,348,684	96,851,099	39,986,154	70,712,982	42,779,843
30	January	1,442,254,569	530,106,293	98,397,565	41,236,886	70,014,410	43,067,873	1,442,254,569	530,106,293	98,397,565	41,236,886	70,014,410	43,067,873
31	February	1,453,740,873	533,885,030	100,126,284	42,470,207	69,959,874	43,849,643	1,453,740,873	533,885,030	100,126,284	42,470,207	69,959,874	43,849,643
32	March	1,464,153,067	537,997,873	101,798,477	43,896,596	70,151,783	44,473,465	1,464,153,067	537,997,873	101,798,477	43,896,596	70,151,783	44,473,465
33	April	1,474,088,646	541,593,598	103,411,097	44,908,806	70,350,868	45,084,749	1,474,088,646	541,593,598	103,411,097	44,908,806	70,350,868	45,084,749
34	May	1,481,096,889	544,839,213	104,841,835	46,182,057	71,174,811	45,882,998	1,481,096,889	544,839,213	104,841,835	46,182,057	71,174,811	45,882,998
35	June	1,491,472,890	548,513,983	106,881,611	47,433,852	71,787,695	46,265,624	1,491,472,890	548,513,983	106,881,611	47,433,852	71,787,695	46,265,624
36	July	1,500,782,005	552,552,975	105,023,124	46,705,133	67,085,492	46,842,557	1,500,782,005	552,552,975	105,023,124	46,705,133	67,085,492	46,842,557
37	August	1,512,285,025	555,707,701	106,882,213	49,987,821	67,568,458	47,417,817	1,512,285,025	555,707,701	106,882,213	49,987,821	67,568,458	47,417,817
38	September	1,520,587,490	559,012,181	108,376,210	51,295,675	68,002,253	47,996,337	1,520,587,490	559,012,181	108,376,210	51,295,675	68,002,253	47,996,337
39	October	1,530,498,908	563,228,180	110,181,408	52,643,149	68,475,352	48,578,854	1,530,498,908	563,228,180	110,181,408	52,643,149	68,475,352	48,578,854
40	November	1,542,837,254	567,240,458	111,743,154	53,971,148	68,918,874	49,173,488	1,542,837,254	567,240,458	111,743,154	53,971,148	68,918,874	49,173,488
41	December	1,551,795,683	569,486,572	113,561,658	55,303,238	68,815,636	49,485,082	1,551,795,683	569,486,572	113,561,658	55,303,238	68,815,636	49,485,082
42	Average of the 13 Monthly Balances	1,493,008,351	549,177,731	105,211,441	47,523,055	69,481,267	48,205,656	1,493,008,351	549,177,731	105,211,441	47,523,055	69,481,267	48,205,656

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		-	100.00%			\$ -
2 A&G		-	14.58%			\$ -
3						\$ -
4 Total		\$ -				\$ -
Depreciation & Amortization Expense Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
6 General Plant		-	14.58%			\$ -
7 Intangible Plant		-	14.58%			\$ -
8						\$ -
9 Total		\$ -				\$ -
Capital Cost To Achieve Included In the General and Intangible Plant						
		General	Intangible			Total
Gross Plant						
10 December Prior Year		-	-			\$ -
11 January		-	-			\$ -
12 February		-	-			\$ -
13 March		-	-			\$ -
14 April		-	-			\$ -
15 May		-	-			\$ -
16 June		-	-			\$ -
17 July		-	-			\$ -
18 August		-	-			\$ -
19 September		-	-			\$ -
20 October		-	-			\$ -
21 November		-	-			\$ -
22 December		-	-			\$ -
23 Average		-	-			\$ -
Accumulated Depreciation						
		General	Intangible			Total
24 December Prior Year		-	-			\$ -
25 January		-	-			\$ -
26 February		-	-			\$ -
27 March		-	-			\$ -
28 April		-	-			\$ -
29 May		-	-			\$ -
30 June		-	-			\$ -
31 July		-	-			\$ -
32 August		-	-			\$ -
33 September		-	-			\$ -
34 October		-	-			\$ -
35 November		-	-			\$ -
36 December		-	-			\$ -
37 Average		-	-			\$ -
Net Plant = Gross Plant Minus Accumulated Depreciation from above						
		General	Intangible			Total
38 December Prior Year		-	-	-	-	\$ -
39 January		-	-	-	-	\$ -
40 February		-	-	-	-	\$ -
41 March		-	-	-	-	\$ -
42 April		-	-	-	-	\$ -
43 May		-	-	-	-	\$ -
44 June		-	-	-	-	\$ -
45 July		-	-	-	-	\$ -
46 August		-	-	-	-	\$ -
47 September		-	-	-	-	\$ -
48 October		-	-	-	-	\$ -
49 November		-	-	-	-	\$ -
50 December		-	-	-	-	\$ -
51 Average		-	-	-	-	\$ -
Depreciation (Monthly Change of Accumulated Depreciation from above)						
		General	Intangible			Total
52 January		-	-			\$ -
53 February		-	-			\$ -
54 March		-	-			\$ -
55 April		-	-			\$ -
56 May		-	-			\$ -
57 June		-	-			\$ -
58 July		-	-			\$ -
59 August		-	-			\$ -
60 September		-	-			\$ -
61 October		-	-			\$ -
62 November		-	-			\$ -
63 December		-	-			\$ -
64 Total		-	-			\$ -
Capital Cost To Achieve Included In Total Electric Plant In Service						
65 December Prior Year		-				\$ -
66 January		-				\$ -
67 February		-				\$ -
68 March		-				\$ -
69 April		-				\$ -
70 May		-				\$ -
71 June		-				\$ -
72 July		-				\$ -
73 August		-				\$ -
74 September		-				\$ -
75 October		-				\$ -
76 November		-				\$ -
77 December		-				\$ -
78 Average		-				\$ -

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

		(a)	(b)	(c)
		321.83.b to 321.112.b		
		Total	Non-Recoverable	Directly 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	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	\$ 24,606,779
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%	38.86%	0.00%	100.00%
17	Transmission A&G ¹		14,580,927	252,878	-	266,044
18					Total ² \$	15,099,848

¹ Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

Total from ATT H-3D \$ 15,099,848

² 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.