



May 12, 2025

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

Re: Potomac Electric Power Company ("Pepco"), Docket No. ER09-1159
Informational Filing of 2025 Formula Rate Annual Update;
Notice of Annual Update

Dear Secretary Reese,

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

On an annual basis, Pepco shall calculate its Annual Transmission Revenue Requirements ("ATTR"). For each Annual Update, Pepco shall:

- (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 H9-B, Section 2.c.

² See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1159 (February 17, 2010).

Pepco'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, Pepco provides notification regarding accounting changes made in 2024. Other than as noted below, Pepco did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Pepco 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.

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. Pepco 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, EL15-27, and ER19-1475.

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 H9-B, Section 2.1.

Pepco Jun25May26 Attachment H-9A PTRR 2025

ATTACHMENT H-9A

Potomac Electric Power Company

Formula Rate -- Appendix A

Shaded cells are input cells

Notes

FERC Form 1 Page # or Instruction

2025 Projected

Allocators

| | | | | |
|----|---|-------------------------|----|-------------|
| 1 | Wages & Salary Allocation Factor | | | |
| | Direct Transmission Wages Expense | p354.21b | \$ | 6,870,735 |
| 1a | Exelon Business Services Company Transmission Wages Expense | P354 footnote | | 5,556,805 |
| 1b | Pepco Holdings Service Company Wages Expense | P354 footnote | | 1,010,829 |
| 1c | Total Transmission Expense | (Line 1 + 1a + 1b) | | 13,438,369 |
| 2 | Direct Total Wages Expense | p354.28b | | 65,155,257 |
| 2a | Exelon Business Services Company Total Wages Expense | P354 footnote | | 25,144,496 |
| 2b | Pepco Holdings Service Company Total Wages Expense | P354 footnote | | 37,065,477 |
| 2c | Total Wages Expense | (Line 2 + 2a + 2b) | | 127,365,230 |
| 3 | Less A&G Wages Expense | p354.27b | | 5,900,664 |
| 3a | Less Exelon Business Services Company A&G Wages Expense | P354 footnote | | 16,253,837 |
| 3b | Less Pepco Holdings Service Company A&G Wages Expense | P354 footnote | | 20,119,356 |
| 4 | Total | (Line 2c - 3 - 3a - 3b) | \$ | 85,091,373 |

| | | | | |
|---|--------------------------|---------------|--|----------|
| 5 | Wages & Salary Allocator | (Line 1c / 4) | | 15.7929% |
|---|--------------------------|---------------|--|----------|

| | | | | |
|-----|--|----------|--|-------------------|
| 6 | Electric Plant In Service | (Note B) | p207.104g (See Attachment 9A, line 14, column j) | \$ 13,833,062,353 |
| 6a | Less Merger Costs to Achieve | | Attachment 10, line 80, column b | - |
| 7 | Common Plant In Service - Electric | | (Line 24 - 24a) | - |
| 8 | Total Plant In Service | | (Line 6 - 6a + 7) | 13,833,062,353 |
| 9 | Accumulated Depreciation (Total Electric Plant) | | p219.29c (See Attachment 9A, line 42, column b) | \$ 4,361,787,222 |
| 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) | 31,735,961 |
| 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) | - |
| 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) | - |
| 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) | \$ 4,393,523,183 |
| 14 | Net Plant | | (Line 8 - 13) | \$ 9,439,539,170 |
| 15 | Transmission Gross Plant | | (Line 29 - Line 28) | \$ 2,997,527,932 |
| 16 | Gross Plant Allocator | | (Line 15 / 8) | 21.6693% |
| 17 | Transmission Net Plant | | (Line 39 - Line 28) | \$ 2,243,023,426 |
| 18 | Net Plant Allocator | | (Line 17 / 14) | 23.7620% |

Plant Calculations

| | | | | |
|-----|--|---------------|--|------------------|
| 19 | Transmission Plant In Service | (Note B) | p207.58.g (See Attachment 9, line 14, column b) | \$ 2,892,222,708 |
| 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) | 2,892,222,708 |
| 23 | General & Intangible | | p205.5.g & p207.99.g (See Attachment 9, line 14, column c) | \$ 666,789,711 |
| 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) | - |
| 24a | Less Merger Costs to Achieve | | Attachment 9, line 15, column d | - |
| 25 | Total General & Common | | (Line 23 - 23a + 24 - 24a) | 666,789,711 |
| 26 | Wage & Salary Allocation Factor | | (Line 5) | 15.79% |
| 27 | General & Common Plant Allocated to Transmission | | (Line 25 * 26) | 105,305,224 |
| 28 | Plant Held for Future Use (Including Land) | (Note C) | p214 (See Attachment 9, line 30, column c) | - |
| 29 | TOTAL Plant In Service | | (Line 22 + 27 + 28) | \$ 2,997,527,932 |

| | | | | |
|-----|--|----------|---|------------------|
| 30 | Transmission Accumulated Depreciation | (Note B) | p219.25.c (See Attachment 9, line 14, column e) | \$ 697,707,211 |
| 30a | Less Merger Costs to Achieve | | Attachment 9, line 15, column e | - |
| 30b | Transmission Accumulated Depreciation Less Merger Costs to Achieve | | (Line 30 - 30a) | 697,707,211 |
| 31 | Accumulated General Depreciation | | p219.28.c (See attachment 9, line 14, column f) | \$ 327,902,910 |
| 31a | Less Merger Costs to Achieve | | Attachment 9, line 15, column f | - |
| 32 | Accumulated Intangible Amortization | | (Line 10 - 10a) | 31,735,961 |
| 33 | Accumulated Common Amortization - Electric | | (Line 11 - 11a) | - |
| 34 | Common Plant Accumulated Depreciation (Electric Only) | | (Line 12 - 12a) | - |
| 35 | Total Accumulated Depreciation | | (Line 31 - 31a + 32 + 33 + 34) | 359,638,871 |
| 36 | Wage & Salary Allocation Factor | | (Line 5) | 15.79% |
| 37 | General & Common Allocated to Transmission | | (Line 35 * 36) | 56,797,295 |
| 38 | TOTAL Accumulated Depreciation | | (Line 30b + 37) | \$ 754,504,506 |
| 39 | TOTAL Net Property, Plant & Equipment | | (Line 29 - 38) | \$ 2,243,023,426 |

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 Projected

Adjustment To Rate Base

| | | | | | | |
|-----|---|--------------------|-----------|---|----|---------------|
| 40a | Accumulated Deferred Income Taxes (ADIT) | | | | | |
| 40b | Account No. 190 (ADIT) | Projected Activity | (Note V) | Attachment 1A - ADIT Summary, Line 23 | \$ | 2,311,725 |
| 40c | Account No. 281 (ADIT - Accel. Amort) | Projected Activity | (Note V) | Attachment 1A - ADIT Summary, Line 46 | | - |
| 40d | Account No. 282 (ADIT - Other Property) | Projected Activity | (Note V) | Attachment 1A - ADIT Summary, Line 69 | | (325,754,085) |
| 40e | Account No. 283 (ADIT - Other) | Projected Activity | (Note V) | Attachment 1A - ADIT Summary, Line 92 | | (12,298,351) |
| 40f | Account No. 255 (Accum. Deferred Investment Tax Credits) | Projected Activity | (Note U) | Attachment 1A - ADIT Summary, Line 115 | | - |
| | Accumulated Deferred Income Taxes Allocated To Transmission | | | (Line 40a + 40b + 40c + 40d + 40e) | | (335,740,711) |
| | Unamortized Excess / Deficient ADIT | | | | | |
| 41a | Unamortized Deficient / (Excess) ADIT - Federal | Projected Activity | (Note W) | Attachment 1D - ADIT Rate Base Adjustment, Line 73 | | (25,267,621) |
| 41b | Unamortized Deficient / (Excess) ADIT - State | Projected Activity | (Note W) | Attachment 1D - ADIT Rate Base Adjustment, Line 146 | | - |
| 42 | Unamortized Deficient / (Excess) ADIT Allocated to Transmission | | | (Line 41a + 41b) | | (25,267,621) |
| 43 | Adjusted Accumulated Deferred Income Taxes Allocated To Transmission | | | (Line 40f + 42) | | (361,008,332) |
| 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 | | 44,628 |
| 44 | Total Balance Transmission Related Account Reserves | Enter Negative | | Attachment 5 | | (7,671,304) |
| 45 | Prepayments | | (Note A) | Attachment 9, line 30, column f | | 40,718,123 |
| 46 | Total Prepayments Allocated to Transmission | | | (Line 45) | | 40,718,123 |
| 47 | Undistributed Stores Exp | | (Note A) | p227.6c & 16.c (See Attachment 9, line 30, column e) | | - |
| 48 | Wage & Salary Allocation Factor | | | (Line 5) | | 15.79% |
| 49 | Total Transmission Allocated | | | (Line 47 * 48) | | 0 |
| 50 | Transmission Materials & Supplies | | (Note AA) | p227.8c + p227.5c (See Attachment 9, line 30, column d) | | 26,795,656 |
| 51 | Total Materials & Supplies Allocated to Transmission | | | (Line 49 + 50) | | 26,795,656 |
| 52 | Operation & Maintenance Expense | | | (Line 85) | | 62,652,929 |
| 53 | 1/8th Rule | | | x 1/8 | | 12.50% |
| 54 | Total Cash Working Capital Allocated to Transmission | | | (Line 52 * 53) | | 7,831,616 |
| 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) | | (293,289,613) |
| 59 | Rate Base | | | (Line 39 + 58) | | 1,949,733,813 |

O&M

| | | | | | | |
|-----|---|----------|--|---|--|-------------|
| 60 | Transmission O&M | | | | | |
| 61 | Transmission O&M | | | Attachment 11A, line 27, column c | | 32,411,764 |
| 62 | Less extraordinary property loss | | | Attachment 5 | | - |
| 63 | Plus amortized extraordinary property loss | | | Attachment 5 | | - |
| 63a | Less Account 565 | | | p321.96.b | | - |
| 64 | Less Merger Costs to Achieve | | | Attachment 10, line 1, column x | | - |
| 65 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note O) | | PJM Data | | - |
| 66 | Plus Transmission Lease Payments | (Note A) | | p200.3.c | | - |
| | Transmission O&M | | | (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) | | 32,411,764 |
| 67 | Common Plant O&M | (Note A) | | p356 | | - |
| 68 | Total A&G | | | Attachment 11B, line 15, column a | | 196,231,986 |
| 68a | For informational purposes: PBOB expense in FERC Account 926 | (Note S) | | Attachment 5 | | 2,648,558 |
| 68b | Less Merger Costs to Achieve | | | Attachment 10, line 2, column b | | - |
| 68c | Less Other | | | Attachment 5 | | 1,087,958 |
| 69 | Less Property Insurance Account 924 | | | p323.185b | | 1,644,610 |
| 70 | Less Regulatory Commission Exp Account 928 | (Note E) | | p323.189b | | 4,109,809 |
| 71 | Less General Advertising Exp Account 930.1 | | | p323.191b | | 2,396,656 |
| 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) | | 186,992,953 |
| 75 | Wage & Salary Allocation Factor | | | (Line 5) | | 15.79% |
| 76 | General & Common Expenses Allocated to Transmission | | | (Line 74 * 75) | | 29,531,552 |
| 77 | Regulatory Commission Exp Account 928 | (Note G) | | p323.189b | | 318,821 |
| 78 | General Advertising Exp Account 930.1 | (Note K) | | p323.191b | | - |
| 79 | Subtotal - Transmission Related | | | (Line 77 + 78) | | 318,821 |
| 80 | Property Insurance Account 924 | | | p323.185b | | 1,644,610 |
| 81 | General Advertising Exp Account 930.1 | (Note F) | | p323.191b | | - |
| 82 | Total | | | (Line 80 + 81) | | 1,644,610 |
| 83 | Net Plant Allocation Factor | | | (Line 16) | | 23.76% |
| 84 | A&G Directly Assigned to Transmission | | | (Line 82 * 83) | | 390,792 |
| 85 | Total Transmission O&M | | | (Line 66 + 76 + 79 + 84) | | 62,652,929 |

ATTACHMENT H-9A

Potomac Electric Power Company
Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or instruction

2025 Projected

Depreciation & Amortization Expense

| | | | | |
|-----|---|----------|-------------------------------------|------------|
| 86 | Transmission Depreciation Expense | | P336.7b&c (See Attachment 5) | 55,960,915 |
| 86a | Amortization of Abandoned Transmission Plant | | Attachment 5 | - |
| 87 | General Depreciation | | p336.10b&c (See Attachment 5) | 27,904,068 |
| 87a | Less Merger Costs to Achieve | | Attachment 10, line 8, column b | - |
| 88 | Intangible Amortization | (Note A) | p336.1d&e (See Attachment 5) | 5,051,576 |
| 88a | Less Merger Costs to Achieve | | Attachment 10, line 9, column b | - |
| 89 | Total | | (Line 87 - 87a + 88 - 88a) | 32,955,645 |
| 90 | Wage & Salary Allocation Factor | | (Line 5) | 15.79% |
| 91 | General Depreciation Allocated to Transmission | | (Line 89 * 90) | 5,204,642 |
| 92 | Common Depreciation - Electric Only | (Note A) | p336.11.b (See Attachment 5) | - |
| 93 | Common Amortization - Electric Only | (Note A) | p356 or p336.11d (See Attachment 5) | - |
| 94 | Total | | (Line 92 + 93) | - |
| 95 | Wage & Salary Allocation Factor | | (Line 5) | 15.79% |
| 96 | Common Depreciation - Electric Only Allocated to Transmission | | (Line 94 * 95) | - |
| 97 | Total Transmission Depreciation & Amortization | | (Line 86 + 86a + 91 + 96) | 61,165,557 |

Taxes Other than Income

| | | | | |
|----|-------------------------------|--|--------------|------------|
| 98 | Taxes Other than Income | | Attachment 2 | 18,546,092 |
| 99 | Total Taxes Other than Income | | (Line 98) | 18,546,092 |

Return / Capitalization Calculations

| | | | | |
|------|--|------------------------------|----------------------------------|------------------|
| 100 | Long Term Interest | | p117.62c through 67c | \$ 211,717,858 |
| 101 | Less LTD Interest on Securitization Bonds | (Note P) | Attachment 8 | - |
| 102 | Long Term Interest | | *(Line 100 - Line 101)* | 211,717,858 |
| 103 | Preferred Dividends | enter positive | p118.29c | - |
| 104 | Proprietary Capital | | p112.16c | \$ 4,389,759,151 |
| 105 | Less Preferred Stock | enter negative | (Line 114) | - |
| 106 | Less Account 216.1 | enter negative | p112.12c | (1,646,367) |
| 106a | Less Account 219 | enter negative | p112.15c | - |
| 107 | Common Stock | (Note Z) | (Sum Lines 104 to 106a) | 4,388,112,784 |
| 108 | Long Term Debt | | p112.17c through 21c | \$ 4,336,538,462 |
| 109 | Less Loss on Reacquired Debt | enter negative | p111.81c | (5,227,254) |
| 110 | Plus Gain on Reacquired Debt | enter positive | p113.61c | - |
| 111 | Less ADIT associated with Gain or Loss | enter negative | Attachment 1B - ADIT EOY, Line 7 | 1,440,474 |
| 112 | Less LTD on Securitization Bonds | (Note P) | Attachment 8 | - |
| 113 | Total Long Term Debt | (Note X) | (Sum Lines 108 to 112) | 4,332,751,682 |
| 114 | Preferred Stock | (Note Y) | p112.3c | - |
| 115 | Common Stock | | (Line 107) | 4,388,112,784 |
| 116 | Total Capitalization | | (Sum Lines 113 to 115) | 8,720,864,466 |
| 117 | Debt % | Total Long Term Debt | (Line 108 / (108 + 114 + 115)) | 49.70% |
| 118 | Preferred % | Preferred Stock | (Line 114 / (108 + 114 + 115)) | 0.00% |
| 119 | Common % | Common Stock | (Line 115 / (108 + 114 + 115)) | 50.30% |
| 120 | Debt Cost | Total Long Term Debt | (Line 102 / 113) | 0.0489 |
| 121 | Preferred Cost | Preferred Stock | (Line 103 / 114) | 0.0000 |
| 122 | Common Cost | Common Stock | (Note J) Fixed | 0.1050 |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 117 * 120) | 0.0243 |
| 124 | Weighted Cost of Preferred | Preferred Stock | (Line 118 * 121) | 0.0000 |
| 125 | Weighted Cost of Common | Common Stock | (Line 119 * 122) | 0.0528 |
| 126 | Total Return (R) | | (Sum Lines 123 to 125) | 0.0771 |
| 127 | Investment Return = Rate Base * Rate of Return | | (Line 59 * 126) | 150,320,930 |

Composite Income Taxes

| | | | | |
|------|---|---|---------------------------------------|------------|
| 128 | FIT=Federal Income Tax Rate | (Note I) | | 21.00% |
| 129 | SIT=State Income Tax Rate or Composite | (Note I) | | 8.25% |
| 130 | p | (percent of federal income tax deductible for state purposes) | Per State Tax Code | 0.00% |
| 131 | T | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$ | | 27.52% |
| 132a | T / (1-T) | | | 37.96% |
| 132b | Tax Gross-Up Factor | $1^*/(1-T)$ | | 1.3796 |
| 133 | Investment Tax Credit Amortization | enter negative | Attachment 1B - ADIT EOY | (27,209) |
| 134 | Tax Gross-Up Factor | | (Line 132b) | 1.3796 |
| 135 | ITC Adjustment Allocated to Transmission | | (Line 133 * 134) | (37,539) |
| 136a | Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense | (Note T) | Attachment 5, Line 136a | 368,421 |
| 136b | Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component | (Note T) | Attachment 5, Line 136b | (961,945) |
| 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) | (593,523) |
| 136f | 1/(1-T) | | (Line 132b) | 1.3796 |
| 136g | Other Income Tax Adjustment | | (Line 136e * 136f) | (818,850) |
| 137 | Income Tax Component = | $CIT = (T/(1-T)) * Investment Return * (1 - (WCLTD/R)) =$ | (Line 132a * 127 * (1 - (123 / 126))) | 39,090,402 |
| 138 | Total Income Taxes | | (Line 135 + 136g + 137) | 38,234,012 |

ATTACHMENT H-9A

**Potomac Electric Power Company
Formula Rate -- Appendix A**

Notes

FERC Form 1 Page # or instruction

2025 Projected

REVENUE REQUIREMENT

| | | | |
|------|---|-------------------------------------|---------------|
| 139 | Net Property, Plant & Equipment | (Line 39) | 2,243,023,426 |
| 140 | Adjustment to Rate Base | (Line 58) | (293,289,613) |
| 141 | Rate Base | (Line 59) | 1,949,733,813 |
| 142 | O&M | (Line 85) | 62,652,929 |
| 143 | Depreciation & Amortization | (Line 97) | 61,165,557 |
| 144 | Taxes Other than Income | (Line 99) | 18,546,092 |
| 145 | Investment Return | (Line 127) | 150,320,930 |
| 146 | Income Taxes | (Line 138) | 38,234,012 |
| 147 | Gross Revenue Requirement | (Sum Lines 142 to 146) | 330,919,520 |
| 148 | Transmission Plant In Service | (Line 19) | 2,892,222,708 |
| 149 | Excluded Transmission Facilities | (Note M) Attachment 5 | 0 |
| 150 | Included Transmission Facilities | (Line 148 - 149) | 2,892,222,708 |
| 151 | Inclusion Ratio | (Line 150 / 148) | 100.00% |
| 152 | Gross Revenue Requirement | (Line 147) | 330,919,520 |
| 153 | Adjusted Gross Revenue Requirement | (Line 151 * 152) | 330,919,520 |
| 154 | Revenue Credits | Attachment 3 | 8,251,211 |
| 155 | Interest on Network Credits | (Note N) PJM Data | - |
| 156 | Net Revenue Requirement | (Line 153 - 154 + 155) | 322,668,310 |
| 157 | Net Revenue Requirement | (Line 156) | 322,668,310 |
| 158 | Net Transmission Plant | (Line 19 - 30) | 2,194,515,497 |
| 159 | Net Plant Carrying Charge | (Line 157 / 158) | 14.70% |
| 160 | Net Plant Carrying Charge without Depreciation | (Line 157 - 86) / 158 | 12.15% |
| 161 | Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes | (Line 157 - 86 - 127 - 138) / 158 | 3.56% |
| 162 | Net Revenue Requirement Less Return and Taxes | (Line 156 - 145 - 146) | 134,113,367 |
| 163 | Increased Return and Taxes | Attachment 4 | 202,084,135 |
| 164 | Net Revenue Requirement per 100 Basis Point increase in ROE | (Line 162 + 163) | 336,197,502 |
| 165 | Net Transmission Plant | (Line 19 - 30) | 2,194,515,497 |
| 166 | Net Plant Carrying Charge per 100 Basis Point increase in ROE | (Line 164 / 165) | 15.3199% |
| 167 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | (Line 163 - 86) / 165 | 12.7699% |
| 168 | Net Revenue Requirement | (Line 156) | 322,668,310 |
| 169 | True-up amount | Attachment 6A, line 4, column j | 32,246,856 |
| 170 | Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects | Attachment 6, line 18, column 12 | 885,227 |
| 171 | Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineyard 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) | 355,800,393 |
| 173 | 1 CP Peak | (Note L) PJM Data | 6161.7 |
| 174 | Rate (\$/MW-Year) | (Line 172 / 173) | 57,744 |
| 175 | Network Service Rate (\$/MW/Year) | (Note Z) (Line 174) | 57,744 |

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 Projected

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 Pepco capital structure is derived from gross debt.
- 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 Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).
- 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(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 Pepco'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 Pepco'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 Pepco'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 is derived by applying the wages 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

Potomac Electric Power 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) | | | | | | Projection - Proration of Deferred Tax Activity (Note A) | | | Actual - Proration of Deferred Tax Activity (Note B) | | | | |
|--|--|----------------|--------------------------|-----------------------------------|--|--|---|--|--|--|---|---|---|
| Line | Days in Period | | | | | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
| | (A) | (B) | (C) | (D) | (E) | | | | | | | | |
| | Month | Days Per Month | Remaining Days Per Month | Total Days in Future Test Period | Proration Amount (Column C / Column D) | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) |
| 1 | ADIT Subject to Proration | | | | | 12/31/2024 (Actuals) | | | 320,060 | | | | |
| 2 | January | 31 | - | 214 | 50.00% | (26,672) | (13,336) | 308,724 | - | - | - | - | - |
| 3 | February | 28 | - | 214 | 50.00% | (26,672) | (13,336) | 293,389 | - | - | - | - | - |
| 4 | March | 31 | - | 214 | 50.00% | (26,672) | (13,336) | 280,053 | - | - | - | - | - |
| 5 | April | 30 | - | 214 | 50.00% | (26,672) | (13,336) | 268,717 | - | - | - | - | - |
| 6 | May | 31 | - | 214 | 50.00% | (26,672) | (13,336) | 253,381 | - | - | - | - | - |
| 7 | June | 30 | 185 | 214 | 86.45% | (26,672) | (23,057) | 230,324 | - | - | - | - | - |
| 8 | July | 31 | 154 | 214 | 71.96% | (26,672) | (19,194) | 211,130 | - | - | - | - | - |
| 9 | August | 31 | 123 | 214 | 57.48% | (26,672) | (15,330) | 195,800 | - | - | - | - | - |
| 10 | September | 30 | 93 | 214 | 43.48% | (26,672) | (11,591) | 184,209 | - | - | - | - | - |
| 11 | October | 31 | 62 | 214 | 28.97% | (26,672) | (7,727) | 176,482 | - | - | - | - | - |
| 12 | November | 30 | 32 | 214 | 14.95% | (26,672) | (3,988) | 172,494 | - | - | - | - | - |
| 13 | December | 31 | 1 | 214 | 0.47% | (26,672) | (125) | 172,369 | - | - | - | - | - |
| 14 | Total (Sum of Lines 2 - 13) | | | | | 365 | (320,060) | (147,691) | - | - | - | - | - |
| 15 | Beginning Balance - ADIT Not Subject to Proration | | | | | 12/31/2024 (Actuals) | | | 2,136,649 | | | | |
| 16 | Beginning Balance - ADIT Depreciation Adjustment | | | | | (Note F) | | | - | | | | |
| 17 | Beginning Balance - DTA / (DTL) | | | | | (Col. (H), Line 15 + Line 16) | | | 2,136,649 | | | | |
| 18 | Ending Balance - ADIT Not Subject to Proration | | | | | 12/31/2025 (Projected) | | | 2,142,062 | | | | |
| 19 | Ending Balance - ADIT Depreciation Adjustment | | | | | (Note F) | | | - | | | | |
| 20 | Ending Balance - DTA / (DTL) | | | | | (Col. (H), Line 18 + Line 19) | | | 2,142,062 | | | | |
| 21 | Average Balance as adjusted (non-prorated) | | | | | [(Col. (H), Line 17 + Line 20) / 2] | | | 2,139,356 | | | | |
| 22 | Prorated ADIT | | | | | (Col. (H), Line 13) | | | 172,369 | | | | |
| 23 | Amount for Attachment H-8A, Line 40a | | | | | (Col. (H), Line 21 + Line 22) | | | 2,311,725 | | | | |
| 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) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
| | Month | Days Per Month | Prorated Days Per Month | Total Days Per Future Test Period | Proration Amount (Column C / Column D) | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) |
| 24 | ADIT Subject to Proration | | | | | 12/31/2024 (Actuals) | | | - | | | | |
| 25 | January | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 26 | February | 28 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 27 | March | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 28 | April | 30 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 29 | May | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 30 | June | 30 | 185 | 214 | 86.45% | - | - | - | - | - | - | - | - |
| 31 | July | 31 | 154 | 214 | 71.96% | - | - | - | - | - | - | - | - |
| 32 | August | 31 | 123 | 214 | 57.48% | - | - | - | - | - | - | - | - |
| 33 | September | 30 | 93 | 214 | 43.48% | - | - | - | - | - | - | - | - |
| 34 | October | 31 | 62 | 214 | 28.97% | - | - | - | - | - | - | - | - |
| 35 | November | 30 | 32 | 214 | 14.95% | - | - | - | - | - | - | - | - |
| 36 | December | 31 | 1 | 214 | 0.47% | - | - | - | - | - | - | - | - |
| 37 | Total (Sum of Lines 25 - 36) | | | | | 365 | - | - | - | - | - | - | - |
| 38 | Beginning Balance - ADIT Not Subject to Proration | | | | | 12/31/2024 (Actuals) | | | - | | | | |
| 39 | Beginning Balance - ADIT Depreciation Adjustment | | | | | (Note F) | | | - | | | | |
| 40 | Beginning Balance - DTA / (DTL) | | | | | (Col. (H), Line 38 + Line 39) | | | - | | | | |
| 41 | Estimated Ending Balance - ADIT Not Subject to Proration | | | | | 12/31/2025 (Projected) | | | - | | | | |
| 42 | Ending Balance - ADIT Depreciation Adjustment | | | | | (Note F) | | | - | | | | |
| 43 | Ending Balance - DTA / (DTL) | | | | | (Col. (H), Line 41 + Line 42) | | | - | | | | |
| 44 | Average Balance as adjusted (non-prorated) | | | | | [(Col. (H), Line 40 + Line 43) / 2] | | | - | | | | |
| 45 | Prorated ADIT | | | | | (Col. (H), Line 36) | | | - | | | | |
| 46 | Amount for Attachment H-8A, Line 40b | | | | | (Col. (H), Line 44 + Line 45) | | | - | | | | |

Potomac Electric Power 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 | | | | |
| | (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) |
| 47 | ADIT Subject to Proration | | | | |
| 48 | January | 31 | - | 214 | 50.00% |
| 49 | February | 28 | - | 214 | 50.00% |
| 50 | March | 31 | - | 214 | 50.00% |
| 51 | April | 30 | - | 214 | 50.00% |
| 52 | May | 31 | - | 214 | 50.00% |
| 53 | June | 30 | 185 | 214 | 86.45% |
| 54 | July | 31 | 154 | 214 | 71.96% |
| 55 | August | 31 | 123 | 214 | 57.48% |
| 56 | September | 30 | 93 | 214 | 43.46% |
| 57 | October | 31 | 62 | 214 | 28.97% |
| 58 | November | 30 | 32 | 214 | 14.95% |
| 59 | December | 31 | 1 | 214 | 0.47% |
| 60 | Total (Sum of Lines 48 - 59) | | 365 | | |
| 61 | Beginning Balance - ADIT Not Subject to Proration | | | | |
| 62 | Beginning Balance - ADIT Depreciation Adjustment | | | | |
| 63 | Beginning Balance - DTA / (DTL) | | | | |
| 64 | Estimated Ending Balance - ADIT Not Subject to Proration | | | | |
| 65 | Ending Balance - ADIT Depreciation Adjustment | | | | |
| 66 | Ending Balance - DTA / (DTL) | | | | |
| 67 | Average Balance as adjusted (non-prorated) | | | | |
| 68 | Prorated ADIT | | | | |
| 69 | Amount for Attachment H-8A, Line 40c | | | | |
| Accumulated Deferred Income Taxes - Other (Account No. 283) | | | | | |
| Line | Days In Period | | | | |
| | (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) |
| 70 | ADIT Subject to Proration | | | | |
| 71 | January | 31 | - | 214 | 50.00% |
| 72 | February | 28 | - | 214 | 50.00% |
| 73 | March | 31 | - | 214 | 50.00% |
| 74 | April | 30 | - | 214 | 50.00% |
| 75 | May | 31 | - | 214 | 50.00% |
| 76 | June | 30 | 185 | 214 | 86.45% |
| 77 | July | 31 | 154 | 214 | 71.96% |
| 78 | August | 31 | 123 | 214 | 57.48% |
| 79 | September | 30 | 93 | 214 | 43.46% |
| 80 | October | 31 | 62 | 214 | 28.97% |
| 81 | November | 30 | 32 | 214 | 14.95% |
| 82 | December | 31 | 1 | 214 | 0.47% |
| 83 | Total (Sum of Lines 71 - 82) | | 365 | | |
| 84 | Beginning Balance - ADIT Not Subject to Proration | | | | |
| 85 | Beginning Balance - ADIT Depreciation Adjustment | | | | |
| 86 | Beginning Balance - DTA / (DTL) | | | | |
| 87 | Estimated Ending Balance - ADIT Not Subject to Proration | | | | |
| 88 | Ending Balance - ADIT Depreciation Adjustment | | | | |
| 89 | Ending Balance - DTA / (DTL) | | | | |
| 90 | Average Balance as adjusted (non-prorated) | | | | |
| 91 | Prorated ADIT | | | | |
| 92 | Amount for Attachment H-8A, Line 40d | | | | |

| Projection - Proration of Deferred Tax Activity (Note A) | | | |
|--|--|--|--|
| (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) | |
| 12/31/2024 (Actuals) | | | |
| | | (109,227,840) | |
| (803,743) | (401,872) | (109,829,712) | |
| (805,728) | (402,864) | (110,032,575) | |
| (792,019) | (396,010) | (110,428,585) | |
| (780,870) | (390,335) | (110,818,920) | |
| (774,874) | (387,337) | (111,206,257) | |
| (768,581) | (664,427) | (111,870,684) | |
| (752,504) | (541,522) | (112,412,206) | |
| (746,966) | (429,331) | (112,841,537) | |
| (748,810) | (324,461) | (113,165,998) | |
| (736,797) | (213,464) | (113,379,482) | |
| (727,182) | (108,738) | (113,488,200) | |
| (711,530) | (3,325) | (113,491,525) | |
| (9,147,003) | (4,263,685) | | |
| 12/31/2024 (Actuals) | | | |
| (Note F) | | (202,391,170) | |
| (Col. (H), Line 61 + Line 62) | | (202,391,170) | |
| 12/31/2025 (Projected) | | | |
| (Note F) | | (222,133,949) | |
| (Col. (H), Line 64 + Line 65) | | (222,133,949) | |
| [(Col. (H), Line 63 + Line 66) / 2] | | | |
| (Col. (H), Line 59) | | (113,491,525) | |
| (Col. (H), Line 67 + Line 68) | | (325,754,085) | |

| Actual - Proration of Deferred Tax Activity (Note B) | | | | |
|--|---|--|--|---|
| (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) |
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Potomac Electric Power 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) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
| | (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) | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) |
| 93 | DITC Subject to Proration | | | | | 12/31/2024 (Actuals) | | - | - | | | | - |
| 94 | January | 31 | - | 214 | 50.00% | - | - | - | - | | | | - |
| 95 | February | 28 | - | 214 | 50.00% | - | - | - | - | | | | - |
| 96 | March | 31 | - | 214 | 50.00% | - | - | - | - | | | | - |
| 97 | April | 30 | - | 214 | 50.00% | - | - | - | - | | | | - |
| 98 | May | 31 | - | 214 | 50.00% | - | - | - | - | | | | - |
| 99 | June | 30 | 185 | 214 | 86.45% | - | - | - | - | | | | - |
| 100 | July | 31 | 154 | 214 | 71.96% | - | - | - | - | | | | - |
| 101 | August | 31 | 123 | 214 | 57.48% | - | - | - | - | | | | - |
| 102 | September | 30 | 93 | 214 | 43.46% | - | - | - | - | | | | - |
| 103 | October | 31 | 62 | 214 | 28.97% | - | - | - | - | | | | - |
| 104 | November | 30 | 32 | 214 | 14.95% | - | - | - | - | | | | - |
| 105 | December | 31 | 1 | 214 | 0.47% | - | - | - | - | | | | - |
| 106 | Total (Sum of Lines 94 - 105) | | | | | | - | - | - | | | | - |
| 107 | Beginning Balance - DITC Not Subject to Proration | | | | | 12/31/2024 (Actuals) | | - | - | | | | - |
| 108 | Beginning Balance - DITC Adjustment | | | | | (Note F) | | - | (Note F) | | | | - |
| 109 | Beginning Balance - DITC | | | | | (Col. (H), Line 107 + Line 108) | | - | (Col. (M), Line 107 + Line 108) | | | | - |
| 110 | Estimated Ending Balance - DITC Not Subject to Proration | | | | | 12/31/2025 (Projected) | | - | - | | | | - |
| 111 | Ending Balance - DITC Adjustment | | | | | (Note F) | | - | (Note F) | | | | - |
| 112 | Ending Balance - DITC | | | | | (Col. (H), Line 110 + Line 111) | | - | (Col. (M), Line 110 + Line 111) | | | | - |
| 113 | Average Balance as adjusted (non-prorated) | | | | | ((Col. (H), Line 109 + Line 112) / 2) | | - | ((Col. (M), Line 109 + Line 112) / 2) | | | | - |
| 114 | Prorated DITC | | | | | (Col. (H), Line 105) | | - | (Col. (M), Line 105) | | | | - |
| 115 | Amount for Attachment H-8A, Line 40e | | | | | (Col. (H), Line 113 + Line 114) | | - | (Col. (M), Line 113 + Line 114) | | | | - |

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 an rather than prorated. This section is used to prorate the projected ADIT balance.
- B The balances in Accounts 190, 261, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 158(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 adjt. 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 IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

Potomac Electric Power 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 | 2,142,062 | - | - | 164,411 | 1,977,650 |
| 2 | ADIT-281 | - | - | - | - | - |
| 3 | ADIT-282 | (222,133,949) | - | - | (222,133,948) | - |
| 4 | ADIT-283 | (11,759,804) | - | - | (3,177,709) | (8,582,095) |
| 5 | ADITC-255 | - | - | - | - | - |
| 6 | Subtotal - Transmission ADIT | (231,751,692) | - | - | (225,147,247) | (6,604,445) |

| Line | Description | Total |
|------|------------------------|-------------|
| 7 | ADIT (Reacquired Debt) | (1,440,474) |

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-9A, 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-9A, Line 111.

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.

Potomac Electric Power 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 | 2,182,064 | - | - | - | 2,182,064 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Bodily Injuries | 849,978 | - | - | 758,730 | 91,248 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Bonuses & Incentives | 4,967,927 | - | - | - | 4,967,927 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Environmental Liability | 17,865,331 | 17,865,331 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Liability - Legal | 180,498 | 180,498 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Liability - DC Distribution Underground | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued OPEB | (2,543,924) | - | - | - | (2,543,924) | 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 | (661,252) | (661,252) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Payroll Taxes - AIP | 368,022 | - | - | - | 368,022 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Retention | - | - | - | - | - | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Severance | 78,103 | - | - | - | 78,103 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Vacation | 1,278,049 | 1,278,049 | - | - | - | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Worker's Compensation | 4,790,053 | - | - | - | 4,790,053 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Allowance for Doubtful Accounts | 23,840,531 | 23,840,531 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Asset Retirement Obligation | 13,504,222 | 13,504,222 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Deferred Compensation | 119,863 | 119,863 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Deferred Revenue | 27,800,562 | 27,800,562 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Long-term Incentive Plan | 45,010 | - | - | - | 45,010 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Merger Commitments | 416,421 | 416,421 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Other Deferred Credits | 211,014 | 211,014 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Prepaid Taxes | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Liability | 14,955,593 | 14,955,593 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Liability - FERC Transmission True-up | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Sales & Use Tax Reserve | 223,263 | 223,263 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| State Income Taxes | 1,058,328 | 1,058,328 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Capital Loss Carryforward | 11,222 | 11,222 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| State Net Operating Loss Carryforward | - | - | - | - | - | 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 | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Maryland 10-309 Carryforward | - | - | - | - | - | ADIT attributable to plant in service that is included in rate base. |
| Unamortized Investment Tax Credit | 251,886 | - | - | 251,886 | - | Pursuant to the requirements of ASC 740, 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 Deferred Tax Assets | 104,231 | 104,231 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Income Tax Regulatory Liability | 71,897,323 | 71,897,323 | - | - | - | 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. |
| Subtotal: ADIT-190 (Not Subject to Proration) | 183,794,318 | 172,805,199 | - | 1,010,616 | 9,978,503 | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | (251,886) | - | - | (251,886) | - | |
| Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) | (71,897,323) | (71,897,323) | - | - | - | |
| Less: OPEB related ADIT, Above if not separately removed | 2,543,924 | - | - | - | 2,543,924 | |
| Total: ADIT-190 (Not Subject to Proration) | 114,189,033 | 100,907,876 | - | 758,730 | 12,522,427 | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 21.67% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | 2,142,062 | - | - | 164,411 | 1,977,650 | |

Potomac Electric Power 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 (Subject to Proration) | | | | | | |
| Corporate Alternative Minimum Tax Credit Carry-Forward | - | - | - | - | - | Electric portion included in rate base |
| Federal Net Operating Loss Carry-Forward | - | - | - | - | - | Electric portion included in rate base |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-190 (Subject to Proration) | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | - | - | - | - | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 21.67% | | |
| 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-190 | | | | | | |
| ADIT-190 (Not Subject to Proration) | 183,794,318 | 172,805,199 | - | 1,010,616 | 9,978,503 | |
| ADIT-190 (Subject to Proration) | - | - | - | - | - | |
| Total - FERC Form 1, Page 234 | 183,794,318 | 172,805,199 | - | 1,010,616 | 9,978,503 | |

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 | (1,014,773,952) | 10,335,019 | - | (1,025,108,971) | - | ADIT attributable to plant in service that is included in rate base. |
| Contribution in Aid of Construction | 76,582,590 | 76,582,590 | - | - | - | ADIT attributable to contributions-in-aid of construction excluded from rate base |
| | | | | | | Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base. |
| AFUDC Equity | (100,859,064) | (82,097,131) | (18,761,933) | - | - | 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 Section 10-309 Book / Tax Timing Difference | (37,142,861) | - | - | (37,142,861) | - | The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base. |
| Maryland Subtraction Modification (Section 10-309) | 37,142,861 | - | - | 37,142,861 | - | Plant related basis difference not currently includible in rate base. |
| Maryland Additional Subtraction Modification (Section 10-309) | 43,162,654 | 43,162,654 | - | - | - | 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. |
| Plant Deferred Taxes - Flow-through | (53,461,354) | (53,461,354) | - | - | - | |
| Subtotal: ADIT-282 (Not Subject to Proration) | (1,049,349,126) | (5,478,222) | (18,761,933) | (1,025,108,971) | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | (43,162,654) | (43,162,654) | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to AFUDC Equity | 100,859,064 | 82,097,131 | 18,761,933 | - | - | |
| Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) | 53,461,354 | 53,461,354 | - | - | - | |
| Less: OPEB related ADIT, Above if not separately removed | - | - | - | - | - | |
| Total: ADIT-282 (Not Subject to Proration) | (938,191,362) | 86,917,609 | - | (1,025,108,971) | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 21.67% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (222,133,949) | - | - | (222,133,949) | - | |

Potomac Electric Power 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 (Subject to Proration) | | | | | | |
| Plant Related Deferred Taxes | (546,279,009) | - | - | (546,279,009) | - | ADIT attributable to plant in service that is included in rate base. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-282 (Subject to Proration) | (546,279,009) | - | - | (546,279,009) | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | (546,279,009) | - | - | (546,279,009) | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 21.67% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (118,374,843) | - | - | (118,374,843) | - | |

| (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) | (1,049,349,126) | (5,478,222) | (18,761,933) | (1,025,108,971) | - | |
| ADIT-282 (Subject to Proration) | (546,279,009) | - | - | (546,279,009) | - | |
| Total - Pg. 275 (Form 1-F filer: see note 7, below) | (1,595,628,135) | (5,478,222) | (18,761,933) | (1,571,387,980) | - | |

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 | (10,646,403) | - | - | (10,646,403) | - | ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula. |
| Asset Retirement Obligation | (2,084,065) | (2,084,065) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Other Deferred Debits | (4,018,163) | - | - | (4,018,163) | - | ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula. |
| Pension Asset | (53,891,191) | - | - | - | (53,891,191) | Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash findings for tax purposes. |
| Prepayments | (450,394) | - | - | - | (450,394) | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Asset | (107,283,576) | (107,283,576) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Unamortized Loss on Recquired Debt | (1,135,962) | (1,135,962) | - | - | - | 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) | (179,509,754) | (110,503,603) | - | (14,664,566) | (54,341,585) | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | - | - | - | - | - | |
| 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) | (179,509,754) | (110,503,603) | - | (14,664,566) | (54,341,585) | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 21.67% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (11,759,804) | - | - | (3,177,709) | (8,582,095) | |

Potomac Electric Power 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) | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-283 (Subject to Proration) | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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 | | | | | 15.79% | |
| Gross Plant Allocator | | | | 21.67% | | |
| 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) | (179,509,754) | (110,503,603) | - | (14,664,566) | (54,341,585) | |
| ADIT-283 (Subject to Proration) | - | - | - | - | - | |
| Total - Pg. 277 (Form 1-F filer: see note 7, below) | (179,509,754) | (110,503,603) | - | (14,664,566) | (54,341,585) | |

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) | (914,055) | - | - | (914,055) | - | 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) | (914,055) | - | - | (914,055) | - | |
| Less: Adjustment to rate base | | | | 914,055 | | |
| Total: ADIT-255 | (914,055) | - | - | - | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 21.67% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| Unamortized Investment Tax Credit - Transmission | - | - | - | - | - | |

| (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 | 125,567 | - | - | 125,567 | - | 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) | 125,567 | - | - | 125,567 | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 21.67% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| Investment Tax Credit Amortization - Transmission | 27,209 | - | - | 27,209 | - | |

END

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning 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 | 2,136,649 | - | - | 158,999 | 1,977,650 |
| 2 | ADIT-281 | - | - | - | - | - |
| 3 | ADIT-282 | (202,391,170) | - | - | (202,391,170) | - |
| 4 | ADIT-283 | (12,836,899) | - | - | (3,073,096) | (9,763,803) |
| 5 | ADITC-255 | - | - | - | - | - |
| 6 | Subtotal - Transmission ADIT | (213,091,419) | - | - | (205,305,267) | (7,786,152) |
| | | | | | | |
| Line | Description | Total | | | | |
| 7 | ADIT (Reacquired Debt) | (1,697,154) | | | | |

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-9A, 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-9A, Line 111.

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.

Potomac Electric Power 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 (Not Subject to Proration) | | | | | | |
| Accrued Benefits | 2,182,064 | - | - | - | 2,182,064 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Bodily Injuries | 849,978 | - | - | 758,730 | 91,248 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Bonuses & Incentives | 4,967,927 | - | - | - | 4,967,927 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Environmental Liability | 17,865,331 | 17,865,331 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Liability - Legal | 180,498 | 180,498 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Liability - DC Distribution Underground | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued OPEB | (2,713,503) | - | - | - | (2,713,503) | 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 | 783,660 | 783,660 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Payroll Taxes - AIP | 368,022 | - | - | - | 368,022 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Retention | - | - | - | - | - | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Severance | 78,103 | - | - | - | 78,103 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Vacation | 1,278,049 | 1,278,049 | - | - | - | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Worker's Compensation | 4,790,053 | - | - | - | 4,790,053 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Allowance for Doubtful Accounts | 23,840,531 | 23,840,531 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Asset Retirement Obligation | 13,504,222 | 13,504,222 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Deferred Compensation | 119,863 | 119,863 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Deferred Revenue | 27,800,562 | 27,800,562 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Long-term Incentive Plan | 45,010 | - | - | - | 45,010 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Merger Commitments | 416,421 | 416,421 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Other Deferred Credits | 211,014 | 211,014 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Prepaid Taxes | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Liability | 14,955,593 | 14,955,593 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Liability - FERC Transmission True-up | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Sales & Use Tax Reserve | 223,263 | 223,263 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| State Income Taxes | 1,054,020 | 1,054,020 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Capital Loss Carryforward | 11,222 | 11,222 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| State Net Operating Loss Carryforward | - | - | - | - | - | 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 | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Maryland 10-309 Carryforward | - | - | - | - | - | ADIT attributable to plant in service that is included in rate base. |
| | | | | | | Pursuant to the requirements of ASC 740, 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. |
| Unamortized Investment Tax Credit | 286,489 | - | - | 286,489 | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Other Deferred Tax Assets | 104,227 | 104,227 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Income Tax Regulatory Liability | 74,906,021 | 74,906,021 | - | - | - | 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. |
| Subtotal: ADIT-190 (Not Subject to Proration) | 188,108,640 | 177,254,497 | - | 1,045,219 | 9,808,924 | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | (286,489) | - | - | (286,489) | - | |
| Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) | (74,906,021) | (74,906,021) | - | - | - | |
| Less: OPEB related ADIT, Above if not separately removed | 2,713,503 | - | - | - | 2,713,503 | |
| Total: ADIT-190 (Not Subject to Proration) | 115,629,633 | 102,348,476 | - | 758,730 | 12,522,427 | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | 2,136,649 | - | - | 158,999 | 1,977,650 | |

Potomac Electric Power 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 | 1,527,302 | - | - | 1,527,302 | - | Electric portion included in rate base. |
| Federal Net Operating Loss Carry-Forward | - | - | - | - | - | Electric portion included in rate base. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-190 (Subject to Proration) | 1,527,302 | - | - | 1,527,302 | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | 1,527,302 | - | - | 1,527,302 | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | 320,060 | - | - | 320,060 | - | |

| (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) | 188,108,640 | 177,254,497 | - | 1,045,219 | 9,808,924 | |
| ADIT-190 (Subject to Proration) | 1,527,302 | - | - | 1,527,302 | - | |
| Total - FERC Form 1, Page 234 | 189,635,942 | 177,254,497 | - | 2,572,521 | 9,808,924 | |

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 | (956,368,415) | 9,425,922 | - | (965,794,337) | - | - ADIT attributable to plant in service that is included in rate base. |
| Contribution in Aid of Construction | 69,701,422 | 69,701,422 | - | - | - | - ADIT attributable to contributions-in-aid of construction excluded from rate base. |
| | | | | | | |
| AFUDC Equity | (90,665,654) | (73,743,612) | (16,922,042) | - | - | 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 | (37,546,005) | - | - | (37,546,005) | - | 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) | 37,546,005 | - | - | 37,546,005 | - | The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base. |
| Maryland Additional Subtraction Modification (Section 10-309) | 43,220,662 | 43,220,662 | - | - | - | Plant related basis difference not currently includible in rate base. |
| Plant Deferred Taxes - Flow-through | (56,896,641) | (56,896,641) | - | - | - | 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) | (991,008,627) | (8,292,248) | (16,922,042) | (965,794,337) | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | 13,675,979 | 13,675,979 | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to AFUDC Equity | 90,665,654 | 73,743,612 | 16,922,042 | - | - | |
| 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) | (886,666,993) | 79,127,344 | - | (965,794,337) | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (202,391,170) | - | - | (202,391,170) | - | |

Potomac Electric Power 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 | (521,226,441) | - | - | (521,226,441) | - | ADIT attributable to plant in service that is included in rate base. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-282 (Subject to Proration) | (521,226,441) | - | - | (521,226,441) | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | (521,226,441) | - | - | (521,226,441) | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (109,227,840) | - | - | (109,227,840) | - | |

| (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) | (991,008,627) | (8,292,248) | (16,922,042) | (965,794,337) | - | |
| ADIT-282 (Subject to Proration) | (521,226,441) | - | - | (521,226,441) | - | |
| Total - Pg. 275 (Form 1-F filer: see note 7, below) | (1,512,235,068) | (8,292,248) | (16,922,042) | (1,487,020,778) | - | |

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 | (10,646,403) | - | - | (10,646,403) | - | ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula. |
| Asset Retirement Obligation | (2,084,065) | (2,084,065) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Other Deferred Debits | (4,018,163) | - | - | (4,018,163) | - | ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula. |
| Pension Asset | (61,373,729) | - | - | - | (61,373,729) | Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. |
| Prepayments | (450,394) | - | - | - | (450,394) | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Asset | (105,219,642) | (105,219,642) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Unamortized Loss on Recquired Debt | (1,332,521) | (1,332,521) | - | - | - | 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) | (185,124,917) | (108,636,228) | - | (14,664,566) | (61,824,123) | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | (185,124,917) | (108,636,228) | - | (14,664,566) | (61,824,123) | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (12,836,899) | - | - | (3,073,096) | (9,763,803) | |

Potomac Electric Power 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 unamortized ITC | | | | | | |
| 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 | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| 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) | (185,124,917) | (108,636,228) | - | (14,664,566) | (61,824,123) | |
| ADIT-283 (Subject to Proration) | - | - | - | - | - | |
| Total - Pg. 277 (Form 1-F filer: see note 7, below) | (185,124,917) | (108,636,228) | - | (14,664,566) | (61,824,123) | |

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) | (1,039,622) | - | - | (1,039,622) | - | 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) | (1,039,622) | - | - | (1,039,622) | - | |
| Less: Adjustment to rate base | | | | 1,039,622 | | |
| Total: ADIT-255 | (1,039,622) | - | - | - | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| Unamortized Investment Tax Credit - Transmission | - | - | - | - | - | |

| (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 | 125,567 | - | - | 125,567 | - | 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) | 125,567 | - | - | 125,567 | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| Investment Tax Credit Amortization - Transmission | 26,314 | - | - | 26,314 | - | |

END

Potomac Electric Power Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT 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) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | |
| | (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) | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | | | | | | Actual Monthly Activity |
| 1 | Deficient / (Excess) ADIT Subject to Proration | | | | | 12/31/2024 (Actual) | | | 20,229,933 | | | | | |
| 2 | January | 31 | - | 214 | 50.00% | (55,256) | (27,628) | 20,202,305 | - | - | - | - | - | |
| 3 | February | 28 | - | 214 | 50.00% | (55,256) | (27,628) | 20,174,677 | - | - | - | - | - | |
| 4 | March | 31 | - | 214 | 50.00% | (55,256) | (27,628) | 20,147,049 | - | - | - | - | - | |
| 5 | April | 30 | - | 214 | 50.00% | (55,256) | (27,628) | 20,119,421 | - | - | - | - | - | |
| 6 | May | 31 | - | 214 | 50.00% | (55,256) | (27,628) | 20,091,793 | - | - | - | - | - | |
| 7 | June | 30 | 185 | 214 | 86.45% | (55,256) | (47,768) | 20,044,025 | - | - | - | - | - | |
| 8 | July | 31 | 154 | 214 | 71.96% | (55,256) | (39,764) | 20,004,262 | - | - | - | - | - | |
| 9 | August | 31 | 123 | 214 | 57.48% | (55,256) | (31,759) | 19,972,502 | - | - | - | - | - | |
| 10 | September | 30 | 93 | 214 | 43.46% | (55,256) | (24,013) | 19,948,489 | - | - | - | - | - | |
| 11 | October | 31 | 62 | 214 | 28.97% | (55,256) | (16,009) | 19,932,481 | - | - | - | - | - | |
| 12 | November | 30 | 32 | 214 | 14.95% | (55,256) | (8,263) | 19,924,218 | - | - | - | - | - | |
| 13 | December | 31 | 1 | 214 | 0.47% | (55,256) | (258) | 19,923,960 | - | - | - | - | - | |
| 14 | Total (Sum of Lines 2 - 13) | | | | | | (663,071) | (305,973) | | - | - | - | - | |
| 15 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2024 (Actual) | | | - | | | - | | |
| 16 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | | (Note F) | | | - | | |
| 17 | Beginning Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 15 + Line 16) | | | (Col. (M), Line 15 + Line 16) | | | - | | |
| 18 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2025 (Projected) | | | - | | | - | | |
| 19 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | | (Note F) | | | - | | |
| 20 | Ending Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 18 + Line 19) | | | (Col. (M), Line 18 + Line 19) | | | - | | |
| 21 | Average Balance as adjusted (non-prorated) | | | | | ((Col. (H), Line 17 + Line 20) / 2) | | | - | | | - | | |
| 22 | Prorated Deficient / (Excess) ADIT | | | | | (Col. (H), Line 13) | | | 19,923,960 | | | (Col. (M), Line 13) | | |
| 23 | Deficient / (Excess) ADIT - Account 190 | | | | | (Col. (H), Line 21 + Line 22) | | | 19,923,960 | | | (Col. (M), Line 21 + Line 22) | | |
| 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) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | |
| | (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) | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | | | | | | Actual Monthly Activity |
| 24 | Deficient / (Excess) ADIT Subject to Proration | | | | | 12/31/2024 (Actual) | | | (45,941,442) | | | | | |
| 25 | January | 31 | - | 214 | 50.00% | 135,418 | 67,709 | (45,873,733) | - | - | - | - | - | |
| 26 | February | 28 | - | 214 | 50.00% | 135,418 | 67,709 | (45,806,024) | - | - | - | - | - | |
| 27 | March | 31 | - | 214 | 50.00% | 135,418 | 67,709 | (45,738,315) | - | - | - | - | - | |
| 28 | April | 30 | - | 214 | 50.00% | 135,418 | 67,709 | (45,670,606) | - | - | - | - | - | |
| 29 | May | 31 | - | 214 | 50.00% | 135,418 | 67,709 | (45,602,897) | - | - | - | - | - | |
| 30 | June | 30 | 185 | 214 | 86.45% | 135,418 | 117,067 | (45,485,830) | - | - | - | - | - | |
| 31 | July | 31 | 154 | 214 | 71.96% | 135,418 | 97,450 | (45,388,380) | - | - | - | - | - | |
| 32 | August | 31 | 123 | 214 | 57.48% | 135,418 | 77,834 | (45,310,546) | - | - | - | - | - | |
| 33 | September | 30 | 93 | 214 | 43.46% | 135,418 | 58,850 | (45,251,696) | - | - | - | - | - | |
| 34 | October | 31 | 62 | 214 | 28.97% | 135,418 | 39,233 | (45,212,463) | - | - | - | - | - | |
| 35 | November | 30 | 32 | 214 | 14.95% | 135,418 | 20,249 | (45,192,214) | - | - | - | - | - | |
| 36 | December | 31 | 1 | 214 | 0.47% | 135,418 | 633 | (45,191,581) | - | - | - | - | - | |
| 37 | Total (Sum of Lines 25 - 36) | | | | | | 1,625,016 | 749,861 | | - | - | - | - | |
| 38 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2024 (Actual) | | | - | | | - | | |
| 39 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | | (Note F) | | | - | | |
| 40 | Beginning Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 38 + Line 39) | | | (Col. (M), Line 38 + Line 39) | | | - | | |
| 41 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2025 (Projected) | | | - | | | - | | |
| 42 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | | (Note F) | | | - | | |
| 43 | Ending Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 41 + Line 42) | | | (Col. (M), Line 41 + Line 42) | | | - | | |
| 44 | Average Balance as adjusted (non-prorated) | | | | | ((Col. (H), Line 40 + Line 43) / 2) | | | - | | | - | | |
| 45 | Prorated Deficient / (Excess) ADIT | | | | | (Col. (H), Line 36) | | | (45,191,581) | | | (Col. (M), Line 36) | | |
| 46 | Deficient / (Excess) ADIT - Account 282 | | | | | (Col. (H), Line 44 + Line 45) | | | (45,191,581) | | | (Col. (M), Line 44 + Line 45) | | |

Potomac Electric Power Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT 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) |
| 47 | ADIT Subject to Proration | | | | | 12/31/2024 (Actual) | | - | 12/31/2024 (Actual) | | | | - |
| 48 | January | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 49 | February | 28 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 50 | March | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 51 | April | 30 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 52 | May | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 53 | June | 30 | 185 | 214 | 86.45% | - | - | - | - | - | - | - | - |
| 54 | July | 31 | 154 | 214 | 71.96% | - | - | - | - | - | - | - | - |
| 55 | August | 31 | 123 | 214 | 57.48% | - | - | - | - | - | - | - | - |
| 56 | September | 30 | 93 | 214 | 43.46% | - | - | - | - | - | - | - | - |
| 57 | October | 31 | 62 | 214 | 28.97% | - | - | - | - | - | - | - | - |
| 58 | November | 30 | 32 | 214 | 14.95% | - | - | - | - | - | - | - | - |
| 59 | December | 31 | 1 | 214 | 0.47% | - | - | - | - | - | - | - | - |
| 60 | Total (Sum of Lines 48 - 59) | | | | | | | | | | | | |
| 61 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2024 (Actual) | | - | | | | | - |
| 62 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | - | (Note F) | | | | - |
| 63 | Beginning Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 61 + Line 62) | | - | (Col. (M), Line 61 + Line 62) | | | | - |
| 64 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2025 (Projected) | | - | (Note F) | | | | - |
| 65 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | - | (Col. (M), Line 64 + Line 65) | | | | - |
| 66 | Ending Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 64 + Line 65) | | - | | | | | - |
| 67 | Average Balance as adjusted (non-prorated) | | | | | ((Col. (H), Line 63 + Line 66) / 2) | | - | ((Col. (M), Line 63 + Line 66) / 2) | | | | - |
| 68 | Prorated Deficient / (Excess) ADIT | | | | | (Col. (H), Line 59) | | - | (Col. (M), Line 59) | | | | - |
| 69 | Deficient / (Excess) ADIT - Account 283 | | | | | (Col. (H), Line 67 + Line 68) | | - | (Col. (M), Line 67 + Line 68) | | | | - |

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

| Line | (A) | (B) | (C) |
|------|---|---------------------|---------------------------------|
| | Deficient / (Excess) Deferred Income Taxes | Reference | Projected EOY Balance |
| 70 | ADIT - 190 | (Col. (H), Line 23) | \$ 19,923,960 |
| 71 | ADIT - 282 | (Col. (H), Line 46) | (45,191,581) |
| 72 | ADIT - 283 | (Col. (H), Line 69) | - |
| 73 | Unamortized Deficient / (Excess) ADIT - Federal | | (Entered in ATT H-9A, Line 41a) |
| | | | \$ (25,267,621) |

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

| Line | (D) | (E) | (F) |
|---|--|---------------------------------|--------------------------|
| | Deficient / (Excess) Deferred Income Taxes | Reference | Projected EOY Balance |
| ADIT - 190 | (Col. (M), Line 23) | | \$ - |
| ADIT - 282 | (Col. (M), Line 46) | | - |
| ADIT - 283 | (Col. (M), Line 69) | | - |
| Unamortized Deficient / (Excess) ADIT - Federal | | (Entered in ATT H-9A, 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) |
| 74 | Deficient / (Excess) ADIT Subject to Proration | | | | | 12/31/2024 (Actual) | | - | | | | | - |
| 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 - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2024 (Actual) | | - | | | | | - |
| 89 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | - | (Note F) | | | | - |
| 90 | Beginning Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 88 + Line 89) | | - | (Col. (M), Line 88 + Line 89) | | | | - |
| 91 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2025 (Projected) | | - | (Note F) | | | | - |
| 92 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | - | (Col. (M), Line 91 + Line 92) | | | | - |
| 93 | Ending Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 91 + Line 92) | | - | | | | | - |
| 94 | Average Balance as adjusted (non-prorated) | | | | | ((Col. (H), Line 90 + Line 93) / 2) | | - | ((Col. (M), Line 90 + Line 93) / 2) | | | | - |
| 95 | Prorated Deficient / (Excess) ADIT | | | | | (Col. (H), Line 86) | | - | (Col. (M), Line 86) | | | | - |
| 96 | Deficient / (Excess) ADIT - Account 190 | | | | | (Col. (H), Line 94 + Line 95) | | - | (Col. (M), Line 94 + Line 95) | | | | - |

Potomac Electric Power Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT 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 | | | | |
|------|--|--------------------------|-----------------------------------|--|--|
| | (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) |
| 97 | Deficient / (Excess) ADIT Subject to Proration | | | | |
| 98 | January | 31 | - | 214 | 50.00% |
| 99 | February | 28 | - | 214 | 50.00% |
| 100 | March | 31 | - | 214 | 50.00% |
| 101 | April | 30 | - | 214 | 50.00% |
| 102 | May | 31 | - | 214 | 50.00% |
| 103 | June | 30 | 185 | 214 | 86.45% |
| 104 | July | 31 | 154 | 214 | 71.96% |
| 105 | August | 31 | 123 | 214 | 57.48% |
| 106 | September | 30 | 93 | 214 | 43.46% |
| 107 | October | 31 | 62 | 214 | 28.97% |
| 108 | November | 30 | 32 | 214 | 14.95% |
| 109 | December | 31 | 1 | 214 | 0.47% |
| 110 | Total (Sum of Lines 98 - 109) | | 365 | | |

| | | | | | |
|-----|--|--|--|--|--|
| 111 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | |
| 112 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | |
| 113 | Beginning Balance - Deficient / (Excess) ADIT | | | | |
| 114 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | |
| 115 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | |
| 116 | Ending Balance - Deficient / (Excess) ADIT | | | | |
| 117 | Average Balance as adjusted (non-prorated) | | | | |
| 118 | Prorated Deficient / (Excess) ADIT | | | | |
| 119 | Deficient / (Excess) ADIT - Account 282 | | | | |

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

| Line | Days In Period | | | | |
|------|--------------------------------|--------------------------|-----------------------------------|--|--|
| | (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) |
| 120 | ADIT Subject to Proration | | | | |
| 121 | January | 31 | - | 214 | 50.00% |
| 122 | February | 28 | - | 214 | 50.00% |
| 123 | March | 31 | - | 214 | 50.00% |
| 124 | April | 30 | - | 214 | 50.00% |
| 125 | May | 31 | - | 214 | 50.00% |
| 126 | June | 30 | 185 | 214 | 86.45% |
| 127 | July | 31 | 154 | 214 | 71.96% |
| 128 | August | 31 | 123 | 214 | 57.48% |
| 129 | September | 30 | 93 | 214 | 43.46% |
| 130 | October | 31 | 62 | 214 | 28.97% |
| 131 | November | 30 | 32 | 214 | 14.95% |
| 132 | December | 31 | 1 | 214 | 0.47% |
| 133 | Total (Sum of Lines 121 - 132) | | 365 | | |

| | | | | | |
|-----|--|--|--|--|--|
| 134 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | |
| 135 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | |
| 136 | Beginning Balance - Deficient / (Excess) ADIT | | | | |
| 137 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | |
| 138 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | |
| 139 | Ending Balance - Deficient / (Excess) ADIT | | | | |
| 140 | Average Balance as adjusted (non-prorated) | | | | |
| 141 | Prorated Deficient / (Excess) ADIT | | | | |
| 142 | Deficient / (Excess) ADIT - Account 283 | | | | |

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

| Line | (A) | (B) | (C) |
|------|---|----------------------|---------------------------------|
| | Deficient / (Excess) Deferred Income Taxes | Reference | EOY Balance |
| 143 | ADIT - 190 | (Col. (H), Line 96) | \$ - |
| 144 | ADIT - 282 | (Col. (H), Line 119) | - |
| 145 | ADIT - 283 | (Col. (H), Line 142) | - |
| 146 | Unamortized Deficient / (Excess) ADIT - State | | (Entered in ATT H-9A, Line 41b) |

| Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) | | |
|---|--|--|
| (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) |

| | | |
|-------------------------------------|--|---|
| 12/31/2024 (Actual) | | - |
| 12/31/2025 (Projected) | | - |
| (Col. (H), Line 111 + Line 112) | | - |
| (Col. (H), Line 114 + Line 115) | | - |
| (Col. (H), Line 113 + Line 116) /2) | | - |
| (Col. (H), Line 109) | | - |
| (Col. (H), Line 117 + Line 118) | | - |

| Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) | | | | |
|---|---|--|--|---|
| (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) |

| | | | | |
|-------------------------------------|--|---|--|---|
| 12/31/2024 (Actual) | | - | | - |
| 12/31/2025 (Projected) | | - | | - |
| (Col. (M), Line 111 + Line 112) | | - | | - |
| (Col. (M), Line 114 + Line 115) | | - | | - |
| (Col. (M), Line 113 + Line 116) /2) | | - | | - |
| (Col. (M), Line 109) | | - | | - |
| (Col. (M), Line 117 + Line 118) | | - | | - |

| Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) | | |
|---|--|--|
| (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) |

| | | |
|-------------------------------------|--|---|
| 12/31/2024 (Actual) | | - |
| 12/31/2025 (Projected) | | - |
| (Col. (H), Line 134 + Line 135) | | - |
| (Col. (H), Line 137 + Line 138) | | - |
| (Col. (H), Line 136 + Line 139) /2) | | - |
| (Col. (H), Line 132) | | - |
| (Col. (H), Line 140 + Line 141) | | - |

| Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) | | | | |
|---|---|--|--|---|
| (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) |

| | | | | |
|-------------------------------------|--|---|--|---|
| 12/31/2024 (Actual) | | - | | - |
| 12/31/2025 (Projected) | | - | | - |
| (Col. (M), Line 134 + Line 135) | | - | | - |
| (Col. (M), Line 137 + Line 138) | | - | | - |
| (Col. (M), Line 136 + Line 139) /2) | | - | | - |
| (Col. (M), Line 132) | | - | | - |
| (Col. (M), Line 140 + Line 141) | | - | | - |

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

| Line | (D) | (E) | (F) |
|------|---|----------------------|---------------------------------|
| | Deficient / (Excess) Deferred Income Taxes | Reference | Projected EOY Balance |
| 143 | ADIT - 190 | (Col. (M), Line 96) | \$ - |
| 144 | ADIT - 282 | (Col. (M), Line 119) | - |
| 145 | ADIT - 283 | (Col. (M), Line 142) | - |
| 146 | Unamortized Deficient / (Excess) ADIT - State | | (Entered in ATT H-9A, Line 41b) |

Potomac Electric Power Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT 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), (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 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)(6) 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 IRS normalization adjustment.

Potomac Electric Power 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) | 410.1 | 4 Years | \$ 1,291,072 | \$ - | \$ - | \$ - |
| 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 | (5,706,710) | - | - | - |
| 6 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (4,415,637) | \$ - | \$ - | \$ - |
| 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 | (46,126,851) | - | - | - |
| 11 | ADIT - 283 | (Note A) | 411.1 | 5 Years | - | - | - | - |
| 12 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (46,126,851) | \$ - | \$ - | \$ - |
| 13 | Protected Property | | | | | | | |
| 14 | ADIT - 190 | (Note A) | 410.1 | ARAM | \$ 20,893,004 | \$ 20,229,933 | \$ (663,071) | \$ 19,566,862 |
| 15 | ADIT - 281 | (Note A) | 411.1 | ARAM | - | - | - | - |
| 16 | ADIT - 282 | (Note A) | 411.1 | ARAM | (56,057,633) | (45,941,442) | 1,625,016 | (44,316,426) |
| 17 | ADIT - 283 | (Note A) | 411.1 | ARAM | - | - | - | - |
| 18 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (35,164,629) | \$ (25,711,509) | \$ 961,945 | \$ (24,749,564) |
| 19 | Total - Deficient / (Excess) ADIT | | | | \$ (85,707,117) | \$ (25,711,509) | \$ 961,945 | \$ (24,749,564) |
| 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 | (958,862) | - | - | - |
| 24 | ADIT - 283 | (Note B) | 411.1 | ARAM | - | - | - | - |
| 25 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (958,862) | \$ - | \$ - | \$ - |
| 26 | Total - Deficient / (Excess) ADIT | | | | \$ (958,862) | \$ - | \$ - | \$ - |

Potomac Electric Power Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

| Total Federal 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 | December 31, 2017 ADIT Deficient / (Excess) | December 31, 2024 BOY Balance | Current Year Amortization | December 31, 2025 EOY Balance |
| 27 | Unprotected Non-Property | | | | | | | |
| 28 | ADIT - 190 | | 410.1 | | \$ 1,291,072 | \$ - | \$ - | \$ - |
| 29 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 30 | ADIT - 282 | | 411.1 | | - | - | - | - |
| 31 | ADIT - 283 | | 411.1 | | (5,706,710) | - | - | - |
| 32 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (4,415,637) | \$ - | \$ - | \$ - |
| 33 | Unprotected Property | | | | | | | |
| 34 | ADIT - 190 | | 411.1 | | \$ - | \$ - | \$ - | \$ - |
| 35 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 36 | ADIT - 282 | | 411.1 | | (46,126,851) | - | - | - |
| 37 | ADIT - 283 | | 411.1 | | - | - | - | - |
| 38 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (46,126,851) | \$ - | \$ - | \$ - |
| 39 | Protected Property | | | | | | | |
| 40 | ADIT - 190 | | 410.1 | | \$ 20,893,004 | \$ 20,229,933 | \$ (663,071) | \$ 19,566,862 |
| 41 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 42 | ADIT - 282 | | 411.1 | | (57,016,495) | (45,941,442) | 1,625,016 | (44,316,426) |
| 43 | ADIT - 283 | | 411.1 | | - | - | - | - |
| 44 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (36,123,491) | \$ (25,711,509) | \$ 961,945 | \$ (24,749,564) |
| 45 | Total - Deficient / (Excess) ADIT | | | | \$ (86,665,979) | \$ (25,711,509) | \$ 961,945 | \$ (24,749,564) |

| Total Federal Deficient / (Excess) Deferred Income Taxes | | | | | | | | |
|--|--|---------------------|--|------------------------------|------------------------------|-------------------------------------|------------------------------|-------------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | |
| Line | Deficient / (Excess) Deferred Income Taxes | Notes | FERC Account ADIT Deficient / (Excess) Amortization | Amortization Fixed Period | ADIT Deficient / (Excess) | December 31, 2024 BOY Balance | Current Year Amortization | December 31, 2025 EOY Balance |
| 46 | ADIT - 190 | | 410.1 | | \$ 22,184,077 | \$ 20,229,933 | \$ (663,071) | \$ 19,566,862 |
| 47 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 48 | ADIT - 282 | | 411.1 | | (103,143,346) | (45,941,442) | 1,625,016 | (44,316,426) |
| 49 | ADIT - 283 | | 411.1 | | (5,706,710) | - | - | - |
| 50 | Total - Deficient / (Excess) ADIT | | | | \$ (86,665,979) | \$ (25,711,509) | \$ 961,945 | \$ (24,749,564) |
| 51 | Tax Gross-Up Factor | ATT H-9A, Line 132b | | | 1.38 | 1.38 | 1.38 | 1.38 |
| 52 | Regulatory Asset / (Liability) | | | | \$ (119,568,142) | \$ (35,472,713) | \$ 1,327,141 | \$ (34,145,572) |

| Federal Income Tax Regulatory Asset / (Liability) | | | | | | | | |
|---|--|-------|-----|------------------------------|-------------------------------------|------------------------------|-------------------------------------|--|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | |
| Line | Regulatory Assets / (Liabilities) | Notes | | ADIT Deficient / (Excess) | December 31, 2024 BOY Balance | Current Year Amortization | December 31, 2025 EOY Balance | |
| 53 | Account 182.3 (Other Regulatory Assets) | | | \$ - | \$ - | \$ - | \$ - | |
| 54 | Account 254 (Other Regulatory Liabilities) | | | (119,568,142) | (35,472,713) | 1,327,141 | (34,145,572) | |
| 55 | Total - Transmission Regulatory Asset / (Liability) | | | \$ (119,568,142) | \$ (35,472,713) | \$ 1,327,141 | \$ (34,145,572) | |

Potomac Electric Power Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

| State Deficient / (Excess) Deferred Income Taxes | | | | | | | | |
|--|---|--------------|---|-------------------------------------|--|--|-------------------------------------|--|
| Maryland (2018 Apportionment Weighting Change) | | | | | | | | |
| 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 |
| 56 | Unprotected Non-Property | | | | | | | |
| 57 | ADIT - 190 | (Note C) | 410.1 | 4 Years | \$ 132,587 | \$ - | \$ - | \$ - |
| 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 | | | | \$ 132,587 | \$ - | \$ - | \$ - |
| 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) | 410.1 | 5 Years | 1,905,435 | - | - | - |
| 66 | ADIT - 283 | (Note C) | 411.1 | 5 Years | - | - | - | - |
| 67 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 1,905,435 | \$ - | \$ - | \$ - |
| 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 | | | | \$ 2,038,022 | \$ - | \$ - | \$ - |
| Washington, D.C. (2018 Apportionment Weighting Change) | | | | | | | | |
| 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 |
| 75 | Unprotected Non-Property | | | | | | | |
| 76 | ADIT - 190 | (Note D) | 410.1 | 4 Years | \$ 22,098 | \$ - | \$ - | \$ - |
| 77 | ADIT - 281 | (Note D) | 411.1 | 4 Years | - | - | - | - |
| 78 | ADIT - 282 | (Note D) | 411.1 | 4 Years | - | - | - | - |
| 79 | ADIT - 283 | (Note D) | 411.1 | 4 Years | - | - | - | - |
| 80 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 22,098 | \$ - | \$ - | \$ - |
| 81 | Unprotected Property | | | | | | | |
| 82 | ADIT - 190 | (Note D) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 83 | ADIT - 281 | (Note D) | 411.1 | 5 Years | - | - | - | - |
| 84 | ADIT - 282 | (Note D) | 410.1 | 5 Years | 497,120 | - | - | - |
| 85 | ADIT - 283 | (Note D) | 411.1 | 5 Years | - | - | - | - |
| 86 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 497,120 | \$ - | \$ - | \$ - |
| 87 | Protected Property | | | | | | | |
| 88 | ADIT - 190 | (Note D) | 410.1 | NA | \$ - | \$ - | \$ - | \$ - |
| 89 | ADIT - 281 | (Note D) | 411.1 | NA | - | - | - | - |
| 90 | ADIT - 282 | (Note D) | 411.1 | NA | - | - | - | - |
| 91 | ADIT - 283 | (Note D) | 411.1 | NA | - | - | - | - |
| 92 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 93 | Total - Deficient / (Excess) ADIT | | | | \$ 519,218 | \$ - | \$ - | \$ - |

Potomac Electric Power Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

| Washington, D.C. (2017 Corporate Rate Change) | | | | | | | | |
|---|---|--------------|---|-------------------------------------|--|--|-------------------------------------|--|
| 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 |
| 94 | Unprotected Non-Property | | | | | | | |
| 95 | ADIT - 190 | (Note E) | 410.1 | 4 Years | \$ - | \$ - | \$ - | \$ - |
| 96 | ADIT - 281 | (Note E) | 411.1 | 4 Years | - | - | - | - |
| 97 | ADIT - 282 | (Note E) | 411.1 | 4 Years | - | - | - | - |
| 98 | ADIT - 283 | (Note E) | 411.1 | 4 Years | - | - | - | - |
| 99 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 100 | Unprotected Property | | | | | | | |
| 101 | ADIT - 190 | (Note E) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 102 | ADIT - 281 | (Note E) | 411.1 | 5 Years | - | - | - | - |
| 103 | ADIT - 282 | (Note E) | 411.1 | 5 Years | (945,116) | - | - | - |
| 104 | ADIT - 283 | (Note E) | 411.1 | 5 Years | - | - | - | - |
| 105 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (945,116) | \$ - | \$ - | \$ - |
| 106 | Protected Property | | | | | | | |
| 107 | ADIT - 190 | (Note E) | 410.1 | NA | \$ - | \$ - | \$ - | \$ - |
| 108 | ADIT - 281 | (Note E) | 411.1 | NA | - | - | - | - |
| 109 | ADIT - 282 | (Note E) | 411.1 | NA | - | - | - | - |
| 110 | ADIT - 283 | (Note E) | 411.1 | NA | - | - | - | - |
| 111 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 112 | Total - Deficient / (Excess) ADIT | | | | \$ (945,116) | \$ - | \$ - | \$ - |
| Washington, D.C. (2016 Corporate Rate Change) | | | | | | | | |
| 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 |
| 113 | Unprotected Non-Property | | | | | | | |
| 114 | ADIT - 190 | (Note F) | 410.1 | 4 Years | \$ 56,380 | \$ - | \$ - | \$ - |
| 115 | ADIT - 281 | (Note F) | 411.1 | 4 Years | - | - | - | - |
| 116 | ADIT - 282 | (Note F) | 411.1 | 4 Years | - | - | - | - |
| 117 | ADIT - 283 | (Note F) | 411.1 | 4 Years | - | - | - | - |
| 118 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 56,380 | \$ - | \$ - | \$ - |
| 119 | Unprotected Property | | | | | | | |
| 120 | ADIT - 190 | (Note F) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 121 | ADIT - 281 | (Note F) | 411.1 | 5 Years | - | - | - | - |
| 122 | ADIT - 282 | (Note F) | 411.1 | 5 Years | (630,682) | - | - | - |
| 123 | ADIT - 283 | (Note F) | 411.1 | 5 Years | - | - | - | - |
| 124 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (630,682) | \$ - | \$ - | \$ - |
| 125 | Protected Property | | | | | | | |
| 126 | ADIT - 190 | (Note F) | 410.1 | NA | \$ - | - | - | - |
| 127 | ADIT - 281 | (Note F) | 411.1 | NA | - | - | - | - |
| 128 | ADIT - 282 | (Note F) | 411.1 | NA | - | - | - | - |
| 129 | ADIT - 283 | (Note F) | 411.1 | NA | - | - | - | - |
| 130 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 131 | Total - Deficient / (Excess) ADIT | | | | \$ (574,302) | \$ - | \$ - | \$ - |

Potomac Electric Power Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

| Washington, D.C. (2015 Corporate Rate Change) | | | | | | | | |
|---|--|----------|--|------------------------------|---|-------------------------------------|------------------------------|-------------------------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| Line | Deficient / (Excess) Deferred Income Taxes | Notes | FERC Account ADIT Deficient / (Excess) Amortization | Amortization Fixed Period | December 31, 2017 ADIT Deficient / (Excess) | December 31, 2024 BOY Balance | Current Year Amortization | December 31, 2025 EOY Balance |
| 132 | Unprotected Non-Property | | | | | | | |
| 133 | ADIT - 190 | (Note G) | 411.1 | 4 Years | \$ (685,034) | \$ - | \$ - | \$ - |
| 134 | ADIT - 281 | (Note G) | 411.1 | 4 Years | - | - | - | - |
| 135 | ADIT - 282 | (Note G) | 411.1 | 4 Years | - | - | - | - |
| 136 | ADIT - 283 | (Note G) | 411.1 | 4 Years | - | - | - | - |
| 137 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (685,034) | \$ - | \$ - | \$ - |
| 138 | Unprotected Property | | | | | | | |
| 139 | ADIT - 190 | (Note G) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 140 | ADIT - 281 | (Note G) | 411.1 | 5 Years | - | - | - | - |
| 141 | ADIT - 282 | (Note G) | 411.1 | 5 Years | (2,817,585) | - | - | - |
| 142 | ADIT - 283 | (Note G) | 411.1 | 5 Years | - | - | - | - |
| 143 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (2,817,585) | \$ - | \$ - | \$ - |
| 144 | Protected Property | | | | | | | |
| 145 | ADIT - 190 | (Note G) | 410.1 | NA | \$ - | \$ - | \$ - | \$ - |
| 146 | ADIT - 281 | (Note G) | 411.1 | NA | - | - | - | - |
| 147 | ADIT - 282 | (Note G) | 411.1 | NA | - | - | - | - |
| 148 | ADIT - 283 | (Note G) | 411.1 | NA | - | - | - | - |
| 149 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 150 | Total - Deficient / (Excess) ADIT | | | | \$ (3,502,619) | \$ - | \$ - | \$ - |
| Maryland (2007 Corporate Rate Change) | | | | | | | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| Line | Deficient / (Excess) Deferred Income Taxes | Notes | FERC Account ADIT Deficient / (Excess) Amortization | Amortization Fixed Period | December 31, 2017 ADIT Deficient / (Excess) | December 31, 2024 BOY Balance | Current Year Amortization | December 31, 2025 EOY Balance |
| 151 | Unprotected Non-Property | | | | | | | |
| 152 | ADIT - 190 | (Note H) | 411.1 | 4 Years | \$ - | \$ - | \$ - | \$ - |
| 153 | ADIT - 281 | (Note H) | 411.1 | 4 Years | - | - | - | - |
| 154 | ADIT - 282 | (Note H) | 411.1 | 4 Years | - | - | - | - |
| 155 | ADIT - 283 | (Note H) | 411.1 | 4 Years | - | - | - | - |
| 156 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 157 | Unprotected Property | | | | | | | |
| 158 | ADIT - 190 | (Note H) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 159 | ADIT - 281 | (Note H) | 411.1 | 5 Years | - | - | - | - |
| 160 | ADIT - 282 | (Note H) | 410.1 | 5 Years | 58,414 | - | - | - |
| 161 | ADIT - 283 | (Note H) | 411.1 | 5 Years | - | - | - | - |
| 162 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 58,414 | \$ - | \$ - | \$ - |
| 163 | Protected Property | | | | | | | |
| 164 | ADIT - 190 | (Note H) | 410.1 | NA | \$ - | \$ - | \$ - | \$ - |
| 165 | ADIT - 281 | (Note H) | 411.1 | NA | - | - | - | - |
| 166 | ADIT - 282 | (Note H) | 411.1 | NA | - | - | - | - |
| 167 | ADIT - 283 | (Note H) | 411.1 | NA | - | - | - | - |
| 168 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 169 | Total - Deficient / (Excess) ADIT | | | | \$ 58,414 | \$ - | \$ - | \$ - |

Potomac Electric Power 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) December 31, 2017 ADIT Deficient / (Excess) | (F) December 31, 2024 BOY Balance | (H) December 31, 2025 EOY Balance |
| 170 | Unprotected Non-Property | | | | | | |
| 171 | ADIT - 190 | | 411.1 | | \$ (473,969) | \$ - | \$ - |
| 172 | ADIT - 281 | | 411.1 | | - | - | - |
| 173 | ADIT - 282 | | 411.1 | | - | - | - |
| 174 | ADIT - 283 | | 411.1 | | - | - | - |
| 175 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (473,969) | \$ - | \$ - |
| 176 | Unprotected Property | | | | | | |
| 177 | ADIT - 190 | | 411.1 | | \$ - | \$ - | \$ - |
| 178 | ADIT - 281 | | 411.1 | | - | - | - |
| 179 | ADIT - 282 | | 411.1 | | (1,932,414) | - | - |
| 180 | ADIT - 283 | | 411.1 | | - | - | - |
| 181 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (1,932,414) | \$ - | \$ - |
| 182 | Protected Property | | | | | | |
| 183 | ADIT - 190 | | 410.1 | | \$ - | \$ - | \$ - |
| 184 | ADIT - 281 | | 411.1 | | - | - | - |
| 185 | ADIT - 282 | | 411.1 | | - | - | - |
| 186 | ADIT - 283 | | 411.1 | | - | - | - |
| 187 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - |
| 188 | Total - Deficient / (Excess) ADIT | | | | \$ (2,406,383) | \$ - | \$ - |

| 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) December 31, 2017 ADIT Deficient / (Excess) | (F) December 31, 2024 BOY Balance | (H) December 31, 2025 EOY Balance |
| 189 | ADIT - 190 | | 410.1 | | \$ (473,969) | \$ - | \$ - |
| 190 | ADIT - 281 | | 411.1 | | - | - | - |
| 191 | ADIT - 282 | | 411.1 | | (1,932,414) | - | - |
| 192 | ADIT - 283 | | 411.1 | | - | - | - |
| 193 | Total - Deficient / (Excess) ADIT | | | | \$ (2,406,383) | \$ - | \$ - |
| 194 | Tax Gross-Up Factor | ATT H-9A, Line 132b | | | 1.38 | 1.38 | 1.38 |
| 195 | Regulatory Asset / (Liability) | | | | \$ (3,319,950) | \$ - | \$ - |

| 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 | (H) December 31, 2025 EOY Balance |
| 196 | Account 182.3 (Other Regulatory Assets) | | | | \$ - | \$ - | \$ - |
| 197 | Account 254 (Other Regulatory Liabilities) | | | | (3,319,950) | - | - |
| 198 | Total - Transmission Regulatory Asset / (Liability) | | | | \$ (3,319,950) | \$ - | \$ - |

| 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 | (H) December 31, 2025 EOY Balance |
| 199 | Account 182.3 (Other Regulatory Assets) | | | | \$ - | \$ - | \$ - |
| 200 | Account 254 (Other Regulatory Liabilities) | | | | (122,888,092) | (35,472,713) | (34,145,572) |
| 201 | Total - Transmission Regulatory Asset / (Liability) | | | | \$ (122,888,092) | \$ (35,472,713) | \$ (34,145,572) |

Potomac Electric Power 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 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 Pepco 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.
- C The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- E The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- F The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- G The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- H The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

Potomac Electric Power 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 | Accrued Payroll Taxes - Manual | Accrued Liabilities | Unprotected Non-Property | \$ 528,972 | \$ 185,140 | \$ 40,202 | \$ (14,071) | \$ 211,272 | \$ 528,972 | \$ 111,084 | \$ 40,202 | \$ (8,442) | \$ 142,844 | |
| 2 | Other Current Liabilities - General | Accrued Liabilities | Unprotected Non-Property | 27,544,340 | 9,640,519 | 2,093,370 | (732,879) | 11,001,210 | 27,544,340 | 5,784,311 | 2,093,370 | (439,608) | 7,438,074 | |
| 3 | Accrued Liab-Required Health Claims Reserve | Accrued Liabilities | Unprotected Non-Property | 1,324,005 | 463,402 | 100,624 | (35,219) | 528,808 | 1,324,005 | 278,041 | 100,624 | (21,131) | 357,534 | |
| 4 | Accrued Liab-General Liability | Accrued Liabilities | Unprotected Non-Property | 1,904,937 | 666,728 | 144,775 | (50,671) | 760,832 | 1,904,937 | 400,037 | 144,775 | (30,403) | 514,409 | |
| 5 | Accrued Liab-Auto Liability | Accrued Liabilities | Unprotected Non-Property | 301,988 | 105,896 | 22,951 | (8,033) | 120,614 | 301,988 | 63,417 | 22,951 | (4,820) | 81,549 | |
| 6 | Accrued Liabilities - Workers Comp - Long-term | Accrued Liabilities | Unprotected Non-Property | 54,355,782 | 19,024,524 | 4,131,039 | (1,445,864) | 21,709,699 | 54,355,782 | 11,414,714 | 4,131,039 | (867,518) | 14,678,235 | |
| 7 | Accrued Liabilities - Disability - Long-term | Accrued Liabilities | Unprotected Non-Property | 4,248,709 | 1,487,048 | 322,902 | (113,018) | 1,896,934 | 4,248,709 | 892,229 | 322,902 | (67,809) | 1,147,321 | |
| 8 | Accrued Liab-LTIP | Accrued Liabilities | Unprotected Non-Property | 473,540 | 165,739 | 35,989 | (12,586) | 189,132 | 473,540 | 99,443 | 35,989 | (7,555) | 127,875 | |
| 9 | Accrued Liability - PHI Incentive Plan | Accrued Liabilities | Unprotected Non-Property | 7,429,389 | 2,600,286 | 564,634 | (197,822) | 2,967,098 | 7,429,389 | 1,560,172 | 564,634 | (118,573) | 2,006,232 | |
| 10 | Accrued Liab-Retirees | Accrued Liabilities | Unprotected Non-Property | 20,000 | 7,000 | 1,520 | (532) | 7,988 | 20,000 | 4,200 | 1,520 | (319) | 5,401 | |
| 11 | Accrued Severance | Accrued Liabilities | Unprotected Non-Property | 173,807 | 60,832 | 13,209 | (4,823) | 69,149 | 173,807 | 36,499 | 13,209 | (2,774) | 46,925 | |
| 12 | Accrued Liab-SERP | Accrued Liabilities | Unprotected Non-Property | 3,934,817 | 1,377,186 | 299,046 | (104,668) | 1,571,566 | 3,934,817 | 826,312 | 299,046 | (62,800) | 1,062,558 | |
| 13 | Accrued Liab-Sick Pay Carryover | Accrued Liabilities | Unprotected Non-Property | 7,680,551 | 2,688,193 | 583,722 | (204,303) | 3,067,612 | 7,680,551 | 1,612,916 | 583,722 | (122,582) | 2,074,056 | |
| 14 | Accrued Liab-Vacation | Accrued Liabilities | Unprotected Non-Property | 7,227,360 | 2,529,576 | 549,278 | (192,248) | 2,886,606 | 7,227,360 | 1,517,748 | 549,278 | (115,349) | 1,951,676 | |
| 15 | Deferred Credits-General | Accrued Liabilities | Unprotected Non-Property | 355,346 | 124,371 | 27,006 | (9,452) | 355,346 | 355,346 | 74,823 | 27,006 | (5,671) | 95,958 | |
| 16 | Deferred Credits-General (Merger Commitments) | Accrued Liabilities | Unprotected Non-Property | 13,909,345 | 4,868,271 | 1,057,110 | (369,989) | 5,555,392 | 13,909,345 | 2,920,962 | 1,057,110 | (221,893) | 3,758,080 | |
| 17 | Deferred Credits-General (DC PLUG) | Accrued Liabilities | Unprotected Non-Property | 160,000,000 | 56,000,000 | 12,160,000 | (4,256,000) | 63,904,000 | 160,000,000 | 33,600,000 | 12,160,000 | (2,553,600) | 43,206,400 | |
| 18 | Accrued Liability - LTIP - Non-Current | Accrued Liabilities | Unprotected Non-Property | 76,247 | 26,887 | 5,795 | (2,028) | 30,453 | 76,247 | 16,012 | 5,795 | (1,217) | 20,590 | |
| 19 | Payroll Taxes 481(a) | Accrued Liabilities | Unprotected Non-Property | (285,855) | (100,049) | (21,725) | 7,604 | (114,170) | (285,855) | (60,030) | (21,725) | 4,562 | (77,192) | |
| 20 | Provision for Uncollectible Accounts-Spec Billing | Allowance for Doubtful Accounts | Unprotected Non-Property | 885,155 | 309,804 | 67,272 | (23,545) | 353,531 | 885,155 | 186,883 | 67,272 | (14,127) | 239,027 | |
| 21 | Provision for Uncollectible Accounts - MD | Allowance for Doubtful Accounts | Unprotected Non-Property | 8,806,290 | 3,082,201 | 689,278 | (234,247) | 3,517,232 | 8,806,290 | 1,849,321 | 689,278 | (145,546) | 2,378,050 | |
| 22 | Provision for Uncollectible Accounts - DC Retail | Allowance for Doubtful Accounts | Unprotected Non-Property | 7,074,536 | 2,476,088 | 537,665 | (188,183) | 2,825,570 | 7,074,536 | 1,485,653 | 537,665 | (112,910) | 1,910,408 | |
| 23 | Provision for Uncollectible POR - Pepco DC | Allowance for Doubtful Accounts | Unprotected Non-Property | 2,516,575 | 886,801 | 191,260 | (68,941) | 1,005,120 | 2,516,575 | 528,481 | 191,260 | (40,185) | 678,576 | |
| 24 | Provision for Uncollectible POR - Pepco MD | Allowance for Doubtful Accounts | Unprotected Non-Property | 2,209,792 | 773,427 | 167,944 | (58,780) | 882,591 | 2,209,792 | 464,056 | 167,944 | (35,268) | 596,732 | |
| 25 | Maryland Capital Loss Carryforward | Capital Loss Limitation | Unprotected Non-Property | - | - | 12,533 | (4,387) | 8,147 | - | - | 12,533 | (2,632) | 9,901 | |
| 26 | DC Capital Loss Carryforward | Capital Loss Limitation | Unprotected Non-Property | - | - | 8,634 | (3,022) | 5,612 | - | - | 8,634 | (1,813) | 6,821 | |
| 27 | Federal Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | 12,748,541 | 4,481,989 | - | - | 4,481,989 | 12,748,541 | 2,677,194 | - | - | 2,677,194 | |
| 28 | Maryland Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | - | - | 626,545 | (219,291) | 407,254 | - | - | 626,545 | (131,574) | 494,971 | |
| 29 | DC Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | - | - | 438,135 | (153,347) | 284,788 | - | - | 438,135 | (92,008) | 346,127 | |
| 30 | Acc Liab - Deferred Comp LT - Old Plans | Deferred Compensation | Unprotected Non-Property | 3,175,708 | 1,111,498 | 241,354 | (84,474) | 1,268,378 | 3,175,708 | 668,899 | 241,354 | (50,884) | 857,568 | |
| 31 | Acc Liab - Deferred Comp LT - Active Plans | Deferred Compensation | Unprotected Non-Property | 771,974 | 270,191 | 58,670 | (20,535) | 308,326 | 771,974 | 162,115 | 58,670 | (12,321) | 208,464 | |
| 32 | Other Special Funds-Deferred Comp | Deferred Compensation | Unprotected Non-Property | (22,102) | (7,736) | (1,680) | 588 | (8,828) | (22,102) | (4,841) | (1,680) | 353 | (5,968) | |
| 33 | Accrued Liab-Environmental Site Exp - Long-Term | Environmental Expense | Unprotected Non-Property | 26,684,952 | 9,338,733 | 2,028,056 | (709,820) | 10,657,970 | 26,684,952 | 5,803,840 | 2,028,056 | (425,892) | 7,206,004 | |
| 34 | Accrued Liab-OPEB | FAS 106 OPEB Adjustment | Unprotected Non-Property | 36,501,922 | 12,775,673 | 2,774,148 | (970,951) | 14,578,868 | 36,501,922 | 7,665,404 | 2,774,148 | (582,571) | 9,856,979 | |
| 35 | FIN 48 Interest Payable-MD-NonCurrent | Interest on Contingent Taxes | Unprotected Non-Property | 305,637 | 106,973 | 23,228 | (8,130) | 122,071 | 305,637 | 64,184 | 23,228 | (4,878) | 82,534 | |
| 36 | Accrued Charitable Contributions-MD-Current | Merger Commitment Deferrals | Unprotected Non-Property | 789,383 | 276,284 | 59,993 | (20,989) | 315,260 | 789,383 | 165,770 | 59,993 | (12,599) | 213,165 | |
| 37 | Accrued Charitable Contributions-DC-Current | Merger Commitment Deferrals | Unprotected Non-Property | 2,068,546 | 723,991 | 157,209 | (55,023) | 828,177 | 2,068,546 | 434,396 | 157,209 | (33,014) | 558,590 | |
| 38 | Merger Commitments | Merger Commitment Deferrals | Unprotected Non-Property | 9,120,596 | 3,192,208 | 693,165 | (242,608) | 3,642,766 | 9,120,596 | 1,915,325 | 693,165 | (145,565) | 2,462,926 | |
| 39 | Accrued Charitable Contributions-MD-Non-Current | Merger Commitment Deferrals | Unprotected Non-Property | 5,554,249 | 1,943,987 | 422,123 | (147,743) | 2,218,367 | 5,554,249 | 1,168,392 | 422,123 | (88,648) | 1,499,869 | |
| 40 | Accrued Charitable Contributions-DC-Non-Current | Merger Commitment Deferrals | Unprotected Non-Property | 14,115,127 | 4,940,295 | 1,072,750 | (375,462) | 5,637,582 | 14,115,127 | 2,964,177 | 1,072,750 | (225,277) | 3,811,649 | |
| 41 | Use Tax Payable-DC | Other 190 Deferred Taxes | Unprotected Non-Property | 701,192 | 245,417 | 53,291 | (18,652) | 260,050 | 701,192 | 147,250 | 53,291 | (11,191) | 169,350 | |
| 42 | Other Long-Term Liabilities | Other 190 Deferred Taxes | Unprotected Non-Property | 2,500,000 | 875,000 | 190,000 | (66,500) | 998,500 | 2,500,000 | 525,000 | 190,000 | (39,900) | 875,100 | |
| 43 | Federal State Income Taxes Deductible | Other 190 Deferred Taxes | Unprotected Non-Property | 2,959,146 | 1,035,701 | - | - | 1,035,701 | 2,959,146 | 621,421 | - | - | 621,421 | |
| 44 | Maryland 1/1/2000 Basis Carryforward | Other 190 Deferred Taxes | Unprotected Non-Property | - | - | 3,630,153 | (1,270,554) | 2,359,600 | - | - | 3,630,153 | (762,332) | 2,867,821 | |
| 45 | Asset Retirement Obligation-Electric Utility Plant | Regulatory Liabilities | Unprotected Non-Property | 3,485,135 | 1,219,797 | 264,870 | (92,705) | 1,391,963 | 3,485,135 | 731,878 | 264,870 | (55,623) | 941,126 | |
| 46 | Other Regulatory Liability - General | Regulatory Liabilities | Unprotected Non-Property | (3,357,069) | (1,174,974) | (254,177) | 89,298 | (1,340,813) | (3,357,069) | (704,984) | (255,137) | 53,579 | (806,543) | |
| 47 | On Reg Liab-Asset Retirement Obligation-Electric | Regulatory Liabilities | Unprotected Non-Property | 3,485,135 | 1,219,797 | 264,870 | (92,705) | 1,391,963 | 3,485,135 | 731,878 | 264,870 | (55,623) | 941,126 | |
| 48 | Reg Liab-Asset Retirement Oblig-Electric-Contrs | Regulatory Liabilities | Unprotected Non-Property | (3,485,135) | (1,219,797) | (264,870) | 92,705 | (1,391,963) | (3,485,135) | (731,878) | (264,870) | 55,623 | (941,126) | |
| 49 | Regulatory Liability-MD Grid Realliance Charge | Regulatory Liabilities | Unprotected Non-Property | 975,399 | 341,390 | 74,130 | (25,944) | 389,574 | 975,399 | 204,834 | 74,130 | (15,567) | 263,397 | |
| 50 | Reg Liab-MD Dynamic Pricing/Critical Pk Rebate Cr | Regulatory Liabilities | Unprotected Non-Property | 2,536,480 | 887,768 | 182,773 | (67,470) | 1,013,070 | 2,536,480 | 532,661 | 182,773 | (40,482) | 694,951 | |
| 51 | Regulatory Liability - MD - Base | Regulatory Liabilities | Unprotected Non-Property | 692,633 | 242,421 | 52,640 | (18,424) | 276,638 | 692,633 | 145,453 | 52,640 | (11,054) | 187,039 | |
| 52 | Reg Liab-Third Party Supplier-DC Distribution | Regulatory Liabilities | Unprotected Non-Property | 1,375,838 | 481,543 | 104,564 | (36,597) | 549,510 | 1,375,838 | 288,926 | 104,564 | (21,958) | 371,531 | |
| 53 | Maryland Net Operating Loss Carryforward | State NOL | Unprotected Non-Property | - | - | 5,307,670 | (1,857,884) | 3,449,785 | - | - | 5,307,670 | (1,114,611) | 4,193,059 | |
| 54 | DC Net Operating Loss Carryforward | State NOL | Unprotected Non-Property | - | - | 9,626,335 | (3,389,217) | 6,237,118 | - | - | 9,626,335 | (2,021,530) | 7,604,805 | |
| 55 | Federal Net Operating Loss Carry-Forward | Federal Net Operating Loss Carry-Forward (Utility) | Protected Property | 859,850,582 | 300,947,704 | - | - | 300,947,704 | 859,850,582 | 180,568,622 | - | - | 180,568,622 | |
| 56 | Federal Net Operating Loss Carry-Forward | Federal Net Operating Loss Carry-Forward (Non-Utility) | Protected Property | (820,362,149) | (287,126,752) | - | - | (287,126,752) | (820,362,149) | (172,276,051) | - | - | (172,276,051) | |
| 57 | Unamortized Investment Tax Credits | FAS 109 - Deferred Taxes on ITC | Protected Property | 1,934,714 | 677,150 | 147,038 | (51,483) | 772,725 | 1,934,714 | 406,290 | 147,038 | (30,878) | 522,450 | |
| 58 | Other Reg Assets - Income Tax Recov thru Rates | FAS 109 Net-TCJA | N/A | (10,162,734) | (6,356,957) | (1,380,368) | 483,129 | (7,254,196) | (10,162,734) | (2,814,174) | (1,380,368) | 289,877 | (4,904,865) | |
| 59 | FAS 109 - Regulatory Asset Electric | FAS109 Net-TCJA | N/A | (156,526,748) | (54,784,362) | (11,896,033) | 4,183,811 | (62,516,781) | (156,526,748) | (32,870,817) | (11,896,033) | 2,499,167 | (42,268,483) | |
| 60 | SFAS109-Regulatory Liability Electric | FAS109 Net-TCJA | N/A | 1,286,587 | 450,305 | 97,781 | (34,223) | 513,863 | 1,286,587 | 270,183 | 97,781 | (20,534) | 347,430 | |
| 61 | SFAS109-Regulatory Liability Electric | FAS109 TCJA | N/A | - | - | - | - | - | 873,782,350 | 204,490,093 | 74,005,939 | (15,541,247) | 282,954,785 | |
| 62 | Total FERC Account 190 | | | \$ 304,399,168 | \$ 106,539,709 | \$ 38,589,438 | \$ (13,506,363) | \$ 131,822,844 | \$ 1,278,161,518 | \$ 288,413,918 | \$ 112,595,376 | \$ (23,645,029) | \$ 357,364,268 | |

Potomac Electric Power 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 282 - Property (Note A) | | | | | | | | | | | | | | |
| 63 | Fixed Asset Basis Differences (Power/Tax) - Protected | Protected Property (Power/Tax) | Protected Property | \$ (2,311,845,643) | \$ (809,145,975) | \$ - | \$ - | \$ (809,145,975) | \$ (2,311,845,643) | \$ (485,487,585) | \$ - | \$ - | \$ (485,487,585) | |
| 64 | Fixed Asset Basis Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | (2,111,838,818) | (739,143,586) | - | - | (739,143,586) | (2,111,838,818) | (443,486,152) | - | - | (443,486,152) | |
| 65 | Fixed Asset Basis Differences (Power/Tax) - Non-Protected CIAC | Non-Protected Property (Power/Tax) | Unprotected Property | 149,683,320 | 52,389,162 | - | - | 52,389,162 | 149,683,320 | 31,433,497 | - | - | 31,433,497 | |
| 66 | Fixed Asset Basis Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | (281,503,159) | (98,526,106) | - | - | (98,526,106) | (281,503,159) | (59,115,863) | - | - | (59,115,863) | |
| 67 | Maryland Fixed Asset Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | - | - | (112,640,145) | 39,424,051 | (73,216,095) | - | - | (112,640,145) | 23,654,431 | (88,985,715) | |
| 68 | Maryland Fixed Asset Differences (Power/Tax) - Non-Protected CIAC | Non-Protected Property (Power/Tax) | Unprotected Property | - | - | 8,226,018 | (2,879,106) | 5,346,912 | - | - | 8,226,018 | (1,727,464) | 6,496,554 | |
| 69 | Maryland Fixed Asset Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | - | - | (12,682,589) | 4,431,906 | (8,250,683) | - | - | (12,682,589) | 2,659,144 | (10,003,445) | |
| 70 | Maryland Fixed Asset Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | - | (740,953) | 259,333 | (481,619) | - | - | (740,953) | 155,600 | (585,353) | |
| 71 | Maryland Fixed Asset Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | - | 875,565 | (306,448) | 569,117 | - | - | 875,565 | (183,869) | 691,896 | |
| 72 | DC Fixed Asset Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | - | - | (112,117,870) | 39,241,254 | (72,876,615) | - | - | (112,117,870) | 23,544,753 | (88,573,117) | |
| 73 | DC Fixed Asset Differences (Power/Tax) - Non-Protected CIAC | Non-Protected Property (Power/Tax) | Unprotected Property | - | - | 5,866,813 | (1,983,384) | 3,883,428 | - | - | 5,866,813 | (1,190,031) | 4,476,782 | |
| 74 | DC Fixed Asset Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | - | - | (4,499,321) | 1,574,762 | (2,924,559) | - | - | (4,499,321) | 944,657 | (3,554,464) | |
| 75 | DC Fixed Asset Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | - | (510,434) | 178,652 | (331,782) | - | - | (510,434) | 107,191 | (403,243) | |
| 76 | DC Fixed Asset Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | - | 803,167 | (211,108) | 592,058 | - | - | 803,167 | (126,885) | 476,502 | |
| 77 | Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | (16,485,645) | (5,782,978) | - | - | (5,782,978) | (16,485,645) | (3,457,785) | - | - | (3,457,785) | |
| 78 | Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | 19,456,991 | 6,809,947 | - | - | 6,809,947 | 19,456,991 | 4,085,968 | - | - | 4,085,968 | |
| 79 | Total FERC Account 282 | | | \$ (4,552,512,854) | \$ (1,593,379,534) | \$ (227,799,750) | \$ 78,729,912 | \$ (1,741,449,371) | \$ (4,552,512,854) | \$ (956,027,720) | \$ (227,799,750) | \$ 47,837,947 | \$ (1,135,989,523) | |
| FERC Account 283 - Non-Current (Note A) | | | | | | | | | | | | | | |
| 80 | Unamortized Loss on Recaptured Debt - General | Recaptured Debt | Unprotected Non-Property | \$ (3,209,084) | \$ (1,123,180) | \$ (243,890) | \$ 85,362 | \$ (1,281,708) | \$ (3,209,084) | \$ (673,908) | \$ (243,890) | \$ 51,217 | \$ (868,581) | |
| 81 | Unamortized Loss - Pollution Bonds | Recaptured Debt | Unprotected Non-Property | (114,313) | (40,069) | (8,888) | 3,041 | (45,656) | (114,313) | (24,006) | (8,888) | 1,824 | (30,969) | |
| 82 | Unamortized Loss - First Mortgage Bonds | Recaptured Debt | Unprotected Non-Property | (11,903,056) | (4,186,070) | (904,632) | 316,621 | (4,754,081) | (11,903,056) | (2,499,642) | (904,632) | 189,973 | (3,214,301) | |
| 83 | Prepayments - Other Taxes | Maryland Property Taxes | Unprotected Non-Property | (25,368,491) | (8,878,972) | (1,928,005) | 674,802 | (10,132,175) | (25,368,491) | (5,327,383) | (1,928,005) | 404,881 | (8,850,507) | |
| 84 | Prepayments - General | Prepaid Interest | Unprotected Non-Property | (1,484,384) | (519,534) | (112,813) | 39,485 | (592,863) | (1,484,384) | (311,721) | (112,813) | 23,891 | (400,843) | |
| 85 | Prepayments - Workmen's Compensation | Prepayments | Unprotected Non-Property | (615,222) | (215,328) | (48,757) | 16,385 | (245,762) | (615,222) | (129,197) | (48,757) | 9,819 | (166,135) | |
| 86 | DSM - Energy Efficient Products - Community - MD | Regulatory Asset - DSM | Unprotected Non-Property | (184,067,950) | (64,423,783) | (13,989,164) | 4,896,207 | (73,516,739) | (184,067,950) | (38,654,270) | (13,989,164) | 2,937,724 | (49,705,709) | |
| 87 | Regulatory Assets - DSM - Direct Load Control - MD | Regulatory Asset - DSM | Unprotected Non-Property | (34,888,805) | (12,210,382) | (2,851,397) | 927,989 | (13,933,790) | (34,888,805) | (7,326,229) | (2,851,397) | 556,793 | (9,426,833) | |
| 88 | Reg Assets- FERC Formula Rate Adj-Transmission Svc | Regulatory Asset - FERC Formula Rate True-up | Unprotected Non-Property | (3,060,224) | (1,071,078) | (232,577) | 81,402 | (1,222,253) | (3,060,224) | (642,647) | (232,577) | 48,441 | (828,383) | |
| 89 | Regulatory Assets - Asset Retirement Obligation | Regulatory Assets | Unprotected Non-Property | (342,995) | (120,048) | (26,068) | 9,124 | (136,992) | (342,995) | (72,029) | (26,068) | 5,474 | (92,622) | |
| 90 | Regulatory Assets - DC Recovery - Base | Regulatory Assets | Unprotected Non-Property | (63,845,418) | (22,345,896) | (4,852,252) | 1,698,288 | (25,499,860) | (63,845,418) | (13,407,538) | (4,852,252) | 1,018,973 | (17,240,817) | |
| 91 | Regulatory Assets - MD Recovery - Base | Regulatory Assets | Unprotected Non-Property | (57,593,938) | (20,157,878) | (4,377,139) | 1,531,999 | (23,003,019) | (57,593,938) | (12,094,727) | (4,377,139) | 919,199 | (15,552,687) | |
| 92 | Regulatory Assets - DC | Regulatory Assets | Unprotected Non-Property | (10,512,194) | (3,679,268) | (798,927) | 279,624 | (4,198,570) | (10,512,194) | (2,207,561) | (798,927) | 167,775 | (2,836,713) | |
| 93 | Regulatory Assets - MD | Regulatory Assets | Unprotected Non-Property | (11,180,184) | (3,913,064) | (849,694) | 297,393 | (4,465,365) | (11,180,184) | (2,347,839) | (849,694) | 178,436 | (3,019,097) | |
| 94 | Regulatory Assets - DC Power Line Undergrounding | Regulatory Assets | Unprotected Non-Property | (190,253,767) | (66,588,818) | (14,459,288) | 5,060,750 | (75,987,354) | (190,253,767) | (39,953,291) | (14,459,288) | 3,036,450 | (51,376,127) | |
| 95 | Reg Assets-Third Party Supplier Recovery-MD Dist | Regulatory Assets | Unprotected Non-Property | (1,247,199) | (436,520) | (94,787) | 33,175 | (498,131) | (1,247,199) | (261,912) | (94,787) | 19,905 | (336,794) | |
| 96 | Regulatory Asset - Wba Comp/LT Disability Accrual | Regulatory Assets | Unprotected Non-Property | (34,604,378) | (12,111,531) | (2,629,833) | 920,478 | (13,820,888) | (34,604,378) | (7,268,919) | (2,629,833) | 552,296 | (9,344,506) | |
| 97 | Regulatory Assets-DC Residential Aid | Regulatory Assets | Unprotected Non-Property | (2,434,560) | (852,096) | (185,027) | 64,759 | (972,363) | (2,434,560) | (511,286) | (185,027) | 38,856 | (657,429) | |
| 98 | Regulatory Asset- Maryland Meters | Regulatory Assets | Unprotected Non-Property | (69,912,829) | (24,469,490) | (5,313,375) | 1,859,681 | (27,923,184) | (69,912,829) | (14,681,694) | (5,313,375) | 1,115,809 | (18,879,260) | |
| 99 | AMI - Recoverable - DC | Regulatory Assets | Unprotected Non-Property | (440,137) | (154,048) | (33,450) | 11,708 | (175,791) | (440,137) | (92,429) | (33,450) | 7,025 | (118,655) | |
| 100 | Prepaid Pension Costs | Pension Plan Contribution | Unprotected Non-Property | (329,586,334) | (115,355,217) | (25,048,561) | 8,786,996 | (131,636,782) | (329,586,334) | (69,213,130) | (25,048,561) | 5,260,198 | (89,001,944) | |
| 101 | Total FERC Account 283 | | | \$ (1,636,663,469) | \$ (582,832,211) | \$ (78,786,423) | \$ 27,575,248 | \$ (414,943,366) | \$ (1,636,663,469) | \$ (347,699,327) | \$ (78,786,423) | \$ 16,545,149 | \$ (279,949,691) | |
| 102 | Grand Total | | | \$ (5,284,777,246) | \$ (1,849,672,036) | \$ (267,996,735) | \$ 93,798,857 | \$ (2,623,689,813) | \$ (5,284,777,246) | \$ (1,053,313,128) | \$ (183,990,796) | \$ 46,738,067 | \$ (1,058,565,657) | |

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 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.

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).

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

A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (with respect to that item). Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.

B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

Potomac Electric Power 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) |
| (A) | (B) | (C) | | | | | | | | | | |
| FERC Account 180 - Non-Current (Note A) | | | | | | | | | | | | |
| 1 | Accrued Payroll Taxes - Manual | Accrued Liabilities | Unprotected Non-Property | \$ 68,428 | \$ - | \$ - | \$ 68,428 | Labor | Yes | 10.09% | \$ 8,904 | 190 |
| 2 | Other Current Liabilities - General | Accrued Liabilities | Unprotected Non-Property | 3,563,136 | - | - | 3,563,136 | 100% DC | No | 0.00% | - | 190 |
| 3 | Accrued Liab-Required Health Claims Reserve | Accrued Liabilities | Unprotected Non-Property | 171,273 | - | - | 171,273 | Labor | Yes | 10.09% | 17,281 | 190 |
| 4 | Accrued Liab-General Liability | Accrued Liabilities | Unprotected Non-Property | 246,423 | - | - | 246,423 | Labor | Yes | 10.09% | 24,864 | 190 |
| 5 | Accrued Liab-Auto Liability | Accrued Liabilities | Unprotected Non-Property | 39,065 | - | - | 39,065 | Labor | Yes | 10.09% | 3,942 | 190 |
| 6 | Accrued Liabilities - Workers Comp - Long-term | Accrued Liabilities | Unprotected Non-Property | 7,031,464 | - | - | 7,031,464 | Labor | Yes | 10.09% | 709,475 | 190 |
| 7 | Accrued Liabilities - Disability - Long-term | Accrued Liabilities | Unprotected Non-Property | 549,613 | - | - | 549,613 | Labor | Yes | 10.09% | 55,456 | 190 |
| 8 | Accrued Liab-LTIP | Accrued Liabilities | Unprotected Non-Property | 61,257 | - | - | 61,257 | Labor | Yes | 10.09% | 8,181 | 190 |
| 9 | Accrued Liability - PHI Incentive Plan | Accrued Liabilities | Unprotected Non-Property | 961,066 | - | - | 961,066 | Labor | Yes | 10.09% | 98,972 | 190 |
| 10 | Accrued Liab-Retirement | Accrued Liabilities | Unprotected Non-Property | 2,587 | - | - | 2,587 | Labor | Yes | 10.09% | 261 | 190 |
| 11 | Accrued Severance | Accrued Liabilities | Unprotected Non-Property | 22,484 | - | - | 22,484 | Labor | Yes | 10.09% | 2,289 | 190 |
| 12 | Accrued Liab-SERP | Accrued Liabilities | Unprotected Non-Property | 509,008 | 457,849 | - | 51,359 | 100% Transmission | Yes | 100.00% | 51,359 | 190 |
| 13 | Accrued Liab-Sick Pay Carryover | Accrued Liabilities | Unprotected Non-Property | 993,556 | - | - | 993,556 | Labor | Yes | 10.09% | 100,250 | 190 |
| 14 | Accrued Liab-Vacation | Accrued Liabilities | Unprotected Non-Property | 934,931 | - | - | 934,931 | Labor | Yes | 10.09% | 94,335 | 190 |
| 15 | Deferred Credits-General | Accrued Liabilities | Unprotected Non-Property | 45,968 | - | - | 45,968 | Labor | Yes | 10.09% | 4,638 | 190 |
| 16 | Deferred Credits-General (Merger Commitments) | Accrued Liabilities | Unprotected Non-Property | 1,799,313 | 1,799,313 | - | (0) | Labor | No | 0.00% | - | 190 |
| 17 | Deferred Credits-General (DC PLIC) | Accrued Liabilities | Unprotected Non-Property | 20,697,600 | - | - | 20,697,600 | 100% DC | No | 0.00% | - | 190 |
| 18 | Accrued Liability - LTIP - Non-Current | Accrued Liabilities | Unprotected Non-Property | 9,863 | - | - | 9,863 | Labor | Yes | 10.09% | 995 | 190 |
| 19 | Payroll Taxes 481(a) | Accrued Liabilities | Unprotected Non-Property | (38,978) | - | - | (38,978) | Labor | Yes | 10.09% | (3,731) | 190 |
| 20 | Provision for Uncollectible Accounts-Spec Billing | Allowance for Doubtful Accounts | Unprotected Non-Property | 114,504 | 114,504 | - | - | Labor | No | 0.00% | - | 190 |
| 21 | Provision for Uncollectible Accounts - MD | Allowance for Doubtful Accounts | Unprotected Non-Property | 1,139,182 | - | - | 1,139,182 | 100% MD | No | 0.00% | - | 190 |
| 22 | Provision for Uncollectible Accounts - DC Retail | Allowance for Doubtful Accounts | Unprotected Non-Property | 915,162 | - | - | 915,162 | 100% DC | No | 0.00% | - | 190 |
| 23 | Provision for Uncollectible PQR - Pepco DC | Allowance for Doubtful Accounts | Unprotected Non-Property | 325,544 | - | - | 325,544 | 100% DC | No | 0.00% | - | 190 |
| 24 | Provision for Uncollectible PQR - Pepco MD | Allowance for Doubtful Accounts | Unprotected Non-Property | 285,859 | - | - | 285,859 | 100% MD | No | 0.00% | - | 190 |
| 25 | Maryland Capital Loss Carryforward | Capital Loss Limitation | Unprotected Non-Property | (1,755) | (1,755) | - | - | Labor | No | 0.00% | - | 190 |
| 26 | DC Capital Loss Carryforward | Capital Loss Limitation | Unprotected Non-Property | (1,209) | (1,209) | - | - | Labor | No | 0.00% | - | 190 |
| 27 | Federal Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | 1,784,796 | 1,784,796 | - | - | Labor | No | 0.00% | - | 190 |
| 28 | Maryland Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | (87,716) | (87,716) | - | - | Labor | No | 0.00% | - | 190 |
| 29 | DC Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | (61,339) | (61,339) | - | - | Labor | No | 0.00% | - | 190 |
| 30 | Acc Liab - Deferred Comp LT - Old Plans | Deferred Compensation | Unprotected Non-Property | 410,810 | - | - | 410,810 | Labor | Yes | 10.09% | 41,451 | 190 |
| 31 | Acc Liab - Deferred Comp LT - Active Plans | Deferred Compensation | Unprotected Non-Property | 99,863 | - | - | 99,863 | Labor | Yes | 10.09% | 10,078 | 190 |
| 32 | Other Special Funds-Deferred Comp | Deferred Compensation | Unprotected Non-Property | (2,859) | (2,859) | - | 0 | Labor | No | 0.00% | - | 190 |
| 33 | Accrued Liab-Environmental Site Exp - Long-Term | Environmental Expense | Unprotected Non-Property | 3,451,965 | - | - | 3,451,965 | Labor | No | 0.00% | - | 190 |
| 34 | Accrued Liab-OPEB | FAS 106 OPEB Adjustment | Unprotected Non-Property | 4,721,889 | - | - | 4,721,889 | Labor | Yes | 10.09% | 476,439 | 190 |
| 35 | FIN 48 Interest Payable-MD-Non-Current | Interest on Contingent Taxes | Unprotected Non-Property | 39,537 | 39,537 | - | - | Labor | No | 0.00% | - | 190 |
| 36 | Accrued Charitable Contributions-MD-Current | Merger Commitment Deferrals | Unprotected Non-Property | 102,115 | 102,115 | - | 0 | Labor | No | 0.00% | - | 190 |
| 37 | Accrued Charitable Contributions-DC-Current | Merger Commitment Deferrals | Unprotected Non-Property | 267,587 | 267,587 | - | - | Labor | No | 0.00% | - | 190 |
| 38 | Merger Commitments | Merger Commitment Deferrals | Unprotected Non-Property | 1,179,840 | 1,179,840 | - | - | Labor | No | 0.00% | - | 190 |
| 39 | Accrued Charitable Contributions-MD-Non-Current | Merger Commitment Deferrals | Unprotected Non-Property | 718,498 | 718,498 | - | - | Labor | No | 0.00% | - | 190 |
| 40 | Accrued Charitable Contributions-DC-Non-Current | Merger Commitment Deferrals | Unprotected Non-Property | 1,825,933 | 1,825,933 | - | (0) | Labor | No | 0.00% | - | 190 |
| 41 | Use Tax Payable-DC | Other 190 Deferred Taxes | Unprotected Non-Property | 90,706 | - | - | 90,706 | 100% DC | No | 0.00% | - | 190 |
| 42 | Other Long-Term Liabilities | Other 190 Deferred Taxes | Unprotected Non-Property | 323,400 | 323,400 | - | - | Labor | No | 0.00% | - | 190 |
| 43 | Federal State Income Taxes Deductible | Other 190 Deferred Taxes | Unprotected Non-Property | 414,280 | - | - | 414,280 | Labor | Yes | 10.09% | 41,801 | 190 |
| 44 | Maryland 1/1/2000 Basis Carryforward | Other 190 Deferred Taxes | Unprotected Non-Property | (508,221) | - | - | (508,221) | Plant | Yes | 17.32% | (88,024) | 190 |
| 45 | Asset Retirement Obligation-Electric Utility Plant | Regulatory Liabilities | Unprotected Non-Property | 450,837 | - | - | 450,837 | Labor | No | 0.00% | - | 190 |
| 46 | Other Regulatory Liability - General | Regulatory Liabilities | Unprotected Non-Property | (434,270) | - | - | (434,270) | Labor | No | 0.00% | - | 190 |
| 47 | Oth Reg Liab-Asset Retirement Obligation-Electric | Regulatory Liabilities | Unprotected Non-Property | 450,837 | - | - | 450,837 | Labor | No | 0.00% | - | 190 |
| 48 | Reg Liab-Asset Retirement Oblig-Electric-Contr | Regulatory Liabilities | Unprotected Non-Property | (450,837) | - | - | (450,837) | Labor | No | 0.00% | - | 190 |
| 49 | Regulatory Liability-MD Grid Resiliency Charge | Regulatory Liabilities | Unprotected Non-Property | 126,178 | - | - | 126,178 | 100% MD | No | 0.00% | - | 190 |
| 50 | Reg Liab-MD Dynamic Pricing/Critical Pk Rebate Cr | Regulatory Liabilities | Unprotected Non-Property | 328,119 | - | - | 328,119 | 100% MD | No | 0.00% | - | 190 |
| 51 | Regulatory Liability - MD - Base | Regulatory Liabilities | Unprotected Non-Property | 89,599 | - | - | 89,599 | 100% MD | No | 0.00% | - | 190 |
| 52 | Reg Liab-Third Party Supplier-DC Distribution | Regulatory Liabilities | Unprotected Non-Property | 177,978 | - | - | 177,978 | 100% DC | No | 0.00% | - | 190 |
| 53 | Maryland Net Operating Loss Carryforward | State NOL | Unprotected Non-Property | (743,074) | - | - | (743,074) | Plant | Yes | 17.32% | (128,700) | 190 |
| 54 | DC Net Operating Loss Carryforward | State NOL | Unprotected Non-Property | (1,347,887) | - | - | (1,347,887) | Plant | Yes | 17.32% | (233,419) | 190 |
| 55 | Federal Net Operating Loss Carry-Forward | Federal Net Operating Loss Carry-Forward (Utility) | Protected Property | 120,379,081 | - | - | 120,379,081 | Plant | Yes | 17.32% | 20,849,857 | 190 |
| 56 | Federal Net Operating Loss Carry-Forward (Non-Utility) | Federal Net Operating Loss Carry-Forward (Non-Utility) | Protected Property | (114,850,701) | (114,850,701) | - | - | Plant | No | 0.00% | - | 190 |
| 57 | Unamortized Investment Tax Credits | FAS 109 - Deferred Taxes on ITC | Protected Property | 250,275 | - | - | 250,275 | Plant | Yes | 17.32% | 43,348 | 190 |
| 58 | Other Reg Assets - Income Tax Recov thru Rates | FAS109 Non-TCJA | N/A | (2,349,531) | - | (2,349,531) | - | N/A | No | 0.00% | - | 190 |
| 59 | FAS 109 - Regulatory Asset Electric | FAS109 Non-TCJA | N/A | (20,248,300) | - | (20,248,300) | - | N/A | No | 0.00% | - | 190 |
| 60 | SFAS109-Regulatory Liability Electric | FAS109 Non-TCJA | N/A | 186,433 | - | 186,433 | - | N/A | No | 0.00% | - | 190 |
| 61 | SFAS109-Regulatory Liability Electric | FAS109 TCJA | N/A | (282,954,785) | - | (282,954,785) | - | N/A | No | 0.00% | - | 190 |
| 62 | Total FERC Account 180 | | | \$ (223,741,423) | \$ (106,382,408) | \$ (285,386,183) | \$ 166,037,168 | | | | \$ 22,184,977 | |

Potomac Electric Power 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) | |
| FERC Account 282 - Property (Note A) | | | | | | | | | | | | | |
| 63 | Fixed Asset Basis Differences (Power/Tax) - Protected | Protected Property (Power/Tax) | Protected Property | \$ (323,658,390) | \$ - | \$ - | \$ (323,658,390) | Plant | Yes | 17.31% | \$ (56,057,633) | 282 | |
| 64 | Fixed Asset Basis Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | (295,657,435) | - | - | (295,657,435) | Plant | Yes | 17.31% | (51,207,868) | 282 | |
| 65 | Fixed Asset Basis Differences (Power/Tax) - Non-Protected CIAC | Non-Protected Property (Power/Tax) | Unprotected Property | 20,955,665 | - | - | 20,955,665 | Plant | No | 0.00% | - | 282 | |
| 66 | Fixed Asset Basis Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | (39,410,442) | - | (38,410,442) | - | Plant | Yes | 17.31% | - | 282 | |
| 67 | Maryland Fixed Asset Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | 15,769,620 | - | - | 15,769,620 | Plant | Yes | 17.31% | 2,731,298 | 282 | |
| 68 | Maryland Fixed Asset Differences (Power/Tax) - Non-Protected CIAC | Non-Protected Property (Power/Tax) | Unprotected Property | (1,151,643) | - | - | (1,151,643) | Plant | No | 0.00% | - | 282 | |
| 69 | Maryland Fixed Asset Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | 1,772,762 | - | 1,772,762 | - | Plant | Yes | 17.31% | - | 282 | |
| 70 | Maryland Fixed Asset Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | 103,733 | - | - | 103,733 | Plant | Yes | 17.31% | 17,967 | 282 | |
| 71 | Maryland Fixed Asset Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | (122,579) | - | - | (122,579) | Plant | No | 0.00% | - | 282 | |
| 72 | DC Fixed Asset Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | 15,696,502 | - | - | 15,696,502 | Plant | Yes | 17.31% | 2,718,834 | 282 | |
| 73 | DC Fixed Asset Differences (Power/Tax) - Non-Protected CIAC | Non-Protected Property (Power/Tax) | Unprotected Property | (793,354) | - | - | (793,354) | Plant | No | 0.00% | - | 282 | |
| 74 | DC Fixed Asset Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | 629,905 | - | 629,905 | - | Plant | Yes | 17.31% | - | 282 | |
| 75 | DC Fixed Asset Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | 71,461 | - | - | 71,461 | Plant | Yes | 17.31% | 12,377 | 282 | |
| 76 | DC Fixed Asset Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | (84,443) | - | - | (84,443) | Plant | No | 0.00% | - | 282 | |
| 77 | Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | (2,305,190) | - | - | (2,305,190) | Plant | Yes | 17.31% | (399,259) | 282 | |
| 78 | Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | 2,723,979 | - | - | 2,723,979 | Plant | No | 0.00% | - | 282 | |
| 79 | Total FERC Account 282 | | | \$ (605,458,848) | \$ - | \$ (37,007,775) | \$ (568,452,674) | | | | \$ (102,184,484) | | |
| FERC Account 283 - Non-Current (Note A) | | | | | | | | | | | | | |
| 80 | Unamortized Loss on Recaptured Debt - General | Recaptured Debt | Unprotected Non-Property | \$ (415,127) | \$ - | \$ - | \$ (415,127) | Labor | Yes | 10.09% | \$ (41,866) | 283 | |
| 81 | Unamortized Loss - Pollution Bonds | Recaptured Debt | Unprotected Non-Property | (14,787) | - | - | (14,787) | Labor | Yes | 10.09% | (1,492) | 283 | |
| 82 | Unamortized Loss - First Mortgage Bonds | Recaptured Debt | Unprotected Non-Property | (1,539,779) | - | - | (1,539,779) | Labor | Yes | 10.09% | (155,384) | 283 | |
| 83 | Prepayments - Other Taxes | Maryland Property Taxes | Unprotected Non-Property | (3,281,668) | - | - | (3,281,668) | Labor | Yes | 10.09% | (331,120) | 283 | |
| 84 | Prepayments - General | Prepaid Interest | Unprotected Non-Property | (192,020) | - | - | (192,020) | Labor | Yes | 10.09% | (19,375) | 283 | |
| 85 | Prepayments - Workmen's Compensation | Prepayments | Unprotected Non-Property | (79,585) | - | - | (79,585) | Labor | Yes | 10.09% | (8,030) | 283 | |
| 86 | DSM - Energy Efficient Products - Community - MD | Regulatory Asset - DSM | Unprotected Non-Property | (23,811,030) | - | - | (23,811,030) | 100% MD | No | 0.00% | - | 283 | |
| 87 | Regulatory Assets - DSM - Direct Load Control - MD | Regulatory Asset - DSM | Unprotected Non-Property | (4,512,957) | - | - | (4,512,957) | 100% MD | No | 0.00% | - | 283 | |
| 88 | Reg Assets-FERC Formula Rate Adj./Transmission Svc | Regulatory Asset - FERC Formula Rate True-up | Unprotected Non-Property | (395,871) | - | - | (395,871) | 100% Transmission | Yes | 100.00% | (395,871) | 283 | |
| 89 | Regulatory Assets - Asset Retirement Obligation | Regulatory Assets | Unprotected Non-Property | (44,370) | - | - | (44,370) | Labor | No | 0.00% | - | 283 | |
| 90 | Regulatory Assets - DC Recovery - Base | Regulatory Assets | Unprotected Non-Property | (8,259,043) | - | - | (8,259,043) | 100% DC | No | 0.00% | - | 283 | |
| 91 | Regulatory Assets - MD Recovery - Base | Regulatory Assets | Unprotected Non-Property | (7,450,352) | - | - | (7,450,352) | 100% MD | No | 0.00% | - | 283 | |
| 92 | Regulatory Assets - DC | Regulatory Assets | Unprotected Non-Property | (1,359,857) | - | - | (1,359,857) | 100% DC | No | 0.00% | - | 283 | |
| 93 | Regulatory Assets - MD | Regulatory Assets | Unprotected Non-Property | (1,446,269) | - | - | (1,446,269) | 100% MD | No | 0.00% | - | 283 | |
| 94 | Regulatory Assets - DC Power Line Undergrounding | Regulatory Assets | Unprotected Non-Property | (24,611,227) | - | - | (24,611,227) | 100% DC | No | 0.00% | - | 283 | |
| 95 | Reg Assets-Third Party Supplier Recovery-MD Dist | Regulatory Assets | Unprotected Non-Property | (161,338) | - | - | (161,338) | 100% MD | No | 0.00% | - | 283 | |
| 96 | Regulatory Asset - Wks Comp/LT Disability Accrual | Regulatory Assets | Unprotected Non-Property | (4,476,422) | - | - | (4,476,422) | Labor | Yes | 10.09% | (451,671) | 283 | |
| 97 | Regulatory Assets-DC Residential Aid | Regulatory Assets | Unprotected Non-Property | (314,935) | - | - | (314,935) | 100% DC | No | 0.00% | - | 283 | |
| 98 | Regulatory Asset- Maryland Meters | Regulatory Assets | Unprotected Non-Property | (9,043,924) | - | - | (9,043,924) | 100% MD | No | 0.00% | - | 283 | |
| 99 | AMI - Recoverable - DC | Regulatory Assets | Unprotected Non-Property | (56,936) | - | - | (56,936) | 100% DC | No | 0.00% | - | 283 | |
| 100 | Prepaid Pension Costs | Pension Plan Contribution | Unprotected Non-Property | (42,635,268) | - | - | (42,635,268) | Labor | Yes | 10.09% | (4,301,901) | 283 | |
| 101 | Total FERC Account 283 | | | \$ (134,162,785) | \$ - | \$ - | \$ (134,162,785) | | | | \$ (5,706,710) | | |
| 102 | Grand Total | | | \$ (665,304,958) | \$ (106,392,406) | \$ (322,393,958) | \$ (536,517,690) | | | | \$ (85,707,117) | | |
| | | | | | | Protected Property | \$ (203,029,034) | | | | | | \$ (35,164,629) |
| | | | | | | Unprotected Property | (244,793,684) | | | | | | (48,126,851) |
| | | | | | | Unprotected Non-Property | (88,694,973) | | | | | | (5,415,637) |
| | | | | | | Total Unprotected | \$ (333,488,656) | | | | | | \$ (50,542,488) |
| | | | | | | Total Deficient / (Excess) ADIT | \$ (536,517,690) | | | | | | \$ (85,707,117) |

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 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.

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).

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

A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.

B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

Potomac Electric Power Company
Attachment 2 - Taxes Other Than Income Worksheet

Projected for the 12 Months Ended December 31, 2025

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| Other Taxes | Col (I) | Allocator | Allocated Amount |
|--|----------------------|-------------------------------------|----------------------|
| Plant Related | | Gross Plant Allocator | |
| 1 Transmission Personal Property Tax (directly assigned to Transmission) | \$ 17,625,506 | 100% | \$ 17,625,506 |
| 1a Other Personal Property Tax (excluded) | 56,030,393 | 0% | - |
| 2 Capital Stock Tax | | 21.67% | - |
| 3 Gross Premium (insurance) Tax | | 21.67% | - |
| 4 PURTA | | 21.67% | - |
| 5 Corp License | | 21.67% | - |
| Total Plant Related | \$ 73,655,899 | | \$ 17,625,506 |
| Labor Related | | Wages & Salary Allocator | |
| 6 Federal FICA & Unemployment & state unemployment | \$ 5,815,879 | | |
| Total Labor Related | \$ 5,815,879 | 15.79% | \$ 918,494 |
| Other Included | | Gross Plant Allocator | |
| 7 Miscellaneous | \$ 9,652 | | |
| Total Other Included | \$ 9,652 | 21.67% | \$ 2,092 |
| Total Included | | | \$ 18,546,092 |
| Currently Excluded | | | |
| 8 MD Franchise Tax | \$ 28,370,389 | | |
| 9 MD Environmental Surcharge | 1,915,238 | | |
| 10 MD Universal Surcharge | 7,547,757 | | |
| 11 MD Montgomery County Fuel | 126,565,132 | | |
| 12 MD PSC Assessment | 3,895,266 | | |
| 13 MD Sales & Use Tax | 3,891 | | |
| 14 MD Real Property Taxes | 631,731 | | |
| 15 MD Diesel Fuel | 65,016 | | |
| 16 DC PSC Assessment | 14,599,870 | | |
| 17 DC Delivery Tax | 76,393,887 | | |
| 18 DC Real Property Tax | 8,553,425 | | |
| 19 DC Business Improvement Tax | 155,274 | | |
| 20 DC Ballpark | 16,500 | | |
| 21 DC Right-of-Way | 22,786,204 | | |
| 22 DC RETF, SETF and EATF Funds | 50,702,303 | | |
| 23 VA Property Taxes | 543,040 | | |
| 24 Misc. Other-Sales and Use DC | 133,332 | | |
| 25 Exclude State Dist RA amort in line 6 | - | | |
| 26 Total "Other" Taxes (included on p. 263) | \$ 422,359,685 | | |
| 27 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) | \$ 422,359,685 | | |
| 28 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.

Allocation of Property Taxes to Transmission Function
Year Ended December 31, 2024

Assessable Plant

| | |
|-------------------|-------------------------|
| Transmission | \$ 1,518,095,066 |
| Distribution | 4,731,483,159 |
| General | 277,764,397 |
| Total T, D & Genl | <u>\$ 6,527,342,622</u> |

Plant ratios by Jurisdiction

| | |
|--------------------|-----------------|
| Transmission Ratio | 0.232575 |
| Distribution ratio | 0.724871 |
| General Ratio | 0.042554 |
| | <u>1.000000</u> |

Property Taxes

| | |
|---------------------------|----------------------|
| | \$ 73,655,899 |
| Transmission Property Tax | \$ 17,130,502 |
| Distribution Property tax | 53,391,045 |
| General Property Tax | 3,134,352 |
| Total check | <u>\$ 73,655,899</u> |

| | |
|----------------------|--------------|
| General Property Tax | \$ 3,134,352 |
| Trans Labor Ratio | 15.79% |
| Trans General | \$ 495,004 |

Total Transmission Property Taxes

| | |
|-----------------------------------|----------------------|
| Transmission | \$ 17,130,502 |
| General | 495,004 |
| Total Transmission Property Taxes | <u>\$ 17,625,506</u> |

Potomac Electric Power Company
Attachment 3 - Revenue Credit Workpaper

| | | <i>Total Amount</i> | <i>Allocation Factor</i> | <i>Allocation %</i> | <i>Total Amount Included in Rates</i> |
|---|---|---------------------|-----------------------------|---------------------|---------------------------------------|
| Account 454 - Rent from Electric Property | | | | | |
| 1 | Rent from Electric Property - Transmission Related (Note 3) | \$ 8,716,727 | Transmission | 100% | \$ 8,716,727 |
| 2 | Total Rent Revenues (Sum Lines 1) | | | | 8,716,727 |
| Account 456 - Other Electric Revenues (Note 1) | | | | | |
| 3 | Schedule 1A | \$ 561,187 | Transmission | 100% | 561,187 |
| 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 4) | | Transmission | 100% | - |
| 5 | Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4) | \$ 3,465,635 | Transmission | 100% | 3,465,635 |
| 6 | PJM Transitional Revenue Neutrality (Note 1) | | Transmission | 100% | - |
| 7 | PJM Transitional Market Expansion (Note 1) | | Transmission | 100% | - |
| 8 | Professional Services (Note 3) | | Transmission | 100% | - |
| 9 | Revenues from Directly Assigned Transmission Facility Charges (Note 2) | | Transmission | 100% | - |
| 10 | Rent or Attachment Fees associated with Transmission Facilities (Note 3) | | Transmission | 100% | - |
| 11 | Affiliate Credits | \$ 5,192,423 | Wages and Salaries | 15.79% | 820,033 |
| 11a | Miscellaneous Credits (Attachment 5) | | Various | | \$ 69,783 |
| 12 | Gross Revenue Credits (Sum Lines 2-11) | \$ 17,935,971 | | | 13,633,364 |
| 13 | Less line 18g | (5,382,153) | Transmission | 100% | (5,382,153) |
| 14 | Total Revenue Credits | | | | \$ 8,251,211 |
| Revenue Adjustment to determine Revenue Credit | | | | | |
| 15 | 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. | | | | |
| 16 | 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. | | | | |
| 17 | Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). | | | | |
| 18a | Revenues included in lines 1-11 which are subject to 50/50 sharing. | 8,716,727 | | | |
| 18b | Costs associated with revenues in line 18a | 2,398,625 | Attachment 5 - Cost Support | | |
| 18c | Net Revenues (18a - 18b) | 6,318,101 | | | |
| 18d | 50% Share of Net Revenues (18c / 2) | 3,159,051 | | | |
| 18e | Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. | \$ 175,523 | | | |
| 18f | Net Revenue Credit (18d + 18e) | 3,334,574 | | | |
| 18g | Line 18f less line 18a | (5,382,153) | | | |
| 19 | Note 4: 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. | | | | |
| | | \$ 45,284,719 | | | |
| 20 | Amount offset in line 4 above | \$ 275,102,875 | | | |
| 21 | Total Account 454, 456 and 456.1 | \$ 338,323,565 | | | |
| 22 | Note 4: SECA revenues booked in Account 447. | | | | |

Potomac Electric Power 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) | | 202,084,135 |
| B | 100 Basis Point increase in ROE | | | 1.00% |
| Return Calculation | | | | |
| 59 | Rate Base | (Line 39 + 58) | | 1,949,733,813 |
| Long Term Interest | | | | |
| 100 | Long Term Interest | p117.62c through 67c | | 211,717,858 |
| 101 | Less LTD Interest on Securitization B (Note P) | Attachment 8 | | 0 |
| 102 | Long Term Interest | *(Line 100 - Line 101)* | | 211,717,858 |
| 103 | Preferred Dividends | enter positive | p118.29c | 0 |
| Common Stock | | | | |
| 104 | Proprietary Capital | | p112.16c | 4,389,759,151 |
| 105 | Less Preferred Stock | enter negative | (Line 114) | 0 |
| 106 | Less Account 216.1 | enter negative | p112.12c | -1,646,367 |
| 107 | Common Stock | | (Sum Lines 104 to 106) | 4,388,112,784 |
| Capitalization | | | | |
| 108 | Long Term Debt | | p112.17c through 21c | 4,336,536,462 |
| 109 | Less Loss on Reacquired Debt | enter negative | p111.81c | -5,227,254 |
| 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 | 1,440,474 |
| 112 | Less LTD on Securitization Bonds | enter negative | Attachment 8 | 0 |
| 113 | Total Long Term Debt | | (Sum Lines 108 to 112) | 4,332,751,682 |
| 114 | Preferred Stock | | p112.3c | 0 |
| 115 | Common Stock | | (Line 107) | 4,388,112,784 |
| 116 | Total Capitalization | | (Sum Lines 113 to 115) | 8,720,864,466 |
| 117 | Debt % | Total Long Term Debt | (Line 108 / (108 + 114 + 115)) | 49.70% |
| 118 | Preferred % | Preferred Stock | (Line 114 / (108 + 114 + 115)) | 0.00% |
| 119 | Common % | Common Stock | (Line 115 / (108 + 114 + 115)) | 50.30% |
| 120 | Debt Cost | Total Long Term Debt | (Line 102 / 113) | 0.0489 |
| 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) | 0.0243 |
| 124 | Weighted Cost of Preferred | Preferred Stock | (Line 118 * 121) | 0.0000 |
| 125 | Weighted Cost of Common | Common Stock | (Line 119 * 122) | 0.0578 |
| 126 | Total Return (R) | | (Sum Lines 123 to 125) | 0.0821 |
| 127 | Investment Return = Rate Base * Rate of Return | | (Line 59 * 126) | 160,127,227 |
| Composite Income Taxes | | | | |
| Income Tax Rates | | | | |
| 128 | FIT=Federal Income Tax Rate | (Note I from ATT H-9A) | | 21.00% |
| 129 | SIT=State Income Tax Rate or Composite | (Note I from ATT H-9A) | | 8.25% |
| 130 | p = percent of federal income tax deductible for state purposes | | Per State Tax Code | 0.00% |
| 131 | T | $T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) =$ | | 27.52% |
| 132a | T / (1-T) | | | 37.96% |
| 132b | Tax Gross-Up Factor | $1 * 1 / (1 - T)$ | | 1.3796 |
| ITC Adjustment | | | | |
| 133 | Investment Tax Credit Amortization | (Note U from ATT H-9A) | | |
| 134 | Tax Gross-Up Factor | enter negative | Attachment 1A - ADIT | -27,209 |
| 136 | ITC Adjustment Allocated to Transmission | (Note I from Appendix A) | (Line 132b) | 1.3796 |
| | | | (Line 133 * 134) | -37,539 |
| Other Income Tax Adjustment | | | | |
| 136a | Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense | (Note T from ATT H-9A) | Attachment 5, Line 136a | 368,421 |
| 136b | Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136b | -961,945 |
| 136c | Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136c | 0 |
| 136d | Amortization of Other Flow-Through Items - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136d | 0 |
| 136e | Other Income Tax Adjustments - Expense / (Benefit) | | (Line 136a + 136b + 136c + 136d) | -593,523 |
| 136f | Tax Gross-Up Factor | | (Line 132b) | 1.3796 |
| 136g | Other Income Tax Adjustment | | (Line 136e * 136f) | -818,850 |
| 137 | Income Tax Component = | $CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R)) =$ | (Line 132a * 127 * (1 - (123 / 126))) | 42,813,298 |
| 138 | Total Income Taxes | | (Line 135 + 136g + 137) | 41,956,908 |

Potomac Electric Power 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) | \$ 7,370,856 | 7,370,856 | - | Respondent is Electric Utility only |
| 11 | Accumulated Common Amortization - Electric | (Note A) | p356 (See Attachment 9, column i) | \$ - | - | - | |
| 12 | Accumulated Common Plant Depreciation - Electric | (Note A) | p356 (See Attachment 9, column g) | \$ - | - | - | |
| 24 | Plant In Service | | | | | | |
| | Common Plant (Electric Only) | (Notes A & B) | p356 (See Attachment 9, column d) | \$ - | - | - | |
| | Accumulated Deferred Income Taxes | | | | | | |
| 41 | Accumulated Investment Tax Credit Account No. 255 | (Notes A & I) | p266.h (See Attachment 9) | \$ 914,055.00 | 914,055 | - | Respondent is Electric Utility only. |
| 47 | Materials and Supplies | | | | | | |
| | Undistributed Stores Exp | (Note A) | p227.6c & 18.c (See Attachment 9, column e) | \$ - | - | - | Respondent is Electric Utility only. |
| 65 | Allocated General & Common Expenses | | | | | | |
| 67 | Plus Transmission Lease Payments | (Note A) | p200.3.c | \$ - | - | - | |
| | 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 |
|--|--|----------|-----------------------------------|---------------|----------------------|--------------------------|---|
| 26 | Plant Held for Future Use (including Land) | (Note C) | p214 (See Attachment 9, column c) | \$ 2,072,833 | \$ - | 2,072,833 | Specific identification based on plant records. The following plant investments are included: |
| | Directly Assigned A&G | | | | | | 1 |
| | | | | | | | 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 | | | | | | |
| | Electric Plant In Service | (Note B) | p207.104g (See Attachment 9A, column b) | \$14,451,178,972 | 0 | 0 | |
| 19 | Plant In Service | | | | | | |
| | Transmission Plant In Service | (Note B) | p207.58.g (See Attachment 9, column b) | \$ 2,971,842,995 | 0 | 0 | See Form 1 |
| 24 | Common Plant (Electric Only) | (Notes A & B) | p356 (See Attachment 9, line 18, column d) | 0 | 0 | 0 | |
| 30 | Accumulated Depreciation | | | | | | |
| | Transmission Accumulated Depreciation | (Note B) | p219.25.c (See Attachment 9, column e) | \$ 723,158,164 | 0 | 0 | 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 G) | p352-353 | \$ 448,662 | \$ 156,332 | 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 | Transmission Related | Details |
|--|--|----------|-----------|---------------|----------------------|----------------------|--|
| 70 | Allocated General & Common Expenses | | | | | | |
| | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189b | \$ 4,109,809 | 318,621 | 3,790,988 | FERC Form 1 page 351.1 line 30 (h) - 32 (h); transmission related only |
| 77 | Directly Assigned A&G | | | | | | |
| | Regulatory Commission Exp Account 921 | (Note G) | p323.189b | \$ 4,109,809 | 318,621 | 3,790,988 | FERC Form 1 page 351.1 line 30 (h) - 32 (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 | (Note F) | p323.191b | \$ 2,396,656 | - | 2,396,656 | 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 |
|--|--|----------|-------|----------|---------|-------------|-------------|-------------|--------------------------------|
| 129 | Income Tax Rates | | | | | | | | |
| | SIT-State Income Tax Rate or Composite | (Note I) | 8.25% | Maryland | DC | Enter State | Enter State | Enter State | Enter Calculation |
| | | | | 8.25% | 8.25% | Enter % | Enter % | Enter % | Apportioned: MD 4.75%, DC 3.5% |

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 | (Note K) | p323.191b | \$ 2,396,656 | - | 2,396,656 | 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 | | | | |
| | 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 workpapers) | | 500,000 | | |
| | C Identifiable Investment in Distribution (provide workpapers) | | 400,000 | | |
| | D Amount to be excluded (A x (C / (B + C))) | | 444,444 | | |

Add more lines if necessary

Potomac Electric Power 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 | Allocation Factor |
| | Pension Liabilities, if any | - | - | - | 5,705,175 | - | - | 5,711,954 | - | - | 5,718,144 | - | - | 5,728,215 | 0.00% Excluded |
| | Prepayments - DC ROW | 5,702,081 | - | - | - | - | - | - | 636,214 | - | - | - | - | - | 23,821% See Description. |
| | Prepayments - Transmission Personal Property Tax | 30,801,889 | 41,482 | 52,495 | 10,787,624 | 41,482 | 2,522,840 | 3,1375 | 19,579 | 2,033,695 | 1,771,656 | 1,709,455 | 1,663,195 | 728,591 | 15.78% Labor |
| | Other Prepayments | 1,958,055 | 2,318,798 | 2,226,304 | 2,226,304 | 2,413,371 | 2,522,840 | 2,826,148 | 2,573,194 | 2,033,695 | 1,771,656 | 1,709,455 | 1,663,195 | 728,591 | 15.78% Labor |
| | Montgomery County Permit Fees | 686,574 | 660,590 | 673,244 | 673,244 | 683,592 | 658,897 | 653,940 | 649,343 | 649,343 | 638,771 | 631,417 | 628,821 | 623,144 | 0.00% Excluded |
| | Prepaid Taxes | (0) | 550,389 | 275,194 | (0) | 550,389 | 275,194 | (0) | 748,032 | 374,016 | (0) | 748,032 | 374,016 | (0) | 15.78% Labor |
| | Prepaid Rent | 313,379 | 258,983 | 200,547 | 144,132 | 87,718 | 30,142 | (15,832) | (73,508) | 373,898 | 318,322 | 345,891 | 377,854 | 320,573 | 15.78% Labor |
| | Postage | 49,844 | 58,844 | 49,844 | 58,844 | 49,844 | 58,844 | 49,844 | 58,844 | 49,844 | 58,844 | 49,844 | 58,844 | 49,844 | 15.78% Labor |
| | Prepaid Software | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | (33,956) | 15.78% Labor |
| | Prepaid Retention | 44,987 | - | - | 38,333 | - | - | 28,000 | - | - | 20,000 | - | - | 44,333 | 15.78% Labor |
| | Cost In Excess of Billings | - | - | - | - | - | - | - | - | - | - | - | - | - | 15.78% Labor |
| | Working Funds | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00% Excluded |
| | CODI Related Prepayment | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 1,784,520 | 0.00% Excluded |
| | Leased Asset RDU-Cp-Building | 17,812 | - | - | 15,897 | - | - | 14,183 | - | - | 12,718 | - | - | 12,716 | 12.71% Labor |
| | Prepaid Gross Receipts Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00% Excluded |
| | Prepaid Environmental Credits | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.00% Excluded |
| | Prepayments Monthly Balance | p.111,157 | 5,658,416 | 5,267,994 | 28,814,188 | 5,281,950 | 4,883,170 | 9,448,356 | 4,280,086 | 3,855,328 | 10,082,665 | 4,415,213 | 4,082,628 | 21,815,184 | 15.78% Labor |
| | Prepaid Penalties if Not Included in Prepayments | 245,804,537 | 243,871,778 | 242,058,194 | 240,034,213 | 237,843,961 | 235,854,177 | 233,768,159 | 231,843,961 | 229,907,208 | 227,870,451 | 225,832,227 | 223,748,882 | 221,861,737 | 15.78% Labor |
| | Prepaid OPEB if Not Included in Prepayments | 9,575,420 | 11,688,427 | 11,170,180 | 11,418,740 | 11,528,864 | 11,471,537 | 11,437,480 | 11,396,115 | 11,358,698 | 11,182,738 | 11,116,254 | 11,130,271 | 11,092,106 | 15.78% Labor |
| | Total Monthly Balance Included in Rates | 47,478,541 | 40,752,955 | 40,440,858 | 44,595,594 | 39,390,139 | 39,531,875 | 39,189,296 | 38,965,825 | 38,570,870 | 38,264,369 | 37,899,718 | 37,500,281 | 46,518,318 | 15.78% Labor |

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes

| | | | | | | | | | | | | | | | |
|----|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|-----------------|
| 44 | Transmission Related Account Reserves | | | | | | | | | | | | | | |
| | Current and Long-Term Portfolios recorded in FERC Accounts (242, 232, 263, 221, 228.2, 228.3, & 228.4) and the accrued portions of below items that have not yet been transferred to trusts, accrue accounts or restricted accounts, but are still in general accounts as year-end and therefore available to Company. | | | | | | | | | | | | | | |
| | | Year | December Prior | | | | | | | | | | | 13 Month | |
| | | | January | February | March | April | May | June | July | August | September | October | November | End of Year December | Averages |
| | Bodily Injury - Liant Related | (2,422,236) | (2,508,883) | (2,634,345) | (2,480,879) | (3,597,878) | (3,647,878) | (2,708,838) | (2,630,850) | (2,740,186) | (2,635,820) | (2,755,820) | (2,755,820) | (2,753,311) | (2,874,157) |
| | Bodily Injury - Plant Related | (245,790) | (278,144) | (233,880) | (233,880) | (278,880) | (278,880) | (222,880) | (232,880) | (331,125) | (331,125) | (331,125) | (331,125) | (331,125) | (282,465) |
| | Current ARI-Workers Comp | 713,923 | 857,439 | 857,439 | 857,439 | 857,439 | 857,439 | 857,439 | 857,439 | 857,439 | 857,439 | 857,439 | 857,439 | 857,439 | 817,355 |
| | Other ARI-Workers Comp | 3,232,132 | 3,277,378 | 3,248,143 | 3,223,781 | 3,205,245 | 3,185,425 | 3,201,912 | 3,187,987 | 3,007,380 | 2,994,580 | 2,977,325 | 2,964,332 | 2,950,518 | 3,127,400 |
| | Workman Comp - Long Term | (21,918,445) | (20,865,907) | (21,093,325) | (21,078,919) | (21,014,588) | (20,838,991) | (20,748,354) | (20,745,513) | (19,548,892) | (19,438,289) | (19,341,760) | (19,130,318) | (20,393,288) | (20,393,288) |
| | Workman Comp - Short Term | (1,949,137) | (1,798,502) | (1,822,373) | (1,818,728) | (1,824,823) | (1,786,118) | (1,744,000) | (1,748,601) | (1,738,520) | (1,682,291) | (1,643,880) | (1,617,561) | (1,757,785) | (1,757,785) |
| | FASB 112 Liability | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) | (1,457,388) |
| | Other Payroll Taxes | (771,375) | (810,044) | (804,444) | (888,542) | (878,857) | (888,939) | (868,883) | (858,513) | (858,418) | (868,214) | (882,512) | (864,102) | (864,102) | (864,102) |
| | Accrued Bonuses & Incentives | (10,122,547) | (13,554,031) | (1,085,147) | (5,013,744) | (4,064,158) | (5,177,753) | (4,714,723) | (6,091,100) | (8,008,728) | (10,205,184) | (13,558,849) | (17,528,287) | (16,991,737) | (16,991,737) |
| | Accrued Bonuses - Medical, Dental, Vision Benefits, etc. | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) | (9,752,048,558) |
| | Accrued Vacation | (5,563,989) | (6,017,358) | (6,487,433) | (6,738,367) | (6,848,455) | (6,848,451) | (6,830,491) | (6,851,822) | (6,782,874) | (6,782,874) | (6,782,874) | (6,782,874) | (6,782,874) | (6,782,874) |
| | ASC 712 OPEB Obligation - Current & Long-Term | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) | (413,062) |
| | Non-Portion Postretirement Benefits Obligation | (117,327) | (84,334) | (91,013) | (99,058) | (104,089) | (111,385) | (118,485) | (131,357) | (138,814) | (146,078) | (150,088) | (153,341) | (153,341) | (123,837) |
| | Current & Long-Term Incentive Plan | (809,859) | (582,771) | (547,723) | (525,778) | (501,360) | (478,588) | (451,882) | (432,829) | (408,348) | (387,588) | (358,884) | (322,079) | (434,007) | (434,007) |
| | Severance Liability | (429,831) | (482,041) | (482,041) | (212,372) | (281,717) | (281,717) | (381,481) | (481,481) | (481,481) | (481,481) | (481,481) | (481,481) | (481,481) | (481,481) |
| | Other Accrued Incentive Plans including but not limited to Savings and 401-a matching | (429,831) | (482,041) | (482,041) | (212,372) | (281,717) | (281,717) | (381,481) | (481,481) | (481,481) | (481,481) | (481,481) | (481,481) | (481,481) | (481,481) |
| | Accrued Retention | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) |
| | Accrued Environmental Expense | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) | (248,232) |
| | Transmission Related Account Reserves Monthly Balance | (47,178,281) | (52,069,150) | (40,859,189) | (41,873,127) | (43,378,485) | (44,518,628) | (46,287,800) | (47,373,154) | (47,383,545) | (47,105,402) | (48,398,829) | (48,398,829) | (48,398,829) | (47,117,558) |

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, accrue or restricted account (2) whose balance is 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 | | Allocation Factor | | Description |
|-------------------------------|-------------|-------------------|--|---------------------|
| Miscellaneous Revenue Credits | 456 | 140,236 | 15.79% | Wages & Salary |
| | 456 + 456.1 | 47,636 | 100% | 100% Transportation |
| | 456 | - | 21.67% | Gross Plant |
| | | 187,871 | | |
| | | \$ 69,783 | 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 |
|--|---|----------|----------|--------------------------------|------------------------------------|
| Network Credits | | | | Enter \$ | General Description of the Credits |
| 55 | Outstanding Network Credits | (Note N) | From PJM | - | None |
| 56 | Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enter as negative) | (Note N) | From PJM | - | 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 | Attachment 5 | \$ - | | |
| 62 | 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 Interest on Network Credits | (Note N) P/JM Data | Enter \$ | 0 | None | |
| | | | Add more lines if necessary | | | |

Facility Credits under Section 30.9 of the P.I.M. 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 |
|--|---|--------|---------------------------------|
| Net Revenue Requirement | | | |
| 171 | Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-5 | | |

Potomac Electric Power Company
Attachment 5 - Cost Support

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 1 CP Peak | (Note L) PJM Data | 6,101.7 | PJM |

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | |
|--|---|------------------------|
| A | Beginning Balance of Unamortized Transmission Plant | Per FERC Order 916,472 |
| B | Months Remaining in Amortization Period | Per FERC Order 60 |
| C | Monthly Amortization | A/B 10,275 |
| D | Months in Year to be Amortized | C*D 0 |
| E | Amortization in Rate Year | Line 88e 816,472 |
| F | Deductions | A-E-F 0 |
| G | End of Year Balance in Unamortized Transmission Plant | |

MAPP Abandonment recovery pursuant to ER13-607

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | |
|--|---------------------|---|
| 171a | 2013-14 rate period | DPL Pepco Total 22,476,061 |
| 171a | 2014-15 rate period | \$ 9,750,649 \$ 12,725,412 \$ 31,190,605 |
| 171a | 2015-16 rate period | \$ 14,868,396 \$ 16,524,210 \$ 26,833,334 |
| | Total | \$ 12,208,522 \$ 14,824,812 \$ 80,500,000 |

Brandywine Fly Ash Landfill Environmental Expenses

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | |
|--|--|--|
| <p>Step 9 Attachment 6 - Estimate and Reconciliation Worksheet - footnote 1</p> <p>\$ (2,817,572) Pepco shall make a negative adjustment to its transmission revenue requirement in its 2015 Annual Update in the amount of \$2,817,572 to offset the \$2,817,572 of Brandywine fly ash landfill environmental expenses included in Pepco's 2014 Annual Update ("2013 Brandywine Fly Ash Expenses"). Pepco shall not include the 2013 Brandywine Fly Ash Expenses in a future Annual Update while recovery of such expenses is being pursued from a party outside of the PJM Tariff, but once Pepco is no longer pursuing recovery of such expenses outside of the PJM Tariff, Pepco may include such costs in a future Annual Update to the extent such expenses have not been recovered outside of the PJM Tariff, subject to SAIECO's right to challenge such inclusion at that time or any grounds permitted pursuant to Attachment H-9, including the Formula Rate Implementation Protocol, as though the costs had been included in the 2014 Annual Update. Any payments to Pepco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Pepco Annual Update.</p> | | |

Plant Related Exclusions - Cost Support

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | Form 1 Amount | Capital Leases Includable Plant |
|--|---|----------------------|----------------|---|
| 8 | Electric Plant in Service | p207.104g | 13,814,982,625 | 198,916,001 13,416,146,824 Transmission Capital Lease \$76,000,000, Distribution Capital Lease \$78,000,000, and General capital lease \$48,816,001 |
| 9 | Accumulated Depreciation (Total Electric Plant) | p218.28c | 4,975,787,301 | 4,975,787,301 |
| 10 | Accumulated Intangible Amortization | p200.21c | 346,503,732 | 173,045,482 173,458,270 Transmission Capital Lease amortization \$76,000,000, Distribution Capital Lease amortization \$78,000,000, and General capital lease amortization \$21,045,482 |
| 19 | Transmission Plant in Service | p207.58 g | 2,874,258,876 | 76,000,000 2,798,258,876 Transmission Capital Lease included Acct 352: \$76,000,000 |
| 23 | General & Intangible | p205.5 g & p207.98 g | 801,142,416 | 46,818,001 754,326,415 General Capital Lease \$468,180,001 |
| 31 | Accumulated General Depreciation | p218.28c | 170,585,834 | 170,585,834 |

Expense Related Exclusions - Cost Support

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | Total Form 1 Amount | Merger Costs | Separation Costs | Approved Distribution Reg Asset Amortization | Membership Dues in 923 current rate year | Chamber of Commerce (930.1) | Chamber of Commerce (930.2) | Illinois Legislative Costs | Gross Receipt Taxes Refund (in 923) | Gross Receipt Taxes Refund (Total) | EPRD Membership | Total Amount After Exclusions |
|--|------------------|-------------------|---------------------|--------------|------------------|--|--|-----------------------------|-----------------------------|----------------------------|-------------------------------------|------------------------------------|-----------------|-------------------------------|
| 66 | Total A&G | Total p.323.197.b | 196,231,986 | - | 63,150 | 1,018,793 | 8,016 | - | - | - | - | - | 156,332 | 32,411,794 |
| 60 | Transmission O&M | p321.112.b | 32,548,096 | - | - | - | - | - | - | - | - | - | - | - |

Depreciation & Amortization - Cost Support

| Attachment A Line #s, Descriptions and Notes | | | Form 1 Amount | Merger Costs | Non Merger Related |
|--|-------------------------------------|------------|---------------|--------------|--------------------|
| 86 | Transmission Depreciation Expense | p336.7b4c | 55,980,815 | - | 55,980,815 |
| 87 | General Depreciation | p336.10b4c | 27,804,068 | - | 27,804,068 |
| 88 | Intangible Amortization | p336.16b | 5,051,578 | - | 5,051,578 |
| 92 | Common Depreciation - Electric Only | | - | - | - |
| 93 | Common Amortization - Electric Only | | - | - | - |

PBOP Expense in FERC 926

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | Total A&G Form 1 Amount | Account 926 Form 1 Amount | 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 | 196,231,986 | 21,748,933 | 2,848,558 | 2,808,854 | The actuarially determined amount of OPEB expense in FERC 926 increased from the prior year. The increase in postretirement welfare costs is primarily due to the expiration of some prior service cost credits. The increase was partially offset by an increase in expected return on plan assets due to favorable asset returns in 2023, and a decrease in interest cost resulting from lower discount rates. |

Attachment 3 - Revenue Credit Workpaper

| | | |
|-----|--|--------------|
| 17b | Costs associated with revenues in line 17a | \$ 2,398,625 |
| | Revenue Subject to 50/50 sharing (Attachment 3 - line 17a) | \$ 8,718,727 |
| | Federal Income Tax Rate | 21.00% |
| | Federal Tax on Revenue subject to 50/50 sharing | 1,830,513 |
| | Net Revenue subject to 50/50 sharing | 8,888,214 |
| | Composite State Income Tax Rate | 8.25% |
| | State Tax on Revenue subject to 50/50 sharing | 568,113 |
| | Total Tax on Revenue subject to 50/50 sharing | \$ 2,398,625 |

Attachment H-9A

| | |
|-----|---|
| 167 | Reference for Excel Cell F325 should be (Line 164 - 86) / 165 |
|-----|---|

Attachment 6B - True-Up Interest

| | |
|----|---|
| 22 | The Total line in Excel cell A70 should have a line number 22 |
|----|---|

Attachment 9 - Rate Base

| | |
|-----------|--|
| Excel D10 | Reference should be "207.99.g minus 207.98.g plus 205.5.g for end of year, records for other months" |
|-----------|--|

Potomac Electric Power Company
Attachment 5 - Cost Support

| Other Income Tax Adjustments | | | | | |
|------------------------------|--|------------------------|--|---|---------------------|
| Line | Component Descriptions | Instruction References | Transmission Depreciation Expense Amount | Tax Rate from Attachment H-BA, Line 131 | Amount to Line 138f |
| 136a | Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense | Instr. 1, 2, 3 below | \$ 1,338,862 | x 27.52% | = \$ 368,421 |
| 136b | Amortization of Excess/Deficient Deferred Taxes - Transmission Component | Instr. 4 below | | | (961,845) |
| 136c | Amortization Excess / Deficient Deferred Taxes (State) - Transmission Component | Instr. 4 below | | | - |
| 136d | Amortization of Other Flow-Through Items - Transmission Component | Instr. 5 below | | | - |
| 136e | Total Other Income Tax Adjustments - Expense / (Benefit) | Instr. 8 below | | | \$ (593,523) |
| Instr. #s | 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 the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). | | | | |
| Instr. 2 | Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets. | | | | |
| Instr. 3 | "AFUDC-Equity" category reflects the nondeductible 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 reported for financial reporting purposes. See Attachment 1E - ADIT Amortization, Column G, Line 50 and Line 193 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 rate-making 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. | | | | |

Potomac Electric Power 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 Expenses | ATT H-BA | F10 | p354-21b | p354-355-21b |
| 2 | Exelon Business Services Company Transmission Wages Expenses | ATT H-BA | F11 | P354 footnote | p354-355 footnote |
| 3 | Peopco Holdings Service Company Wages Expenses | ATT H-BA | F12 | P354 footnote | p354-355 footnote |
| 4 | Direct Total Wages Expenses | ATT H-BA | F14 | p354-28b | p354-355-28 b |
| 5 | Exelon Business Services Company Total Wages Expenses | ATT H-BA | F15 | P354 footnote | p354-355 footnote |
| 6 | Peopco Holdings Service Company Total Wages Expenses | ATT H-BA | F16 | P354 footnote | p354-355 footnote |
| 7 | Less A&G Wages Expenses | ATT H-BA | F18 | p354-27b | p354-355-27 b |
| 8 | Less Exelon Business Services Company A&G Wages Expenses | ATT H-BA | F19 | P354 footnote | p354-355 footnote |
| 9 | Less Peopco Holdings Service Company A&G Wages Expenses | ATT H-BA | F20 | P354 footnote | p354-355 footnote |
| 10 | Electric Plant in Service | ATT H-BA | F27 | j) | p204-207 104 g (See Attachment 9A, line 14, column b) |
| 11 | Accumulated Intangible Amortization | ATT H-BA | F34 | p200-21 c (See Attachment 9, line 14, column h) | p200-201 21 c (See Attachment 9, line 14, column h) |
| 12 | Transmission Plant in Service | ATT H-BA | F54 | p207 58 g (See Attachment 9, line 14, column b) p205 5 g & p207 99 g (See Attachment 9, line 14, column c) | p204-207 58 g (See Attachment 9, line 14, column b) p204-207 5 g & p204-207 99 g (See Attachment 9, line 14, column c) |
| 13 | General & Intangible | ATT H-BA | F80 | | |
| 14 | Less Account 585 | ATT H-BA | F147 | p320-321 86 b | p320-321 86 b |
| 15 | Plus Transmission Lease Payments | ATT H-BA | F150 | p200-3 c | p200-201 3 c |
| 16 | Less Property Insurance Account 824 | ATT H-BA | F159 | p323-189b | p320-323 185 b |
| 17 | Less Regulatory Commission Exp Account 828 | ATT H-BA | F160 | p323-189b | p320-323 189b |
| 18 | Less General Advertising Exp Account 930 1 | ATT H-BA | F181 | p323-191b | p320-323 191 b |
| 19 | Regulatory Commission Exp Account 928 | ATT H-BA | F188 | p323-189b | p320-323 189 b |
| 20 | General Advertising Exp Account 930 1 | ATT H-BA | F179 | p323-191b | p320-323 191 b |
| 21 | Property Insurance Account 824 | ATT H-BA | F173 | p323-185b | p320-323 185 b |
| 22 | General Advertising Exp Account 930 1 | ATT H-BA | F174 | p323-191b | p320-323 191 b |
| 23 | Transmission Depreciation Expenses | ATT H-BA | F185 | P338-7b&c (See Attachment 5) | P338-337 7a&c (See Attachment 5) |
| 24 | General Depreciation | ATT H-BA | F189 | p338-10a&c (See Attachment 5) | p338-337 10a&c (See Attachment 5) |
| 25 | Intangible Amortization | ATT H-BA | F181 | p338-16&a (See Attachment 5) | p338-337 1 6&a (See Attachment 5) |
| 26 | Common Depreciation - Electric Only | ATT H-BA | F197 | p338-11 b (See Attachment 5) | p338-337 11 b (See Attachment 5) |
| 27 | Common Amortization - Electric Only | ATT H-BA | F198 | p338 or p338-337 11 c (See Attachment 5) | p338 or p338-337 11 c (See Attachment 5) |
| 28 | Long Term Interest | ATT H-BA | F215 | p117 82 c through 87 c | p114-117 82 c through 87 c |
| 29 | Proprietary Capital | ATT H-BA | F222 | p112-18 c | p112-113 18 c |
| 30 | Less Account 218 1 | ATT H-BA | F224 | p112-12 c | p112-113 12 c |
| 31 | Less Account 218 | ATT H-BA | F225 | p112-15 c | p112-113 15 c |
| 32 | Long Term Debt | ATT H-BA | F229 | p112-17 c through 21 c | p112-113 17 c through 21 c |
| 33 | Less Loss on Reacquired Debt | ATT H-BA | F230 | p111-81 c | p110-111 81 c |
| 34 | Plus Gain on Reacquired Debt | ATT H-BA | F231 | p113 81 c | p112-113 81 c |
| 35 | Preferred Stock | ATT H-BA | F235 | p112-3 c | p112-113 3 c |
| 36 | Footnote X | ATT H-BA | C385 | 112-113 lines 18 c & d to 21 c & d | 112-113 lines 18 c&d to 21 c&d |
| 37 | Footnote Y | ATT H-BA | C386 | 112 line 3 c & d | 112-113 line 3 c&d |
| 38 | Footnote Z | ATT H-BA | C387 | 112 line 16 c & d | 112-113 line 16 c&d |
| 39 | ADIT-282 | 18 - ADIT EOY | B186 | below) | below) |
| 40 | Instructions for Account 282 | 18 - ADIT EOY | B196 | 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1- F, p 113.57 c | 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112-113 83 c & 84 c |
| 41 | ADIT-283 (Subject to Provision) | 18 - ADIT EOY | B256 | below) | below) |
| 42 | Instructions for Account 283 | 18 - ADIT EOY | B286 | 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1- F, p 113.57 c | 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112-113 83 c & 84 c |
| 43 | ADIT-282 | 1C - ADIT BOY | B186 | Total - Pg. 274-275 (Form 1-F filer see note 7. below) | Total - Pg. 274-275 (Form 1-F filer see note 7. below) |
| 44 | Instructions for Account 282 | 1C - ADIT BOY | B196 | 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1- F, p 113.57 c | 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112-113 83 c & 84 c |
| 45 | ADIT-283 (Subject to Provision) | 1C - ADIT BOY | B256 | below) | below) |
| 46 | Instructions for Account 283 | 1C - ADIT BOY | B286 | 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1- F, p 113.57 c | 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112-113 83 c & 84 c |
| 47 | Attachment 2 - Taxes Other Than Income Worksheet | 2 - Other Tax | C89 | Total "Taxes Other Than Income Taxes" - acct 408 10 (p 114 14) | Total "Taxes Other Than Income Taxes" - acct 408 10 (p114-117 14) |
| 48 | Accumulated Intangible Amortization | 5 - Cost Support 1 | F27 | p200-21 c (See Attachment 9, column h) | p204-207 21 c (See Attachment 9, column h) |
| 49 | Plus Transmission Lease Payments | 5 - Cost Support 1 | F17 | p200-3 c | p200-201 3 c |
| 50 | CWIP & Expensed Lease Worksheet | 5 - Cost Support 1 | F33 | p207 104g (See Attachment 9A, column b) | p204-207 104 g (See Attachment 9A, column b) |
| 51 | CWIP & Expensed Lease Worksheet | 5 - Cost Support 1 | F35 | p207 58 g (See Attachment 9, column b) | p204-207 58 g (See Attachment 9, column b) |
| 52 | Less Regulatory Commission Exp Account 928 | 5 - Cost Support 1 | F50 | p323-189b | p320-323 189 b |
| 53 | Regulatory Commission Exp Account 928 | 5 - Cost Support 1 | F52 | p323-189b | p320-323 189 b |
| 54 | General Advertising Exp Account 930 1 | 5 - Cost Support 1 | F58 | p323-191b | p320-323 191 b |
| 55 | General Advertising Exp Account 930 1 | 5 - Cost Support 1 | F71 | p323-191b | p320-323 191 b |
| 56 | Prepayments | 5 - Cost Support 1 | F111 | p 111, 157 | p110-111, 157 |
| 57 | Electric Plant in Service | 5 - Cost Support 1 | F230 | p207 104g | p204-207 104 g |
| 58 | Accumulated Intangible Amortization | 5 - Cost Support 1 | F232 | p200-21 c | p200-201 21 c |
| 59 | Transmission Plant in Service | 5 - Cost Support 1 | F233 | p207 58 g | p204-207 58 g |
| 60 | General & Intangible | 5 - Cost Support 1 | F234 | p205 5 g & p207 99 g | p204-207 5 g & p204-207 99 g |
| 61 | Total A&G | 5 - Cost Support 1 | F240 | Total: p 323 187 b | Total: p320-323 187 b |
| 62 | Transmission O&M | 5 - Cost Support 1 | F241 | p321 112 b | p320-323 112 b |
| 63 | Total A&G | 5 - Cost Support 1 | F255 | Total: p 323 187 b 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) | Total: p320-323 187 b Account 828: 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) |
| 64 | Transmission(Gross Plant in Service) | 9 - Rate Base | C10 | 207 99 g minus 207 98 g for end of year, records for other months (Note I) | 204-207 99 g minus 204-207 98 g for end of year, records for other months (Note I) |
| 65 | 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 |
| 66 | Intangible (Accumulated Amortization) | 9 - Rate Base | I10 | 200-201 21 c for end of year, records for other months | 200-201 21 c for end of year, records for other months |
| 67 | Total Plant in Service(Gross Plant in Service) | 9A - Gross Plant & ARD | C10 | the amounts expected to be included in 207 104 g for end of year and records for other months | the amounts expected to be included in 204-207 104 g for end of year and records for other months |
| 68 | Transmission(Gross Plant in Service) | 9A - Gross Plant & ARD | D10 | the amounts expected to be included in 207 58 g for end of year and records for other months (Note I) | the amounts expected to be included in 204-207 58 g for end of year and records for other months (Note I) |
| 69 | General & Intangible(Gross Plant in Service) | 9A - Gross Plant & ARD | 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 |
| 70 | Total Plant in Service(Asset Retirement Obligations) | 9A - Gross Plant & ARD | G10 | 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 |
| 71 | Transmission(Asset Retirement Obligations) | 9A - Gross Plant & ARD | 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 |
| 72 | General & Intangible (Asset Retirement Obligations) | ARD | I10 | 207 98 g. Projected monthly balances that are the amounts expected to be included in 204-207 98 g for end of year and records for other months | 204-207 98 g. Projected monthly balances that are the amounts expected to be included in 204-207 98 g for end of year and records for other months |
| 73 | Intangible Amort (Accumulated Depreciation & Amortization) | ARD | F30 | 200-201 21 c for end of year, records for other months | 200-201 21 c for end of year, records for other months |
| 74 | Intangible Amort (Asset Retirement Obligations) | ARD | L30 | month | month |
| 75 | Attachment 11A - O&M Worksheet | 11A - O&M | E7 | 323-323 83 b to 323-323 112 b | 320-323 83 b to 320-323 112 b |
| 76 | Attachment 11B - A&G Worksheet | 11B - A&G | E7 | 323-323 181 b to 323 196 b | 320-323 181 b to 320-323 196 b |

The December beginning year and end of year balances shall tie to Papco's FERC Form 1, Page 111, Line 57 - Prepayments. For the months of January through November, the prepayment balances shall represent actual balances on Papco's books and records.

Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).

Prepaid OPEB is recorded in FERC account 188 (see FERC Form 1 page 233).

Attachment 9, line 17-29, column f

| Plants-Related Reserves Amount | Allocation (Plant Allocator) | Labor-Related Reserves Amount | Allocation (Labor Allocator) | Amount Allocated | 100% Transmission | Total Reserves |
|--------------------------------|------------------------------|-------------------------------|------------------------------|------------------|-------------------|----------------|
| (2,874,157) | | (822,819) | | | | (3,696,976) |
| 21 87% | - | (227,485) | 15.79% | (44,609) | | (44,609) |
| 21 87% | - | 839,874 | 15.79% | 161,003 | | 161,023 |
| 21 87% | - | 3,127,409 | 15.79% | 493,368 | | 493,368 |
| 21 87% | - | (20,383,298) | 15.79% | (3,220,682) | | (3,220,682) |
| 21 87% | - | (1,757,785) | 15.79% | (277,805) | | (277,805) |
| 21 87% | - | (1,271,834) | 15.79% | (200,380) | | (200,380) |
| 21 87% | - | (846,182) | 15.79% | (133,824) | | (133,824) |
| 21 87% | - | (8,991,727) | 15.79% | (1,420,953) | | (1,420,953) |
| 21 87% | - | (8,587,755) | 15.79% | (1,040,394) | | (1,040,394) |
| 21 87% | - | (9,483,853) | 15.79% | (1,023,963) | | (1,023,963) |
| 21 87% | - | (408,242) | 15.79% | (64,157) | | (64,157) |
| 21 87% | - | - | 15.79% | - | | - |
| 21 87% | - | (123,907) | 15.79% | (19,573) | | (19,573) |
| 21 87% | - | (438,007) | 15.79% | (69,174) | | (69,174) |
| 21 87% | - | (385,330) | 15.79% | (60,855) | | (60,855) |
| 21 87% | - | 30,487 | 15.79% | 4,815 | | 4,815 |
| | | | | | (72,668) | (72,668) |
| (2,874,157) | | (822,819) | (44,178,729) | (8,973,825) | (72,668) | (7,871,324) |

Attachment 16-SA, Line 44

Potomac Electric Power 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 | 5,068,761 | | | | \$ 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 | 7,638,779 |
| Regulated 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 | 38,699,060 | 85,085,742 | 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 | Conectiv LLC | 7,294 | | | 7,294 |
| 10 | | | | | 0 |
| 40 | Total | 139,126,076 | 294,561,931 | 4,538,226 | 438,226,233 |

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 | 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 | 624,094 | 414,336 | 1,325,830 | - | - | - | - | 2,364,260 | Wage & Salary Factor |
| 182.3 | Other Regulatory Assets | 809,573 | 1,774,558 | 1,265,331 | - | - | - | - | 3,849,462 | Not included |
| 184 | Cleaning Accounts - Other * | 1,985,283 | 1,357,390 | 5,753,688 | - | - | - | - | 9,096,361 | Not included |
| 186 | Mac Deferred debits | - | - | (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 | 1,047,509 | 442,202 | 1,285,076 | - | - | - | - | 2,774,787 | Not included |
| 560 | Operation Supervision & Engineering | 791,048 | 222,116 | 256,034 | - | - | - | - | 1,269,198 | 100% included |
| 561.2 | Load Dispatch - Monitor & Operate Transmission Sys | 2,868 | 317 | 319 | - | - | - | - | 3,504 | 100% included |
| 566 | Miscellaneous transmission expenses | 680,984 | 899,643 | 1,498,007 | 36,260 | - | - | - | 3,114,894 | 100% included |
| 567 | Rents | - | - | 93 | - | - | - | - | 93 | 100% included |
| 569 | Maint of structures | 8,256 | 4,513 | 1,208 | - | - | - | - | 13,977 | 100% included |
| 570 | Maintenance of station equipment | 109,258 | 138,649 | 100,285 | - | - | - | - | 348,192 | 100% included |
| 571 | Maintenance of overhead lines | 256,018 | 290,980 | 335,846 | - | - | - | - | 882,844 | 100% included |
| 572 | 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 | 1,204,250 | - | - | - | - | 3,918,103 | Not included |
| 594 | Maintain underground line | 47,713 | 23,481 | 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 | (113) | - | - | - | - | - | - | (113) | 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 | 8 | - | - | - | - | - | - | 8 | 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 | 1,558 | 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.

Potomac Electric Power 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 |

**Attachment 6
True-Up Revenue Requirement Worksheet
Potomac Electric Power Company**

To be completed in conjunction with Attachment H-9A.

| Line No. | (1) | (2) Attachment H-9A Page, Line, Col. | (3) Transmission | (4) Allocator |
|----------|--|---|---------------------|------------------|
| 1 | Gross Transmission Plant - Total | Attach 9, line 16, column b | 2,892,222,708 | |
| 2 | Net Transmission Plant - Total | Attach 9, line 16, column i | 2,194,515,497 | |
| 3 | O&M EXPENSE | | | |
| 4 | Total O&M Allocated to Transmission | Attach H-9A, line 85 | 62,652,929 | |
| | 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-9A, line 86a plus line 91 plus line 96 | 5,204,642 | |
| | 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-9A, line 99 | 18,546,092 | |
| | 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-9A, line 154 | (8,251,211) | |
| 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 | | 0.03 |
| 12 | INCOME TAXES | | | |
| 13 | Total Income Taxes | Attach H-9A, line 138 | 38,234,012 | |
| | 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-9A, line 145 | 150,320,930 | |
| | Annual Allocation Factor for Return on Rate Base | (line 14 divided by line 2 col 3) | 0.07 | 0.07 |
| 16 | Annual Allocation Factor for Return | Sum of line 13 and 15 | 0.09 | 0.09 |

| 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 & J) | (Sum Col. 5, 8 & 9) | (Note K) | (Attachment 7) | | | |
| 17a | Zonal | Zonal | \$ 2,548,038,804 | 0.03 | 68,852,056 | \$ 1,925,962,187 | 0.09 | 165,480,576 | 46,127,089 | 280,459,722 | - | - | 280,459,722 | | 280,459,722 |
| 17b | Brighton Sub | B0288 | 33,558,380 | 0.03 | 906,801 | 23,051,411 | 0.09 | 1,980,600 | 958,811 | 3,846,212 | 150 | 173,098 | 4,019,309 | | 4,019,309 |
| 17c | Burches Hill 500/230kV transformer - second 1000 MVA | B0319 | 38,700,000 | 0.03 | 991,692 | 27,437,619 | 0.09 | 2,357,467 | 1,048,571 | 4,397,731 | 150 | 209,908 | 4,607,639 | | 4,607,639 |
| 17d | Reconductor Dickerson-Quince Orchard 230kV | B0367 1/B0367.2 | 20,000,000 | 0.03 | 540,432 | 14,952,381 | 0.09 | 1,284,723 | 571,429 | 2,396,584 | 150 | 114,391 | 2,510,975 | | 2,510,975 |
| 17e | Chalk Point 230kV Breaker 1A | B0512.7 | 2,000,000 | 0.03 | 54,043 | 1,495,238 | 0.09 | 128,472 | 57,143 | 239,658 | - | - | 239,658 | | 239,658 |
| 17f | Chalk Point 230kV Breaker 1B | B0512.8 | 2,000,000 | 0.03 | 54,043 | 1,495,238 | 0.09 | 128,472 | 57,143 | 239,658 | - | - | 239,658 | | 239,658 |
| 17g | Chalk Point 230kV Breaker 2A | B0512.9 | 2,000,000 | 0.03 | 54,043 | 1,495,238 | 0.09 | 128,472 | 57,143 | 239,658 | - | - | 239,658 | | 239,658 |
| 17h | Chalk Point 230kV Breaker 3A | B0512.12 | 2,000,000 | 0.03 | 54,043 | 1,514,286 | 0.09 | 130,109 | 57,143 | 241,295 | - | - | 241,295 | | 241,295 |
| 17i | Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93 | B0478 | 15,875,382 | 0.03 | 428,978 | 12,246,723 | 0.09 | 1,052,251 | 453,582 | 1,934,811 | 150 | 94,296 | 2,029,107 | | 2,029,107 |
| 17j | Burches Hill Sub - Add 3rd 500/230kV | B0499 | 29,544,357 | 0.03 | 798,335 | 22,791,361 | 0.09 | 1,958,256 | 844,124 | 3,600,716 | 150 | 175,486 | 3,776,202 | | 3,776,202 |
| 17k | Ritchie-Benning - Install (2) 230kV Lines | B0526 | 58,581,170 | 0.03 | 1,582,956 | 45,191,188 | 0.09 | 3,882,872 | 1,673,748 | 7,139,576 | - | - | 7,139,576 | | 7,139,576 |
| 17l | Benning Sub - Add 3rd 230/69kV, 250MVA | B0701.1 | 5,228,954 | 0.03 | 141,241 | 4,032,222 | 0.09 | 346,452 | 149,342 | 637,035 | - | - | 637,035 | | 637,035 |
| 17m | Brighton Sub: Upgrade T1 500/230kV Transformer | B0496 | 18,021,804 | 0.03 | 513,999 | 15,221,584 | 0.09 | 1,307,854 | 543,480 | 2,365,333 | 150 | 118,049 | 2,483,382 | | 2,483,382 |
| 17n | Convert Buzzard to Ritchie Line - 138kV to 230kV | B1125 | 51,852,352 | 0.03 | 1,401,133 | 43,422,927 | 0.09 | 3,730,941 | 1,481,496 | 6,613,570 | - | - | 6,613,570 | | 6,613,570 |
| 17o | Reconductor feeder Dickerson to Quince Orchard | b2008 | 8,623,505 | 0.03 | 233,021 | 7,320,180 | 0.09 | 628,957 | 246,386 | 1,108,364 | - | - | 1,108,364 | | 1,108,364 |
| 17p | Reconductor the Dickerson - Pleasant View 230kV circuit | b0467.1 | 9,000,000 | 0.03 | 243,194 | 6,685,714 | 0.09 | 574,443 | 257,143 | 1,074,780 | - | - | 1,074,780 | | 1,074,780 |
| 17q | Upgrade the 230kV line from Buzzard 016 - Ritchie 059 | b1126 | 39,000,000 | 0.03 | 1,053,642 | 32,314,286 | 0.09 | 2,776,475 | 1,114,286 | 4,944,603 | - | - | 4,944,603 | | 4,944,603 |
| 17r | Reconductor the Dickerson station "H" - Quince Orchard 230kV | b1596 | 9,200,000 | 0.03 | 248,599 | 7,885,714 | 0.09 | 677,548 | 262,857 | 1,189,004 | - | - | 1,189,004 | | 1,189,004 |
| 17s | | | | | | | | | | | | | | | |
| 17t | | | | | | | | | | | | | | | |
| 17u | | | | | | | | | | | | | | | |
| 17v | | | | | | | | | | | | | | | |
| 18 | Annual Totals | | 2,892,222,708 | | 78,152,452 | 2,194,515,497 | | 188,554,943 | 55,960,915 | 322,668,310 | | \$ 885,227 | 323,553,537 | - | \$ 323,553,537 |

Note Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H.
- 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-9A 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 Protocol, 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.

Attachment 6A
True-Up

| 2 | Rate Year being Trued-Up | | For Rate Year | | Revenue Received ³ | Requirement | Annual True-Up Calculation | | | |
|----|--|--------------------|--|--------------------------------|------------------------------------|---|-------------------------------------|--------------------------------------|--|-------------------------------|
| | A | B | C | D | 265,289,563 | F | G | H | I | J |
| | | | | | E | | | | | |
| | | | 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 ⁴ | Interest Income (Expense) ⁴ | Total True-Up (G) + (H) + (I) |
| | All True-Up Items | PJM Project Number | | | | | | | | |
| 3 | Zonal | Zonal | 249,604,867 | 0.85 | 224,867,751 | 249,604,867 | 24,737,116 | - | 2,909,085 | 27,646,201 |
| 3a | Brighton Sub | B0288 | 4,194,845 | 0.01 | 3,779,114 | 4,194,845 | 415,731 | - | 48,890 | 464,620 |
| 3b | Burches Hill 500/230kV transformer - second 1000 MVA | B0319 | 4,800,691 | 0.02 | 4,324,918 | 4,800,691 | 475,773 | - | 55,951 | 531,724 |
| 3c | Reconductor Dickerson-Quince Orchard 230kV | B0367.1/B0367.2 | 2,616,181 | 0.01 | 2,356,904 | 2,616,181 | 259,277 | - | 30,491 | 289,768 |
| 3d | Chalk Point 230kV Breaker 1A | B0512.7 | 249,750 | 0.00 | 224,999 | 249,750 | 24,752 | - | 2,911 | 27,662 |
| 3e | Chalk Point 230kV Breaker 1B | B0512.8 | 249,750 | 0.00 | 224,999 | 249,750 | 24,752 | - | 2,911 | 27,662 |
| 3f | Chalk Point 230kV Breaker 2A | B0512.9 | 249,750 | 0.00 | 224,999 | 249,750 | 24,752 | - | 2,911 | 27,662 |
| 3g | Chalk Point 230kV Breaker 3A | B0512.12 | 251,395 | 0.00 | 226,480 | 251,395 | 24,915 | - | 2,930 | 27,844 |
| 3h | Burches Hill-Palmer Cr Upgrade 23080, 91, 92, 93 | B0478 | 2,112,799 | 0.01 | 1,903,410 | 2,112,799 | 209,389 | - | 24,624 | 234,013 |
| 3i | Burches Hill Sub: Add 3rd 500/230kV | B0499 | 3,931,956 | 0.01 | 3,542,279 | 3,931,956 | 389,677 | - | 45,826 | 435,503 |
| 3j | Ritchie-Benning: Install (2) 230kV Lines | B0526 | 7,435,766 | 0.03 | 6,696,844 | 7,435,766 | 736,922 | - | 86,662 | 823,584 |
| 3k | Benning Sub: Add 3rd 230/69kV, 250MVA | B0701.1 | 663,462 | 0.00 | 597,710 | 663,462 | 65,753 | - | 7,732 | 73,485 |
| 3l | Brighton Sub: Upgrade T1 500/230kV Transformer | B0496 | 2,583,928 | 0.01 | 2,327,848 | 2,583,928 | 256,080 | - | 30,115 | 286,196 |
| 3m | Convert Buzzard to Ritchie Line - 138kV to 230kV | B1125 | 6,877,207 | 0.02 | 6,195,640 | 6,877,207 | 681,566 | - | 80,152 | 761,718 |
| 3n | Reconductor feeder Dickerson to Quince Orchard | b2008 | 1,152,251 | 0.00 | 1,038,057 | 1,152,251 | 114,194 | - | 13,429 | 127,623 |
| 3o | Reconductor the Dickerson - Pleasant View 230kV circuit | b0467.1 | 1,120,175 | 0.00 | 1,009,160 | 1,120,175 | 111,015 | - | 13,055 | 124,070 |
| 3p | Upgrade the 230kV line from Buzzard 016 - Ritchie 059 | b1126 | 5,142,746 | 0.02 | 4,633,073 | 5,142,746 | 509,672 | - | 59,937 | 569,610 |
| 3q | Reconductor the Dickerson station "H" – Quince Orchard 230kV | b1596 | 1,235,858 | 0.00 | 1,113,378 | 1,235,858 | 122,480 | - | 14,404 | 136,883 |
| 3r | 2024 Annual Update Credit | | | | | | | (310,376) | (36,500) | (346,876) |
| 3s | Asset separation costs | | | | | | | (19,773) | (2,325) | (22,099) |
| 3t | | | | | | | | | | - |
| 3u | | | | | | | | | | |
| 3v | | | | | | | | | | |
| 3w | | | | | | | | | | |
| 3x | | | | | | | | | | |
| 4 | Total Annual Revenue Requirements (Note A) | | 294,473,377 | 1.00 | 265,289,563 | 294,473,377 | 29,183,814 | (330,149) | 3,393,191 | 32,246,856 |

Monthly Interest Rate
Interest Income (Expense)

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) |
| Prior Period Adjustments listed in row 3r to 3s | (330,149) | (38,826) | (368,975) |

6 TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

| | (A) | (B) | (C) |
|-------------------|-----------------------------|-----------|--------------------------|
| | PJM Billed Revenue Received | True-up | Annual (net of true-ups) |
| Jan-May (Year 1) | 96,879,961 | 347,264 | 96,532,696 |
| June-Dec (Year 1) | 178,222,915 | 9,466,048 | 168,756,867 |
| | | | 265,289,563 |

12 TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.

| | | | |
|----|------------------|-------------|-------------|
| 13 | Jan-Dec (Year 1) | 294,473,377 | 294,473,377 |
|----|------------------|-------------|-------------|

Notes:

A

For each project or Attachment H-9A, 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-9A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-9A 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.

Attachment 6B
True-Up Interest Rate
Potomac Electric Power Company

| | Month (Note A) | [A] FERC 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

20

| | 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 | 24,737,116 | 17 | 0.0069 | 2,909,085 |
| 21a | Brighton Sub | B0288 | 415,731 | 17 | 0.0069 | 48,890 |
| 21b | Burches Hill 500/230kV transformer - second 1000 MVA | B0319 | 475,773 | 17 | 0.0069 | 55,951 |
| 21c | Reconductor Dickerson-Quince Orchard 230kV | B0367.1/B0367.2 | 259,277 | 17 | 0.0069 | 30,491 |
| 21d | Chalk Point 230kV Breaker 1A | B0512.7 | 24,752 | 17 | 0.0069 | 2,911 |
| 21e | Chalk Point 230kV Breaker 1B | B0512.8 | 24,752 | 17 | 0.0069 | 2,911 |
| 21f | Chalk Point 230kV Breaker 2A | B0512.9 | 24,752 | 17 | 0.0069 | 2,911 |
| 21g | Chalk Point 230kV Breaker 3A | B0512.12 | 24,915 | 17 | 0.0069 | 2,930 |
| 21h | Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93 | B0478 | 209,389 | 17 | 0.0069 | 24,624 |
| 21i | Burches Hill Sub: Add 3rd 500/230kV | B0499 | 389,677 | 17 | 0.0069 | 45,826 |
| 21j | Ritchie-Benning: Install (2) 230kV Lines | B0526 | 736,922 | 17 | 0.0069 | 86,662 |
| 21k | Benning Sub: Add 3rd 230/69kV, 250MVA | B0701.1 | 65,753 | 17 | 0.0069 | 7,732 |
| 21l | Brighton Sub: Upgrade T1 500/230kV Transformer | B0496 | 256,080 | 17 | 0.0069 | 30,115 |
| 21m | Convert Buzzard to Ritchie Line - 138kV to 230kV | B1125 | 681,566 | 17 | 0.0069 | 80,152 |
| 21n | Reconductor feeder Dickerson to Quince Orchard | b2008 | 114,194 | 17 | 0.0069 | 13,429 |
| 21o | Reconductor the Dickerson - Pleasant View 230kV circuit | b0467.1 | 111,015 | 17 | 0.0069 | 13,055 |
| 21p | Upgrade the 230kV line from Buzzard 016 - Ritchie 059 | b1126 | 509,672 | 17 | 0.0069 | 59,937 |
| 21q | Reconductor the Dickerson station "H" - Quince Orchard 230kV | b1596 | 122,480 | 17 | 0.0069 | 14,404 |
| 21r | 2024 Annual Update Credit | | (310,376) | 17 | 0.0069 | (36,500) |
| 21s | Asset separation costs | | (19,773) | 17 | 0.0069 | (2,325) |
| 21t | | | | | 0.0069 | |
| | Total | | 28,853,665 | | | 3,393,191 |

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

| | | | | |
|---|---------------------------------------|-----|--|--------|
| 1 | New Plant Carrying Charge | | | |
| 2 | Fixed Charge Rate (FCR) if not a CIAC | | | |
| 3 | Formula Line | | | |
| 4 | A | 160 | Net Plant Carrying Charge without Depreciation | 12.15% |
| 5 | B | 167 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depre | 12.77% |
| 6 | C | | Line B less Line A | 0.62% |
| 7 | FCR if a CIAC | | | |
| 8 | D | 161 | Net Plant Carrying Charge without Depreciation, Return, nor Income | 3.56% |

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC; provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional

| | | | | | | | | | | | | | | | | | | |
|----|--|---------------------------------------|--------------------|--------------|------------|-----------|--|--------------|------------|-----------|--|--------------|------------|-----------|--------------------------------------|--------------|-----------|---------|
| | Details | | B0288 Brighton Sub | | | | B0319 Burches Hill 500/230kV transformer - second 1000 MVA | | | | B0367.1/B0367.2 Reconnector Dickerson-Quince Orchard 230kV | | | | B0512.7 Chalk Point 230kV Breaker 1A | | | |
| 12 | "Yes" if a project under PJM QATT Schedule 12, otherwise "No" | Schedule 12 (Yes or No) | Yes | | | | No | | | | Yes | | | | Yes | | | |
| 13 | Useful life of project | Life | 52 | | | | 52 | | | | 52 | | | | 52 | | | |
| 14 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No" | CIAC (Yes or No) | No | | | | No | | | | No | | | | No | | | |
| 15 | Input the allowed ROE incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 | Increased ROE (Basis Points) | 150 | | | | 150 | | | | 150 | | | | 0 | | | |
| 16 | Line 6 times line 15 divided by 100 basis points | Base FCR | 12.15% | | | | 12.15% | | | | 12.15% | | | | 12.15% | | | |
| 17 | Columns A, B or C from Attachment 6 | FCR for This Project | 13.08% | | | | 13.08% | | | | 13.08% | | | | 12.15% | | | |
| 18 | Attachment 6 | Investment | 33,558,380 | | | | 36,700,000 | | | | 20,000,000 | | | | 2,000,000 | | | |
| 19 | Line 18 divided by line 13 | Annual Depreciation/ Amortization Exp | 645,353 | | | | 705,769 | | | | 384,615 | | | | 38,462 | | | |
| 20 | From Columns H, I or J from Attachment 6 | Month in Service or Month for CWP | 6.5 | | | | 8.0 | | | | 8.0 | | | | 8.0 | | | |
| 55 | Base FCR | Invest Yr | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue |
| 56 | W Increased ROE | 2025 | 19,363,677 | 645,353 | 18,718,323 | 2,920,259 | 23,404,652 | 705,769 | 22,698,883 | 3,464,446 | 12,754,579 | 384,615 | 12,369,963 | 1,887,982 | 1,275,458 | 38,462 | 1,236,996 | 188,798 |
| 57 | Base FCR | 2026 | 19,363,677 | 645,353 | 18,718,323 | 3,093,357 | 23,404,652 | 705,769 | 22,698,883 | 3,674,354 | 12,754,579 | 384,615 | 12,369,963 | 2,002,373 | 1,275,458 | 38,462 | 1,236,996 | 188,798 |
| 58 | W Increased ROE | 2026 | 18,718,323 | 645,353 | 18,072,970 | 2,841,827 | 22,698,883 | 705,769 | 21,993,114 | 3,378,672 | 12,369,963 | 384,615 | 11,985,348 | 1,841,238 | 1,236,996 | 38,462 | 1,198,535 | 184,124 |
| 59 | Base FCR | 2027 | 18,718,323 | 645,353 | 18,072,970 | 3,008,957 | 22,698,883 | 705,769 | 21,993,114 | 3,582,053 | 12,369,963 | 384,615 | 11,985,348 | 1,952,073 | 1,236,996 | 38,462 | 1,198,535 | 184,124 |
| 60 | W Increased ROE | 2027 | 18,072,970 | 645,353 | 17,427,617 | 2,763,395 | 21,993,114 | 705,769 | 21,287,344 | 3,292,897 | 11,985,348 | 384,615 | 11,600,733 | 1,794,494 | 1,198,535 | 38,462 | 1,160,073 | 179,449 |
| 61 | | | 18,072,970 | 645,353 | 17,427,617 | 2,924,557 | 21,993,114 | 705,769 | 21,287,344 | 3,489,752 | 11,985,348 | 384,615 | 11,600,733 | 1,901,772 | 1,198,535 | 38,462 | 1,160,073 | 179,449 |
| 62 | | | | | | | | | | | | | | | | | | |
| 63 | | | | | | | | | | | | | | | | | | |

| | | | |
|---|---------------------------------------|--------------|------------------|
| 1 | New Plant Carrying Charge | | |
| 2 | Fixed Charge Rate (FCR) If not a CIAC | | |
| 3 | | Formula Line | |
| 4 | A | 160 | Net Plant Carry/ |
| 5 | B | 167 | Net Plant Carry/ |
| 6 | C | | Line B less Line |
| 7 | FCR if a CIAC | | |
| 8 | D | 161 | Net Plant Carry/ |

[illegible]

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1 New Plant Carrying Charge

2 Fixed Charge Rate (FCR) If not a CIAC

3 Formula Line

4 A 160 Not Plant Carry!

5 B 167 Not Plant Carry!

6 C Line B less Line

7 FCR If a CIAC

8 D 161 Not Plant Carry!

9 The FCR resulting from Formula in a given year is

10 Therefore actual revenues collected in a year do

11 The ROE is 10.5%, which includes a base ROE of

| Details | | BO288 Brighton | BO499 Burches Hill Sub: Add 3rd 500/230kV | | | | BO526 Ritchie-Benning: Install (2) 230kV Lines | | | | BO701.1 Benning Sub: Add 3rd 230/69kV, 250MVA | | | | BO496 Brighton Sub: Upgrade T1 500/230kV Transformer | | | |
|--|---------------------------------------|----------------|---|--------------|------------|-----------|--|--------------|------------|-----------|---|--------------|-----------|---------|--|--------------|------------|-----------|
| "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 (Yes or No) | Yes | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| Useful life of project | Life | 52 | 52 | | | | 52 | | | | 52 | | | | 52 | | | |
| "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No" | CIAC (Yes or No) | No | No | | | | No | | | | No | | | | 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 | Increased ROE (Basis Points) | 150 | 150 | | | | 0 | | | | 0 | | | | 150 | | | |
| Line 6 times line 15 divided by 100 basis points | Base FCR | 12.15% | 12.15% | | | | 12.15% | | | | 12.15% | | | | 12.15% | | | |
| Columns A, B or C from Attachment 6 | FCR for This Project | 13.08% | 13.08% | | | | 12.15% | | | | 12.15% | | | | 13.08% | | | |
| Line 18 divided by line 13 | Investment | 33,558,380 | 29,544,357 | | | | 58,581,170 | | | | 5,226,954 | | | | 19,021,804 | | | |
| From Columns H, I or J from Attachment 6 | Annual Depreciation/ Amortization Exp | 645,353 | 568,161 | | | | 1,126,561 | | | | 100,518 | | | | 365,804 | | | |
| | Month in Service or Month for CWIP | 6.5 | 6.0 | | | | 6.0 | | | | 6.0 | | | | 2.0 | | | |
| | Invest Yr | Beginning | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue |
| Base FCR | 2025 | 19,363,677 | 19,544,728 | 568,161 | 18,976,568 | 2,874,452 | 38,753,697 | 1,126,561 | 37,627,136 | 5,699,523 | 3,457,831 | 100,518 | 3,357,313 | 508,545 | 13,131,276 | 365,804 | 12,765,472 | 1,917,238 |
| W Increased ROE | 2025 | 19,363,677 | 19,544,728 | 568,161 | 18,976,568 | 3,049,937 | 38,753,697 | 1,126,561 | 37,627,136 | 5,699,523 | 3,457,831 | 100,518 | 3,357,313 | 508,545 | 13,131,276 | 365,804 | 12,765,472 | 2,035,287 |
| Base FCR | 2026 | 18,718,323 | 18,976,568 | 568,161 | 18,408,407 | 2,805,401 | 37,627,136 | 1,126,561 | 36,500,575 | 5,562,606 | 3,357,313 | 100,518 | 3,256,794 | 496,328 | 12,765,472 | 365,804 | 12,399,668 | 1,872,780 |
| W Increased ROE | 2026 | 18,718,323 | 18,976,568 | 568,161 | 18,408,407 | 2,975,633 | 37,627,136 | 1,126,561 | 36,500,575 | 5,562,606 | 3,357,313 | 100,518 | 3,256,794 | 496,328 | 12,765,472 | 365,804 | 12,399,668 | 1,987,446 |
| Base FCR | 2027 | 18,072,970 | 18,408,407 | 568,161 | 17,840,246 | 2,736,350 | 36,500,575 | 1,126,561 | 35,374,014 | 5,425,693 | 3,256,794 | 100,518 | 3,156,276 | 484,112 | 12,399,668 | 365,804 | 12,033,864 | 1,828,323 |
| W Increased ROE | 2027 | 18,072,970 | 18,408,407 | 568,161 | 17,840,246 | 2,901,328 | 36,500,575 | 1,126,561 | 35,374,014 | 5,425,693 | 3,256,794 | 100,518 | 3,156,276 | 484,112 | 12,399,668 | 365,804 | 12,033,864 | 1,939,606 |

| | | | |
|----|---|-----|------------------|
| 1 | New Plant Carrying Charge | | |
| 2 | Fixed Charge Rate (FCR) if not a CIAC | | |
| 3 | Formula Line | | |
| 4 | A | 160 | Not Plant Carry! |
| 5 | B | 167 | Not Plant Carry! |
| 6 | C | | Line B less Line |
| 7 | FCR if a CIAC | | |
| 8 | D | 161 | Not Plant Carry! |
| 9 | The FCR resulting from Formula In a given year is | | |
| 10 | Therefore actual revenues collected in a year do | | |
| 11 | The ROE is 10.5% which includes a base ROE of | | |

[illegible]

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

| | |
|----|---|
| 1 | New Plant Carrying Charge |
| 2 | Fixed Charge Rate (FCR) If not a CIAC |
| 3 | Formula Line |
| 4 | A 160 Not Plant Carryl |
| 5 | B 167 Not Plant Carryl |
| 6 | C Line B less Line |
| 7 | FCR If a CIAC |
| 8 | D 161 Not Plant Carryl |
| 9 | The FCR resulting from Formula in a given year is |
| 10 | Therefore actual revenues collected in a year do |
| 11 | The ROE is 10.5% which includes a base ROE of |

| | | | | | | | | | | | |
|----|--|---------------------------------------|----------------|-----------|---|-----------|---------|---------------|-------------------|----------------|------------|
| | Details | | 60288 Brighton | | 51598 Reconnector the Dickerson station "H" – Quince Orchard 230kV '23032' circuit and upgrade terminal equipment at Dickerson station "H" and Quince Orchard 230kV substations | | | | | | |
| 12 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 (Yes or No) | Yes | Yes | | | | | | | |
| 13 | Useful life of project | Life | 52 | 52 | | | | | | | |
| 14 | "Yes" if the customer has paid a lump sum payment in the amount of the Investment on line 18, Otherwise "No" | CIAC (Yes or No) | No | No | | | | | | | |
| 15 | Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 | Increased ROE (Basis Points) | 150 | 0 | | | | | | | |
| 16 | Line 6 times line 15 divided by 100 basis points | Base FCR | 12.15% | 12.15% | | | | | | | |
| 17 | Columns A, B or C from Attachment 6 | FCR for This Project | 13.08% | 12.15% | | | | | | | |
| 18 | Line 18 divided by line 13 | Investment | 33,558,380 | 9,200,000 | | | | | | | |
| 19 | From Columns H, I or J from Attachment 6 | Annual Depreciation/ Amortization Exp | 645,353 | 176,923 | | | | | | | |
| 20 | | Month in Service or Month for CWIP | 6.5 | 6.0 | | | | | | | |
| 55 | Base FCR | Invest Yr | Beginning | Beginning | Depreciation | Ending | Revenue | Total | Incentive Charged | Revenue Credit | |
| 56 | W Increased ROE | 2025 | 19,363,677 | 6,874,725 | 176,923 | 6,697,802 | 990,931 | \$ 33,856,060 | | \$ 33,856,060 | |
| 57 | Base FCR | 2026 | 19,363,677 | 6,874,725 | 176,923 | 6,697,802 | 990,931 | \$ 34,741,287 | \$ 34,741,287 | | \$ 885,227 |
| 58 | W Increased ROE | 2026 | 18,718,323 | 6,697,802 | 176,923 | 6,520,879 | 969,429 | \$ 33,051,638 | | \$ 33,051,638 | |
| 59 | Base FCR | 2026 | 18,718,323 | 6,697,802 | 176,923 | 6,520,879 | 969,429 | \$ 33,909,354 | \$ 33,909,354 | | |
| 60 | W Increased ROE | 2027 | 18,072,970 | 6,520,879 | 176,923 | 6,343,956 | 947,927 | \$ 32,247,217 | \$ 32,247,217 | | |
| 61 | | 2027 | 18,072,970 | 6,520,879 | 176,923 | 6,343,956 | 947,927 | \$ 33,077,422 | \$ 33,077,422 | | |
| 62 | | | | | | | | | | | |
| 63 | | | | | | | | | \$ 734,794,005 | \$ 716,329,284 | |

Potomac Electric Power Company
Attachment 8 - Company Exhibit - Securitization Workpaper

Line #

| | | |
|------------|--|----------|
| | Long Term Interest | |
| 101 | Less LTD Interest on Securitization Bonds | 0 |

| | | |
|------------|---|----------|
| | Capitalization | |
| 112 | Less LTD on Securitization Bonds | 0 |

Calculation of the above Securitization Adjustments



**Attachment 9
Rate Base Worksheet
Pepco**

| Line No | (Note K) 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) 10 | General & Intangible (k) (l) | Common (m) (n) |
| | | 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) | 207.99 g minus 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 | Projected monthly balances that are expected to be included in 219.25 c for end of year and records for other months (Note I) | 219.28 c for end of year, records for other months | Electric Only, Form No 1, page 356 for end of year, records for other months | 200.21e 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. (e) (h) | Col. (c) - Col. (f) - Col. (h) | Col. (d) - Col. (g) - Col. (i) |
| 1 | December Prior Year | 2,798,259,876 | 752,939,385 | - | 673,871,637 | 169,831,942 | - | 173,458,270 | - | 2,124,588,239 | 409,649,173 | - |
| 2 | January | 2,803,434,909 | 757,243,708 | - | 676,977,624 | 171,205,508 | - | 176,161,283 | - | 2,126,457,285 | 409,876,917 | - |
| 3 | February | 2,825,407,562 | 600,364,925 | - | 680,853,844 | 344,668,815 | - | 5,024,815 | - | 2,144,753,718 | 250,671,295 | - |
| 4 | March | 2,850,546,770 | 601,920,069 | - | 685,196,671 | 347,027,640 | - | 5,024,815 | - | 2,165,350,099 | 249,867,614 | - |
| 5 | April | 2,857,047,152 | 612,494,424 | - | 689,825,084 | 349,400,791 | - | 5,045,609 | - | 2,167,222,069 | 258,048,024 | - |
| 6 | May | 2,865,404,514 | 622,539,388 | - | 694,067,749 | 351,801,524 | - | 5,096,891 | - | 2,171,336,765 | 265,700,973 | - |
| 7 | June | 2,916,858,504 | 649,582,519 | - | 696,119,096 | 354,033,664 | - | 5,235,309 | - | 2,220,739,408 | 290,313,546 | - |
| 8 | July | 2,918,264,461 | 656,453,514 | - | 700,837,812 | 356,541,238 | - | 5,464,626 | - | 2,217,426,650 | 294,447,651 | - |
| 9 | August | 2,941,410,993 | 658,797,996 | - | 705,546,948 | 359,054,549 | - | 5,710,724 | - | 2,235,864,044 | 294,032,722 | - |
| 10 | September | 2,946,722,095 | 666,834,107 | - | 710,030,474 | 361,415,768 | - | 5,981,327 | - | 2,236,691,621 | 299,437,012 | - |
| 11 | October | 2,949,061,099 | 669,655,924 | - | 714,728,135 | 363,780,664 | - | 6,275,394 | - | 2,234,332,964 | 299,599,866 | - |
| 12 | November | 2,954,634,275 | 696,034,540 | - | 719,379,505 | 366,060,349 | - | 6,717,781 | - | 2,235,254,771 | 323,256,410 | - |
| 13 | December | 2,971,842,995 | 723,345,744 | - | 723,159,164 | 367,815,374 | - | 7,370,656 | - | 2,248,683,831 | 348,059,714 | - |
| 14 | Average of the 13 Monthly Balances (Attachment 9A) | 2,892,222,708 | 666,789,711 | - | 697,707,211 | 327,902,910 | - | 31,735,961 | - | 2,194,515,497 | 307,150,840 | - |
| 15 | Less Merger Cost to Achieve (Attachment 10) | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Average of the 13 Monthly Balances Less Merger Cost to Achieve | 2,892,222,708 | 666,789,711 | - | 697,707,211 | 327,902,910 | - | 31,735,961 | - | 2,194,515,497 | 307,150,840 | - |

Adjustments to Rate Base

| Line No | Month (a) | CWIP | | | PHFU | | Materials & Supplies | | Undistributed | Prepayments | 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 |
|---------|---|---------------------------------|--|---|--|--------------------------|---|---------------------------|---|---------------------------|---|--|--|--|--|--|
| | | CWIP In Rate Base (b) 43a | Held for Future Use (c) 28 | PHFU (d) 50 | Materials & Supplies (e) 47 | Prepayments (f) 45 | Undistributed Stores Expense (g) 43b | Prepayments (h) 43b | Undistributed Stores Expense (i) 43b | Prepayments (j) 43b | Unamortized Regulatory Asset (k) 43b | Unamortized Abandoned Plant (l) 43b | Account No. 282 Accumulated Deferred Income Taxes (Note D) (m) 43b | Account No. 283 Accumulated Deferred Income Taxes (Note D) (n) 43b | Account No. 190 Accumulated Deferred Income Taxes (Note D) (o) 43b | Account No. 255 Accumulated Deferred Investment Credit (p) 43b |
| | | (Note C) | 214 for end of year, records for other months | 227.8 c + 227.5 c (see Att H-9A Note AA) for end of year, records for other months | (227.16 c * Labor Ratio) for end of year, records for other months | Notes J | Notes B & F | Attachment 1 | Attachment 1 | Attachment 1 | Attachment 1 | Attachment 1 | Attachment 1 | Attachment 1 | Attachment 1 | Attachment 1 |
| 17 | December Prior Year | - | - | 23,960,556 | - | 47,476,541 | - | 104,115 | - | - | - | - | - | - | - | - |
| 18 | January | - | - | 26,817,767 | - | 40,752,055 | - | 83,641 | - | - | - | - | - | - | - | - |
| 19 | February | - | - | 27,415,907 | - | 40,440,658 | - | 83,568 | - | - | - | - | - | - | - | - |
| 20 | March | - | - | 26,903,686 | - | 44,595,594 | - | 73,292 | - | - | - | - | - | - | - | - |
| 21 | April | - | - | 27,091,290 | - | 39,830,139 | - | 63,017 | - | - | - | - | - | - | - | - |
| 22 | May | - | - | 27,520,841 | - | 39,531,975 | - | 52,743 | - | - | - | - | - | - | - | - |
| 23 | June | - | - | 27,384,113 | - | 39,169,296 | - | 42,468 | - | - | - | - | - | - | - | - |
| 24 | July | - | - | 26,961,108 | - | 38,965,925 | - | 32,194 | - | - | - | - | - | - | - | - |
| 25 | August | - | - | 27,077,703 | - | 38,570,670 | - | 21,919 | - | - | - | - | - | - | - | - |
| 26 | September | - | - | 26,943,963 | - | 38,264,369 | - | 11,644 | - | - | - | - | - | - | - | - |
| 27 | October | - | - | 26,602,551 | - | 37,899,776 | - | 1,370 | - | - | - | - | - | - | - | - |
| 28 | November | - | - | 26,936,930 | - | 37,520,281 | - | 0 | - | - | - | - | - | - | - | - |
| 29 | December | - | - | 26,727,118 | - | 46,218,318 | - | - | - | - | - | - | - | - | - | - |
| 30 | Average of the 13 Monthly Balances (except ADIT - see Attachment 1) | - | - | 26,795,656 | - | 40,718,123 | - | 44,628 | - | - | - | - | - | - | - | - |

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 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 the end of the year and the projection of the year balances.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G 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 30 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.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J From Attachment 5, line 45 column F for the end of year balance and records for other months.
- K In the true-up calculation, actual monthly balance records are used.

Attachment 9A
Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)
Pepco

| (Note A) | | Gross Plant in Service | | | | Asset Retirement Obligations | | | | Gross Plant in Service Less Projected Asset Retirement Obligations | | | |
|---------------------------|------------------------------------|---|---|---|--|---|--|--|--|--|--|--|--|
| Line No | Month (a) | 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-9A, 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 I) | 207 99.g. plus 205.5.g. for end of year, records for other months | Electric Only, Form No 1, page 356 for end of year, records for other months | 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 | 13,416,146,824 | 2,798,259,876 | 754,326,415 | - | 10,981,567 | 1,387,030 | - | - | 13,405,155,257 | 2,798,259,876 | 752,939,385 | - |
| 2 | January | 13,456,382,326 | 2,803,434,909 | 758,630,738 | - | 10,988,322 | 1,387,030 | - | - | 13,445,394,004 | 2,803,434,909 | 757,243,708 | - |
| 3 | February | 13,487,690,963 | 2,825,407,562 | 601,133,953 | - | 10,402,541 | 769,028 | - | - | 13,477,288,423 | 2,825,407,562 | 600,364,925 | - |
| 4 | March | 13,522,900,327 | 2,850,546,770 | 603,307,099 | - | 10,988,322 | 1,387,030 | - | - | 13,511,912,005 | 2,850,546,770 | 601,920,069 | - |
| 5 | April | 13,634,488,255 | 2,857,047,152 | 613,881,454 | - | 10,988,322 | 1,387,030 | - | - | 13,623,499,933 | 2,857,047,152 | 612,494,424 | - |
| 6 | May | 13,717,858,318 | 2,865,404,514 | 623,986,418 | - | 10,988,322 | 1,387,030 | - | - | 13,706,869,996 | 2,865,404,514 | 622,599,388 | - |
| 7 | June | 13,897,407,744 | 2,916,858,504 | 650,969,549 | - | 10,988,322 | 1,387,030 | - | - | 13,886,419,422 | 2,916,858,504 | 649,582,519 | - |
| 8 | July | 13,958,838,644 | 2,918,264,461 | 657,840,544 | - | 10,988,322 | 1,387,030 | - | - | 13,947,850,322 | 2,918,264,461 | 656,453,514 | - |
| 9 | August | 14,022,602,698 | 2,941,410,993 | 660,185,026 | - | 10,988,322 | 1,387,030 | - | - | 14,011,614,376 | 2,941,410,993 | 658,797,996 | - |
| 10 | September | 14,074,910,694 | 2,946,722,095 | 668,221,137 | - | 10,988,322 | 1,387,030 | - | - | 14,063,922,372 | 2,946,722,095 | 666,834,107 | - |
| 11 | October | 14,118,011,602 | 2,949,061,099 | 671,042,954 | - | 10,988,322 | 1,387,030 | - | - | 14,107,023,280 | 2,949,061,099 | 669,655,924 | - |
| 12 | November | 14,213,658,873 | 2,954,634,275 | 687,421,570 | - | 10,988,322 | 1,387,030 | - | - | 14,202,870,551 | 2,954,634,275 | 686,034,540 | - |
| 13 | December | 14,451,178,872 | 2,971,842,995 | 724,732,774 | - | 10,988,322 | 1,387,030 | - | - | 14,440,190,650 | 2,971,842,995 | 723,345,744 | - |
| 14 | Average of the 13 Monthly Balances | 13,844,005,865 | 2,892,222,708 | 668,129,202 | - | 10,943,511 | 1,339,491 | - | - | 13,833,062,353 | 2,892,222,708 | 666,789,711 | - |
| | | Accumulated Depreciation & Amortization | | | | Asset Retirement Obligations | | | | | | | |
| Line No | Month (a) | 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-9A, Line No: | | monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months | monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months | 219.28.c for end of year, records for other months | 200.21.c 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 | monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months | monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months | 219.28.c for end of year, records for other months | 200.21.c 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 | 4,075,767,301 | 673,671,637 | 170,595,834 | 173,458,270 | - | - | 4,058,160 | - | 763,892 | - | - | - |
| 16 | January | 4,096,722,175 | 676,977,624 | 171,979,004 | 176,161,283 | - | - | 4,088,676 | - | 773,496 | - | - | - |
| 17 | February | 4,296,765,499 | 680,653,844 | 345,451,915 | 5,024,815 | - | - | 4,122,437 | - | 783,099 | - | - | - |
| 18 | March | 4,304,545,562 | 685,196,671 | 347,820,343 | 5,024,815 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 19 | April | 4,334,052,865 | 689,825,084 | 350,193,494 | 5,045,609 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 20 | May | 4,360,146,353 | 694,067,749 | 352,594,227 | 5,096,891 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 21 | June | 4,383,808,600 | 696,119,096 | 354,826,367 | 5,235,308 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 22 | July | 4,412,352,839 | 700,837,812 | 357,333,941 | 5,464,626 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 23 | August | 4,441,668,860 | 705,548,948 | 359,847,252 | 5,710,724 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 24 | September | 4,470,211,383 | 710,030,474 | 362,208,471 | 5,981,327 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 25 | October | 4,499,238,201 | 714,728,135 | 364,573,367 | 6,275,394 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 26 | November | 4,528,458,241 | 719,379,505 | 366,853,052 | 6,717,781 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 27 | December | 4,551,327,267 | 723,159,164 | 368,708,077 | 7,370,656 | - | - | 4,156,199 | - | 792,703 | - | - | - |
| 28 | Average of the 13 Monthly Balances | 4,365,828,088 | 697,707,211 | 328,691,180 | 31,735,961 | - | - | 4,140,866 | - | 788,271 | - | - | - |
| | | Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations | | | | | | | | | | | |
| Line No | Month (a) | 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) |
| Attachment H-9A, 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 | 4,071,709,141 | 673,671,637 | 169,831,942 | 173,458,270 | - | - | 4,071,709,141 | 673,671,637 | 169,831,942 | 173,458,270 | - | - |
| 30 | January | 4,094,633,499 | 676,977,624 | 171,205,508 | 176,161,283 | - | - | 4,094,633,499 | 676,977,624 | 171,205,508 | 176,161,283 | - | - |
| 31 | February | 4,292,643,061 | 680,653,844 | 344,668,815 | 5,024,815 | - | - | 4,292,643,061 | 680,653,844 | 344,668,815 | 5,024,815 | - | - |
| 32 | March | 4,300,389,363 | 685,196,671 | 347,027,640 | 5,024,815 | - | - | 4,300,389,363 | 685,196,671 | 347,027,640 | 5,024,815 | - | - |
| 33 | April | 4,329,896,886 | 689,825,084 | 349,400,791 | 5,045,609 | - | - | 4,329,896,886 | 689,825,084 | 349,400,791 | 5,045,609 | - | - |
| 34 | May | 4,355,990,154 | 694,067,749 | 351,801,524 | 5,096,891 | - | - | 4,355,990,154 | 694,067,749 | 351,801,524 | 5,096,891 | - | - |
| 35 | June | 4,379,652,402 | 696,119,096 | 354,033,664 | 5,235,309 | - | - | 4,379,652,402 | 696,119,096 | 354,033,664 | 5,235,309 | - | - |
| 36 | July | 4,408,196,640 | 700,837,812 | 356,541,238 | 5,464,626 | - | - | 4,408,196,640 | 700,837,812 | 356,541,238 | 5,464,626 | - | - |
| 37 | August | 4,437,512,661 | 705,548,948 | 359,054,549 | 5,710,724 | - | - | 4,437,512,661 | 705,548,948 | 359,054,549 | 5,710,724 | - | - |
| 38 | September | 4,466,055,185 | 710,030,474 | 361,415,768 | 5,981,327 | - | - | 4,466,055,185 | 710,030,474 | 361,415,768 | 5,981,327 | - | - |
| 39 | October | 4,495,082,003 | 714,728,135 | 363,780,664 | 6,275,394 | - | - | 4,495,082,003 | 714,728,135 | 363,780,664 | 6,275,394 | - | - |
| 40 | November | 4,524,302,042 | 719,379,505 | 366,060,349 | 6,717,781 | - | - | 4,524,302,042 | 719,379,505 | 366,060,349 | 6,717,781 | - | - |
| 41 | December | 4,547,171,069 | 723,159,164 | 367,915,374 | 7,370,656 | - | - | 4,547,171,069 | 723,159,164 | 367,915,374 | 7,370,656 | - | - |
| 42 | Average of the 13 Monthly Balances | 4,361,787,222 | 697,707,211 | 327,902,910 | 31,735,961 | - | - | 4,361,787,222 | 697,707,211 | 327,902,910 | 31,735,961 | - | - |

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

Potomac Electric Power 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 | | - | 15.79% | | | \$ - |
| 3 | | | | | | \$ - |
| 4 Total | | \$ - | | | | \$ - |
| 5 | | | | | | |
| Depreciation & Amortization Expense Cost To Achieve | | | | | | |
| FERC Account | | Total | Allocation to Trans. | | | Total |
| 8 General Plant | | - | 15.79% | | | \$ - |
| 9 Intangible Plant | | - | 15.79% | | | \$ - |
| 10 | | | | | | \$ - |
| 11 Total | | \$ - | | | | \$ - |
| Capital Cost To Achieve included in the General and Intangible Plant | | | | | | |
| Gross Plant | | General | Intangible | | | Total |
| 12 December Prior Year | | - | - | | | \$ - |
| 13 January | | - | - | | | \$ - |
| 14 February | | - | - | | | \$ - |
| 15 March | | - | - | | | \$ - |
| 16 April | | - | - | | | \$ - |
| 17 May | | - | - | | | \$ - |
| 18 June | | - | - | | | \$ - |
| 19 July | | - | - | | | \$ - |
| 20 August | | - | - | | | \$ - |
| 21 September | | - | - | | | \$ - |
| 22 October | | - | - | | | \$ - |
| 23 November | | - | - | | | \$ - |
| 24 December | | - | - | | | \$ - |
| 25 Average | | - | - | | | \$ - |
| Accumulated Depreciation | | | | | | |
| | | General | Intangible | | | Total |
| 26 December Prior Year | | - | - | | | \$ - |
| 27 January | | - | - | | | \$ - |
| 28 February | | - | - | | | \$ - |
| 29 March | | - | - | | | \$ - |
| 30 April | | - | - | | | \$ - |
| 31 May | | - | - | | | \$ - |
| 32 June | | - | - | | | \$ - |
| 33 July | | - | - | | | \$ - |
| 34 August | | - | - | | | \$ - |
| 35 September | | - | - | | | \$ - |
| 36 October | | - | - | | | \$ - |
| 37 November | | - | - | | | \$ - |
| 38 December | | - | - | | | \$ - |
| 39 Average | | - | - | | | \$ - |

Potomac Electric Power Company
Attachment 10 - Merger Costs

| | (a) | (b) | (c) | (d) | (...) | (x) |
|----|---|----------------|-------------------|-----|-------|--------------|
| | Net Plant = Gross Plant Minus Accumulated Depreciation from above | General | Intangible | | | Total |
| 40 | December Prior Year | - | - | - | - | \$ - |
| 41 | January | - | - | - | - | \$ - |
| 42 | February | - | - | - | - | \$ - |
| 43 | March | - | - | - | - | \$ - |
| 44 | April | - | - | - | - | \$ - |
| 45 | May | - | - | - | - | \$ - |
| 46 | June | - | - | - | - | \$ - |
| 47 | July | - | - | - | - | \$ - |
| 48 | August | - | - | - | - | \$ - |
| 49 | September | - | - | - | - | \$ - |
| 50 | October | - | - | - | - | \$ - |
| 51 | November | - | - | - | - | \$ - |
| 52 | December | - | - | - | - | \$ - |
| 53 | Average | - | - | - | - | \$ - |
| | Depreciation (Monthly Change of Accumulated Depreciation from above) | General | Intangible | | | Total |
| 54 | January | - | - | | | \$ - |
| 55 | February | - | - | | | \$ - |
| 56 | March | - | - | | | \$ - |
| 57 | April | - | - | | | \$ - |
| 58 | May | - | - | | | \$ - |
| 59 | June | - | - | | | \$ - |
| 60 | July | - | - | | | \$ - |
| 61 | August | - | - | | | \$ - |
| 62 | September | - | - | | | \$ - |
| 63 | October | - | - | | | \$ - |
| 64 | November | - | - | | | \$ - |
| 65 | December | - | - | | | \$ - |
| 66 | Total | - | - | | | \$ - |
| | Capital Cost To Achieve included in Total Electric Plant in Service | | | | | |
| 67 | December Prior Year | - | | | | |
| 68 | January | - | | | | |
| 69 | February | - | | | | |
| 70 | March | - | | | | |
| 71 | April | - | | | | |
| 72 | May | - | | | | |
| 73 | June | - | | | | |
| 74 | July | - | | | | |
| 75 | August | - | | | | |
| 76 | September | - | | | | |
| 77 | October | - | | | | |
| 78 | November | - | | | | |
| 79 | December | - | | | | |
| 80 | Average | - | | | | |

Potomac Electric Power 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 | \$ 10,717,661 | \$ 10,717,661 |
| 2 | Load Dispatch-Reliability | 561.1 | | - |
| 3 | Load Dispatch-Monitor & Oper Tran Sys | 561.2 | 167,316 | 167,316 |
| 4 | Load Dispatch-Trans Svc & Scheduling | 561.3 | | - |
| 5 | Scheduling, Sys Control & Dispatch Svc | 561.4 | 58,739 | 58,739 |
| 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 | 14,836 | 14,836 |
| 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 | 7,121,291 | 6,964,959 |
| 15 | Rents | 567.0 | 43,129 | 43,129 |
| 16 | Maintenance, Supervision & Engineering | 568.0 | | - |
| 17 | Maintenance of Structures | 569.0 | 626,812 | 626,812 |
| 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 | 8,436,599 | 8,436,599 |
| 23 | Maintenance of Overhead Lines | 571.0 | 3,734,044 | 3,734,044 |
| 24 | Maintenance of Underground Lines | 572.0 | 378,394 | 378,394 |
| 25 | Maintenance of Misc Transmission Plant | 573.0 | 1,269,275 | 1,269,275 |
| 26 | Transmission Expenses - Total (Sum of lines 1-25) | | \$ 32,568,096 | \$ 32,411,764 |
| 27 | Transmission O&M | | Total | \$ 32,411,764 |

Potomac Electric Power Company
Attachment 12 - Depreciation Rates

| (A) | (B) | (C) |
|-----------------------|------------------------------------|---------------------------|
| Number | Plant Type | Applied Depreciation Rate |
| | Electric Transmission | |
| 350.2 | Land and Land Rights | 1.55% |
| 352 | Structures and Improvements | 1.36% |
| 353 | Station Equipment | 1.84% |
| 354 | Towers and Fixtures | 2.22% |
| 355 | Poles and Fixtures | 2.42% |
| 356 | Overhead Conductors and Devices | 2.73% |
| 357 | Underground Conduit | 1.48% |
| 358 | Underground Conductors and Devices | 2.08% |
| 359 | Roads and Trails | 1.01% |
| | Electric General | |
| 390 - ALLOCABLE Other | Structures and Improvements | 1.60% |
| 390 - ALLOCABLE Major | Structures and Improvements | 1.94% |
| 390 - DC | Structures and Improvements | 2.66% |
| 390 - MD | Structures and Improvements | 13.97% |
| 390 - SMECO | Structures and Improvements | 4.40% |
| 391.1 - ALLOCABLE | Office Furniture and Equipment | 6.67% |
| 391.1 - DC | Office Furniture and Equipment | 6.67% |
| 391.1 - MD | Office Furniture and Equipment | 6.66% |
| 391.3 - ALLOCABLE | Office Furniture and Equipment | 10.73% |
| 391.3 - DC | Office Furniture and Equipment | 10.00% |
| 391.3 - MD | Office Furniture and Equipment | 19.56% |
| 393 - DC | Stores Equipment | 4.00% |
| 393 - MD | Stores Equipment | 4.67% |
| 394 - DC | Tools, Shop, Garage Equipment | 4.00% |
| 394 - MD | Tools, Shop, Garage Equipment | 6.45% |
| 395 - DC | Laboratory Equipment | 6.67% |
| 395 - MD | Laboratory Equipment | 5.70% |
| 396 - ALLOCABLE | Power Operated Equipment | 2.24% |
| 397 - ALLOCABLE | Communication Equipment | 1.29% |
| 397.1 - DC | Communication Equipment | 6.63% |
| 397 - MD | Communication Equipment | 14.51% |
| 397 - SMECO | Communication Equipment | 4.40% |
| 397.1 - ALLOCABLE | Communication Equipment | 5.49% |
| 397.2 - MD | Communication Equipment | 6.59% |
| 397.3 - DC | Communication Equipment | 6.67% |
| 397.3 - MD | Communication Equipment | 6.59% |
| 398 - DC | Miscellaneous Equipment | 5.00% |
| 398 - MD | Miscellaneous Equipment | 6.65% |
| | 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% |

Note 1: Depreciation and amortization rates reflected in FERC Docket No. ER21-83 (transmission), Maryland Case No. 9385 (general and intangible), District of Columbia Formal Case Nos. 1150 and 1151 (general and intangible) and in the 2021 Annual Update (SMECO labeled subaccounts). Allocable subaccount depreciation and amortization rates are calculated and updated based on the approved Maryland and District of Columbia depreciation and amortization rates and weighted by jurisdictional plant balances.

Note 2: Within five years of the effective date of the Settlement in Docket No. ER19-5 et al, and at least every five years thereafter, Pepco will file an FPA Section 205 rate proceeding, with a new depreciation study, to revise its transmission depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing, with a new depreciation study, that addresses its depreciation rates in the prior five years).

Note 3: The rates on this schedule cannot be changed absent a section 205 or 206 filing.

Pepco Jun25May26 Attachment H-9A True-Up 2024

ATTACHMENT H-9A

Potomac Electric Power 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 | \$ 6,870,735 |
| 1a | Exelon Business Services Company Transmission Wages Expense | P354 footnote | 5,558,805 |
| 1b | Pepco Holdings Service Company Wages Expense | P354 footnote | 1,010,829 |
| 1c | Total Transmission Expense | (Line 1 + 1a + 1b) | 13,438,369 |
| 2 | Direct Total Wages Expense | p354.28b | 65,155,257 |
| 2a | Exelon Business Services Company Total Wages Expense | P354 footnote | 25,144,496 |
| 2b | Pepco Holdings Service Company Total Wages Expense | P354 footnote | 37,085,477 |
| 2c | Total Wages Expense | (Line 2 + 2a + 2b) | 127,365,230 |
| 3 | Less A&G Wages Expense | p354.27b | 5,900,684 |
| 3a | Less Exelon Business Services Company A&G Wages Expense | P354 footnote | 16,253,837 |
| 3b | Less Pepco Holdings Service Company A&G Wages Expense | P354 footnote | 20,119,356 |
| 4 | Total | (Line 2c - 3 - 3a - 3b) | \$ 85,091,373 |
| 5 | Wages & Salary Allocator | (Line 1c / 4) | 15.7925% |
| 6 | Electric Plant in Service | (Note B) p207.104g (See Attachment 9A, line 14, column j) | \$ 12,755,443,628 |
| 6a | Less Merger Costs to Achieve | Attachment 10, line 80, column b | - |
| 7 | Common Plant in Service - Electric | (Line 24 - 24a) | - |
| 8 | Total Plant in Service | (Line 6 - 6a + 7) | 12,755,443,628 |
| 9 | Accumulated Depreciation (Total Electric Plant) | p219.29c (See Attachment 9A, line 42, column b) | \$ 3,967,209,826 |
| 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) | 155,111,480 |
| 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) | - |
| 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) | - |
| 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) | \$ 4,122,321,306 |
| 14 | Net Plant | (Line 8 - 13) | \$ 8,633,122,322 |
| 15 | Transmission Gross Plant | (Line 29 - Line 28) | \$ 2,673,021,638 |
| 16 | Gross Plant Allocator | (Line 15 / 8) | 20.9559% |
| 17 | Transmission Net Plant | (Line 39 - Line 28) | \$ 1,966,632,682 |
| 18 | Net Plant Allocator | (Line 17 / 14) | 22.7801% |

Plant Calculations

| | | | |
|-----|--|--|------------------|
| 19 | Transmission Plant in Service | (Note B) p207.58.g (See Attachment 9, line 14, column b) | \$ 2,561,232,086 |
| 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) | 2,561,232,086 |
| 23 | General & Intangible | p205.5.g & p207.99.g (See Attachment 9, line 14, column c) | \$ 707,848,294 |
| 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) | - |
| 24a | Less Merger Costs to Achieve | Attachment 9, line 15, column d | - |
| 25 | Total General & Common | (Line 23 - 23a + 24 - 24a) | 707,848,294 |
| 26 | Wage & Salary Allocation Factor | (Line 5) | 15.79% |
| 27 | General & Common Plant Allocated to Transmission | (Line 25 * 26) | 111,789,552 |
| 28 | Plant Held for Future Use (Including Land) | (Note C) p214 (See Attachment 9, line 30, column c) | - |
| 29 | TOTAL Plant in Service | (Line 22 + 27 + 28) | \$ 2,673,021,638 |
| 30 | Transmission Accumulated Depreciation | (Note B) p219.25.c (See Attachment 9, line 14, column e) | \$ 656,003,708 |
| 30a | Less Merger Costs to Achieve | Attachment 9, line 15, column e | - |
| 30b | Transmission Accumulated Depreciation Less Merger Costs to Achieve | (Line 30 - 30a) | 656,003,708 |
| 31 | Accumulated General Depreciation | p219.28.c (See attachment 9, line 14, column f) | \$ 163,928,508 |
| 31a | Less Merger Costs to Achieve | Attachment 9, line 15, column f | - |
| 32 | Accumulated Intangible Amortization | (Line 10 - 10a) | 155,111,480 |
| 33 | Accumulated Common Amortization - Electric | (Line 11 - 11a) | - |
| 34 | Common Plant Accumulated Depreciation (Electric Only) | (Line 12 - 12a) | - |
| 35 | Total Accumulated Depreciation | (Line 31 - 31a + 32 + 33 + 34) | 319,037,986 |
| 36 | Wage & Salary Allocation Factor | (Line 5) | 15.79% |
| 37 | General & Common Allocated to Transmission | (Line 35 * 36) | 50,385,250 |
| 38 | TOTAL Accumulated Depreciation | (Line 30b + 37) | \$ 706,388,956 |
| 39 | TOTAL Net Property, Plant & Equipment | (Line 29 - 38) | \$ 1,966,632,682 |

ATTACHMENT H-9A

| Potomac Electric Power Company Formula Rate -- Appendix A | | | | Notes | FERC Form 1 Page # or Instruction | 2024 True-up |
|--|---|--------------------|-----------|---|-----------------------------------|---------------|
| Adjustment To Rate Base | | | | | | |
| 40a | Accumulated Deferred Income Taxes (ADIT) | | | | | |
| 40b | Account No. 190 (ADIT) | True-up Adjustment | (Note V) | Attachment 1A - ADIT Summary, Line 23 | | \$ 2,155,945 |
| 40c | Account No. 281 (ADIT - Accel. Amort) | True-up Adjustment | (Note V) | Attachment 1A - ADIT Summary, Line 46 | | - |
| 40d | Account No. 282 (ADIT - Other Property) | True-up Adjustment | (Note V) | Attachment 1A - ADIT Summary, Line 69 | | (293,921,864) |
| 40e | Account No. 283 (ADIT - Other) | True-up Adjustment | (Note V) | Attachment 1A - ADIT Summary, Line 92 | | (12,813,870) |
| 40f | Account No. 255 (Accum. Deferred Investment Tax Credits) | True-up Adjustment | (Note U) | Attachment 1A - ADIT Summary, Line 115 | | - |
| | Accumulated Deferred Income Taxes Allocated To Transmission | | | (Line 40a + 40b + 40c + 40d + 40e) | | (304,579,790) |
| | Unamortized Excess / Deficient ADIT | | | | | |
| 41a | Unamortized Deficient / (Excess) ADIT - Federal | True-up Adjustment | (Note W) | Attachment 1D - ADIT Rate Base Adjustment, Line 73 | | (26,572,599) |
| 41b | Unamortized Deficient / (Excess) ADIT - State | True-up Adjustment | (Note W) | Attachment 1D - ADIT Rate Base Adjustment, Line 146 | | - |
| 42 | Unamortized Deficient / (Excess) ADIT Allocated to Transmission | | | (Line 41a + 41b) | | (26,572,599) |
| 43 | Adjusted Accumulated Deferred Income Taxes Allocated To Transmission | | | (Line 40f + 42) | | (331,152,368) |
| 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 | | 44,628 |
| 44 | Total Balance Transmission Related Account Reserves | Enter Negative | | Attachment 5 | | (7,650,801) |
| 45 | Prepayments | | (Note A) | Attachment 9, line 30, column f | | 40,718,123 |
| 46 | Total Prepayments Allocated to Transmission | | | (Line 45) | | 40,718,123 |
| 47 | Undistributed Stores Exp | | (Note A) | p227.8c & 16.c (See Attachment 9, line 30, column e) | | - |
| 48 | Wage & Salary Allocation Factor | | | (Line 5) | | 15.79% |
| 49 | Total Transmission Allocated | | | (Line 47 + 48) | | 0 |
| 50 | Transmission Materials & Supplies | | (Note AA) | p227.8c + p227.5c (See Attachment 9, line 30, column d) | | 26,795,656 |
| 51 | Total Materials & Supplies Allocated to Transmission | | | (Line 49 + 50) | | 26,795,656 |
| 52 | Operation & Maintenance Expense | | | (Line 85) | | 62,636,780 |
| 53 | 1/8th Rule | | | x 1/8 | | 12.50% |
| 54 | Total Cash Working Capital Allocated to Transmission | | | (Line 52 * 53) | | 7,829,598 |
| 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) | | (263,415,184) |
| 59 | Rate Base | | | (Line 39 + 58) | | 1,703,217,498 |
| O&M | | | | | | |
| | Transmission O&M | | | | | |
| 60 | Transmission O&M | | | Attachment 11A, line 27, column c | | 32,411,764 |
| 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) | | 32,411,764 |
| 67 | Common Plant O&M | | (Note A) | p356 | | - |
| 68 | Total A&G | | | Attachment 11B, line 15, column a | | 196,231,986 |
| 68a | For informational purposes: PBOB expense in FERC Account 926 | | (Note S) | Attachment 5 | | 2,648,558 |
| 68b | Less Merger Costs to Achieve | | | Attachment 10, line 2, column b | | - |
| 68c | Less Other | | | Attachment 5 | | 1,087,958 |
| 69 | Less Property Insurance Account 924 | | | p323.185b | | 1,644,610 |
| 70 | Less Regulatory Commission Exp Account 928 | | (Note E) | p323.189b | | 4,109,809 |
| 71 | Less General Advertising Exp Account 930.1 | | | p323.191b | | 2,396,656 |
| 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) | | 186,992,953 |
| 75 | Wage & Salary Allocation Factor | | | (Line 5) | | 15.79% |
| 76 | General & Common Expenses Allocated to Transmission | | | (Line 74 * 75) | | 29,531,552 |
| 77 | Regulatory Commission Exp Account 928 | | (Note G) | p323.189b | | 318,821 |
| 78 | General Advertising Exp Account 930.1 | | (Note K) | p323.191b | | - |
| 79 | Subtotal - Transmission Related | | | (Line 77 + 78) | | 318,821 |
| 80 | Property Insurance Account 924 | | | p323.185b | | 1,644,610 |
| 81 | General Advertising Exp Account 930.1 | | (Note F) | p323.191b | | - |
| 82 | Total | | | (Line 80 + 81) | | 1,644,610 |
| 83 | Net Plant Allocation Factor | | | (Line 18) | | 22.78% |
| 84 | A&G Directly Assigned to Transmission | | | (Line 82 * 83) | | 374,644 |
| 85 | Total Transmission O&M | | | (Line 66 + 76 + 79 + 84) | | 62,636,780 |

ATTACHMENT H-9A

| Potomac Electric Power Company Formula Rate -- Appendix A | | | Notes | FERC Form 1 Page # or Instruction | 2024 True-up |
|--|---|------------------------------|-------------------------------------|-----------------------------------|------------------|
| Depreciation & Amortization Expense | | | | | |
| 86 | Transmission Depreciation Expense | | P336 7b&c (See Attachment 5) | | 47,727,828 |
| 86a | Amortization of Abandoned Transmission Plant | | Attachment 5 | | 104,115 |
| 87 | General Depreciation | | p336 10b&c (See Attachment 5) | | 16,563,342 |
| 87a | Less Merger Costs to Achieve | | Attachment 10, line 8, column b | | - |
| 88 | Intangible Amortization | (Note A) | p336 1d&e (See Attachment 5) | | 35,833,784 |
| 88a | Less Merger Costs to Achieve | | Attachment 10, line 9, column b | | - |
| 89 | Total | | (Line 87 - 87a + 88 - 88a) | | 52,397,126 |
| 90 | Wage & Salary Allocation Factor | | (Line 5) | | 15.79% |
| 91 | General Depreciation Allocated to Transmission | | (Line 89 * 90) | | 8,275,009 |
| 92 | Common Depreciation - Electric Only | (Note A) | p336 11.b (See Attachment 5) | | - |
| 93 | Common Amortization - Electric Only | (Note A) | p356 or p336 11d (See Attachment 5) | | - |
| 94 | Total | | (Line 92 + 93) | | - |
| 95 | Wage & Salary Allocation Factor | | (Line 5) | | 15.79% |
| 96 | Common Depreciation - Electric Only Allocated to Transmission | | (Line 94 * 95) | | - |
| 97 | Total Transmission Depreciation & Amortization | | (Line 86 + 86a + 91 + 96) | | 56,106,953 |
| Taxes Other than Income | | | | | |
| 98 | Taxes Other than Income | | Attachment 2 | | 18,546,023 |
| 99 | Total Taxes Other than Income | | (Line 98) | | 18,546,023 |
| Return / Capitalization Calculations | | | | | |
| 100 | Long Term Interest | | p117 62c through 67c | | \$ 211,717,858 |
| 101 | Less LTD Interest on Securitization Bonds | (Note P) | Attachment 8 | | - |
| 102 | Long Term Interest | | *(Line 100 - Line 101)* | | 211,717,858 |
| 103 | Preferred Dividends | enter positive | p118 29c | | - |
| 104 | Proprietary Capital | | p112 16c | | \$ 4,389,759,151 |
| 105 | Less Preferred Stock | enter negative | (Line 114) | | - |
| 106 | Less Account 216.1 | enter negative | p112 12c | | (1,646,367) |
| 106a | Less Account 219 | enter negative | p112 15c | | - |
| 107 | Common Stock | (Note Z) | (Sum Lines 104 to 106a) | | 4,388,112,784 |
| 108 | Long Term Debt | | p112 17c through 21c | | \$ 4,336,538,462 |
| 109 | Less Loss on Recquired Debt | enter negative | p111 81c | | (5,227,254) |
| 110 | Plus Gain on Recquired Debt | enter positive | p113 61c | | - |
| 111 | Less ADIT associated with Gain or Loss | enter negative | Attachment 1B - ADIT EOY, Line 7 | | 1,440,474 |
| 112 | Less LTD on Securitization Bonds | (Note P) | Attachment 8 | | - |
| 113 | Total Long Term Debt | (Note X) | (Sum Lines 108 to 112) | | 4,332,751,682 |
| 114 | Preferred Stock | (Note Y) | p112 3c | | - |
| 115 | Common Stock | | (Line 107) | | 4,388,112,784 |
| 116 | Total Capitalization | | (Sum Lines 113 to 115) | | 8,720,864,466 |
| 117 | Debt % | Total Long Term Debt | (Note Q) | (Line 108 / (108 + 114 + 115)) | 49.70% |
| 118 | Preferred % | Preferred Stock | | (Line 114 / (108 + 114 + 115)) | 0.00% |
| 119 | Common % | Common Stock | (Note Q) | (Line 115 / (108 + 114 + 115)) | 50.30% |
| 120 | Debt Cost | Total Long Term Debt | | (Line 102 / 113) | 0.0489 |
| 121 | Preferred Cost | Preferred Stock | | (Line 103 / 114) | 0.0000 |
| 122 | Common Cost | Common Stock | (Note J) | Fixed | 0.1050 |
| 123 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 117 * 120) | 0.0243 |
| 124 | Weighted Cost of Preferred | Preferred Stock | | (Line 118 * 121) | 0.0000 |
| 125 | Weighted Cost of Common | Common Stock | | (Line 119 * 122) | 0.0528 |
| 126 | Total Return (R) | | | (Sum Lines 123 to 125) | 0.0771 |
| 127 | Investment Return = Rate Base * Rate of Return | | | (Line 59 * 126) | 131,314,971 |

ATTACHMENT H-9A

| Potomac Electric Power Company Formula Rate -- Appendix A | | | Notes | FERC Form 1 Page # or Instruction | 2024 True-up |
|--|---|--|---------------------------------------|--|---------------------|
| Composite Income Taxes | | | | | |
| 128 | FIT=Federal Income Tax Rate | (Note I) | | | 21.00% |
| 129 | SIT=State Income Tax Rate or Composite | (Note I) | | | 8.25% |
| 130 | p | (percent of federal income tax deductible for state purposes) | Per State Tax Code | | 0.00% |
| 131 | T | $T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =$ | | | 27.52% |
| 132a | T / (1-T) | | | | 37.96% |
| 132b | Tax Gross-Up Factor | $1 * 1 / (1 - T)$ | | | 1.3796 |
| 133 | Investment Tax Credit Amortization | enter negative | Attachment 1B - ADIT EOY | | (26,314) |
| 134 | Tax Gross-Up Factor | | (Line 132b) | | 1.3796 |
| 135 | ITC Adjustment Allocated to Transmission | | (Line 133 * 134) | | (36,304) |
| 136a | Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense | (Note T) | Attachment 5, Line 136a | | 302,202 |
| 136b | Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component | (Note T) | Attachment 5, Line 136b | | (961,945) |
| 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) | | (659,743) |
| 136f | 1/(1-T) | | (Line 132b) | | 1.3796 |
| 136g | Other Income Tax Adjustment | | (Line 136e * 136f) | | (910,210) |
| 137 | Income Tax Component = | $CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R)) =$ | (Line 132a * 127 * (1 - (123 / 126))) | | 34,147,973 |
| 138 | Total Income Taxes | | (Line 135 + 136g + 137) | | 33,201,459 |
| REVENUE REQUIREMENT | | | | | |
| 139 | Net Property, Plant & Equipment | | (Line 39) | | 1,966,632,682 |
| 140 | Adjustment to Rate Base | | (Line 58) | | (263,415,184) |
| 141 | Rate Base | | (Line 59) | | 1,703,217,498 |
| 142 | O&M | | (Line 85) | | 62,636,780 |
| 143 | Depreciation & Amortization | | (Line 97) | | 56,106,953 |
| 144 | Taxes Other than Income | | (Line 99) | | 18,546,023 |
| 145 | Investment Return | | (Line 127) | | 131,314,971 |
| 146 | Income Taxes | | (Line 138) | | 33,201,459 |
| 147 | Gross Revenue Requirement | | (Sum Lines 142 to 146) | | 301,806,186 |
| 148 | Transmission Plant In Service | | (Line 19) | | 2,561,232,086 |
| 149 | Excluded Transmission Facilities | (Note M) | Attachment 5 | | 0 |
| 150 | Included Transmission Facilities | | (Line 148 - 149) | | 2,561,232,086 |
| 151 | Inclusion Ratio | | (Line 150 / 148) | | 100.00% |
| 152 | Gross Revenue Requirement | | (Line 147) | | 301,806,186 |
| 153 | Adjusted Gross Revenue Requirement | | (Line 151 * 152) | | 301,806,186 |
| 154 | Revenue Credits | | Attachment 3 | | 8,251,211 |
| 155 | Interest on Network Credits | (Note N) | PJM Data | | - |
| 156 | Net Revenue Requirement | | (Line 153 - 154 + 155) | | 293,554,975 |
| 157 | Net Revenue Requirement | | (Line 156) | | 293,554,975 |
| 158 | Net Transmission Plant | | (Line 19 - 30) | | 1,905,228,380 |
| 159 | Net Plant Carrying Charge | | (Line 157 / 158) | | 15.41% |
| 160 | Net Plant Carrying Charge without Depreciation | | (Line 157 - 86) / 158 | | 12.90% |
| 161 | Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes | | (Line 157 - 86 - 127 - 138) / 158 | | 4.27% |
| 162 | Net Revenue Requirement Less Return and Taxes | | (Line 156 - 145 - 146) | | 129,038,545 |
| 163 | Increased Return and Taxes | | Attachment 4 | | 176,335,047 |
| 164 | Net Revenue Requirement per 100 Basis Point increase in ROE | | (Line 162 + 163) | | 305,373,592 |
| 165 | Net Transmission Plant | | (Line 19 - 30) | | 1,905,228,380 |
| 166 | Net Plant Carrying Charge per 100 Basis Point increase in ROE | | (Line 164 / 165) | | 16.03% |
| 167 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | | (Line 163 - 86) / 165 | | 13.52% |
| 168 | Net Revenue Requirement | | (Line 156) | | 293,554,975 |
| 169 | True-up amount | | Attachment 6A, line 4, column j | | 918,402 |
| 170 | Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects | | Attachment 6, line 18, column 12 | | - |
| 171 | Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineyard 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) | | 294,473,377 |
| 173 | 1 CP Peak | (Note L) | PJM Data | | 5871.8 |
| 174 | Rate (\$/MW-Year) | | (Line 172 / 173) | | 50.150 |
| 175 | Network Service Rate (\$/MW/Year) | (Note 22) | (Line 174) | | 50.150 |

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A

Notes

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2024 True-up

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 Pepco capital structure is derived from gross debt.
- 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 Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/(1-T)).
- 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(l)(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 Pepco'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 Pepco'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 Pepco'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 is derived by applying the wages 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

Potomac Electric Power 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. 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 | | | | | 12/31/2023 (Actuals) | | | 12/31/2023 (Actuals) | | | | |
| 2 | January | 31 | - | 214 | 50.00% | 1,049,382 | 524,691 | 524,691 | 26,672 | (1,022,710) | 13,336 | - | 13,336 |
| 3 | February | 29 | - | 214 | 50.00% | 1,049,382 | 524,691 | 1,049,382 | 26,672 | (1,022,710) | 13,336 | - | 26,672 |
| 4 | March | 31 | - | 214 | 50.00% | 1,049,382 | 524,691 | 1,574,073 | 26,672 | (1,022,710) | 13,336 | - | 40,008 |
| 5 | April | 30 | - | 214 | 50.00% | 1,049,382 | 524,691 | 2,098,763 | 26,672 | (1,022,710) | 13,336 | - | 53,343 |
| 6 | May | 31 | - | 214 | 50.00% | 1,049,382 | 524,691 | 2,623,454 | 26,672 | (1,022,710) | 13,336 | - | 66,679 |
| 7 | June | 30 | 185 | 214 | 86.45% | 1,049,382 | 907,176 | 3,530,630 | 26,672 | (1,022,710) | 23,057 | - | 89,737 |
| 8 | July | 31 | 154 | 214 | 71.96% | 1,049,382 | 755,163 | 4,285,793 | 26,672 | (1,022,710) | 19,194 | - | 108,930 |
| 9 | August | 31 | 123 | 214 | 57.48% | 1,049,382 | 603,149 | 4,888,942 | 26,672 | (1,022,710) | 15,330 | - | 124,260 |
| 10 | September | 30 | 93 | 214 | 43.46% | 1,049,382 | 456,040 | 5,344,982 | 26,672 | (1,022,710) | 11,591 | - | 135,851 |
| 11 | October | 31 | 62 | 214 | 28.97% | 1,049,382 | 304,026 | 5,649,008 | 26,672 | (1,022,710) | 7,727 | - | 143,578 |
| 12 | November | 30 | 32 | 214 | 14.95% | 1,049,382 | 156,917 | 5,805,925 | 26,672 | (1,022,710) | 3,988 | - | 147,567 |
| 13 | December | 31 | 1 | 214 | 0.47% | 1,049,382 | 4,904 | 5,810,829 | 26,672 | (1,022,710) | 125 | - | 147,691 |
| 14 | Total (Sum of Lines 2 - 13) | | | | | 12,592,580 | 5,810,829 | | 320,060 | (12,272,520) | 147,691 | - | |
| 15 | Beginning Balance - ADIT Not Subject to Proration | | | | | 12/31/2023 (Actuals) | | | 12/31/2023 (Actuals) | | | | |
| 16 | Beginning Balance - ADIT Depreciation Adjustment | | | | | (Note F) | | | (Note F) | | | | |
| 17 | Beginning Balance - DTA / (DTL) | | | | | (Col. (H), Line 15 + Line 16) | | | (Col. (M), Line 15 + Line 16) | | | | |
| 18 | Ending Balance - ADIT Not Subject to Proration | | | | | 12/31/2024 (Projected) | | | 12/31/2024 (Actuals) | | | | |
| 19 | Ending Balance - ADIT Depreciation Adjustment | | | | | (Note F) | | | (Note F) | | | | |
| 20 | Ending Balance - DTA / (DTL) | | | | | (Col. (H), Line 18 + Line 19) | | | (Col. (M), Line 18 + Line 19) | | | | |
| 21 | Average Balance as adjusted (non-prorated) | | | | | [(Col. (H), Line 17 + Line 20) / 2] | | | [(Col. (M), Line 17 + Line 20) / 2] | | | | |
| 22 | Prorated ADIT | | | | | (Col. (H), Line 13) | | | (Col. (M), Line 13) | | | | |
| 23 | Amount for Attachment H-8A, Line 40a | | | | | (Col. (H), Line 21 + Line 22) | | | (Col. (M), Line 21 + Line 22) | | | | |

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) |
| 24 | ADIT Subject to Proration | | | | | 12/31/2023 (Actuals) | | | 12/31/2023 (Actuals) | | | | |
| 25 | January | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 26 | February | 29 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 27 | March | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 28 | April | 30 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 29 | May | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 30 | June | 30 | 185 | 214 | 86.45% | - | - | - | - | - | - | - | - |
| 31 | July | 31 | 154 | 214 | 71.96% | - | - | - | - | - | - | - | - |
| 32 | August | 31 | 123 | 214 | 57.48% | - | - | - | - | - | - | - | - |
| 33 | September | 30 | 93 | 214 | 43.46% | - | - | - | - | - | - | - | - |
| 34 | October | 31 | 62 | 214 | 28.97% | - | - | - | - | - | - | - | - |
| 35 | November | 30 | 32 | 214 | 14.95% | - | - | - | - | - | - | - | - |
| 36 | December | 31 | 1 | 214 | 0.47% | - | - | - | - | - | - | - | - |
| 37 | Total (Sum of Lines 25 - 36) | | | | | - | - | - | - | - | - | - | - |
| 38 | Beginning Balance - ADIT Not Subject to Proration | | | | | 12/31/2023 (Actuals) | | | 12/31/2023 (Actuals) | | | | |
| 39 | Beginning Balance - ADIT Depreciation Adjustment | | | | | (Note F) | | | (Note F) | | | | |
| 40 | Beginning Balance - DTA / (DTL) | | | | | (Col. (H), Line 38 + Line 39) | | | (Col. (M), Line 38 + Line 39) | | | | |
| 41 | Estimated Ending Balance - ADIT Not Subject to Proration | | | | | 12/31/2024 (Projected) | | | 12/31/2024 (Actuals) | | | | |
| 42 | Ending Balance - ADIT Depreciation Adjustment | | | | | (Note F) | | | (Note F) | | | | |
| 43 | Ending Balance - DTA / (DTL) | | | | | (Col. (H), Line 41 + Line 42) | | | (Col. (M), Line 41 + Line 42) | | | | |
| 44 | Average Balance as adjusted (non-prorated) | | | | | [(Col. (H), Line 40 + Line 43) / 2] | | | [(Col. (M), Line 40 + Line 43) / 2] | | | | |
| 45 | Prorated ADIT | | | | | (Col. (H), Line 36) | | | (Col. (M), Line 36) | | | | |
| 46 | Amount for Attachment H-9A, Line 40b | | | | | (Col. (H), Line 44 + Line 45) | | | (Col. (M), Line 44 + Line 45) | | | | |

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

| Accumulated Deferred Income Taxes - Property (Account No. 282) | | | | | Projection - Proration of Deferred Tax Activity (Note A) | | | Actual - Proration of Deferred Tax Activity (Note B) | | | | | |
|--|--|----------------|-------------------------|-----------------------------------|--|---|--|--|--|---|---|---|---------------|
| Line | Days in Period | | | | (F) | (G) | (H) | (I) | Actual - Proration of Deferred Tax Activity (Note B) | | | | |
| | (A) | (B) | (C) | (D) | | | | | (J) | (K) | (L) | (M) | |
| | Month | Days Per Month | Prorated Days Per Month | Total Days Per Future Test Period | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) | |
| 47 | ADIT Subject to Proration | | | | 12/31/2023 (Actuals) | | | 12/31/2023 (Actuals) | | | | | |
| 48 | January | 31 | - | 214 | 50.00% | (350,851) | (175,426) | (82,190,671) | (1,575,945) | (1,225,094) | (1,400,519) | - | (93,415,765) |
| 49 | February | 29 | - | 214 | 50.00% | (333,600) | (166,800) | (92,357,471) | (1,578,330) | (1,244,731) | (1,411,530) | - | (94,827,295) |
| 50 | March | 31 | - | 214 | 50.00% | (448,828) | (224,414) | (92,581,885) | (1,580,478) | (1,131,648) | (1,356,062) | - | (96,183,357) |
| 51 | April | 30 | - | 214 | 50.00% | (292,734) | (146,367) | (92,728,252) | (1,556,466) | (1,263,732) | (1,410,099) | - | (97,593,456) |
| 52 | May | 31 | - | 214 | 50.00% | (275,378) | (137,689) | (92,865,941) | (1,530,172) | (1,254,795) | (1,392,483) | - | (98,985,940) |
| 53 | June | 30 | 185 | 214 | 86.45% | (290,875) | (251,284) | (93,117,225) | (1,373,554) | (1,062,678) | (1,334,163) | - | (100,320,103) |
| 54 | July | 31 | 154 | 214 | 71.96% | (237,169) | (170,673) | (93,287,898) | (1,415,878) | (1,178,707) | (1,349,380) | - | (101,669,483) |
| 55 | August | 31 | 123 | 214 | 57.48% | (1,713,482) | (984,852) | (94,272,750) | (1,401,959) | 311,523 | (805,789) | - | (102,775,282) |
| 56 | September | 30 | 93 | 214 | 43.46% | (304,341) | (132,261) | (94,405,010) | (1,406,853) | (1,102,512) | (1,234,772) | - | (103,770,054) |
| 57 | October | 31 | 62 | 214 | 28.97% | (255,224) | (73,943) | (94,478,953) | (1,377,597) | (1,122,373) | (1,196,317) | - | (104,906,370) |
| 58 | November | 30 | 32 | 214 | 14.95% | (229,069) | (34,253) | (94,513,207) | (1,366,526) | (1,137,457) | (1,171,710) | - | (106,078,080) |
| 59 | December | 31 | 1 | 214 | 0.47% | 481,261 | 2,155 | (94,511,051) | (1,048,840) | (1,510,102) | - | (1,048,840) | (107,126,920) |
| 60 | Total (Sum of Lines 48 - 59) | | | | | | (4,270,090) | (2,495,806) | (17,212,595) | (12,942,505) | (14,062,835) | (1,048,840) | |
| 61 | Beginning Balance - ADIT Not Subject to Proration | | | | | | 12/31/2023 (Actuals) | 12/31/2023 (Actuals) | | | | | |
| 62 | Beginning Balance - ADIT Depreciation Adjustment | | | | | | (Note F) | (Note F) | | | | | |
| 63 | Beginning Balance - DTA / (DTL) | | | | | | (Col. (H), Line 61 + Line 62) | (Col. (M), Line 61 + Line 62) | | | | | |
| 64 | Estimated Ending Balance - ADIT Not Subject to Proration | | | | | | 12/31/2024 (Projected) | 12/31/2024 (Actuals) | | | | | |
| 65 | Ending Balance - ADIT Depreciation Adjustment | | | | | | (Note F) | (Note F) | | | | | |
| 66 | Ending Balance - DTA / (DTL) | | | | | | (Col. (H), Line 64 + Line 65) | (Col. (M), Line 64 + Line 65) | | | | | |
| 67 | Average Balance as adjusted (non-prorated) | | | | | | ((Col. (H), Line 63 - Line 66) / 2) | ((Col. (M), Line 63 - Line 66) / 2) | | | | | |
| 68 | Prorated ADIT | | | | | | (Col. (H), Line 59) | (Col. (M), Line 59) | | | | | |
| 69 | Amount for Attachment H-9A, Line 40c | | | | | | (Col. (H), Line 67 + Line 68) | (Col. (M), Line 67 + Line 68) | | | | | |
| Accumulated Deferred Income Taxes - Other (Account No. 283) | | | | | Projection - Proration of Deferred Tax Activity (Note A) | | | Actual - Proration of Deferred Tax Activity (Note B) | | | | | |
| Line | Days in Period | | | | (F) | (G) | (H) | (I) | Actual - Proration of Deferred Tax Activity (Note B) | | | | |
| | (A) | (B) | (C) | (D) | | | | | (J) | (K) | (L) | (M) | |
| | Month | Days Per Month | Prorated Days Per Month | Total Days Per Future Test Period | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) | |
| 70 | ADIT Subject to Proration | | | | 12/31/2023 (Actuals) | | | 12/31/2023 (Actuals) | | | | | |
| 71 | January | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | |
| 72 | February | 29 | - | 214 | 50.00% | - | - | - | - | - | - | - | |
| 73 | March | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | |
| 74 | April | 30 | - | 214 | 50.00% | - | - | - | - | - | - | - | |
| 75 | May | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | |
| 76 | June | 30 | 185 | 214 | 86.45% | - | - | - | - | - | - | - | |
| 77 | July | 31 | 154 | 214 | 71.96% | - | - | - | - | - | - | - | |
| 78 | August | 31 | 123 | 214 | 57.48% | - | - | - | - | - | - | - | |
| 79 | September | 30 | 93 | 214 | 43.46% | - | - | - | - | - | - | - | |
| 80 | October | 31 | 62 | 214 | 28.97% | - | - | - | - | - | - | - | |
| 81 | November | 30 | 32 | 214 | 14.95% | - | - | - | - | - | - | - | |
| 82 | December | 31 | 1 | 214 | 0.47% | - | - | - | - | - | - | - | |
| 83 | Total (Sum of Lines 71 - 82) | | | | | | - | - | - | - | - | - | |
| 84 | Beginning Balance - ADIT Not Subject to Proration | | | | | | 12/31/2023 (Actuals) | 12/31/2023 (Actuals) | | | | | |
| 85 | Beginning Balance - ADIT Depreciation Adjustment | | | | | | (Note F) | (Note F) | | | | | |
| 86 | Beginning Balance - DTA / (DTL) | | | | | | (Col. (H), Line 84 + Line 85) | (Col. (M), Line 84 + Line 85) | | | | | |
| 87 | Estimated Ending Balance - ADIT Not Subject to Proration | | | | | | 12/31/2024 (Projected) | 12/31/2024 (Actuals) | | | | | |
| 88 | Ending Balance - ADIT Depreciation Adjustment | | | | | | (Note F) | (Note F) | | | | | |
| 89 | Ending Balance - DTA / (DTL) | | | | | | (Col. (H), Line 87 + Line 88) | (Col. (M), Line 87 + Line 88) | | | | | |
| 90 | Average Balance as adjusted (non-prorated) | | | | | | ((Col. (H), Line 86 + Line 89) / 2) | ((Col. (M), Line 86 + Line 89) / 2) | | | | | |
| 91 | Prorated ADIT | | | | | | (Col. (H), Line 82) | (Col. (M), Line 82) | | | | | |
| 92 | Amount for Attachment H-9A, Line 40d | | | | | | (Col. (H), Line 90 + Line 91) | (Col. (M), Line 90 + Line 91) | | | | | |

Potomac Electric Power 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) |
| 93 | DITC Subject to Proration | | | | | 12/31/2023 (Actuals) | | - | 12/31/2023 (Actuals) | | | | - |
| 94 | January | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 95 | February | 29 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 96 | March | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 97 | April | 30 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 98 | May | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 99 | June | 30 | 185 | 214 | 86.45% | - | - | - | - | - | - | - | - |
| 100 | July | 31 | 154 | 214 | 71.96% | - | - | - | - | - | - | - | - |
| 101 | August | 31 | 123 | 214 | 57.48% | - | - | - | - | - | - | - | - |
| 102 | September | 30 | 93 | 214 | 43.46% | - | - | - | - | - | - | - | - |
| 103 | October | 31 | 62 | 214 | 28.97% | - | - | - | - | - | - | - | - |
| 104 | November | 30 | 32 | 214 | 14.95% | - | - | - | - | - | - | - | - |
| 105 | December | 31 | 1 | 214 | 0.47% | - | - | - | - | - | - | - | - |
| 106 | Total (Sum of Lines 94 - 105) | 366 | | | | - | - | - | - | - | - | - | - |
| 107 | Beginning Balance - DITC Not Subject to Proration | | | | | 12/31/2023 (Actuals) | | - | 12/31/2023 (Actuals) | | | | - |
| 108 | Beginning Balance - DITC Adjustment | | | | | (Note F) | | - | (Note F) | | | | - |
| 109 | Beginning Balance - DITC | | | | | (Col. (H), Line 107 + Line 108) | | - | (Col. (M), Line 107 + Line 108) | | | | - |
| 110 | Estimated Ending Balance - DITC Not Subject to Proration | | | | | 12/31/2024 (Projected) | | - | 12/31/2024 (Actuals) | | | | - |
| 111 | Ending Balance - DITC Adjustment | | | | | (Note F) | | - | (Note F) | | | | - |
| 112 | Ending Balance - DITC | | | | | (Col. (H), Line 110 + Line 111) | | - | (Col. (M), Line 110 + Line 111) | | | | - |
| 113 | Average Balance as adjusted (non-prorated) | | | | | ((Col. (H), Line 109 + Line 112) / 2) | | - | ((Col. (M), Line 109 + Line 112) / 2) | | | | - |
| 114 | Prorated DITC | | | | | (Col. (H), Line 105) | | - | (Col. (M), Line 105) | | | | - |
| 115 | Amount for Attachment H-8A, Line 40e | | | | | (Col. (H), Line 113 + Line 114) | | - | (Col. (M), Line 113 + Line 114) | | | | - |

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(i)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to 1 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** IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End 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 | 2,136,649 | - | - | 158,999 | 1,977,650 |
| 2 | ADIT-281 | - | - | - | - | - |
| 3 | ADIT-282 | (202,391,170) | - | - | (202,391,170) | - |
| 4 | ADIT-283 | (12,836,899) | - | - | (3,073,096) | (9,763,803) |
| 5 | ADITC-255 | - | - | - | - | - |
| 6 | Subtotal - Transmission ADIT | (213,091,419) | - | - | (205,305,267) | (7,786,152) |

| Line | Description | Total |
|------|------------------------|-------------|
| 7 | ADIT (Reacquired Debt) | (1,440,474) |

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-9A, 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-9A, Line 111.

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.

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End 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 | 2,182,064 | - | - | - | 2,182,064 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Bodily Injuries | 849,978 | - | - | 758,730 | 91,248 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Bonuses & Incentives | 4,967,927 | - | - | - | 4,967,927 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Environmental Liability | 17,865,331 | 17,865,331 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Liability - Legal | 180,498 | 180,498 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Liability - DC Distribution Underground | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued OPEB | (2,713,503) | - | - | - | (2,713,503) | 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 | 783,660 | 783,660 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Payroll Taxes - AIP | 368,022 | - | - | - | 368,022 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Retention | - | - | - | - | - | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Severance | 78,103 | - | - | - | 78,103 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Vacation | 1,278,049 | 1,278,049 | - | - | - | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Worker's Compensation | 4,790,053 | - | - | - | 4,790,053 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Allowance for Doubtful Accounts | 23,840,531 | 23,840,531 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Asset Retirement Obligation | 13,504,222 | 13,504,222 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Deferred Compensation | 119,863 | 119,863 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Deferred Revenue | 27,800,562 | 27,800,562 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Long-term Incentive Plan | 45,010 | - | - | - | 45,010 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Merger Commitments | 416,421 | 416,421 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Other Deferred Credits | 211,014 | 211,014 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Prepaid Taxes | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Liability | 14,955,593 | 14,955,593 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Liability - FERC Transmission True-up | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Sales & Use Tax Reserve | 223,263 | 223,263 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| State Income Taxes | 1,054,020 | 1,054,020 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Capital Loss Carryforward | 11,222 | 11,222 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| State Net Operating Loss Carryforward | - | - | - | - | - | 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 | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Maryland 10-309 Carryforward | - | - | - | - | - | ADIT attributable to plant in service that is included in rate base. |
| Unamortized Investment Tax Credit | 286,489 | - | - | 286,489 | - | Pursuant to the requirements of ASC 740, 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 Deferred Tax Assets | 104,227 | 104,227 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Income Tax Regulatory Liability | 74,906,021 | 74,906,021 | - | - | - | 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. |
| Subtotal: ADIT-190 (Not Subject to Proration) | 188,108,640 | 177,254,497 | - | 1,045,219 | 9,808,924 | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | (286,489) | - | - | (286,489) | - | |
| Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) | (74,906,021) | (74,906,021) | - | - | - | |
| Less: OPEB related ADIT, Above if not separately removed | 2,713,503 | - | - | - | 2,713,503 | |
| Total: ADIT-190 (Not Subject to Proration) | 115,629,633 | 102,348,476 | - | 758,730 | 12,522,427 | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | 2,136,649 | - | - | 158,999 | 1,977,650 | |

Potomac Electric Power 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 (Subject to Proration) | | | | | | |
| Corporate Alternative Minimum Tax Credit Carry-Forward | 1,527,302 | - | - | 1,527,302 | - | Electric portion included in rate base. |
| Federal Net Operating Loss Carry-Forward | - | | | | | Electric portion included in rate base. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-190 (Subject to Proration) | 1,527,302 | - | - | 1,527,302 | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | 1,527,302 | - | - | 1,527,302 | - | |
| | | | | | | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | 320,060 | - | - | 320,060 | - | |

| (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) | 188,108,640 | 177,254,497 | - | 1,045,219 | 9,808,924 | |
| ADIT-190 (Subject to Proration) | 1,527,302 | - | - | 1,527,302 | - | |
| Total - FERC Form 1, Page 234 | 189,635,942 | 177,254,497 | - | 2,572,521 | 9,808,924 | |

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 | (956,368,415) | 9,425,922 | - | (965,794,337) | - | ADIT attributable to plant in service that is included in rate base. |
| Contribution in Aid of Construction | 69,701,422 | 69,701,422 | - | - | - | ADIT attributable to contributions-in-aid of construction excluded from rate base. |
| | | | | | | |
| AFUDC Equity | (90,665,654) | (73,743,612) | (16,922,042) | - | - | 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 | (37,546,005) | - | - | (37,546,005) | - | 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) | 37,546,005 | - | - | 37,546,005 | - | The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base. |
| Maryland Additional Subtraction Modification (Section 10-309) | 43,220,662 | 43,220,662 | - | - | - | Plant related basis difference not currently includible in rate base. |
| Plant Deferred Taxes - Flow-through | (56,896,641) | (56,896,641) | - | - | - | 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) | (991,008,627) | (8,292,248) | (16,922,042) | (965,794,337) | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | (43,220,662) | (43,220,662) | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to AFUDC Equity | 90,665,654 | 73,743,612 | 16,922,042 | - | - | |
| Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) | 56,896,641 | 56,896,641 | - | - | - | |
| Less: OPEB related ADIT, Above if not separately removed | - | - | - | - | - | |
| Total: ADIT-282 (Not Subject to Proration) | (886,666,993) | 79,127,344 | - | (965,794,337) | - | |
| | | | | | | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (202,391,170) | - | - | (202,391,170) | - | |

Potomac Electric Power 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 (Subject to Proration) | | | | | | |
| Plant Related Deferred Taxes | (521,226,441) | - | - | (521,226,441) | - | ADIT attributable to plant in service that is included in rate base. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-282 (Subject to Proration) | (521,226,441) | - | - | (521,226,441) | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | (521,226,441) | - | - | (521,226,441) | - | |
| | | | | | | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (109,227,840) | - | - | (109,227,840) | - | |

| (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) | (991,008,627) | (8,292,248) | (16,922,042) | (965,794,337) | - | |
| ADIT-282 (Subject to Proration) | (521,226,441) | - | - | (521,226,441) | - | |
| Total - Pg. 275 (Form 1-F filer: see note 7, below) | (1,512,235,068) | (8,292,248) | (16,922,042) | (1,487,020,778) | - | |

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 | (10,646,403) | - | - | (10,646,403) | - | ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula. |
| Asset Retirement Obligation | (2,084,065) | (2,084,065) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| | | | | | | |
| Other Deferred Debits | (4,018,163) | - | - | (4,018,163) | - | ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula. |
| Pension Asset | (61,373,729) | - | - | - | (61,373,729) | Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. |
| Prepayments | (450,394) | - | - | - | (450,394) | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Asset | (105,219,642) | (105,219,642) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Unamortized Loss on Reacquired Debt | (1,332,521) | (1,332,521) | - | - | - | 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) | (185,124,917) | (108,636,228) | - | (14,664,566) | (61,824,123) | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | - | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | - | | | | | |
| 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) | (185,124,917) | (108,636,228) | - | (14,664,566) | (61,824,123) | |
| | | | | | | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (12,836,899) | - | - | (3,073,096) | (9,763,803) | |

Potomac Electric Power 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- 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 unamortized ITC | | | | | | | |
| 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 | | | | | 15.79% | | |
| Gross Plant Allocator | | | | 20.96% | | | |
| 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) | (185,124,917) | (108,636,228) | - | (14,664,566) | (61,824,123) | | |
| ADIT-283 (Subject to Proration) | - | - | - | - | - | | |
| Total - Pg. 277 (Form 1-F filer: see note 7, below) | (185,124,917) | (108,636,228) | - | (14,664,566) | (61,824,123) | | |

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) | (1,039,622) | - | - | (1,039,622) | - | 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) | (1,039,622) | - | - | (1,039,622) | - | | |
| Less: Adjustment to rate base | | | | 1,039,622 | | | |
| Total: ADIT-255 | (1,039,622) | - | - | - | - | | |
| Wages & Salary Allocator | | | | | 15.79% | | |
| Gross Plant Allocator | | | | 20.96% | | | |
| Transmission Allocator | | | 100.00% | | | | |
| Other Allocator | | 0.00% | | | | | |
| Unamortized Investment Tax Credit - Transmission | - | - | - | - | - | | |

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

| December 31, 2024 (Actuals) | | | | | | |
|---|---------|---|---------------------------------|------------------|------------------|--|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| Investment Tax Credit Amortization | Total | Gas, Production, Distribution, or Other Related | Only Transmission Related | Plant Related | Labor Related | Justification |
| Investment Tax Credit Amortization | 125,567 | - | - | 125,567 | - | 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) | 125,567 | - | - | 125,567 | - | |
| Wages & Salary Allocator | | | | | 15.79% | |
| Gross Plant Allocator | | | | 20.96% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| Investment Tax Credit Amortization - Transmission | 26,314 | - | - | 26,314 | - | |

END

Potomac Electric Power 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 | 1,879,857 | - | - | 122,322 | 1,757,536 |
| 2 | ADIT-281 | - | - | - | - | - |
| 3 | ADIT-282 | (171,198,718) | - | - | (171,198,718) | - |
| 4 | ADIT-283 | (12,790,842) | - | - | (2,422,300) | (10,368,542) |
| 5 | ADITC-255 | - | - | - | - | - |
| 6 | Subtotal - Transmission ADIT | (182,109,702) | - | - | (173,498,696) | (8,611,006) |

| Line | Description | Total |
|------|------------------------|-------------|
| 7 | ADIT (Reacquired Debt) | (1,697,154) |

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-9A, 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-9A, Line 111.

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.

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

| December 31, 2023 (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 | 1,931,436 | - | - | - | 1,931,436 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Bodily Injuries | 735,228 | - | - | 667,495 | 67,732 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Bonuses & Incentives | 4,265,945 | - | - | - | 4,265,945 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Environmental Liability | 18,541,644 | 18,541,644 | - | - | - | 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 Liability - DC Distribution Underground | 775,041 | 775,041 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued OPEB | (2,123,256) | - | - | - | (2,123,256) | 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 | 3,909,785 | 3,909,785 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Accrued Payroll Taxes - AIP | (1,179,425) | - | - | - | (1,179,425) | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Retention | 3,674 | - | - | - | 3,674 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Severance | 168,086 | - | - | - | 168,086 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Vacation | 1,113,900 | - | - | - | 1,113,900 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Accrued Worker's Compensation | 5,297,152 | - | - | - | 5,297,152 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Allowance for Doubtful Accounts | 22,365,564 | 22,365,564 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Asset Retirement Obligation | 10,176,751 | 10,176,751 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Deferred Compensation | (1,641,564) | (1,641,564) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Deferred Revenue | 29,353,205 | 29,353,205 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Long-term Incentive Plan | 32,332 | - | - | - | 32,332 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula. |
| Merger Commitments | 413,833 | 413,833 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Other Deferred Credits | 759,409 | 759,409 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Prepaid Taxes | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Liability | 9,627,643 | 9,627,643 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Liability - FERC Transmission True-up | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Sales & Use Tax Reserve | 167,033 | 167,033 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| State Income Taxes | 4,423,968 | 4,423,968 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Capital Loss Carryforward | 11,222 | 11,222 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| State Net Operating Loss Carryforward | - | - | - | - | - | 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 | - | - | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Maryland 10-309 Carryforward | - | - | - | - | - | ADIT attributable to plant in service that is included in rate base. |
| Unamortized Investment Tax Credit | 321,091 | - | - | 321,091 | - | Pursuant to the requirements of ASC 740, 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 Deferred Tax Assets | 55,525 | 55,525 | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Income Tax Regulatory Liability | 89,853,624 | 89,853,624 | - | - | - | 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. |
| Subtotal: ADIT-190 (Not Subject to Proration) | 199,358,846 | 188,792,682 | - | 988,587 | 9,577,578 | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | (321,091) | - | - | (321,091) | - | |
| Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) | (89,853,624) | (89,853,624) | - | - | - | |
| Less: OPEB related ADIT, Above if not separately removed | 2,123,256 | - | - | - | 2,123,256 | |
| Total: ADIT-190 (Not Subject to Proration) | 111,307,387 | 98,939,057 | - | 667,495 | 11,700,834 | |
| Wages & Salary Allocator | | | | | 15.02% | |
| Gross Plant Allocator | | | | 18.33% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | 1,879,857 | - | - | 122,322 | 1,757,536 | |

Potomac Electric Power 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 (Subject to Proration) | | | | | | |
| Corporate Alternative Minimum Tax Credit Carry-Forward | - | - | - | - | - | Electric portion included in rate base. |
| Federal Net Operating Loss Carry-Forward | - | - | - | - | - | Electric portion included in rate base. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-190 (Subject to Proration) | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | - | - | - | - | - | |
| | | | | | | |
| Wages & Salary Allocator | | | | | 15.02% | |
| Gross Plant Allocator | | | | 18.33% | | |
| 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-190 | | | | | | |
| ADIT-190 (Not Subject to Proration) | 199,358,846 | 188,792,682 | - | 988,587 | 9,577,578 | |
| ADIT-190 (Subject to Proration) | - | - | - | - | - | |
| Total - FERC Form 1, Page 234 | 199,358,846 | 188,792,682 | - | 988,587 | 9,577,578 | |

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 | (922,320,477) | 11,891,750 | - | (934,212,227) | - | - ADIT attributable to plant in service that is included in rate base. |
| Contribution in Aid of Construction | 66,382,383 | 66,382,383 | - | - | - | - ADIT attributable to contributions-in-aid of construction excluded from rate base. |
| | | | | | | |
| AFUDC Equity | (81,484,949) | (66,544,021) | (14,940,928) | - | - | - 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 | (37,710,035) | - | - | (37,710,035) | - | - 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) | 37,710,035 | - | - | 37,710,035 | - | - The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base. |
| Maryland Additional Subtraction Modification (Section 10-309) | 43,431,897 | 43,431,897 | - | - | - | - Plant related basis difference not currently includible in rate base. |
| Plant Deferred Taxes - Flow-through | (58,327,062) | (58,327,062) | - | - | - | - 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) | (952,318,209) | (3,165,053) | (14,940,928) | (934,212,227) | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments related to AFUDC Equity | 81,484,949 | 66,544,021 | 14,940,928 | - | - | |
| Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) | 58,327,062 | 58,327,062 | - | - | - | |
| Less: OPEB related ADIT, Above if not separately removed | - | - | - | - | - | |
| Total: ADIT-282 (Not Subject to Proration) | (812,506,198) | 121,706,030 | - | (934,212,227) | - | |
| | | | | | | |
| Wages & Salary Allocator | | | | | 15.02% | |
| Gross Plant Allocator | | | | 18.33% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (171,198,718) | - | - | (171,198,718) | - | |

Potomac Electric Power 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 (Subject to Proration) | | | | | | |
| Plant Related Deferred Taxes | (502,116,886) | - | - | (502,116,886) | - | ADIT attributable to plant in service that is included in rate base |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-282 (Subject to Proration) | (502,116,886) | - | - | (502,116,886) | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | (502,116,886) | - | - | (502,116,886) | - | |
| | | | | | | |
| Wages & Salary Allocator | | | | | 15.02% | |
| Gross Plant Allocator | | | | 18.33% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (92,015,245) | - | - | (92,015,245) | - | |

| (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) | (952,318,209) | (3,165,053) | (14,940,928) | (934,212,227) | - | |
| ADIT-282 (Subject to Proration) | (502,116,886) | - | - | (502,116,886) | - | |
| Total - Pg. 275 (Form 1-F filer: see note 7, below) | (1,454,435,095) | (3,165,053) | (14,940,928) | (1,436,329,114) | - | |

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 | (10,039,391) | - | - | (10,039,391) | - | ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula. |
| Asset Retirement Obligation | (1,769,045) | (1,769,045) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Other Deferred Debits | (3,178,828) | - | - | (3,178,828) | - | ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula. |
| Pension Asset | (67,814,869) | - | - | - | (67,814,869) | Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. |
| Prepayments | (1,213,933) | - | - | - | (1,213,933) | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Regulatory Asset | (69,809,276) | (69,809,276) | - | - | - | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
| Unamortized Loss on Reacquired Debt | (1,553,688) | (1,553,688) | - | - | - | 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) | (175,379,031) | (93,132,009) | - | (13,218,219) | (69,028,802) | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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) | (175,379,031) | (93,132,009) | - | (13,218,219) | (69,028,802) | |
| | | | | | | |
| Wages & Salary Allocator | | | | | 15.02% | |
| Gross Plant Allocator | | | | 18.33% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| ADIT - Transmission | (12,790,842) | - | - | (2,422,300) | (10,368,542) | |

Potomac Electric Power 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) | | | | | | |
| | | | | | | |
| | | | | | | |
| Subtotal: ADIT-283 (Subject to Proration) | - | - | - | - | - | |
| Less: ASC 740 ADIT Adjustments excluded from rate base | | | | | | |
| Less: ASC 740 ADIT Adjustments related to unamortized ITC | | | | | | |
| 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 | | | | | 15.02% | |
| Gross Plant Allocator | | | | 18.33% | | |
| 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) | (175,379,031) | (93,132,009) | - | (13,218,219) | (69,028,802) | |
| ADIT-283 (Subject to Proration) | - | - | - | - | - | |
| Total - Pg. 277 (Form 1-F filer: see note 7, below) | (175,379,031) | (93,132,009) | - | (13,218,219) | (69,028,802) | |

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) | (1,165,189) | - | - | (1,165,189) | - | 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) | (1,165,189) | - | - | (1,165,189) | - | |
| Less: Adjustment to rate base | | | | 1,165,189 | | |
| Total: ADIT-255 | (1,165,189) | - | - | - | - | |
| Wages & Salary Allocator | | | | | 15.02% | |
| Gross Plant Allocator | | | | 18.33% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| Unamortized Investment Tax Credit - Transmission | - | - | - | - | - | |

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

| December 31, 2023 (Actuals) | | | | | | |
|---|---------|---|---------------------------|---------------|---------------|--|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| Investment Tax Credit Amortization | Total | Gas, Production, Distribution, or Other Related | Only Transmission Related | Plant Related | Labor Related | Justification |
| Investment Tax Credit Amortization | 125,565 | - | - | 125,565 | - | 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) | 125,565 | - | - | 125,565 | - | |
| Wages & Salary Allocator | | | | | 15.02% | |
| Gross Plant Allocator | | | | 18.33% | | |
| Transmission Allocator | | | 100.00% | | | |
| Other Allocator | | 0.00% | | | | |
| Investment Tax Credit Amortization - Transmission | 23,010 | - | - | 23,010 | - | |

END

Potomac Electric Power Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT 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) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
| | (A) | (B) | (C) | (D) | | | | | | | | |
| | Month | Days Per Month | Remaining Days Per Month | Total Days in Future Test Period | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) |
| 1 | Deficient / (Excess) ADIT Subject to Proration | | | | 12/31/2023 (Actual) | | 1,000,863 | 12/31/2023 (Actual) | | | | 20,893,004 |
| 2 | January | 31 | - | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,837,749 |
| 3 | February | 29 | - | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,782,493 |
| 4 | March | 31 | - | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,727,237 |
| 5 | April | 30 | - | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,671,981 |
| 6 | May | 31 | - | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,616,725 |
| 7 | June | 30 | 185 | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,561,469 |
| 8 | July | 31 | 154 | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,506,213 |
| 9 | August | 31 | 123 | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,450,957 |
| 10 | September | 30 | 93 | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,395,701 |
| 11 | October | 31 | 62 | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,340,445 |
| 12 | November | 30 | 32 | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,285,189 |
| 13 | December | 31 | 1 | 214 | - | - | 1,000,863 | (55,256) | (55,256) | - | (55,256) | 20,229,933 |
| 14 | Total (Sum of Lines 2 - 13) | | | | | - | - | (663,071) | (663,071) | - | (663,071) | |
| 15 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | 12/31/2023 (Actual) | | - | 12/31/2023 (Actual) | | | | - |
| 16 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | (Note F) | | - | (Note F) | | | | - |
| 17 | Beginning Balance - Deficient / (Excess) ADIT | | | | (Col. (H), Line 15 + Line 16) | | - | (Col. (M), Line 15 + Line 16) | | | | - |
| 18 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | 12/31/2024 (Projected) | | - | 12/31/2024 (Actuals) | | | | - |
| 19 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | (Note F) | | - | (Note F) | | | | - |
| 20 | Ending Balance - Deficient / (Excess) ADIT | | | | (Col. (H), Line 18 + Line 19) | | - | (Col. (M), Line 18 + Line 19) | | | | - |
| 21 | Average Balance as adjusted (non-prorated) | | | | [(Col. (H), Line 17 + Line 20) / 2] | | | [(Col. (M), Line 17 + Line 20) / 2] | | | | - |
| 22 | Prorated Deficient / (Excess) ADIT | | | | (Col. (H), Line 13) | | 1,000,863 | (Col. (M), Line 13) | | | | 20,229,933 |
| 23 | Deficient / (Excess) ADIT - Account 190 | | | | (Col. (H), Line 21 + Line 22) | | 1,000,863 | (Col. (M), Line 21 + Line 22) | | | | 20,229,933 |
| 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) | (B) | (C) | (D) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) |
| | Month | Days Per Month | Prorated Days Per Month | Total Days Per Future Test Period | Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) | Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) |
| 24 | Deficient / (Excess) ADIT Subject to Proration | | | | 12/31/2023 (Actual) | | (47,566,858) | 12/31/2023 (Actual) | | | | (47,566,858) |
| 25 | January | 31 | - | 214 | 133,180 | 66,590 | (47,500,268) | 135,418 | 2,238 | 68,828 | - | (47,498,030) |
| 26 | February | 29 | - | 214 | 133,180 | 66,590 | (47,433,678) | 135,418 | 2,238 | 68,828 | - | (47,429,202) |
| 27 | March | 31 | - | 214 | 133,180 | 66,590 | (47,367,088) | 135,418 | 2,238 | 68,828 | - | (47,360,374) |
| 28 | April | 30 | - | 214 | 133,180 | 66,590 | (47,300,498) | 135,418 | 2,238 | 68,828 | - | (47,291,546) |
| 29 | May | 31 | - | 214 | 133,180 | 66,590 | (47,233,909) | 135,418 | 2,238 | 68,828 | - | (47,222,717) |
| 30 | June | 30 | 185 | 214 | 133,180 | 115,132 | (47,118,777) | 135,418 | 2,238 | 117,370 | - | (47,105,347) |
| 31 | July | 31 | 154 | 214 | 133,180 | 95,840 | (47,022,937) | 135,418 | 2,238 | 98,078 | - | (47,007,269) |
| 32 | August | 31 | 123 | 214 | 133,180 | 76,547 | (46,946,390) | 135,418 | 2,238 | 78,785 | - | (46,928,484) |
| 33 | September | 30 | 93 | 214 | 133,180 | 57,877 | (46,888,513) | 135,418 | 2,238 | 60,115 | - | (46,868,368) |
| 34 | October | 31 | 62 | 214 | 133,180 | 38,585 | (46,849,928) | 135,418 | 2,238 | 40,823 | - | (46,827,545) |
| 35 | November | 30 | 32 | 214 | 133,180 | 19,915 | (46,830,013) | 135,418 | 2,238 | 22,153 | - | (46,805,382) |
| 36 | December | 31 | 1 | 214 | 133,180 | 622 | (46,829,391) | 135,418 | 2,238 | 2,861 | - | (46,802,532) |
| 37 | Total (Sum of Lines 25 - 36) | | | | 1,598,157 | 737,467 | | 1,625,016 | 26,859 | 764,326 | - | |
| 38 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | 12/31/2023 (Actual) | | - | 12/31/2023 (Actual) | | | | - |
| 39 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | (Note F) | | - | (Note F) | | | | - |
| 40 | Beginning Balance - Deficient / (Excess) ADIT | | | | (Col. (H), Line 38 + Line 39) | | - | (Col. (M), Line 38 + Line 39) | | | | - |
| 41 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | 12/31/2024 (Projected) | | - | 12/31/2024 (Actuals) | | | | - |
| 42 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | (Note F) | | - | (Note F) | | | | - |
| 43 | Ending Balance - Deficient / (Excess) ADIT | | | | (Col. (H), Line 41 + Line 42) | | - | (Col. (M), Line 41 + Line 42) | | | | - |
| 44 | Average Balance as adjusted (non-prorated) | | | | [(Col. (H), Line 40 + Line 43) / 2] | | | [(Col. (M), Line 40 + Line 43) / 2] | | | | - |
| 45 | Prorated Deficient / (Excess) ADIT | | | | (Col. (H), Line 36) | | (46,829,391) | (Col. (M), Line 36) | | | | (46,802,532) |
| 46 | Deficient / (Excess) ADIT - Account 282 | | | | (Col. (H), Line 44 + Line 45) | | (46,829,391) | (Col. (M), Line 44 + Line 45) | | | | (46,802,532) |

Potomac Electric Power Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT 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) |
| 47 | ADIT Subject to Proration | | | | | 12/31/2023 (Actual) | | | 12/31/2023 (Actual) | | | | |
| 48 | January | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 49 | February | 29 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 50 | March | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 51 | April | 30 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 52 | May | 31 | - | 214 | 50.00% | - | - | - | - | - | - | - | - |
| 53 | June | 30 | 185 | 214 | 86.45% | - | - | - | - | - | - | - | - |
| 54 | July | 31 | 154 | 214 | 71.96% | - | - | - | - | - | - | - | - |
| 55 | August | 31 | 123 | 214 | 57.48% | - | - | - | - | - | - | - | - |
| 56 | September | 30 | 93 | 214 | 43.46% | - | - | - | - | - | - | - | - |
| 57 | October | 31 | 62 | 214 | 28.97% | - | - | - | - | - | - | - | - |
| 58 | November | 30 | 32 | 214 | 14.95% | - | - | - | - | - | - | - | - |
| 59 | December | 31 | 1 | 214 | 0.47% | - | - | - | - | - | - | - | - |
| 60 | Total (Sum of Lines 48 - 59) | | | | | - | - | - | - | - | - | - | - |
| 61 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2023 (Actual) | | | 12/31/2023 (Actual) | | | | |
| 62 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | | (Note F) | | | | |
| 63 | Beginning Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 61 + Line 62) | | | (Col. (M), Line 61 + Line 62) | | | | |
| 64 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2024 (Projected) | | | 12/31/2024 (Actuals) | | | | |
| 65 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | | (Note F) | | | | |
| 66 | Ending Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 64 + Line 65) | | | (Col. (M), Line 64 + Line 65) | | | | |
| 67 | Average Balance as adjusted (non-prorated) | | | | | [(Col. (H), Line 63 + Line 66) / 2] | | | [(Col. (M), Line 63 + Line 66) / 2] | | | | |
| 68 | Prorated Deficient / (Excess) ADIT | | | | | (Col. (H), Line 59) | | | (Col. (M), Line 59) | | | | |
| 69 | Deficient / (Excess) ADIT - Account 283 | | | | | (Col. (H), Line 67 + Line 68) | | | (Col. (M), Line 67 + Line 68) | | | | |

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

| Line | (A) Deficient / (Excess) Deferred Income Taxes | (B) Reference | (C) Projected EOY Balance |
|------|---|---------------------------------|------------------------------|
| 70 | ADIT - 190 | (Col. (H), Line 23) | \$ 1,000,863 |
| 71 | ADIT - 282 | (Col. (H), Line 46) | (46,829,391) |
| 72 | ADIT - 283 | (Col. (H), Line 69) | - |
| 73 | Unamortized Deficient / (Excess) ADIT - Federal | (Entered in ATT H-9A, Line 41a) | \$ (45,828,528) |

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

| (D) | (E) | (F) |
|---|---------------------------------|-----------------------|
| Deficient / (Excess) Deferred Income Taxes | Reference | Projected EOY Balance |
| ADIT - 190 | (Col (M), Line 23) | \$ 20,229,933 |
| ADIT - 282 | (Col (M), Line 46) | (46,802,532) |
| ADIT - 283 | (Col (M), Line 69) | - |
| Unamortized Deficient / (Excess) ADIT - Federal | (Entered in ATT H-9A, Line 41a) | \$ (26,572,599) |

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) |
| 74 | Deficient / (Excess) ADIT Subject to Proration | | | | | 12/31/2023 (Actual) | | | 12/31/2023 (Actual) | | | | |
| 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) | | | | | - | - | - | - | - | - | - | - |
| 88 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2023 (Actual) | | | 12/31/2023 (Actual) | | | | |
| 89 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | | (Note F) | | | | |
| 90 | Beginning Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 88 + Line 89) | | | (Col. (M), Line 88 + Line 89) | | | | |
| 91 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | | | | | 12/31/2024 (Projected) | | | 12/31/2024 (Actuals) | | | | |
| 92 | Ending Balance - Deficient / (Excess) ADIT Adjustment | | | | | (Note F) | | | (Note F) | | | | |
| 93 | Ending Balance - Deficient / (Excess) ADIT | | | | | (Col. (H), Line 91 + Line 92) | | | (Col. (M), Line 91 + Line 92) | | | | |
| 94 | Average Balance as adjusted (non-prorated) | | | | | [(Col. (H), Line 90 + Line 93) / 2] | | | [(Col. (M), Line 90 + Line 93) / 2] | | | | |
| 95 | Prorated Deficient / (Excess) ADIT | | | | | (Col. (H), Line 86) | | | (Col. (M), Line 86) | | | | |
| 96 | Deficient / (Excess) ADIT - Account 190 | | | | | (Col. (H), Line 94 + Line 95) | | | (Col. (M), Line 94 + Line 95) | | | | |

Potomac Electric Power Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT Rate Base Adjustment

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

Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)

| Days in Period | | | | |
|-------------------------------|----------------|-------------------------|-----------------------------------|--|
| (A) | (B) | (C) | (D) | (E) |
| Month | Days Per Month | Prorated Days Per Month | Total Days Per Future Test Period | Proration Amount (Column C / Column D) |
| January | 31 | - | 214 | 50.00% |
| February | 29 | - | 214 | 50.00% |
| March | 31 | - | 214 | 50.00% |
| April | 30 | - | 214 | 50.00% |
| May | 31 | - | 214 | 50.00% |
| June | 30 | 185 | 214 | 86.45% |
| July | 31 | 154 | 214 | 71.96% |
| August | 31 | 123 | 214 | 57.48% |
| September | 30 | 93 | 214 | 43.46% |
| October | 31 | 62 | 214 | 28.97% |
| November | 30 | 32 | 214 | 14.95% |
| December | 31 | 1 | 214 | 0.47% |
| Total (Sum of Lines 98 - 109) | | | | |

| Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) | | |
|---|---|--|
| (F) | (G) | (H) |
| Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) |

| Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) | | | | |
|---|--|---|---|---|
| (I) | (J) | (K) | (L) | (M) |
| Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) |

| | | | | | |
|-----|--|---------------------------------------|---|---------------------------------------|---|
| 97 | Deficient / (Excess) ADIT Subject to Proration | 12/31/2023 (Actual) | - | 12/31/2023 (Actual) | - |
| 98 | January | - | - | - | - |
| 99 | February | - | - | - | - |
| 100 | March | - | - | - | - |
| 101 | April | - | - | - | - |
| 102 | May | - | - | - | - |
| 103 | June | - | - | - | - |
| 104 | July | - | - | - | - |
| 105 | August | - | - | - | - |
| 106 | September | - | - | - | - |
| 107 | October | - | - | - | - |
| 108 | November | - | - | - | - |
| 109 | December | - | - | - | - |
| 110 | Total (Sum of Lines 98 - 109) | - | - | - | - |
| 111 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | 12/31/2023 (Actual) | - | 12/31/2023 (Actual) | - |
| 112 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | (Note F) | - | (Note F) | - |
| 113 | Beginning Balance - Deficient / (Excess) ADIT | (Col. (H), Line 111 + Line 112) | - | (Col. (M), Line 111 + Line 112) | - |
| 114 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | 12/31/2024 (Projected) | - | 12/31/2024 (Actuals) | - |
| 115 | Ending Balance - Deficient / (Excess) ADIT Adjustment | (Note F) | - | (Note F) | - |
| 116 | Ending Balance - Deficient / (Excess) ADIT | (Col. (H), Line 114 + Line 115) | - | (Col. (M), Line 114 + Line 115) | - |
| 117 | Average Balance as adjusted (non-prorated) | ((Col. (H), Line 113 + Line 116) / 2) | - | ((Col. (M), Line 113 + Line 116) / 2) | - |
| 118 | Prorated Deficient / (Excess) ADIT | (Col. (H), Line 109) | - | (Col. (M), Line 109) | - |
| 119 | Deficient / (Excess) ADIT - Account 282 | (Col. (H), Line 117 + Line 118) | - | (Col. (M), Line 117 + Line 118) | - |

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

| Days in Period | | | | |
|--------------------------------|----------------|-------------------------|-----------------------------------|--|
| (A) | (B) | (C) | (D) | (E) |
| Month | Days Per Month | Prorated Days Per Month | Total Days Per Future Test Period | Proration Amount (Column C / Column D) |
| January | 31 | - | 214 | 50.00% |
| February | 29 | - | 214 | 50.00% |
| March | 31 | - | 214 | 50.00% |
| April | 30 | - | 214 | 50.00% |
| May | 31 | - | 214 | 50.00% |
| June | 30 | 185 | 214 | 86.45% |
| July | 31 | 154 | 214 | 71.96% |
| August | 31 | 123 | 214 | 57.48% |
| September | 30 | 93 | 214 | 43.46% |
| October | 31 | 62 | 214 | 28.97% |
| November | 30 | 32 | 214 | 14.95% |
| December | 31 | 1 | 214 | 0.47% |
| Total (Sum of Lines 121 - 132) | | | | |

| Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) | | |
|---|---|--|
| (F) | (G) | (H) |
| Projected Monthly Activity | Prorated Projected Monthly Activity (Column E x Column F) | Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) |

| Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) | | | | |
|---|--|---|---|---|
| (I) | (J) | (K) | (L) | (M) |
| Actual Monthly Activity | Difference Projected vs. Actual (Note C) | Preserve Proration (Actual vs Projected) (Note D) | Preserve Proration (Actual vs Projected) (Note E) | Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) |

| | | | | | |
|-----|--|---------------------------------------|---|---------------------------------------|---|
| 120 | ADIT Subject to Proration | 12/31/2023 (Actual) | - | 12/31/2023 (Actual) | - |
| 121 | January | - | - | - | - |
| 122 | February | - | - | - | - |
| 123 | March | - | - | - | - |
| 124 | April | - | - | - | - |
| 125 | May | - | - | - | - |
| 126 | June | - | - | - | - |
| 127 | July | - | - | - | - |
| 128 | August | - | - | - | - |
| 129 | September | - | - | - | - |
| 130 | October | - | - | - | - |
| 131 | November | - | - | - | - |
| 132 | December | - | - | - | - |
| 133 | Total (Sum of Lines 121 - 132) | - | - | - | - |
| 134 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration | 12/31/2023 (Actual) | - | 12/31/2023 (Actual) | - |
| 135 | Beginning Balance - Deficient / (Excess) ADIT Adjustment | (Note F) | - | (Note F) | - |
| 136 | Beginning Balance - Deficient / (Excess) ADIT | (Col. (H), Line 134 + Line 135) | - | (Col. (M), Line 134 + Line 135) | - |
| 137 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration | 12/31/2024 (Projected) | - | 12/31/2024 (Actuals) | - |
| 138 | Ending Balance - Deficient / (Excess) ADIT Adjustment | (Note F) | - | (Note F) | - |
| 139 | Ending Balance - Deficient / (Excess) ADIT | (Col. (H), Line 137 + Line 138) | - | (Col. (M), Line 137 + Line 138) | - |
| 140 | Average Balance as adjusted (non-prorated) | ((Col. (H), Line 136 + Line 139) / 2) | - | ((Col. (M), Line 136 + Line 139) / 2) | - |
| 141 | Prorated Deficient / (Excess) ADIT | (Col. (H), Line 132) | - | (Col. (M), Line 132) | - |
| 142 | Deficient / (Excess) ADIT - Account 283 | (Col. (H), Line 140 + Line 141) | - | (Col. (M), Line 140 + Line 141) | - |

| Unamortized Deficient / (Excess) ADIT - State (Projected) | | |
|---|---------------------------------|-------------|
| (A) | (B) | (C) |
| Deficient / (Excess) Deferred Income Taxes | Reference | EOY Balance |
| ADIT - 190 | (Col. (H), Line 96) | \$ - |
| ADIT - 282 | (Col. (H), Line 119) | - |
| ADIT - 283 | (Col. (H), Line 142) | - |
| Unamortized Deficient / (Excess) ADIT - State | (Entered in ATT H-9A, Line 41b) | \$ - |

| Unamortized Deficient / (Excess) ADIT - State (Actual) | | |
|--|---------------------------------|-----------------------|
| (D) | (E) | (F) |
| Deficient / (Excess) Deferred Income Taxes | Reference | Projected EOY Balance |
| ADIT - 190 | (Col. (M), Line 96) | \$ - |
| ADIT - 282 | (Col. (M), Line 119) | - |
| ADIT - 283 | (Col. (M), Line 142) | - |
| Unamortized Deficient / (Excess) ADIT - State | (Entered in ATT H-9A, Line 41b) | \$ - |

Potomac Electric Power Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - ADIT 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 workpaper 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 workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) and averaging in accordance with IRC Section 168(l)(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 IRS normalization adjustment.

Potomac Electric Power 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) | 410.1 | 4 Years | \$ 1,291,072 | \$ - | \$ - | \$ - |
| 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 | (5,706,710) | - | - | - |
| 6 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (4,415,637) | \$ - | \$ - | \$ - |
| 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 | (46,126,851) | - | - | - |
| 11 | ADIT - 283 | (Note A) | 411.1 | 5 Years | - | - | - | - |
| 12 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (46,126,851) | \$ - | \$ - | \$ - |
| 13 | Protected Property | | | | | | | |
| 14 | ADIT - 190 | (Note A) | 410.1 | ARAM | \$ 20,893,004 | \$ 20,893,004 | \$ (663,071) | \$ 20,229,933 |
| 15 | ADIT - 281 | (Note A) | 411.1 | ARAM | - | - | - | - |
| 16 | ADIT - 282 | (Note A) | 411.1 | ARAM | (56,057,633) | (47,566,858) | 1,625,016 | (45,941,842) |
| 17 | ADIT - 283 | (Note A) | 411.1 | ARAM | - | - | - | - |
| 18 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (35,164,629) | \$ (26,673,854) | \$ 961,945 | \$ (25,711,909) |
| 19 | Total - Deficient / (Excess) ADIT | | | | \$ (85,707,117) | \$ (26,673,854) | \$ 961,945 | \$ (25,711,909) |
| 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 | (958,862) | - | - | - |
| 24 | ADIT - 283 | (Note B) | 411.1 | ARAM | - | - | - | - |
| 25 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (958,862) | \$ - | \$ - | \$ - |
| 26 | Total - Deficient / (Excess) ADIT | | | | \$ (958,862) | \$ - | \$ - | \$ - |

Potomac Electric Power 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 | | 410.1 | | \$ 1,291,072 | \$ - | \$ - | \$ - |
| 29 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 30 | ADIT - 282 | | 411.1 | | - | - | - | - |
| 31 | ADIT - 283 | | 411.1 | | (5,706,710) | - | - | - |
| 32 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (4,415,637) | \$ - | \$ - | \$ - |
| 33 | Unprotected Property | | | | | | | |
| 34 | ADIT - 190 | | 411.1 | | \$ - | \$ - | \$ - | \$ - |
| 35 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 36 | ADIT - 282 | | 411.1 | | (46,126,851) | - | - | - |
| 37 | ADIT - 283 | | 411.1 | | - | - | - | - |
| 38 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (46,126,851) | \$ - | \$ - | \$ - |
| 39 | Protected Property | | | | | | | |
| 40 | ADIT - 190 | | 410.1 | | \$ 20,893,004 | \$ 20,893,004 | \$ (663,071) | \$ 20,229,933 |
| 41 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 42 | ADIT - 282 | | 411.1 | | (57,016,495) | (47,566,858) | 1,625,016 | (45,941,842) |
| 43 | ADIT - 283 | | 411.1 | | - | - | - | - |
| 44 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (36,123,491) | \$ (26,673,854) | \$ 961,945 | \$ (25,711,909) |
| 45 | Total - Deficient / (Excess) ADIT | | | | \$ (86,665,979) | \$ (26,673,854) | \$ 961,945 | \$ (25,711,909) |

| 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 | | 410.1 | | \$ 22,184,077 | \$ 20,893,004 | \$ (663,071) | \$ 20,229,933 |
| 47 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 48 | ADIT - 282 | | 411.1 | | (103,143,346) | (47,566,858) | 1,625,016 | (45,941,842) |
| 49 | ADIT - 283 | | 411.1 | | (5,706,710) | - | - | - |
| 50 | Total - Deficient / (Excess) ADIT | | | | \$ (86,665,979) | \$ (26,673,854) | \$ 961,945 | \$ (25,711,909) |
| 51 | Tax Gross-Up Factor | ATT H-9A, Line 132b | | | 1.38 | 1.38 | 1.38 | 1.38 |
| 52 | Regulatory Asset / (Liability) | | | | \$ (119,568,142) | \$ (36,800,405) | \$ 1,327,141 | \$ (35,473,264) |

| 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) | | | | (119,568,142) | (36,800,405) | 1,327,141 | (35,473,264) |
| 55 | Total - Transmission Regulatory Asset / (Liability) | | | | \$ (119,568,142) | \$ (36,800,405) | \$ 1,327,141 | \$ (35,473,264) |

Potomac Electric Power Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

| State Deficient / (Excess) Deferred Income Taxes | | | | | | | | |
|--|---|--------------|---|-------------------------------------|--|--|-------------------------------------|--|
| Maryland (2018 Apportionment Weighting Change) | | | | | | | | |
| 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 |
| 56 | Unprotected Non-Property | | | | | | | |
| 57 | ADIT - 190 | (Note C) | 410.1 | 4 Years | \$ 132,587 | \$ - | \$ - | \$ - |
| 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 | | | | \$ 132,587 | \$ - | \$ - | \$ - |
| 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) | 410.1 | 5 Years | 1,905,435 | - | - | - |
| 66 | ADIT - 283 | (Note C) | 411.1 | 5 Years | - | - | - | - |
| 67 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 1,905,435 | \$ - | \$ - | \$ - |
| 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 | | | | \$ 2,038,022 | \$ - | \$ - | \$ - |
| Washington, D.C. (2018 Apportionment Weighting Change) | | | | | | | | |
| 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 |
| 75 | Unprotected Non-Property | | | | | | | |
| 76 | ADIT - 190 | (Note D) | 410.1 | 4 Years | \$ 22,098 | \$ - | \$ - | \$ - |
| 77 | ADIT - 281 | (Note D) | 411.1 | 4 Years | - | - | - | - |
| 78 | ADIT - 282 | (Note D) | 411.1 | 4 Years | - | - | - | - |
| 79 | ADIT - 283 | (Note D) | 411.1 | 4 Years | - | - | - | - |
| 80 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 22,098 | \$ - | \$ - | \$ - |
| 81 | Unprotected Property | | | | | | | |
| 82 | ADIT - 190 | (Note D) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 83 | ADIT - 281 | (Note D) | 411.1 | 5 Years | - | - | - | - |
| 84 | ADIT - 282 | (Note D) | 410.1 | 5 Years | 497,120 | - | - | - |
| 85 | ADIT - 283 | (Note D) | 411.1 | 5 Years | - | - | - | - |
| 86 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 497,120 | \$ - | \$ - | \$ - |
| 87 | Protected Property | | | | | | | |
| 88 | ADIT - 190 | (Note D) | 410.1 | NA | \$ - | \$ - | \$ - | \$ - |
| 89 | ADIT - 281 | (Note D) | 411.1 | NA | - | - | - | - |
| 90 | ADIT - 282 | (Note D) | 411.1 | NA | - | - | - | - |
| 91 | ADIT - 283 | (Note D) | 411.1 | NA | - | - | - | - |
| 92 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 93 | Total - Deficient / (Excess) ADIT | | | | \$ 519,218 | \$ - | \$ - | \$ - |

Potomac Electric Power Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

| Washington, D.C. (2017 Corporate Rate Change) | | | | | | | | |
|---|---|--------------|---|-------------------------------------|--|--|-------------------------------------|--|
| 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 |
| 94 | Unprotected Non-Property | | | | | | | |
| 95 | ADIT - 190 | (Note E) | 410.1 | 4 Years | \$ - | \$ - | \$ - | \$ - |
| 96 | ADIT - 281 | (Note E) | 411.1 | 4 Years | - | - | - | - |
| 97 | ADIT - 282 | (Note E) | 411.1 | 4 Years | - | - | - | - |
| 98 | ADIT - 283 | (Note E) | 411.1 | 4 Years | - | - | - | - |
| 99 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 100 | Unprotected Property | | | | | | | |
| 101 | ADIT - 190 | (Note E) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 102 | ADIT - 281 | (Note E) | 411.1 | 5 Years | - | - | - | - |
| 103 | ADIT - 282 | (Note E) | 411.1 | 5 Years | (945,116) | - | - | - |
| 104 | ADIT - 283 | (Note E) | 411.1 | 5 Years | - | - | - | - |
| 105 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (945,116) | \$ - | \$ - | \$ - |
| 106 | Protected Property | | | | | | | |
| 107 | ADIT - 190 | (Note E) | 410.1 | NA | \$ - | \$ - | \$ - | \$ - |
| 108 | ADIT - 281 | (Note E) | 411.1 | NA | - | - | - | - |
| 109 | ADIT - 282 | (Note E) | 411.1 | NA | - | - | - | - |
| 110 | ADIT - 283 | (Note E) | 411.1 | NA | - | - | - | - |
| 111 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 112 | Total - Deficient / (Excess) ADIT | | | | \$ (945,116) | \$ - | \$ - | \$ - |
| Washington, D.C. (2016 Corporate Rate Change) | | | | | | | | |
| 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 |
| 113 | Unprotected Non-Property | | | | | | | |
| 114 | ADIT - 190 | (Note F) | 410.1 | 4 Years | \$ 56,380 | \$ - | \$ - | \$ - |
| 115 | ADIT - 281 | (Note F) | 411.1 | 4 Years | - | - | - | - |
| 116 | ADIT - 282 | (Note F) | 411.1 | 4 Years | - | - | - | - |
| 117 | ADIT - 283 | (Note F) | 411.1 | 4 Years | - | - | - | - |
| 118 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 56,380 | \$ - | \$ - | \$ - |
| 119 | Unprotected Property | | | | | | | |
| 120 | ADIT - 190 | (Note F) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 121 | ADIT - 281 | (Note F) | 411.1 | 5 Years | - | - | - | - |
| 122 | ADIT - 282 | (Note F) | 411.1 | 5 Years | (630,682) | - | - | - |
| 123 | ADIT - 283 | (Note F) | 411.1 | 5 Years | - | - | - | - |
| 124 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (630,682) | \$ - | \$ - | \$ - |
| 125 | Protected Property | | | | | | | |
| 126 | ADIT - 190 | (Note F) | 410.1 | NA | \$ - | - | - | - |
| 127 | ADIT - 281 | (Note F) | 411.1 | NA | - | - | - | - |
| 128 | ADIT - 282 | (Note F) | 411.1 | NA | - | - | - | - |
| 129 | ADIT - 283 | (Note F) | 411.1 | NA | - | - | - | - |
| 130 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 131 | Total - Deficient / (Excess) ADIT | | | | \$ (574,302) | \$ - | \$ - | \$ - |

Potomac Electric Power Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

| Washington, D.C. (2015 Corporate Rate Change) | | | | | | | | |
|---|---|--------------|---|-------------------------------------|--|--|-------------------------------------|--|
| 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 |
| 132 | Unprotected Non-Property | | | | | | | |
| 133 | ADIT - 190 | (Note G) | 411.1 | 4 Years | \$ (685,034) | \$ - | \$ - | \$ - |
| 134 | ADIT - 281 | (Note G) | 411.1 | 4 Years | - | - | - | - |
| 135 | ADIT - 282 | (Note G) | 411.1 | 4 Years | - | - | - | - |
| 136 | ADIT - 283 | (Note G) | 411.1 | 4 Years | - | - | - | - |
| 137 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (685,034) | \$ - | \$ - | \$ - |
| 138 | Unprotected Property | | | | | | | |
| 139 | ADIT - 190 | (Note G) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 140 | ADIT - 281 | (Note G) | 411.1 | 5 Years | - | - | - | - |
| 141 | ADIT - 282 | (Note G) | 411.1 | 5 Years | (2,817,585) | - | - | - |
| 142 | ADIT - 283 | (Note G) | 411.1 | 5 Years | - | - | - | - |
| 143 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (2,817,585) | \$ - | \$ - | \$ - |
| 144 | Protected Property | | | | | | | |
| 145 | ADIT - 190 | (Note G) | 410.1 | NA | \$ - | \$ - | \$ - | \$ - |
| 146 | ADIT - 281 | (Note G) | 411.1 | NA | - | - | - | - |
| 147 | ADIT - 282 | (Note G) | 411.1 | NA | - | - | - | - |
| 148 | ADIT - 283 | (Note G) | 411.1 | NA | - | - | - | - |
| 149 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 150 | Total - Deficient / (Excess) ADIT | | | | \$ (3,502,619) | \$ - | \$ - | \$ - |
| Maryland (2007 Corporate Rate Change) | | | | | | | | |
| 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 |
| 151 | Unprotected Non-Property | | | | | | | |
| 152 | ADIT - 190 | (Note H) | 411.1 | 4 Years | \$ - | \$ - | \$ - | \$ - |
| 153 | ADIT - 281 | (Note H) | 411.1 | 4 Years | - | - | - | - |
| 154 | ADIT - 282 | (Note H) | 411.1 | 4 Years | - | - | - | - |
| 155 | ADIT - 283 | (Note H) | 411.1 | 4 Years | - | - | - | - |
| 156 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 157 | Unprotected Property | | | | | | | |
| 158 | ADIT - 190 | (Note H) | 411.1 | 5 Years | \$ - | \$ - | \$ - | \$ - |
| 159 | ADIT - 281 | (Note H) | 411.1 | 5 Years | - | - | - | - |
| 160 | ADIT - 282 | (Note H) | 410.1 | 5 Years | 58,414 | - | - | - |
| 161 | ADIT - 283 | (Note H) | 411.1 | 5 Years | - | - | - | - |
| 162 | Subtotal - Deficient / (Excess) ADIT | | | | \$ 58,414 | \$ - | \$ - | \$ - |
| 163 | Protected Property | | | | | | | |
| 164 | ADIT - 190 | (Note H) | 410.1 | NA | \$ - | \$ - | \$ - | \$ - |
| 165 | ADIT - 281 | (Note H) | 411.1 | NA | - | - | - | - |
| 166 | ADIT - 282 | (Note H) | 411.1 | NA | - | - | - | - |
| 167 | ADIT - 283 | (Note H) | 411.1 | NA | - | - | - | - |
| 168 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 169 | Total - Deficient / (Excess) ADIT | | | | \$ 58,414 | \$ - | \$ - | \$ - |

Potomac Electric Power 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) December 31, 2017 ADIT Deficient / (Excess) | (F) December 31, 2023 BOY Balance | (G) Current Year Amortization | (H) December 31, 2024 EOY Balance |
| 170 | Unprotected Non-Property | | | | | | | |
| 171 | ADIT - 190 | | 411.1 | | \$ (473,969) | \$ - | \$ - | \$ - |
| 172 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 173 | ADIT - 282 | | 411.1 | | - | - | - | - |
| 174 | ADIT - 283 | | 411.1 | | - | - | - | - |
| 175 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (473,969) | \$ - | \$ - | \$ - |
| 176 | Unprotected Property | | | | | | | |
| 177 | ADIT - 190 | | 411.1 | | \$ - | \$ - | \$ - | \$ - |
| 178 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 179 | ADIT - 282 | | 411.1 | | (1,932,414) | - | - | - |
| 180 | ADIT - 283 | | 411.1 | | - | - | - | - |
| 181 | Subtotal - Deficient / (Excess) ADIT | | | | \$ (1,932,414) | \$ - | \$ - | \$ - |
| 182 | Protected Property | | | | | | | |
| 183 | ADIT - 190 | | 410.1 | | \$ - | \$ - | \$ - | \$ - |
| 184 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 185 | ADIT - 282 | | 411.1 | | - | - | - | - |
| 186 | ADIT - 283 | | 411.1 | | - | - | - | - |
| 187 | Subtotal - Deficient / (Excess) ADIT | | | | \$ - | \$ - | \$ - | \$ - |
| 188 | Total - Deficient / (Excess) ADIT | | | | \$ (2,406,383) | \$ - | \$ - | \$ - |

| 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) December 31, 2017 ADIT Deficient / (Excess) | (F) December 31, 2023 BOY Balance | (G) Current Year Amortization | (H) December 31, 2024 EOY Balance |
| 189 | ADIT - 190 | | 410.1 | | \$ (473,969) | \$ - | \$ - | \$ - |
| 190 | ADIT - 281 | | 411.1 | | - | - | - | - |
| 191 | ADIT - 282 | | 411.1 | | (1,932,414) | - | - | - |
| 192 | ADIT - 283 | | 411.1 | | - | - | - | - |
| 193 | Total - Deficient / (Excess) ADIT | | | | \$ (2,406,383) | \$ - | \$ - | \$ - |
| 194 | Tax Gross-Up Factor | ATT H-9A, Line 132b | | | 1.38 | 1.38 | 1.38 | 1.38 |
| 195 | Regulatory Asset / (Liability) | | | | \$ (3,319,950) | \$ - | \$ - | \$ - |

| State Income Tax Regulatory Asset / (Liability) | | | | | | | | |
|---|--|--------------|-----|-----|-------------------------------------|--|-------------------------------------|--|
| Line | (A) Regulatory Assets / (Liabilities) | (B) Notes | (C) | (D) | (E) ADIT Deficient / (Excess) | (F) December 31, 2023 BOY Balance | (G) Current Year Amortization | (H) December 31, 2024 EOY Balance |
| 196 | Account 182.3 (Other Regulatory Assets) | | | | \$ - | \$ - | \$ - | \$ - |
| 197 | Account 254 (Other Regulatory Liabilities) | | | | (3,319,950) | - | - | - |
| 198 | Total - Transmission Regulatory Asset / (Liability) | | | | \$ (3,319,950) | \$ - | \$ - | \$ - |

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, 2023 BOY Balance | (G) Current Year Amortization | (H) December 31, 2024 EOY Balance |
| 199 | Account 182.3 (Other Regulatory Assets) | | | | \$ - | \$ - | \$ - | \$ - |
| 200 | Account 254 (Other Regulatory Liabilities) | | | | (122,888,092) | (36,800,405) | 1,327,141 | (35,473,264) |
| 201 | Total - Transmission Regulatory Asset / (Liability) | | | | \$ (122,888,092) | \$ (36,800,405) | \$ 1,327,141 | \$ (35,473,264) |

Potomac Electric Power 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 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 Pepco 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.
- C The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- E The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- F The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- G The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- H The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

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 198 - Non-Current (Note A) | | | | | | | | | | | | | | |
| 1 | Accrued Payroll Taxes - Manual | Accrued Liabilities | Unprotected Non-Property | \$ 528,972 | \$ 185,140 | \$ 40,202 | \$ (14,071) | \$ 211,272 | \$ 528,972 | \$ 111,084 | \$ 40,202 | \$ (8,442) | \$ 142,844 | |
| 2 | Other Current Liabilities - General | Accrued Liabilities | Unprotected Non-Property | 27,544,340 | 9,640,519 | 2,083,370 | (702,879) | 11,001,210 | 27,544,340 | 5,784,311 | 2,083,370 | (438,808) | 7,438,074 | |
| 3 | Accrued Liab-Required Health Claims Reserve | Accrued Liabilities | Unprotected Non-Property | 1,324,005 | 463,402 | 100,624 | (35,219) | 528,808 | 1,324,005 | 278,041 | 100,624 | (21,131) | 357,534 | |
| 4 | Accrued Liab-General Liability | Accrued Liabilities | Unprotected Non-Property | 1,804,837 | 668,728 | 144,775 | (50,871) | 780,632 | 1,804,837 | 400,037 | 144,775 | (36,403) | 514,409 | |
| 5 | Accrued Liab-Auto Liability | Accrued Liabilities | Unprotected Non-Property | 301,988 | 105,696 | 22,361 | (8,033) | 120,614 | 301,988 | 63,417 | 22,361 | (4,820) | 81,548 | |
| 6 | Accrued Liabilities - Workers Comp - Long-term | Accrued Liabilities | Unprotected Non-Property | 54,355,782 | 19,024,524 | 4,131,038 | (1,445,884) | 21,709,889 | 54,355,782 | 11,414,714 | 4,131,039 | (887,518) | 14,678,235 | |
| 7 | Accrued Liabilities - Disability - Long-term | Accrued Liabilities | Unprotected Non-Property | 4,248,709 | 1,487,048 | 322,902 | (113,016) | 1,896,934 | 4,248,709 | 892,229 | 322,902 | (87,809) | 1,147,321 | |
| 8 | Accrued Liab-LTP | Accrued Liabilities | Unprotected Non-Property | 473,540 | 165,739 | 35,989 | (12,596) | 189,132 | 473,540 | 99,443 | 35,989 | (7,558) | 127,875 | |
| 9 | Accrued Liability - PHI Incentive Plan | Accrued Liabilities | Unprotected Non-Property | 7,426,389 | 2,602,288 | 564,634 | (187,822) | 2,967,298 | 7,426,389 | 1,580,172 | 564,634 | (118,573) | 2,006,232 | |
| 10 | Accrued Liab-Relationships | Accrued Liabilities | Unprotected Non-Property | 20,000 | 7,000 | 1,520 | (532) | 7,888 | 20,000 | 4,200 | 1,520 | (319) | 5,401 | |
| 11 | Accrued Severance | Accrued Liabilities | Unprotected Non-Property | 173,807 | 60,832 | 13,308 | (4,823) | 69,419 | 173,807 | 36,499 | 13,308 | (2,774) | 48,935 | |
| 12 | Accrued Liab-SEIP | Accrued Liabilities | Unprotected Non-Property | 3,324,817 | 1,177,198 | 260,046 | (86,586) | 1,351,588 | 3,324,817 | 692,512 | 260,046 | (82,008) | 1,082,558 | |
| 13 | Accrued Liab-Stock Pay Carryover | Accrued Liabilities | Unprotected Non-Property | 7,880,551 | 2,688,193 | 583,722 | (204,303) | 3,067,612 | 7,880,551 | 1,612,818 | 583,722 | (122,582) | 2,074,058 | |
| 14 | Accrued Liab-Vacation | Accrued Liabilities | Unprotected Non-Property | 7,227,360 | 2,529,578 | 548,278 | (182,248) | 2,886,609 | 7,227,360 | 1,517,748 | 548,278 | (115,349) | 1,851,878 | |
| 15 | Deferred Credits-General | Accrued Liabilities | Unprotected Non-Property | 355,346 | 124,371 | 27,006 | (8,452) | 141,925 | 355,346 | 74,823 | 27,006 | (5,871) | 95,959 | |
| 16 | Deferred Credits-General (Merger Commitments) | Accrued Liabilities | Unprotected Non-Property | 13,809,345 | 4,869,271 | 1,067,110 | (369,885) | 5,556,392 | 13,809,345 | 2,929,862 | 1,067,110 | (221,863) | 3,758,089 | |
| 17 | Deferred Credits-General (DC PLUG) | Accrued Liabilities | Unprotected Non-Property | 180,000,000 | 58,000,000 | 12,160,000 | (4,258,000) | 83,904,000 | 180,000,000 | 33,800,000 | 12,160,000 | (2,553,800) | 43,208,400 | |
| 18 | Accrued Liability - LTP - Non-Current | Accrued Liabilities | Unprotected Non-Property | 78,247 | 28,687 | 5,795 | (2,028) | 30,453 | 78,247 | 16,012 | 5,795 | (1,217) | 20,590 | |
| 19 | Payroll Taxes 48 (a) | Accrued Liabilities | Unprotected Non-Property | (225,855) | (100,049) | (21,725) | 7,854 | (114,170) | (225,855) | (80,000) | (21,725) | 4,562 | (77,182) | |
| 20 | Provision for Uncollectible Accounts-Spec Billing | Allowance for Doubtful Accounts | Unprotected Non-Property | 885,155 | 306,804 | 67,272 | (23,545) | 352,531 | 885,155 | 185,883 | 67,272 | (14,127) | 238,027 | |
| 21 | Provision for Uncollectible Accounts - MD | Allowance for Doubtful Accounts | Unprotected Non-Property | 8,806,290 | 3,082,201 | 688,278 | (234,247) | 3,517,232 | 8,806,290 | 1,848,202 | 688,278 | (140,548) | 2,378,050 | |
| 22 | Provision for Uncollectible Accounts - DC Retail | Allowance for Doubtful Accounts | Unprotected Non-Property | 7,074,536 | 2,478,088 | 537,865 | (188,183) | 2,825,570 | 7,074,536 | 1,485,853 | 537,865 | (112,910) | 1,910,408 | |
| 23 | Provision for Uncollectible PQR - Pagos DC | Allowance for Doubtful Accounts | Unprotected Non-Property | 2,518,575 | 880,801 | 191,262 | (68,841) | 1,095,120 | 2,518,575 | 528,481 | 191,262 | (40,185) | 878,578 | |
| 24 | Provision for Uncollectible PQR - Pagos MD | Allowance for Doubtful Accounts | Unprotected Non-Property | 2,209,782 | 773,427 | 167,944 | (58,780) | 882,581 | 2,209,782 | 484,058 | 167,944 | (35,288) | 988,732 | |
| 25 | Maryland Capital Loss Carryforward | Capital Loss Limitation | Unprotected Non-Property | - | - | 12,533 | (4,387) | 8,147 | - | - | 12,533 | (2,832) | 9,701 | |
| 26 | DC Capital Loss Carryforward | Capital Loss Limitation | Unprotected Non-Property | - | - | 6,634 | (3,022) | 3,612 | - | - | 6,634 | (1,813) | 8,421 | |
| 27 | Federal Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | 12,748,541 | 4,461,989 | - | - | 4,461,989 | 12,748,541 | 2,677,194 | - | - | 2,677,194 | |
| 28 | Maryland Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | - | - | 828,545 | (218,291) | 407,254 | - | - | 828,545 | (131,574) | 484,971 | |
| 29 | DC Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | - | - | 438,135 | (153,347) | 284,788 | - | - | 438,135 | (82,008) | 346,127 | |
| 30 | Acc Liab - Deferred Comp L.T. - Old Plans | Deferred Compensation | Unprotected Non-Property | 3,175,708 | 1,111,488 | 241,354 | (84,474) | 1,268,378 | 3,175,708 | 666,899 | 241,354 | (50,684) | 857,569 | |
| 31 | Acc Liab - Deferred Comp L.T. - Active Plans | Deferred Compensation | Unprotected Non-Property | 771,974 | 270,191 | 58,670 | (20,535) | 308,328 | 771,974 | 162,115 | 58,670 | (12,321) | 208,464 | |
| 32 | Other Special Funds-Deferred Comp | Deferred Compensation | Unprotected Non-Property | (22,102) | (1,880) | 588 | (8,828) | (22,102) | - | (8,841) | 588 | (1,080) | 353 | |
| 33 | Accrued Liab-Environmental Site Exp - Long-Term | Environmental Expenses | Unprotected Non-Property | 28,884,952 | 9,338,733 | 2,008,056 | (709,830) | 10,857,959 | 28,884,952 | 5,883,840 | 2,008,056 | (426,882) | 7,209,074 | |
| 34 | Accrued Liab-CPES | FAS 108 CPES Adjustment | Unprotected Non-Property | 38,501,922 | 12,775,673 | 2,774,146 | (970,951) | 14,578,868 | 38,501,922 | 7,685,044 | 2,774,146 | (582,571) | 9,858,979 | |
| 35 | FIN 48 Interest Payable-MD-Non-Current | Interest on Contingent Taxes | Unprotected Non-Property | 305,637 | 106,973 | 23,228 | (8,130) | 122,071 | 305,637 | 64,184 | 23,228 | (4,878) | 82,534 | |
| 36 | Accrued Charitable Contributions-MD-Current | Merger Commitment Deferrals | Unprotected Non-Property | 789,383 | 276,284 | 59,983 | (20,889) | 315,280 | 789,383 | 165,770 | 59,983 | (12,589) | 213,165 | |
| 37 | Accrued Charitable Contributions-DC-Current | Merger Commitment Deferrals | Unprotected Non-Property | 2,080,548 | 723,981 | 157,209 | (55,823) | 826,177 | 2,080,548 | 434,385 | 157,209 | (33,014) | 558,589 | |
| 38 | Merger Commitments | Merger Commitment Deferrals | Unprotected Non-Property | 9,120,586 | 3,182,208 | 683,165 | (242,888) | 3,642,788 | 9,120,586 | 1,915,325 | 683,165 | (145,585) | 2,482,928 | |
| 39 | Accrued Charitable Contributions-MD-Non-Current | Merger Commitment Deferrals | Unprotected Non-Property | 5,554,248 | 1,943,987 | 422,123 | (147,743) | 2,218,367 | 5,554,248 | 1,186,382 | 422,123 | (88,848) | 1,499,889 | |
| 40 | Accrued Charitable Contributions-DC-Non-Current | Merger Commitment Deferrals | Unprotected Non-Property | 14,115,127 | 4,940,295 | 1,072,750 | (375,482) | 5,837,582 | 14,115,127 | 2,984,177 | 1,072,750 | (225,277) | 3,811,649 | |
| 41 | Use Tax Payable-DC | Other 190 Deferred Taxes | Unprotected Non-Property | 701,182 | 245,617 | 53,291 | (18,852) | 209,056 | 701,182 | 147,250 | 53,291 | (11,181) | 189,350 | |
| 42 | Other Long-Term Liabilities | Other 190 Deferred Taxes | Unprotected Non-Property | 2,500,000 | 875,000 | 190,000 | (68,500) | 996,500 | 2,500,000 | 525,000 | 190,000 | (39,800) | 875,100 | |
| 43 | Federal State Income Taxes Deductible | Other 190 Deferred Taxes | Unprotected Non-Property | 2,958,148 | 1,035,701 | 230,600 | (81,270) | 1,285,031 | 2,958,148 | 621,421 | 230,600 | (48,121) | 823,421 | |
| 44 | Maryland 11/22/2009 Basis Carryforward | Other 190 Deferred Taxes | Unprotected Non-Property | - | - | 3,630,153 | (1,270,554) | 2,359,600 | - | 3,630,153 | (782,332) | - | 2,847,821 | |
| 45 | Asset Retirement Obligation-Electric Utility Plant | Regulatory Liabilities | Unprotected Non-Property | 3,485,135 | 1,219,787 | 284,870 | (92,705) | 1,391,953 | 3,485,135 | 731,878 | 284,870 | (55,823) | 941,128 | |
| 46 | Other Regulatory Liability - General | Regulatory Liabilities | Unprotected Non-Property | (3,357,089) | (1,174,874) | (255,137) | 89,298 | (1,340,813) | (3,357,089) | (704,884) | (255,137) | 53,578 | (908,543) | |
| 47 | Old Reg Liab-Asset Retirement Obligation-Electric | Regulatory Liabilities | Unprotected Non-Property | 3,485,135 | 1,219,787 | 284,870 | (92,705) | 1,391,953 | 3,485,135 | 731,878 | 284,870 | (55,823) | 941,128 | |
| 48 | Reg Liab-Asset Retirement Oblig-Electric-Conts | Regulatory Liabilities | Unprotected Non-Property | (3,485,135) | (1,219,787) | (284,870) | 92,705 | (1,391,953) | (3,485,135) | (731,878) | (284,870) | 55,823 | (941,128) | |
| 49 | Regulatory Liability-MD Grid Reliability Charge | Regulatory Liabilities | Unprotected Non-Property | 875,399 | 341,380 | 74,130 | (25,948) | 389,574 | 875,399 | 204,834 | 74,130 | (15,587) | 283,387 | |
| 50 | Reg Liab-MD Dynamic Pricing/Critical Pr Rebate Cr | Regulatory Liabilities | Unprotected Non-Property | 2,536,480 | 887,768 | 192,773 | (67,470) | 1,013,070 | 2,536,480 | 532,661 | 192,773 | (40,482) | 684,951 | |
| 51 | Regulatory Liability - MD - Basis | Regulatory Liabilities | Unprotected Non-Property | 882,633 | 302,421 | 52,840 | (18,424) | 286,838 | 882,633 | 185,453 | 52,840 | (11,054) | 187,039 | |
| 52 | Reg Liab-Third Party Supplier-DC Distribution | Regulatory Liabilities | Unprotected Non-Property | 1,375,838 | 481,543 | 104,584 | (36,597) | 548,510 | 1,375,838 | 288,828 | 104,584 | (21,858) | 371,551 | |
| 53 | Maryland Net Operating Loss Carryforward | State NOL | Unprotected Non-Property | - | - | 5,307,870 | (1,857,684) | 3,449,985 | - | - | 5,307,870 | (1,114,811) | 4,193,059 | |
| 54 | DC Net Operating Loss Carryforward | State NOL | Unprotected Non-Property | - | - | 9,826,335 | (3,389,217) | 6,437,118 | - | - | 9,826,335 | (2,921,538) | 7,904,805 | |
| 55 | Federal Net Operating Loss Carry-Forward (Utility) | Federal Net Operating Loss Carry-Forward (Utility) | Protected Property | 859,850,582 | (820,362,149) | - | - | 390,947,704 | 859,850,582 | 180,588,822 | - | - | 180,588,822 | |
| 56 | Federal Net Operating Loss Carry-Forward (Non-Utility) | Federal Net Operating Loss Carry-Forward (Non-Utility) | Protected Property | (820,362,149) | (287,128,752) | - | - | (820,362,149) | (820,362,149) | (172,278,051) | - | - | (172,278,051) | |
| 57 | Unamortized Investment Tax Credits | FAS 109 - Deferred Taxes on ITC | Protected Property | 1,834,714 | 677,150 | 147,038 | (51,463) | 772,725 | 1,834,714 | 406,290 | 147,038 | (32,878) | 522,450 | |
| 58 | Other Reg Assets - Income Tax Recover thru Rates | FAS 109 Non-TCJA | N/A | (18,182,734) | (8,358,957) | (1,880,588) | 483,129 | (7,254,186) | (18,182,734) | (3,814,714) | (1,880,588) | 289,877 | (4,904,865) | |
| 59 | FAS 109 - Regulatory Asset Electric | FAS 109 Non-TCJA | N/A | (158,528,748) | (54,784,387) | (11,888,033) | 4,183,811 | (82,518,783) | (158,528,748) | (32,870,817) | (11,888,033) | 2,486,187 | (42,288,483) | |
| 60 | SFAS 109-Regulatory Liability Electric | FAS 109 Non-TCJA | N/A | 1,288,587 | 450,305 | 97,781 | (34,223) | 513,863 | 1,288,587 | 270,183 | 97,781 | (20,534) | 347,430 | |
| 61 | SFAS 109-Regulatory Liability Electric | FAS 109 TCJA | N/A | - | - | - | - | 873,782,350 | - | 294,480,093 | 74,005,829 | (15,541,247) | 282,954,785 | |
| 62 | Total FERC Account 198 | | | \$ 304,399,168 | \$ 106,639,769 | \$ 38,589,438 | \$ (13,606,303) | \$ 131,622,844 | \$ 304,399,168 | \$ 112,684,919 | \$ 38,589,438 | \$ (13,606,303) | \$ 387,344,288 | |

Potomac Electric Power Company
Accumulated Deferred Income Taxes Re-measurement
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 282 - Property (Note A) | | | | | | | | | | | | | | | | | | | |
| 63 | Fixed Asset Basis Differences (Power/Tax) - Protected | Protected Property (Power/Tax) | Protected Property | \$ (2,311,845,843) | \$ (809,145,975) | \$ - | \$ - | \$ (809,145,975) | \$ (2,311,845,843) | \$ (485,487,585) | \$ - | \$ - | \$ (485,487,585) | | | | | | |
| 64 | Fixed Asset Basis Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | (2,111,838,818) | (739,143,586) | - | - | (739,143,586) | (2,111,838,818) | (443,488,152) | - | - | (443,488,152) | | | | | | |
| 65 | Fixed Asset Basis Differences (Power/Tax) - Non-Protected CIAC | Non-Protected Property (Power/Tax) | Unprotected Property | 149,683,320 | 52,389,162 | - | - | 52,389,162 | 149,683,320 | 31,433,497 | - | - | 31,433,497 | | | | | | |
| 66 | Fixed Asset Basis Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | (281,503,159) | (98,528,108) | - | - | (98,528,108) | (281,503,159) | (59,115,663) | - | - | (59,115,663) | | | | | | |
| 67 | Maryland Fixed Asset Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | - | (112,840,145) | 39,424,051 | - | (73,216,095) | - | - | (112,840,145) | 23,654,431 | (88,985,715) | | | | | | |
| 68 | Maryland Fixed Asset Differences (Power/Tax) - Non-Protected CIAC | Non-Protected Property (Power/Tax) | Unprotected Property | - | 8,228,018 | (2,879,106) | - | 5,348,912 | - | - | 8,228,018 | (1,727,464) | 6,496,554 | | | | | | |
| 69 | Maryland Fixed Asset Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | - | (12,862,589) | 4,431,906 | - | (8,230,683) | - | - | (12,862,589) | 2,658,144 | (10,003,445) | | | | | | |
| 70 | Maryland Fixed Asset Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | (740,853) | 250,333 | - | (491,518) | - | - | (740,853) | 155,800 | (585,353) | | | | | | |
| 71 | Maryland Fixed Asset Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | 875,585 | (308,448) | - | 567,137 | - | - | 875,585 | (183,889) | 681,896 | | | | | | |
| 72 | DC Fixed Asset Differences (Power/Tax) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | - | (112,117,870) | 39,241,254 | - | (72,878,615) | - | - | (112,117,870) | 23,544,733 | (88,573,117) | | | | | | |
| 73 | DC Fixed Asset Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | 5,889,813 | (1,963,384) | - | 3,926,428 | - | - | 5,889,813 | (1,190,031) | 4,478,782 | | | | | | |
| 74 | DC Fixed Asset Differences (Power/Tax FT) - Non-Protected | Non-Protected Property (Power/Tax) | Unprotected Property | - | (4,489,321) | 1,574,762 | - | (2,924,558) | - | - | (4,489,321) | 944,857 | (3,534,484) | | | | | | |
| 75 | DC Fixed Asset Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | (510,434) | 178,652 | - | (331,782) | - | - | (510,434) | 107,191 | (403,243) | | | | | | |
| 76 | DC Fixed Asset Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | - | 803,187 | (211,108) | - | 592,055 | - | - | 803,187 | (128,665) | 478,502 | | | | | | |
| 77 | Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected | Non-Protected Property (Non-Power/Tax) | Unprotected Property | (18,485,945) | (5,782,578) | - | - | (5,782,578) | (18,485,945) | (3,457,785) | - | - | (3,457,785) | | | | | | |
| 78 | Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected CIAC | Non-Protected Property (Non-Power/Tax) | Unprotected Property | 19,458,981 | 6,809,947 | - | - | 6,809,947 | 19,458,981 | 4,085,968 | - | - | 4,085,968 | | | | | | |
| 79 | Total FERC Account 282 | | | \$ (4,582,512,964) | \$ (1,593,378,534) | \$ (227,799,746) | \$ 79,729,912 | \$ (1,741,448,371) | \$ (4,582,512,964) | \$ (958,627,728) | \$ (227,799,746) | \$ 47,837,947 | \$ (1,138,989,823) | | | | | | |
| FERC Account 283 - Non-Current (Note A) | | | | | | | | | | | | | | | | | | | |
| 80 | Unamortized Loss on Recaptured Debt - General | Recaptured Debt | Unprotected Non-Property | \$ (3,209,084) | \$ (1,123,180) | \$ (243,890) | \$ 85,362 | \$ (1,281,708) | \$ (3,209,084) | \$ (673,908) | \$ (243,890) | \$ 51,217 | \$ (886,581) | | | | | | |
| 81 | Unamortized Loss - Pollution Bonds | Recaptured Debt | Unprotected Non-Property | (114,312) | (40,008) | (8,888) | 3,041 | (45,656) | (114,312) | (24,008) | (8,888) | 1,824 | (30,868) | | | | | | |
| 82 | Unamortized Loss - First Mortgage Bonds | Recaptured Debt | Unprotected Non-Property | (11,903,056) | (4,180,870) | (604,832) | 214,621 | (4,754,081) | (11,903,056) | (2,488,842) | (604,832) | 139,873 | (3,140,301) | | | | | | |
| 83 | Prepayments - Other Taxes | Prepayments | Unprotected Non-Property | (25,388,491) | (8,878,972) | (1,828,005) | 674,802 | (10,132,175) | (25,388,491) | (5,327,383) | (1,828,005) | 404,881 | (8,505,507) | | | | | | |
| 84 | Prepayments - General | Prepaid Interest | Unprotected Non-Property | (1,484,384) | (519,534) | (1,484,384) | 39,485 | (582,963) | (1,484,384) | (311,721) | (1,171,663) | 23,891 | (400,843) | | | | | | |
| 85 | Prepayments - Workman's Compensation | Prepayments | Unprotected Non-Property | (815,222) | (285,328) | (815,222) | 18,265 | (245,720) | (815,222) | (169,187) | (44,757) | 9,819 | (186,133) | | | | | | |
| 86 | DSM - Energy Efficient Products - Community - MD | Regulatory Asset - DSM | Unprotected Non-Property | (184,087,860) | (64,423,783) | (13,989,164) | 4,896,207 | (73,516,739) | (184,087,860) | (38,854,270) | (13,989,164) | 2,837,724 | (49,705,709) | | | | | | |
| 87 | Regulatory Assets - DSM - Direct Load Control - MD | Regulatory Asset - DSM | Unprotected Non-Property | (34,888,805) | (12,210,382) | (2,851,307) | 927,889 | (13,933,790) | (34,888,805) | (7,326,228) | (2,851,307) | 556,783 | (8,420,833) | | | | | | |
| 88 | Reg Assets-FERC Formula Rate Ad-Transmission Svc | Regulatory Asset - FERC Formula Rate True-up | Unprotected Non-Property | (3,080,224) | (1,071,078) | (232,577) | 81,402 | (1,222,253) | (3,080,224) | (642,647) | (232,577) | 48,941 | (826,383) | | | | | | |
| 89 | Regulatory Assets - Asset Retirement Obligation | Regulatory Assets | Unprotected Non-Property | (242,995) | (85,048) | (25,088) | 8,124 | (138,990) | (242,995) | (51,038) | (25,088) | 5,474 | (82,822) | | | | | | |
| 90 | Regulatory Assets - DC Recovery - Base | Regulatory Assets | Unprotected Non-Property | (83,845,418) | (29,345,896) | (4,852,252) | 1,688,288 | (25,499,880) | (83,845,418) | (17,427,538) | (4,852,252) | 1,018,873 | (17,240,817) | | | | | | |
| 91 | Regulatory Assets - MD Recovery - Base | Regulatory Assets | Unprotected Non-Property | (57,589,838) | (20,157,878) | (4,377,139) | 1,531,999 | (23,003,018) | (57,589,838) | (12,064,727) | (4,377,139) | 919,199 | (15,552,687) | | | | | | |
| 92 | Regulatory Assets - DC | Regulatory Assets | Unprotected Non-Property | (10,512,194) | (3,678,288) | (788,827) | 278,824 | (4,188,570) | (10,512,194) | (2,207,581) | (788,827) | 167,775 | (2,438,713) | | | | | | |
| 93 | Regulatory Assets - MD | Regulatory Assets | Unprotected Non-Property | (11,180,184) | (3,913,064) | (848,894) | 297,393 | (4,485,355) | (11,180,184) | (2,347,838) | (848,894) | 178,438 | (3,019,087) | | | | | | |
| 94 | Regulatory Assets - DC Power Line Undergrounding | Regulatory Assets | Unprotected Non-Property | (190,253,787) | (66,588,818) | (14,459,288) | 5,080,750 | (75,967,354) | (190,253,787) | (39,953,291) | (14,459,288) | 3,038,450 | (51,376,127) | | | | | | |
| 95 | Reg Assets-Third Party Supplier Recovery-MD Dist | Regulatory Assets | Unprotected Non-Property | (1,247,199) | (438,520) | (84,787) | 33,175 | (488,131) | (1,247,199) | (261,912) | (84,787) | 19,805 | (338,794) | | | | | | |
| 96 | Regulatory Asset - Vets Comp/T Disability Accrual | Regulatory Assets | Unprotected Non-Property | (34,804,378) | (12,111,531) | (2,828,833) | 920,478 | (13,820,888) | (34,804,378) | (7,288,918) | (2,828,833) | 552,268 | (8,344,568) | | | | | | |
| 97 | Regulatory Assets-DC Residential Aid | Regulatory Assets | Unprotected Non-Property | (2,434,500) | (852,098) | (185,227) | 64,758 | (972,383) | (2,434,500) | (511,258) | (185,227) | 38,858 | (857,429) | | | | | | |
| 98 | Regulatory Assets-Maryland Maters | Regulatory Assets | Unprotected Non-Property | (89,812,829) | (31,439,480) | (5,313,375) | 1,859,681 | (27,823,164) | (89,812,829) | (18,884,894) | (5,313,375) | 1,115,809 | (18,878,260) | | | | | | |
| 99 | AMT - Recoverable - DC | Regulatory Assets | Unprotected Non-Property | (640,137) | (224,452) | (43,450) | 11,708 | (175,791) | (640,137) | (134,548) | (43,450) | 7,025 | (118,855) | | | | | | |
| 100 | Pension Plan Contribution | Pension Plan Contribution | Unprotected Non-Property | (329,586,334) | (115,355,217) | (25,048,591) | 8,786,998 | (131,638,732) | (329,586,334) | (69,213,130) | (25,048,591) | 5,280,198 | (89,001,484) | | | | | | |
| 101 | Total FERC Account 283 | | | \$ (1,936,863,468) | \$ (682,832,211) | \$ (78,784,423) | \$ 27,876,348 | \$ (838,544,366) | \$ (1,936,863,468) | \$ (407,699,327) | \$ (78,784,423) | \$ 16,846,149 | \$ (279,940,681) | | | | | | |
| 102 | Grand Total | | | \$ (6,284,777,248) | \$ (2,196,672,636) | \$ (267,894,738) | \$ 93,798,857 | \$ (2,822,969,913) | \$ (6,284,777,248) | \$ (1,366,327,055) | \$ (267,894,738) | \$ 64,684,097 | \$ (1,689,548,823) | | | | | | |

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 expenses 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.

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

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

A. Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that time. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent such adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.

B. The allocation percentages 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.

END

Potomac Electric Power Company
Accumulated Deferred Income Taxes Reassessment
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 | | Jurisdiction Allocator | Electric Transmission | Allocator (Note II) | Transmission | |
| | | | | | | | Deficient / (Excess) ADIT Balance | (Q) = (N) - (O) - (P) | | | | 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 198 - Non-Current (Note A) | | | | | | | | | | | | | |
| 1 | Accrued Payroll Taxes - Manual | Accrued Liabilities | Unprotected Non-Property | \$ 98,428 | \$ - | \$ - | \$ 98,428 | Labor | Yes | 10.00% | \$ 6,904 | 190 | |
| 2 | Other Current Liabilities - General | Accrued Liabilities | Unprotected Non-Property | 3,563,136 | - | - | 3,563,136 | 100% DC | No | 0.00% | - | 190 | |
| 3 | Accrued Liab-Required Health Claims Reserve | Accrued Liabilities | Unprotected Non-Property | 171,273 | - | - | 171,273 | Labor | Yes | 10.00% | 17,281 | 190 | |
| 4 | Accrued Liab-General Liability | Accrued Liabilities | Unprotected Non-Property | 248,423 | - | - | 248,423 | Labor | Yes | 10.00% | 24,854 | 190 | |
| 5 | Accrued Liab-Auto Liability | Accrued Liabilities | Unprotected Non-Property | 38,065 | - | - | 38,065 | Labor | Yes | 10.00% | 3,842 | 190 | |
| 6 | Accrued Liabilities - Workers Comp - Long-term | Accrued Liabilities | Unprotected Non-Property | 7,031,484 | - | - | 7,031,484 | Labor | Yes | 10.00% | 708,475 | 190 | |
| 7 | Accrued Liabilities - Disability - Long-term | Accrued Liabilities | Unprotected Non-Property | 549,813 | - | - | 549,813 | Labor | Yes | 10.00% | 55,458 | 190 | |
| 8 | Accrued Liab-LTP | Accrued Liabilities | Unprotected Non-Property | 61,257 | - | - | 61,257 | Labor | Yes | 10.00% | 6,181 | 190 | |
| 9 | Accrued Liability - PHI Incentive Plan | Accrued Liabilities | Unprotected Non-Property | 961,066 | - | - | 961,066 | Labor | Yes | 10.00% | 96,872 | 190 | |
| 10 | Accrued Liab-Ratations | Accrued Liabilities | Unprotected Non-Property | 2,587 | - | - | 2,587 | Labor | Yes | 10.00% | 261 | 190 | |
| 11 | Accrued Severance | Accrued Liabilities | Unprotected Non-Property | 22,484 | - | - | 22,484 | Labor | Yes | 10.00% | 2,289 | 190 | |
| 12 | Accrued Liab-SERP | Accrued Liabilities | Unprotected Non-Property | 509,008 | 457,849 | - | 51,159 | 100% Transmission | Yes | 100.00% | 51,158 | 190 | |
| 13 | Accrued Liab-Sick Pay Carryover | Accrued Liabilities | Unprotected Non-Property | 993,558 | - | - | 993,558 | Labor | Yes | 10.00% | 100,250 | 190 | |
| 14 | Accrued Liab-Vacation | Accrued Liabilities | Unprotected Non-Property | 934,931 | - | - | 934,931 | Labor | Yes | 10.00% | 94,335 | 190 | |
| 15 | Deferred Credits-General | Accrued Liabilities | Unprotected Non-Property | 45,968 | - | - | 45,968 | Labor | Yes | 10.00% | 4,638 | 190 | |
| 16 | Deferred Credits-General (Margin Commitments) | Accrued Liabilities | Unprotected Non-Property | 1,799,313 | 1,799,313 | - | (0) | Labor | No | 0.00% | - | 190 | |
| 17 | Deferred Credits-General (DC PLUG) | Accrued Liabilities | Unprotected Non-Property | 20,897,600 | - | - | 20,897,600 | 100% DC | No | 0.00% | - | 190 | |
| 18 | Accrued Liability - LTP - Non-Current | Accrued Liabilities | Unprotected Non-Property | 9,863 | - | - | 9,863 | Labor | Yes | 10.00% | 985 | 190 | |
| 19 | Payroll Taxes 481(a) | Accrued Liabilities | Unprotected Non-Property | (38,978) | - | - | (38,978) | Labor | Yes | 10.00% | (3,731) | 190 | |
| 20 | Provision for Uncollectible Accounts-Spec Billing | Allowance for Doubtful Accounts | Unprotected Non-Property | 114,504 | 114,504 | - | - | Labor | No | 0.00% | - | 190 | |
| 21 | Provision for Uncollectible Accounts - MD | Allowance for Doubtful Accounts | Unprotected Non-Property | 1,139,182 | - | - | 1,139,182 | 100% MD | No | 0.00% | - | 190 | |
| 22 | Provision for Uncollectible Accounts - DC Retail | Allowance for Doubtful Accounts | Unprotected Non-Property | 915,182 | - | - | 915,182 | 100% DC | No | 0.00% | - | 190 | |
| 23 | Provision for Uncollectible POR - Pepco DC | Allowance for Doubtful Accounts | Unprotected Non-Property | 325,544 | - | - | 325,544 | 100% DC | No | 0.00% | - | 190 | |
| 24 | Provision for Uncollectible POR - Pepco MD | Allowance for Doubtful Accounts | Unprotected Non-Property | 285,858 | - | - | 285,858 | 100% MD | No | 0.00% | - | 190 | |
| 25 | Maryland Capital Loss Carryforward | Capital Loss Limitation | Unprotected Non-Property | (1,755) | (1,755) | - | - | Labor | No | 0.00% | - | 190 | |
| 26 | DC Capital Loss Carryforward | Capital Loss Limitation | Unprotected Non-Property | (1,209) | (1,209) | - | - | Labor | No | 0.00% | - | 190 | |
| 27 | Federal Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | 1,784,790 | 1,784,790 | - | - | Labor | No | 0.00% | - | 190 | |
| 28 | Maryland Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | (87,718) | (87,718) | - | - | Labor | No | 0.00% | - | 190 | |
| 29 | DC Charitable Contribution Carryforward | Charitable Contribution Carryforward | Unprotected Non-Property | (81,338) | (81,338) | - | - | Labor | No | 0.00% | - | 190 | |
| 30 | Acc Liab - Deferred Comp L.T. - Old Plans | Deferred Compensation | Unprotected Non-Property | 410,810 | - | - | 410,810 | Labor | Yes | 10.00% | 41,451 | 190 | |
| 31 | Acc Liab - Deferred Comp L.T. - Active Plans | Deferred Compensation | Unprotected Non-Property | 99,863 | - | - | 99,863 | Labor | Yes | 10.00% | 10,078 | 190 | |
| 32 | Other Special Funds-Deferred Comp | Deferred Compensation | Unprotected Non-Property | (2,858) | (2,858) | - | 0 | Labor | No | 0.00% | - | 190 | |
| 33 | Accrued Liab-Environmental Site Exp - Long-Term | Environmental Expenses | Unprotected Non-Property | 3,451,865 | - | - | 3,451,865 | Labor | No | 0.00% | - | 190 | |
| 34 | Accrued Liab-OPEB | FAS 106 OPEB Adjustment | Unprotected Non-Property | 4,721,889 | - | - | 4,721,889 | Labor | Yes | 10.00% | 478,439 | 190 | |
| 35 | FIN 48 Interest Payable-MD-Non-Current | Interest on Contingent Taxes | Unprotected Non-Property | 39,537 | 39,537 | - | - | Labor | No | 0.00% | - | 190 | |
| 36 | Accrued Charitable Contributions-MD-Current | Margin Commitment Deferrals | Unprotected Non-Property | 102,115 | 102,115 | - | 0 | Labor | No | 0.00% | - | 190 | |
| 37 | Accrued Charitable Contributions-DC-Current | Margin Commitment Deferrals | Unprotected Non-Property | 287,587 | 287,587 | - | - | Labor | No | 0.00% | - | 190 | |
| 38 | Accrued Charitable Contributions-DC-Non-Current | Margin Commitment Deferrals | Unprotected Non-Property | 1,178,840 | 1,178,840 | - | - | Labor | No | 0.00% | - | 190 | |
| 39 | Accrued Charitable Contributions-MD-Non-Current | Margin Commitment Deferrals | Unprotected Non-Property | 718,488 | 718,488 | - | - | Labor | No | 0.00% | - | 190 | |
| 40 | Accrued Charitable Contributions-DC-Non-Current | Margin Commitment Deferrals | Unprotected Non-Property | 1,825,933 | 1,825,933 | - | (0) | Labor | No | 0.00% | - | 190 | |
| 41 | Use Tax Payable-DC | Other 190 Deferred Taxes | Unprotected Non-Property | 90,708 | - | - | 90,708 | 100% DC | No | 0.00% | - | 190 | |
| 42 | Other Long-Term Liabilities | Other 190 Deferred Taxes | Unprotected Non-Property | 323,400 | 323,400 | - | - | Labor | No | 0.00% | - | 190 | |
| 43 | Federal State Income Taxes Deductible | Other 190 Deferred Taxes | Unprotected Non-Property | 414,280 | - | - | 414,280 | Labor | Yes | 10.00% | 41,801 | 190 | |
| 44 | Maryland 11/2000 Basis Carryforward | Other 190 Deferred Taxes | Unprotected Non-Property | (508,221) | - | - | (508,221) | Plant | Yes | 17.32% | (88,024) | 190 | |
| 45 | Asset Retirement Obligation-Electric Utility Plant | Regulatory Liabilities | Unprotected Non-Property | 450,837 | - | - | 450,837 | Labor | No | 0.00% | - | 190 | |
| 46 | Other Regulatory Liability - General | Regulatory Liabilities | Unprotected Non-Property | (434,270) | - | - | (434,270) | Labor | No | 0.00% | - | 190 | |
| 47 | Oh Reg Liab-Asset Retirement Obligation-Electric | Regulatory Liabilities | Unprotected Non-Property | 450,837 | - | - | 450,837 | Labor | No | 0.00% | - | 190 | |
| 48 | Reg Liab-Asset Retirement Oblig-Electric-Conts | Regulatory Liabilities | Unprotected Non-Property | (450,837) | - | - | (450,837) | Labor | No | 0.00% | - | 190 | |
| 49 | Regulatory Liability-MD Grid Resiliency Charge | Regulatory Liabilities | Unprotected Non-Property | 128,178 | - | - | 128,178 | 100% MD | No | 0.00% | - | 190 | |
| 50 | Reg Liab-MD Dynamic Pricing/Critical Pr Rebate Cr | Regulatory Liabilities | Unprotected Non-Property | 328,119 | - | - | 328,119 | 100% MD | No | 0.00% | - | 190 | |
| 51 | Regulatory Liability - MD - Base | Regulatory Liabilities | Unprotected Non-Property | 89,598 | - | - | 89,598 | 100% MD | No | 0.00% | - | 190 | |
| 52 | Reg Liab-Third Party Supplier-DC Distribution | Regulatory Liabilities | Unprotected Non-Property | 177,978 | - | - | 177,978 | 100% DC | No | 0.00% | - | 190 | |
| 53 | Maryland Net Operating Loss Carryforward | State NOL | Unprotected Non-Property | (743,074) | - | - | (743,074) | Plant | Yes | 17.32% | (128,700) | 190 | |
| 54 | DC Net Operating Loss Carryforward | State NOL | Unprotected Non-Property | (1,347,887) | - | - | (1,347,887) | Plant | Yes | 17.32% | (233,418) | 190 | |
| 55 | Federal Net Operating Loss Carry-Forward | Federal Net Operating Loss Carry-Forward (Utility) | Protected Property | 120,378,081 | - | - | 120,378,081 | Plant | Yes | 17.32% | 20,848,857 | 190 | |
| 56 | Federal Net Operating Loss Carry-Forward | Federal Net Operating Loss Carry-Forward (Non-Utility) | Protected Property | (114,850,701) | (114,850,701) | - | - | Plant | No | 0.00% | - | 190 | |
| 57 | Unamortized Investment Tax Credits | FAS 109 - Deferred Taxes on ITC | Protected Property | 250,275 | - | - | 250,275 | Plant | Yes | 17.32% | 43,348 | 190 | |
| 58 | Other Reg Assets - Income Tax Rcvry Inv Rates | FAS109 Non-TCLJA | N/A | (2,349,531) | - | (2,349,531) | - | N/A | No | 0.00% | - | 190 | |
| 59 | FAS 108 - Regulatory Asset Electric | FAS108 Non-TCLJA | N/A | (20,248,300) | - | (20,248,300) | - | N/A | No | 0.00% | - | 190 | |
| 60 | SFAS109-Regulatory Liability Electric | FAS109 Non-TCLJA | N/A | 188,433 | - | 188,433 | - | N/A | No | 0.00% | - | 190 | |
| 61 | SFAS109-Regulatory Liability Electric | FAS109 TCLJA | N/A | (282,954,785) | - | (282,954,785) | - | N/A | No | 0.00% | - | 190 | |
| 62 | Total FERC Account 198 | | | \$ (228,741,423) | \$ (190,392,408) | \$ (285,388,183) | \$ 168,037,168 | | | | \$ 22,184,977 | | |

Potomac Electric Power Company
Accumulated Deferred Income Taxes Reassessment
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 | FERC Account | |
| | | | | | | | | | | | Deficient / (Excess) ADIT Balance | | Allocated Deficient / (Excess) ADIT Balance |
| (A) | (B) | (C) | (D) = (H) - (M) | (E) | (F) | (G) = (H) - (Q) - (P) | (H) | (I) | (J) | (K) = (Q) * (T) | (L) = (Q) / (T) | (V) | |
| FERC Account 282 - Property (Note A) | | | | | | | | | | | | | |
| 63 | Fixed Asset Basis Differences (PowerTax) - Protected | Protected Property (PowerTax) | Protected Property | \$ (323,658,390) | \$ - | \$ - | \$ (323,658,390) | Plant | Yes | 17.33% | \$ (54,057,833) | 282 | |
| 64 | Fixed Asset Basis Differences (PowerTax) - Non-Protected | Non-Protected Property (PowerTax) | Unprotected Property | (295,857,435) | - | - | (295,857,435) | Plant | Yes | 17.33% | (51,207,848) | 282 | |
| 65 | Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC | Non-Protected Property (PowerTax) | Unprotected Property | 20,855,865 | - | - | 20,855,865 | Plant | No | 0.00% | - | 282 | |
| 66 | Fixed Asset Basis Differences (PowerTax FT) - Non-Protected | Non-Protected Property (PowerTax) | Unprotected Property | (39,410,442) | - | (39,410,442) | - | Plant | Yes | 17.33% | - | 282 | |
| 67 | Maryland Fixed Asset Differences (PowerTax) - Non-Protected | Non-Protected Property (PowerTax) | Unprotected Property | 15,789,620 | - | - | 15,789,620 | Plant | Yes | 17.33% | 2,731,298 | 282 | |
| 68 | Maryland Fixed Asset Differences (PowerTax) - Non-Protected CIAC | Non-Protected Property (PowerTax) | Unprotected Property | (1,151,843) | - | - | (1,151,843) | Plant | No | 0.00% | - | 282 | |
| 69 | Maryland Fixed Asset Differences (PowerTax FT) - Non-Protected | Non-Protected Property (PowerTax) | Unprotected Property | 1,772,782 | - | 1,772,782 | - | Plant | Yes | 17.33% | - | 282 | |
| 70 | Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected | Non-Protected Property (Non-PowerTax) | Unprotected Property | 103,733 | - | - | 103,733 | Plant | Yes | 17.33% | 17,967 | 282 | |
| 71 | Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC | Non-Protected Property (Non-PowerTax) | Unprotected Property | (122,579) | - | - | (122,579) | Plant | No | 0.00% | - | 282 | |
| 72 | DC Fixed Asset Differences (PowerTax) - Non-Protected | Non-Protected Property (PowerTax) | Unprotected Property | 15,898,502 | - | - | 15,898,502 | Plant | Yes | 17.33% | 2,718,634 | 282 | |
| 73 | DC Fixed Asset Differences (PowerTax) - Non-Protected CIAC | Non-Protected Property (PowerTax) | Unprotected Property | (793,354) | - | - | (793,354) | Plant | No | 0.00% | - | 282 | |
| 74 | DC Fixed Asset Differences (PowerTax FT) - Non-Protected | Non-Protected Property (PowerTax) | Unprotected Property | 629,905 | - | 629,905 | - | Plant | Yes | 17.33% | - | 282 | |
| 75 | DC Fixed Asset Differences (Non-PowerTax) - Non-Protected | Non-Protected Property (Non-PowerTax) | Unprotected Property | 71,461 | - | - | 71,461 | Plant | Yes | 17.33% | 12,377 | 282 | |
| 76 | DC Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC | Non-Protected Property (Non-PowerTax) | Unprotected Property | (84,443) | - | - | (84,443) | Plant | No | 0.00% | - | 282 | |
| 77 | Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected | Non-Protected Property (Non-PowerTax) | Unprotected Property | (2,305,190) | - | - | (2,305,190) | Plant | Yes | 17.33% | (389,259) | 282 | |
| 78 | Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC | Non-Protected Property (Non-PowerTax) | Unprotected Property | 2,723,979 | - | - | 2,723,979 | Plant | No | 0.00% | - | 282 | |
| 79 | Total FERC Account 282 | | | \$ (846,458,949) | \$ - | \$ (37,067,778) | \$ (883,526,727) | | | | \$ (182,184,484) | | |
| FERC Account 283 - Non-Current (Note A) | | | | | | | | | | | | | |
| 80 | Unamortized Loss on Reacquired Debt - General | Reacquired Debt | Unprotected Non-Property | \$ (415,127) | \$ - | \$ - | \$ (415,127) | Labor | Yes | 10.09% | \$ (41,888) | 283 | |
| 81 | Unamortized Loss - Pollution Bonds | Reacquired Debt | Unprotected Non-Property | (14,787) | - | - | (14,787) | Labor | Yes | 10.09% | (1,482) | 283 | |
| 82 | Unamortized Loss - First Mortgage Bonds | Reacquired Debt | Unprotected Non-Property | (1,538,779) | - | - | (1,538,779) | Labor | Yes | 10.09% | (155,364) | 283 | |
| 83 | Prepayments - Other Taxes | Maryland Property Taxes | Unprotected Non-Property | (3,381,688) | - | - | (3,381,688) | Labor | Yes | 10.09% | (331,120) | 283 | |
| 84 | Prepayments - General | Prepaid Interest | Unprotected Non-Property | (182,020) | - | - | (182,020) | Labor | Yes | 10.09% | (18,375) | 283 | |
| 85 | Prepayments - Workmen's Compensation | Prepayments | Unprotected Non-Property | (79,585) | - | - | (79,585) | Labor | Yes | 10.09% | (8,030) | 283 | |
| 86 | DSM - Energy Efficient Products - Community - MD | Regulatory Asset - DSM | Unprotected Non-Property | (23,811,030) | - | - | (23,811,030) | 100% MD | No | 0.00% | - | 283 | |
| 87 | Regulatory Assets - DSM - Direct Load Control - MD | Regulatory Asset - DSM | Unprotected Non-Property | (4,512,957) | - | - | (4,512,957) | 100% MD | No | 0.00% | - | 283 | |
| 88 | Reg Assets-FERC Formula Rate Adj-Transmission Svc | Regulatory Asset - FERC Formula Rate True-up | Unprotected Non-Property | (395,871) | - | - | (395,871) | 100% Transmission | Yes | 100.00% | (395,871) | 283 | |
| 89 | Regulatory Assets - Asset Retirement Obligation | Regulatory Assets | Unprotected Non-Property | (44,370) | - | - | (44,370) | Labor | No | 0.00% | - | 283 | |
| 90 | Regulatory Assets - DC Recovery - Base | Regulatory Assets | Unprotected Non-Property | (8,258,043) | - | - | (8,258,043) | 100% DC | No | 0.00% | - | 283 | |
| 91 | Regulatory Assets - MD Recovery - Base | Regulatory Assets | Unprotected Non-Property | (7,450,352) | - | - | (7,450,352) | 100% MD | No | 0.00% | - | 283 | |
| 92 | Regulatory Assets - DC | Regulatory Assets | Unprotected Non-Property | (1,359,857) | - | - | (1,359,857) | 100% DC | No | 0.00% | - | 283 | |
| 93 | Regulatory Assets - MD | Regulatory Assets | Unprotected Non-Property | (1,448,269) | - | - | (1,448,269) | 100% MD | No | 0.00% | - | 283 | |
| 94 | Regulatory Assets - DC Power Line Undergrounding | Regulatory Assets | Unprotected Non-Property | (24,811,227) | - | - | (24,811,227) | 100% DC | No | 0.00% | - | 283 | |
| 95 | Reg Assets-Third Party Supplier Recovery-MD Dist | Regulatory Assets | Unprotected Non-Property | (181,338) | - | - | (181,338) | 100% MD | No | 0.00% | - | 283 | |
| 96 | Regulatory Asset - Wdr Comp/LT Disability Accrual | Regulatory Assets | Unprotected Non-Property | (4,478,422) | - | - | (4,478,422) | Labor | Yes | 10.09% | (451,871) | 283 | |
| 97 | Regulatory Assets-DC Residential Aid | Regulatory Assets | Unprotected Non-Property | (514,935) | - | - | (514,935) | 100% DC | No | 0.00% | - | 283 | |
| 98 | Regulatory Assets- Maryland Meters | Regulatory Assets | Unprotected Non-Property | (9,943,924) | - | - | (9,943,924) | 100% MD | No | 0.00% | - | 283 | |
| 99 | AMR - Recoverable - DC | Regulatory Assets | Unprotected Non-Property | (58,938) | - | - | (58,938) | 100% DC | No | 0.00% | - | 283 | |
| 100 | Prepaid Pension Cost | Pension Plan Contribution | Unprotected Non-Property | (42,635,288) | - | - | (42,635,288) | Labor | Yes | 10.09% | (4,301,901) | 283 | |
| 101 | Total FERC Account 283 | | | \$ (134,192,785) | \$ - | \$ - | \$ (134,192,785) | | | | \$ (8,764,716) | | |
| 102 | Grand Total | | | \$ (980,651,734) | \$ (166,392,406) | \$ (322,393,956) | \$ (1,269,438,096) | | | | \$ (259,153,917) | | |
| | | | | | | | Protected Property | \$ (203,028,034) | | | | | \$ (35,184,828) |
| | | | | | | | Unprotected Property | (244,763,884) | | | | | (48,128,851) |
| | | | | | | | Unprotected Non-Property | (88,694,873) | | | | | (4,415,637) |
| | | | | | | | Total Unprotected | \$ (333,458,757) | | | | | \$ (50,542,486) |
| | | | | | | | Total Deficient / (Excess) ADIT | \$ (536,517,090) | | | | | \$ (85,707,117) |

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.

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

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

A. Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that item. 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 proportionally disclosed including the basis for the change.

B. The allocation percentages 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.

END

Potomac Electric Power Company
Attachment 2 - Taxes Other Than Income Worksheet

| Other Taxes | | Page 263 Col (f) | Allocator | Allocated Amount |
|-----------------------------|--|-------------------------------------|------------------|-----------------------------------|
| Plant Related | | Gross Plant Allocator | | |
| 1 | Transmission Personal Property Tax (directly assigned to Transmission) | \$ 17,625,506 | 100% | \$ 17,625,506 |
| 1a | Other Personal Property Tax (excluded) | 56,030,393 | 0% | - |
| 2 | Capital Stock Tax | | 20.96% | - |
| 3 | Gross Premium (insurance) Tax | | 20.96% | - |
| 4 | PURTA | | 20.96% | - |
| 5 | Corp License | | 20.96% | - |
| Total Plant Related | | \$ 73,655,899 | | \$ 17,625,506 |
| Labor Related | | Wages & Salary Allocator | | |
| 6 | Federal FICA & Unemployment & state unemployment | \$ 5,815,879 | | |
| Total Labor Related | | \$ 5,815,879 | 15.79% | \$ 918,494 |
| Other Included | | Gross Plant Allocator | | |
| 7 | Miscellaneous | \$ 9,652 | | |
| Total Other Included | | \$ 9,652 | 20.96% | \$ 2,023 |
| Total Included | | | | \$ 18,546,023 |
| Currently Excluded | | | | |
| 8 | MD Franchise Tax | \$ 28,370,389 | | |
| 9 | MD Environmental Surcharge | 1,915,238 | | |
| 10 | MD Universal Surcharge | 7,547,757 | | |
| 11 | MD Montgomery County Fuel | 126,565,132 | | |
| 12 | MD PSC Assessment | 3,895,266 | | |
| 13 | MD Sales & Use Tax | 3,891 | | |
| 14 | MD Real Property Taxes | 631,731 | | |
| 15 | MD Diesel Fuel | 65,016 | | |
| 16 | DC PSC Assessment | 14,599,870 | | |
| 17 | DC Delivery Tax | 76,393,887 | | |
| 18 | DC Real Property Tax | 8,553,425 | | |
| 19 | DC Business Improvement Tax | 155,274 | | |
| 20 | DC Ballpark | 16,500 | | |
| 21 | DC Right-of-Way | 22,786,204 | | |
| 22 | DC RETF, SETF and EATF Funds | 50,702,303 | | |
| 23 | VA Property Taxes | 543,040 | | |
| 24 | Misc. Other-Sales and Use DC | 133,332 | | |
| 25 | Exclude State Dist RA amort in line 6 | - | | |
| 26 | Total "Other" Taxes (included on p. 263) | \$ 422,359,685 | | |
| 27 | Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) | \$ 422,359,685 | | |
| 28 | 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

Allocation of Property Taxes to Transmission Function
Year Ended December 31, 2024

Assessable Plant

| | |
|-------------------|-------------------------|
| Transmission | \$ 1,518,095,066 |
| Distribution | 4,731,483,159 |
| General | 277,764,397 |
| Total T, D & Genl | <u>\$ 6,527,342,622</u> |

Plant ratios by Jurisdiction

| | |
|--------------------|-----------------|
| Transmission Ratio | 0.232575 |
| Distribution ratio | 0.724871 |
| General Ratio | <u>0.042554</u> |
| | 1.000000 |

Property Taxes \$ 73,655,899

| | |
|---------------------------|------------------|
| Transmission Property Tax | \$ 17,130,502 |
| Distribution Property tax | 53,391,045 |
| General Property Tax | <u>3,134,352</u> |
| Total check | \$ 73,655,899 |

| | |
|----------------------|--------------|
| General Property Tax | \$ 3,134,352 |
| Trans Labor Ratio | 15.79% |
| Trans General | \$ 495,004 |

Total Transmission Property Taxes

| | |
|-----------------------------------|----------------------|
| Transmission | \$ 17,130,502 |
| General | 495,004 |
| Total Transmission Property Taxes | <u>\$ 17,625,506</u> |

Potomac Electric Power 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 (Note 3) | \$ 8,716,727 | Transmission | 100% | \$ 8,716,727 |
| 2 | Total Rent Revenues (Sum Lines 1) | | | | 8,716,727 |
| Account 456 - Other Electric Revenues (Note 1) | | | | | |
| 3 | Schedule 1A | \$ 561,187 | Transmission | 100% | 561,187 |
| 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 4) | | Transmission | 100% | - |
| 5 | Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4) | \$ 3,465,635 | Transmission | 100% | 3,465,635 |
| 6 | PJM Transitional Revenue Neutrality (Note 1) | | Transmission | 100% | - |
| 7 | PJM Transitional Market Expansion (Note 1) | | Transmission | 100% | - |
| 8 | Professional Services (Note 3) | | Transmission | 100% | - |
| 9 | Revenues from Directly Assigned Transmission Facility Charges (Note 2) | | Transmission | 100% | - |
| 10 | Rent or Attachment Fees associated with Transmission Facilities (Note 3) | | Transmission | 100% | - |
| 11 | Affiliate Credits | \$ 5,192,423 | Wages and Salaries | 15.79% | 820,033 |
| 11a | Miscellaneous Credits (Attachment 5) | | Various | | \$ 69,783 |
| 12 | Gross Revenue Credits (Sum Lines 2-11) | 17,935,971 | | | 13,633,364 |
| 13 | Less line 18g | (5,382,153) | Transmission | 100% | (5,382,153) |
| 14 | Total Revenue Credits | | | | \$ 8,251,211 |
| Revenue Adjustment to determine Revenue Credit | | | | | |
| 15 | 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. | | | | |
| 16 | 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. | | | | |
| 17 | Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). | | | | |
| 18a | Revenues included in lines 1-11 which are subject to 50/50 sharing. | 8,716,727 | | | |
| 18b | Costs associated with revenues in line 18a | 2,398,625 | Support | | |
| 18c | Net Revenues (18a - 18b) | 6,318,101 | | | |
| 18d | 50% Share of Net Revenues (18c / 2) | 3,159,051 | | | |
| 18e | Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. | \$ 175,523 | | | |
| 18f | Net Revenue Credit (18d + 18e) | 3,334,574 | | | |
| 18g | Line 18f less line 18a | (5,382,153) | | | |
| 19 | Note 4: 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. | \$ 45,284,719 | | | |
| 20 | Amount offset in line 4 above | \$ 275,102,875 | | | |
| 21 | Total Account 454, 456 and 456.1 | \$ 338,323,565 | | | |
| 22 | Note 4: SECA revenues booked in Account 447. | | | | |

Potomac Electric Power 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) | 176,335,047 |
| B | 100 Basis Point increase in ROE | | 1.00% |
| Return Calculation | | | |
| 59 | Rate Base | (Line 39 + 58) | 1,703,217,498 |
| Long Term Interest | | | |
| 100 | Long Term Interest | p117.62c through 67c | 211,717,858 |
| 101 | Less LTD Interest on Securitization B (Note P) | Attachment 8 | 0 |
| 102 | Long Term Interest | *(Line 100 - Line 101)* | 211,717,858 |
| 103 | Preferred Dividends | enter positive p118.29c | 0 |
| Common Stock | | | |
| 104 | Proprietary Capital | p112.16c | 4,389,759,151 |
| 105 | Less Preferred Stock | (Line 114) enter negative | 0 |
| 106 | Less Account 216.1 | p112.12c enter negative | -1,646,367 |
| 107 | Common Stock | (Sum Lines 104 to 106) | 4,388,112,784 |
| Capitalization | | | |
| 108 | Long Term Debt | p112.17c through 21c | 4,336,538,462 |
| 109 | Less Loss on Recquired Debt | p111.81c enter negative | -5,227,254 |
| 110 | Plus Gain on Recquired Debt | p113.61c enter positive | 0 |
| 111 | Less ADIT associated with Gain or Loss | Attachment 1B - ADIT EOY, Line 7 enter negative | 1,440,474 |
| 112 | Less LTD on Securitization Bonds | Attachment 8 enter negative | 0 |
| 113 | Total Long Term Debt | (Sum Lines 108 to 112) | 4,332,751,682 |
| 114 | Preferred Stock | p112.3c | 0 |
| 115 | Common Stock | (Line 107) | 4,388,112,784 |
| 116 | Total Capitalization | (Sum Lines 113 to 115) | 8,720,864,466 |
| 117 | Debt % | Total Long Term Debt (Line 108 / (108 + 114 + 115)) | 49.70% |
| 118 | Preferred % | Preferred Stock (Line 114 / (108 + 114 + 115)) | 0.00% |
| 119 | Common % | Common Stock (Line 115 / (108 + 114 + 115)) | 50.30% |
| 120 | Debt Cost | Total Long Term Debt (Line 102 / 113) | 0.0489 |
| 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) | 0.0243 |
| 124 | Weighted Cost of Preferred | Preferred Stock (Line 118 * 121) | 0.0000 |
| 125 | Weighted Cost of Common | Common Stock (Line 119 * 122) | 0.0578 |
| 126 | Total Return (R) | (Sum Lines 123 to 125) | 0.0821 |
| 127 | Investment Return = Rate Base * Rate of Return | (Line 59 * 126) | 139,881,400 |
| Composite Income Taxes | | | |
| Income Tax Rates | | | |
| 128 | FIT=Federal Income Tax Rate | (Note I from ATT H-9A) | 21.00% |
| 129 | SIT=State Income Tax Rate or Composite | (Note I from ATT H-9A) | 8.25% |
| 130 | p = percent of federal income tax deductible for state purposes | Per State Tax Code | 0.00% |
| 131 | T | $T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$ | 27.52% |
| 132a | T / (1-T) | | 37.96% |
| 132b | Tax Gross-Up Factor | $1/(1-T)$ | 1.3796 |
| ITC Adjustment | | | |
| 133 | Investment Tax Credit Amortization | (Note U from ATT H-9A) enter negative | -26,314 |
| 134 | Tax Gross-Up Factor | Attachment 1A - ADIT (Line 132b) | 1.3796 |
| 136 | ITC Adjustment Allocated to Transmission | (Note I from Appendix A) (Line 133 * 134) | -36,304 |
| Other Income Tax Adjustment | | | |
| 136a | Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense | (Note T from ATT H-9A) Attachment 5, Line 136a | 302,202 |
| 136b | Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component | (Note T from ATT H-9A) Attachment 5, Line 136b | -961,945 |
| 136c | Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component | (Note T from ATT H-9A) Attachment 5, Line 136c | 0 |
| 136d | Amortization of Other Flow-Through Items - Transmission Component | (Note T from ATT H-9A) Attachment 5, Line 136d | 0 |
| 136e | Other Income Tax Adjustments - Expense / (Benefit) | (Line 136a + 136b + 136c + 136d) | -659,743 |
| 136f | Tax Gross-Up Factor | (Line 132b) | 1.3796 |
| 136g | Other Income Tax Adjustment | (Line 136e * 136f) | -910,210 |
| 137 | Income Tax Component = | $CIT=(T/(1-T)) * Investment Return * (1-(WCLTD/R)) =$ | (Line 132a * 127 * (1 - (123 / 126))) 37,400,161 |
| 138 | Total Income Taxes | (Line 135 + 136g + 137) | 36,453,647 |

Potomac Electric Power Company
Attachment 9 - 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) | \$ 173,458,270 | \$ 173,458,270 | | Respondent is Electric Utility only |
| 12 | Accumulated Common Amortization - Electric | (Note A) | p366 (See Attachment 9, column i) | \$ - | \$ - | | |
| 12 | Accumulated Common Plant Depreciation - Electric | (Note A) | p366 (See Attachment 9, column g) | \$ - | \$ - | | |
| 24 | Plant In Service | | | | | | |
| 24 | Common Plant (Electric Only) | (Notes A & B) | p366 (See Attachment 9, column e) | \$ - | \$ - | | |
| 41 | Accumulated Deferred Income Taxes | | | | | | |
| 41 | Accumulated Investment Tax Credit Account No. 255 | (Notes A & B) | p366 h (See Attachment 18) | \$ 1,036,822 | \$ 1,036,822 | | Respondent is Electric Utility only |
| 47 | Materials and Supplies | | | | | | |
| 47 | Undistributed Stores Exp | (Note A) | p277 & k 10 c (See Attachment 9, column e) | \$ - | \$ - | | Respondent is Electric Utility only |
| 65 | Allocated General & Common Expenses | (Note A) | p399.3 | | | | |
| 65 | Plus Transmission Lease Payments | (Note A) | p399.3 | | | | |
| 67 | Common Plant O&M | (Note A) | p398 | \$ - | \$ - | | |

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) | \$ 2,672,833 | \$ - | \$ 2,672,833 | Specific Identification based on plant records. The following plant investments are included: 1. 2. 3. 4. |
| | Directly Assigned A&O | | | | | | |

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 |
|--|---------------------------------------|---------------|--|-------------------|-----------------------|---------------------------------|------------|
| 0 | Plant Allocation Factors | | | | | | |
| 0 | Electric Plant in Service | (Note B) | p207.104g (See Attachment 9A, column b) | \$ 12,416,146,824 | 0 | 0 | |
| 19 | Plant in Service | | | | | | |
| 19 | Transmission Plant in Service | (Note B) | p307.58 g (See Attachment 9, column b) | \$ 2,790,358,876 | 0 | 0 | See Form 1 |
| 24 | Common Plant (Electric Only) | (Notes A & B) | p366 (See Attachment 9, line 19, column d) | 0 | 0 | 0 | |
| 30 | Accumulated Depreciation | | | | | | |
| 30 | Transmission Accumulated Depreciation | (Note B) | p219.25 c (See Attachment 9, column e) | \$ 673,871,837 | 0 | 0 | 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 C) | p382-383 | \$ 446,887 | \$ 196,337 | EPRI Membership dues in FERC Transmission O&M Account 966 |

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) | p323.188b | \$ 4,108,809 | \$ 318,621 | \$ 3,790,188 | FERC Form 1 page 351.1 line 30 (h) - 32 (h), transmission related only |
| 77 | Directly Assigned A&O | | | | | | |
| 77 | Regulatory Commission Exp Account 928 | (Note G) | p323.188b | \$ 4,108,809 | \$ 318,621 | \$ 3,790,188 | FERC Form 1 page 351.1 line 30 (h) - 32 (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&O | | | | | | |
| 81 | General Advertising Exp Account 930.1 | (Note F) | p323.181b | \$ 2,398,836 | - | \$ 2,398,836 | 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) | 8.25% | Maryland 8.25% | DC 8.25% | Enter State Enter % | Enter State Enter % | Enter State Enter % | Apportioned MD + 75%, DC 3.5% Enter Calculation |

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&O | | | | | | |
| 78 | General Advertising Exp Account 930.1 | (Note K) | p323.181b | \$ 2,398,836 | - | \$ 2,398,836 | 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 | - | General Description of the Facilities |
| | Excluded Transmission Facilities | | | | None |
| | Instructions: | | | Enter \$ | |
| 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 | | | | |
| 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 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 | | |

Add more Rows if necessary

Attachment A Line 8a, Descriptions, Notes, Form 1 Page 8a and Instructions

Transmission Related Account Reserves

Attachment A Line 8a, Descriptions, Notes

Miscellaneous Revenue Credits

Outstanding Network Credits Cost Support

Attachment A Line 5a, Descriptions, Notes, Form 1 Page 5a and Instructions

Extraordinary Property Loss

Attachment A Line 8e, Descriptions, Notes, Form 1 Page 8a and Instructions

Interest on Outstanding Network Credits Cost Support

Revenue Credits & Interest on Network Credits

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

| | |
|-----|--|
| 171 | Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 |
|-----|--|

[illegible]

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 | | | |
| | 1 CP Peak | (Note 1) | PJM Data | 6,871.8 |
| | | | | PJM |

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | |
|--|---|----------------|------------------|
| A | Beginning Balance of Unamortized Transmission Plant | Per FERC Order | 616,472 |
| B | Months Remaining in Amortization Period | Per FERC Order | 60 |
| C | Monthly Amortization | A/B | 10,275 |
| D | Months in Year to be Amortized | | 10 |
| E | Amortization in Rate Year | C*D | 104,115 Line #6s |
| F | Deductions | | 812,357 |
| G | End of Year Balance in Unamortized Transmission Plant | A-E-F | (0) |

MAPP Abandonment recovery pursuant to ER13-607

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | |
|--|---------------------|---------------|---------------|
| | | DPL | Papco |
| | | | Total |
| 171a | 2013-14 rate period | \$ 8,750,849 | \$ 12,725,412 |
| 171a | 2014-15 rate period | \$ 14,686,365 | \$ 16,524,216 |
| 171a | 2015-16 rate period | \$ 12,398,527 | \$ 14,624,812 |
| | Total | \$ 35,835,741 | \$ 43,874,438 |

Brandywine Fly Ash Landfill Environmental Expenses

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | |
|---|--|--|--|
| Step 8 Attachment B Estimate and Reconciliation Worksheet - Footnote 1 | | | |
| (2,617,572) Papco shall make a negative adjustment to its transmission revenue requirement in its 2015 Annual Update in the amount of \$2,617,572, to offset the \$2,617,572 of Brandywine Fly Ash landfill environmental expenses included in Papco's 2014 Annual Update (2013 Brandywine Fly Ash Expenses). Papco shall not include the 2013 Brandywine Fly Ash Expenses in a future Annual Update while recovery of such expenses is being pursued from a party outside of the PJM Tariff, but once Papco is no longer pursuing recovery of such expenses outside of the PJM Tariff, Papco may include such costs in a future Annual Update to the extent such expenses have not been recovered outside of the PJM Tariff, subject to SAKCO's right to challenge such inclusion at that time on any grounds permitted pursuant to Attachment H-6, including the Formula Rate Implementation Protocols, as though the costs had been included in the 2014 Annual Update. Any payments to Papco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Papco Annual Update. | | | |

Plant Related Exclusions - Cost Support

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | Form 1 Amounts | Capital Leases | Includable Plant |
|--|---|----------------------|----------------|----------------|---|
| 8 | Electric Plant in Service | p207 104g | 13,814,962,825 | 186,818,501 | 13,416,144,324 Transmission Capital Leases \$76,000,000, Distribution Capital Leases \$76,000,000, and General capital leases \$48,818,501 |
| 9 | Accumulated Depreciation (Total Electric Plant) | p218 20e | 4,073,787,301 | | 4,073,787,301 |
| 10 | Accumulated Intangible Amortization | p200 21c | 346,503,732 | 173,045,482 | 173,458,250 Transmission Capital Leases amortization \$76,000,000, Distribution Capital Leases amortization \$76,000,000, and General capital lease amortization \$21,458,250 |
| 19 | Transmission Plant in Service | p207 58 g | 2,874,238,876 | 78,000,000 | 2,796,238,876 Transmission Capital Leases Included Asset 302 \$78,000,000 |
| 23 | General & Intangible | p205 5 g & p207 99 g | 801,142,416 | 48,818,501 | 754,324,413 General Capital Leases \$48,818,501 |
| 31 | Accumulated General Depreciation | p218 20e | 170,589,824 | | 170,589,824 |

Expense Related Exclusions - Cost Support

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | Total | Form 1 Amount | Marginal Costs | Separation Costs | State Approved Distribution Reg Asset Amortization | Membership Dues in 823 current rate year | Chamber of Commerce (\$27) | Chamber of Commerce (\$33.2) | Illinois Legislative Costs | Gross Receipts Taxes Refund (in 823) | Gross Receipts Taxes Refund (Total) | EPRI Membership | Total Amount After Exclusions |
|--|------------------|-------------------|-------------|---------------|----------------|------------------|--|--|----------------------------|------------------------------|----------------------------|--------------------------------------|-------------------------------------|-----------------|-------------------------------|
| 68 | Total A&G | Total p 323 187 b | 196,231,988 | | | | | | | | | | | | 195,144,828 |
| 80 | Transmission O&M | p201 112a | 32,589,096 | | | 63,150 | 1,016,783 | 8,018 | | | | | | | 32,417,794 |

Depreciation & Amortization - Cost Support

| Attachment A Line #s, Descriptions and Notes | | | Form 1 Amount | Marginal Costs | Non Marginal Related |
|--|-------------------------------------|-----------|---------------|----------------|----------------------|
| 86 | Transmission Depreciation Expense | p336 704e | 47,727,828 | | 47,727,828 |
| 87 | General Depreciation | p336 106d | 16,563,342 | | 16,563,342 |
| 88 | Intangible Amortization | p336 146a | 33,833,784 | | 30,833,784 |
| 92 | Common Depreciation - Electric Only | | - | - | - |
| 93 | Common Amortization - Electric Only | | - | - | - |

PBOP Expense in FERC 926

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | Total A&G | Account 828 | PBOP in FERC 926 | PBOP in FERC 926 | Explanation of change in PBOP in FERC 926 |
|--|-----------|--|-------------|-------------|------------------|------------------|--|
| 68 | Total A&G | Total p 323 187 b Account 828 p 323 187 b and c | 196,231,988 | 21,749,933 | 2,648,558 | 2,608,854 | The actuarially determined amount of OPEB expense in FERC 926 increased from the prior year. The increase in postretirement welfare costs is primarily due to the expiration of some prior service cost credits. The increase was partially offset by an increase in expected return on plan assets due to favorable asset returns in 2023, and a decrease in interest cost resulting from lower discount rates. |

Attachment 3 - Revenue Credit Worksheet

| | | |
|-----|--|--------------|
| 17b | Costs associated with revenues in line 17a | \$ 2,396,825 |
| | Revenue Subject to 50/50 sharing (Attachment 3 - line 17a) | \$ 8,716,727 |
| | Federal Income Tax Rate | 21.00% |
| | Federal Tax on Revenue subject to 50/50 sharing | 1,830,513 |
| | Net Revenue subject to 50/50 sharing | 6,886,214 |
| | Composite State Income Tax Rate | 8.250% |
| | State Tax on Revenue subject to 50/50 sharing | 568,113 |
| | Total Tax on Revenue subject to 50/50 sharing | \$ 2,396,825 |

Attachment H-9A

167 Reference for Excel Cell F325 should be (Line 164 - 86)/165

Attachment 6B - True-Up Interest

22 The Total line in Excel cell A70 should have a line number 22

Attachment 9 - Rate Base

Excel D10 Reference should be "207.96 g minus 207.98 g plus 205.5 g for end of year, records for other months"

Other Income Tax Adjustments

| Line | Component Description | Instruction Reference | Transmission Depreciation Expense Amount | Tax Rate from Attachment W-8A, Line 131 | Amount to Line 136f |
|------|---|-----------------------|--|---|---------------------|
| 136a | Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense | Inst 1, 2, 3 below | \$ 1,086,217 | 27.52% | \$ 302,202 |
| 136b | Amortization of Excess/Deficient Deferred Taxes - Transmission Component | Inst 4 below | | | (981,848) |
| 136c | Amortization Excess / Deficient Deferred Taxes (Federal) - Transmission Component | Inst 4 below | | | - |
| 136d | Amortization of Other Flow-Through Items - Transmission Component | Inst 5 below | | | - |
| 136e | Total Other Income Tax Adjustments - Expenses / Benefits | Inst 4 below | | | \$ (636,743) |

Inst. 8a

- Instructions**
- Inst. 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).
- Inst. 2 Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
- Inst. 3 "AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).
- Inst. 4 Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT distributed 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 163 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 416.1 and 411.1.
- Inst. 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 reissuing purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates to 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.
- Inst. 8 Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

FERC Form 1 XBRL Mapping Change

| Item | Description | Tab/Attachment | Cost Reference | Existing FERC Reference | Updated FERC Form 1 Reference |
|------|---|------------------------|----------------|--|--|
| 1 | Transmission Wages Expense | ATT H-BA | F10 | p354 21b | p354-353 21 b |
| 2 | Electric Business Services Company Transmission Wages Expense | ATT H-BA | F11 | P354 footnote | p354-353 footnote |
| 3 | Papco Holdings Service Company Wages Expense | ATT H-BA | F12 | P354 footnote | p354-353 footnote |
| 4 | Direct Total Wages Expense | ATT H-BA | F14 | p354 28b | p354-353 28 b |
| 5 | Electric Business Services Company Total Wages Expense | ATT H-BA | F15 | P354 footnote | p354-353 footnote |
| 6 | Papco Holdings Service Company Total Wages Expense | ATT H-BA | F16 | P354 footnote | p354-353 footnote |
| 7 | Less A&G Wages Expense | ATT H-BA | F18 | p354 27b | p354-353 27 b |
| 8 | Less Electric Business Services Company A&G Wages Expense | ATT H-BA | F19 | P354 footnote | p354-353 footnote |
| 9 | Less Papco Holdings Service Company A&G Wages Expense | ATT H-BA | F20 | P354 footnote | p354-353 footnote |
| 10 | Electric Plant In Service | ATT H-BA | F27 | 0 | p204-207 104 g (See Attachment BA, line 14, column j) |
| 11 | Accumulated Intangible Amortization | ATT H-BA | F34 | p207 21c (See Attachment 8, line 14, column h) | p204-207 21 c (See Attachment 8, line 14, column h) |
| 12 | Transmission Plant In Service | ATT H-BA | F34 | p207 58 g (See Attachment 8, line 14, column h) | p204-207 58 g (See Attachment 8, line 14, column h) |
| 13 | General & Intangible | ATT H-BA | F80 | p208 5 g & p207 89 g (See Attachment 8, line 14, column c) | p204-207 5 g & p204-207 89 g (See Attachment 8, line 14, column c) |
| 14 | Less Account 985 | ATT H-BA | F147 | p321 96 b | p320-321 96 b |
| 15 | Plus Transmission Lease Payments | ATT H-BA | F150 | p300 3 c | p300-301 3 c |
| 16 | Less Property Insurance Account 824 | ATT H-BA | F158 | p323 180a | p320-323 180 a |
| 17 | Less Regulatory Commission Exp Account 828 | ATT H-BA | F160 | p323 180b | p320-323 180b |
| 18 | Less General Advertising Exp Account 830.1 | ATT H-BA | F161 | p323 191b | p320-323 191 b |
| 19 | Regulatory Commission Exp Account 828 | ATT H-BA | F168 | p323 180b | p320-323 180 b |
| 20 | General Advertising Exp Account 830.1 | ATT H-BA | F170 | p323 191b | p320-323 191 b |
| 21 | Property Insurance Account 824 | ATT H-BA | F172 | p323 180a | p320-323 180 a |
| 22 | General Advertising Exp Account 830.1 | ATT H-BA | F174 | p323 191b | p320-323 191 b |
| 23 | Transmission Depreciation Expense | ATT H-BA | F182 | P338 164c (See Attachment 3) | P336-337 7 b4c (See Attachment 3) |
| 24 | General Depreciation | ATT H-BA | F189 | p338 1044c (See Attachment 3) | p336-337 10 b4c (See Attachment 3) |
| 25 | Intangible Amortization | ATT H-BA | F191 | p338 146a (See Attachment 3) | p336-337 64a (See Attachment 3) |
| 26 | Common Depreciation - Electric Only | ATT H-BA | F197 | p338 11 b (See Attachment 3) | p336-337 11 b (See Attachment 3) |
| 27 | Common Amortization - Electric Only | ATT H-BA | F198 | p338 or p336 11 d (See Attachment 3) | p336 or p336-337 11 d (See Attachment 3) |
| 28 | Long Term Interest | ATT H-BA | F215 | p117 62a through 87c | p116-117 62 c through 87 c |
| 29 | Proprietary Capital | ATT H-BA | F222 | p112 16c | p112-113 16 c |
| 30 | Less Account 218.1 | ATT H-BA | F224 | p112 12c | p112-113 12 c |
| 31 | Less Account 218 | ATT H-BA | F225 | p112 15c | p112-113 15 c |
| 32 | Long Term Debt | ATT H-BA | F229 | p112 17c through 21c | p112-113 17 c through 21 c |
| 33 | Less Loss on Recaptured Debt | ATT H-BA | F230 | p111 81c | p110-111 81 c |
| 34 | Plus Gain on Recaptured Debt | ATT H-BA | F231 | p113 81c | p112-113 81 c |
| 35 | Prepaid Rent | ATT H-BA | F232 | p112 3c | p112-113 3 c |
| 36 | Footnote Y | ATT H-BA | C385 | 112 lines 18 c & d to 21 c & d | 112-113 lines 18 c & d to 21 c & d |
| 37 | Footnote Z | ATT H-BA | C386 | 112 line 3, d & e | 112-113 line 3, d & e |
| 38 | Footnote Z | ATT H-BA | C387 | 112 lines 18 c & d | 112-113 lines 18 c & d |
| 39 | ADIT-282 | 18 - ADIT EOY | B108 | below | Total - Pg 276-275 Form 1-F filer see note 7, below |
| 40 | Instructions for Account 282 | 18 - ADIT EOY | B108 | 7. Re Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112 57 c | 7. Re Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112 57 c |
| 41 | ADIT-283 (Subject to Provision) | 18 - ADIT EOY | B208 | below | Total - Pg 276-277 Form 1-F filer see note 7, below |
| 42 | Instructions for Account 283 | 18 - ADIT EOY | B208 | 7. Re Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112 57 c | 7. Re Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112 57 c |
| 43 | ADIT-282 | 10 - ADIT BOY | B108 | below | Total - Pg 276-275 Form 1-F filer see note 7, below |
| 44 | Instructions for Account 282 | 10 - ADIT BOY | B108 | 7. Re Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112 57 c | 7. Re Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112 57 c |
| 45 | ADIT-283 (Subject to Provision) | 10 - ADIT BOY | B208 | below | Total - Pg 276-277 Form 1-F filer see note 7, below |
| 46 | Instructions for Account 283 | 10 - ADIT BOY | B208 | 7. Re Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112 57 c | 7. Re Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should be to Form No. 1-F, p 112 57 c |
| 47 | Attachment 2 - Taxes Other Than Income Worksheet | 2 - Other Tax | C88 | 408 12 (p 114) | Total "Taxes Other Than Income Taxes" - acct 408 10 (p 114-117) |
| 48 | Accumulated Intangible Amortization | 5 - Cost Support 1 | F1 | p200 21c (See Attachment 8, column h) | p204-207 21 c (See Attachment 8, column h) |
| 49 | Plus Transmission Lease Payments | 5 - Cost Support 1 | F17 | p200 3 c | p200-201 3 c |
| 50 | OWP & Expensed Lease Worksheet | 5 - Cost Support 1 | F23 | p207 104g (See Attachment 8A, column h) | p204-207 104 g (See Attachment 8A, column h) |
| 51 | OWP & Expensed Lease Worksheet | 5 - Cost Support 1 | F30 | p204-207 58 g (See Attachment 8, column h) | p204-207 58 g (See Attachment 8, column h) |
| 52 | Less Regulatory Commission Exp Account 828 | 5 - Cost Support 1 | F30 | p323 180b | p320-323 180 b |
| 53 | Regulatory Commission Exp Account 828 | 5 - Cost Support 1 | F32 | p323 180b | p320-323 180 b |
| 54 | General Advertising Exp Account 830.1 | 5 - Cost Support 1 | F34 | p323 191b | p320-323 191 b |
| 55 | General Advertising Exp Account 830.1 | 5 - Cost Support 1 | F71 | p323 191b | p320-323 191 b |
| 56 | Prepayments | 5 - Cost Support 1 | F111 | p 111, 137 | p110-111 137 |
| 57 | Electric Plant In Service | 5 - Cost Support 1 | F230 | p207 104g | p204-207 104 g |
| 58 | Accumulated Intangible Amortization | 5 - Cost Support 1 | F232 | p200 21c | p200-201 21 c |
| 59 | Transmission Plant In Service | 5 - Cost Support 1 | F233 | p207 58 g | p204-207 58 g |
| 60 | General & Intangible | 5 - Cost Support 1 | F234 | p204-207 5 g & p207 89 g | p204-207 5 g & p204-207 89 g |
| 61 | Total A&G | 5 - Cost Support 1 | F240 | Total p 323 187 b | Total p 320-323 187 b |
| 62 | Transmission O&M | 5 - Cost Support 1 | F241 | p321 112 b | p320-323 112 b |
| 63 | Total A&G | 5 - Cost Support 1 | F255 | Total p 323 187 b Account 826 p 323 187 b and c | Total p 320-323 187 b Account 826 p 320-323 187 b4c |
| 64 | Transmission(Gross Plant In Service) | 9 - Rate Base | C10 | 207 58 g minus 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 5) | 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 5) |
| 65 | General & Intangible(Gross Plant In Service) | 9 - Rate Base | C10 | 207 88 g minus 207 86 g for end of year, records for other months | 204-207 88 g minus 204-207 86 g for end of year, records for other months |
| 66 | Intangible (Accumulated Amortization) | 9 - Rate Base | C10 | 200 21c for end of year, records for other months | 200-201 21 c for end of year, records for other months |
| 67 | Total Plant In Service(Gross Plant In Service) | BA - Gross Plant & ARO | C10 | 207 104 g for end of year and records for other months | 204-207 104 g for end of year and records for other months |
| 68 | Transmission(Gross Plant In Service) | BA - Gross Plant & ARO | C10 | the amounts expected to be included in 207 58 g for end of year and records for other months (Note 5) | 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 5) |
| 69 | General & Intangible(Gross Plant In Service) | BA - Gross Plant & ARO | C10 | 207 88 g plus 205 5 g for end of year, records for other months | 204-207 88 g plus 204-207 5 g for end of year, records for other months |

| | | | | |
|----|--|----------------------------|---|--|
| | | | 207 57 g + 207 74 g + 207 83 g + 207 88 g | 204-207 57 g + 204-207 74 g + 204-207 83 g + 204- |
| | | | Projected monthly balances that are the amounts | 207 88 g. Projected monthly balances that are the |
| | | | expected to be included in 207 57 g + 207 74 g + | amounts expected to be included in 204-207 57 g + |
| | | | + 207 83 g + 207 88 g for end of year and | 204-207 74 g + 204-207 83 g + 204-207 88 g for end |
| | | | records for other months | of year and records for other months |
| | | | 207 57 g. Projected monthly balances that are the | 204-207 57 g. Projected monthly balances that are the |
| | | | amounts expected to be included in 207 57 g | amounts expected to be included in 204-207 57 g for |
| | | | for end of year and records for other months | end of year and records for other months |
| | | | months | 204-207 88 g for end of year, records for other months |
| | | | 200 21c for end of year, records for other months | 200-201 21 c for end of year, records for other months |
| | | | 200 21c for end of year, records for other months | 200-201 21 c for end of year, records for other months |
| | | | 221 83 b to 321 112 b | 320-323 83 b to 330-323 112 b |
| | | | 323 181 b to 323 186 b | 320-323 181 b to 320-323 186 b |
| 70 | Total Plant In Service/Asset Retirement Obligations) | SA - Gross Plant & ARD G10 | | |
| 71 | Transmission/Asset Retirement Obligations) | SA - Gross Plant & ARD H10 | | |
| 72 | General & Intangible (Asset Retirement Obligations) | SA - Gross Plant & ARD I10 | | |
| 73 | Intangible Asset (Accumulated Depreciation & Amortization) | SA - Gross Plant & ARD F30 | | |
| 74 | Intangible Asset (Asset Retirement Obligations) | SA - Gross Plant & ARD L30 | | |
| 75 | Attachment 11A - O&M Worksheet | 11A - O&M E7 | | |
| 76 | Attachment 11B - A&G Worksheet | 11B - A&G E7 | | |

Description of the Prepayments

Prepayments related to DC ROW

Prepayments related to Transmission Payment Property Tax. See "This item is function" worksheet for total Transmission associated plant factor (total transmission property tax/total property tax)

Other Prepayments

Federal Highway Use Tax

The December beginning year and end of year balances shall tie to Pacifi's FERC Form 1, Page 111, Line 57 -- Prepayments. For the months of January through November, the prepayment balances shall represent actual balances on Pacifi's books and records.

Prepaid Pension is recorded in FERC account 188 (see FERC Form 1 page 232)

Prepaid OPEB is recorded in FERC account 188 (see FERC Form 1 page 232)

Attachment 9, line 17-28, column 1

| Plant-Related Reserves Amount | Allocation (Plant Allocator) | Amount Allocated | Labor-Related Reserves Amount | Allocation (Labor Allocator) | Amount Allocated | 100% Transmission | Total Reserves |
|-------------------------------------|---------------------------------|---------------------|-------------------------------------|---------------------------------|---------------------|----------------------|----------------|
| (2,874,187) | | (802,306) | | | - | | (802,306) |
| | 20.98% | - | | 15.79% | - | | - |
| | 20.98% | - | (282,480) | 15.79% | (44,809) | | (44,809) |
| | 20.98% | - | 638,874 | 15.79% | 101,023 | | 101,023 |
| | 20.98% | - | 3,127,469 | 15.79% | 493,908 | | 493,908 |
| | 20.98% | - | (20,382,384) | 15.79% | (3,220,682) | | (3,220,682) |
| | 20.98% | - | (1,737,783) | 15.79% | (277,805) | | (277,805) |
| | 20.98% | - | (1,271,838) | 15.79% | (200,880) | | (200,880) |
| | 20.98% | - | (846,102) | 15.79% | (133,624) | | (133,624) |
| | 20.98% | - | (8,881,737) | 15.79% | (1,426,053) | | (1,426,053) |
| | 20.98% | - | (8,287,750) | 15.79% | (1,340,386) | | (1,340,386) |
| | 20.98% | - | (8,442,833) | 15.79% | (1,323,983) | | (1,323,983) |
| | 20.98% | - | (406,242) | 15.79% | (64,157) | | (64,157) |
| | 20.98% | - | - | 15.79% | - | | - |
| | 20.98% | - | (122,937) | 15.79% | (19,373) | | (19,373) |
| | 20.98% | - | (438,007) | 15.79% | (69,174) | | (69,174) |
| | 20.98% | - | (340,230) | 15.79% | (53,853) | | (53,853) |
| | 20.98% | - | 30,487 | 15.79% | 4,815 | | 4,815 |
| | | | | | (72,868) | | (72,868) |
| (2,874,187) | | (802,306) | (44,176,720) | | (8,978,638) | (72,868) | (7,836,891) |

Attachment H-8A, Line 44

Potomac Electric Power 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 | | | | 3,886 | 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 |
| Regulated 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 P-11 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 | 44,520,900 | 89,711,219 | 1,206,936 | 134,439,064 |
| 3 | Atlantic City Electric Company | 33,629,060 | 85,905,742 | 1,210,913 | 120,805,720 |
| 4 | Exelon Business Services Company LLC | 7,321 | 6,630,820 | | 6,638,141 |
| 5 | Pepco Holdings LLC | 364,729 | 29,207 | 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 | 139,126,076 | 294,561,931 | 4,538,226 | 438,226,233 |

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

| FERC Accounts | FERC Account Name | 11000 Power | 11500 Atlantic City | 17000 PEPCO | 20001 BGE | 19501 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 | 624,094 | 414,336 | 1,325,830 | - | - | - | - | 2,364,260 | Wage & Salary Factor |
| 182.3 | Other Regulatory Assets | 609,573 | 1,774,558 | 1,265,331 | - | - | - | - | 3,649,462 | Not included |
| 184 | Clearing Accounts - Other * | 1,585,283 | 1,357,390 | 5,753,668 | - | - | - | - | 9,096,361 | Not included |
| 186 | Misc Deferred debits | - | - | (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 | 1,007,752 | 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 |
| 560 | 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 | 680,564 | 899,643 | 1,498,007 | 36,260 | - | - | - | 3,114,894 | 100% included |
| 567 | Rents | - | - | 93 | - | - | - | - | 93 | 100% included |
| 569 | Maint of structures | 8,256 | 4,513 | 1,208 | - | - | - | - | 13,977 | 100% included |
| 570 | Maintenance of station equipment | 109,258 | 138,649 | 100,285 | - | - | - | - | 348,192 | 100% included |
| 571 | Maintenance of overhead lines | 256,018 | 290,980 | 335,846 | - | - | - | - | 882,844 | 100% included |
| 572 | 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 | 499,106 | - | - | - | - | 1,050,267 | Not included |
| 588 | Miscellaneous distribution expenses | 3,016,285 | 2,077,378 | 5,301,316 | 6,944 | 18,670 | 7,637 | - | 10,427,390 | 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 | 4,359 | 12 | 8,426 | - | - | - | - | 12,837 | Not included |
| 592 | Maintain equipment | 141,381 | 89,801 | 370,566 | 145,039 | - | - | - | 756,966 | Not included |
| 593 | Maintain overhead lines | 1,368,930 | 1,348,915 | 1,204,258 | - | - | - | - | 3,921,103 | 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 |
| 613 | 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 | 11,608 | - | - | - | - | 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 | Not Plant Factor |
| 925 | Injuries & damages | 1,515 | 1,556 | 3,182 | - | - | - | - | 6,253 | Wage & Salary Factor |
| 928 | Regulatory commission expenses | 783,382 | 1,052,912 | 1,518,684 | - | - | - | - | 3,354,978 | 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.

Potomac Electric Power 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 | 19,798,741 | 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 | 2,848,589 | 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 Srv | 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 | \$ 670,888,610 | \$ 354,703,368 | \$ 54,735,981 | \$ 1,857,482,164 |

Attachment 6
True-Up Revenue Requirement Worksheet
Potomac Electric Power Company

To be completed in conjunction with Attachment H-9A.

| Line No. | (1) | (2) Attachment H-9A Page, Line, Col. | (3) Transmission | (4) Allocator |
|----------|--|---|---------------------|------------------|
| 1 | Gross Transmission Plant - Total | Attach 9, line 16, column b | 2,561,232,086 | |
| 2 | Net Transmission Plant - Total | Attach 9, line 16, column i | 1,905,228,380 | |
| 3 | O&M EXPENSE | | | |
| 4 | Total O&M Allocated to Transmission | Attach H-9A, line 85 | 62,636,780 | |
| 5 | Annual Allocation Factor for O&M | (line 3 divided by line 1 col 3) | 0.02 | 0.02 |
| 6 | GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE | | | |
| 7 | Total G, I & C Depreciation Expense | Attach H-9A, line 86a plus line 91 plus line 96 | 8,379,125 | |
| 8 | Annual Allocation Factor for G, I & C Depreciation Expense | (line 5 divided by line 1 col 3) | 0.00 | 0.00 |
| 9 | TAXES OTHER THAN INCOME TAXES | | | |
| 10 | Total Other Taxes | Attach H-9A, line 99 | 18,546,023 | |
| 11 | Annual Allocation Factor for Other Taxes | (line 7 divided by line 1 col 3) | 0.01 | 0.01 |
| 12 | Less Revenue Credits (Enter As Negative) | Attach H-9A, line 154 | (8,251,211) | |
| 13 | Annual Allocation Factor Revenue Credits | (line 9 divided by line 1 col 3) | (0.00) | (0.00) |
| 14 | Annual Allocation Factor for Expense | Sum of line 4, 6, 8, and 10 | | 0.03 |
| 15 | INCOME TAXES | | | |
| 16 | Total Income Taxes | Attach H-9A, line 138 | 33,201,459 | |
| 17 | Annual Allocation Factor for Income Taxes | (line 12 divided by line 2 col 3) | 0.02 | 0.02 |
| 18 | RETURN | | | |
| 19 | Return on Rate Base | Attach H-9A, line 145 | 131,314,971 | |
| 20 | Annual Allocation Factor for Return on Rate Base | (line 14 divided by line 2 col 3) | 0.07 | 0.07 |
| 21 | Annual Allocation Factor for Return | Sum of line 13 and 15 | 0.09 | 0.09 |

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|----------|---|--------------------|---------------------|--------------------------------------|-----------------------|-----------------------------------|-------------------------------------|----------------------|---|----------------------------|----------------------------------|------------------|----------------------------------|--------------------|---------------------------|
| | All True-Up Items | PJM Project Number | Project Gross Plant | Annual Allocation Factor for Expense | Annual Expense Charge | Project Net Plant or CWIP Balance | Annual Allocation Factor for Return | Annual Return Charge | Project Depreciation/Amortization Expense | Annual Revenue Requirement | Incentive Return in basis Points | Incentive Return | Total Annual Revenue Requirement | True-Up Adjustment | Net Rev Req |
| | | | (Note C) | (Page 1 line 11) | (Col. 3 * Col. 4) | (Notes D & I) | (Page 1 line 16) | (Col. 6 * Col. 7) | (Notes E & I) | (Sum Col. 5, 8 & 9) | (Note K) | (Attachment 7) | (Sum Col. 10 & 12) | (Note F) | (Sum Col. 13 & 14 Note G) |
| 17a | Zonal | Zonal | \$ 2,217,048,182 | 0.03 | 70,384,007 | \$ 1,836,675,070 | 0.09 | 141,326,857 | 37,894,002 | 249,604,867 | - | - | 249,604,867 | | 249,604,867 |
| 17b | Brighton Sub | B0288 | 33,558,380 | 0.03 | 1,065,368 | 23,051,411 | 0.09 | 1,990,489 | 958,811 | 4,014,648 | 150 | 180,177 | 4,194,845 | | 4,194,845 |
| 17c | Burches Hill 500/230 kV transformer - second 1000 MVA | B0319 | 36,700,000 | 0.03 | 1,165,105 | 27,437,619 | 0.09 | 2,369,238 | 1,048,571 | 4,582,914 | 150 | 217,778 | 4,800,691 | | 4,800,691 |
| 17d | Reconductor Dickerson-Quince Orchard 230 kV | B0387.1/B0387.2 | 20,000,000 | 0.03 | 634,934 | 14,952,381 | 0.09 | 1,291,138 | 571,429 | 2,497,501 | 150 | 118,680 | 2,616,181 | | 2,616,181 |
| 17e | Chalk Point 230 kV Breaker 1A | B0512.7 | 2,000,000 | 0.03 | 63,493 | 1,495,238 | 0.09 | 129,114 | 57,143 | 249,750 | - | - | 249,750 | | 249,750 |
| 17f | Chalk Point 230 kV Breaker 1B | B0512.8 | 2,000,000 | 0.03 | 63,493 | 1,495,238 | 0.09 | 129,114 | 57,143 | 249,750 | - | - | 249,750 | | 249,750 |
| 17g | Chalk Point 230 kV Breaker 2A | B0512.9 | 2,000,000 | 0.03 | 63,493 | 1,495,238 | 0.09 | 129,114 | 57,143 | 249,750 | - | - | 249,750 | | 249,750 |
| 17h | Chalk Point 230 kV Breaker 3A | B0512.12 | 2,000,000 | 0.03 | 63,493 | 1,514,286 | 0.09 | 130,759 | 57,143 | 251,395 | - | - | 251,395 | | 251,395 |
| 17i | Burches Hill-Palmer Cr Upgrade 230/90, 91, 92, 93 | B0478 | 15,875,382 | 0.03 | 503,991 | 12,246,723 | 0.09 | 1,057,504 | 453,582 | 2,015,078 | 150 | 97,722 | 2,112,799 | | 2,112,799 |
| 17j | Burches Hill Sub: Add 3rd 500/230kV | B0499 | 29,544,357 | 0.03 | 937,936 | 22,791,361 | 0.09 | 1,968,034 | 844,124 | 3,750,094 | 150 | 181,861 | 3,931,956 | | 3,931,956 |
| 17k | Ritchie-Banning Install (2) 230kV Lines | B0526 | 58,581,170 | 0.03 | 1,859,760 | 45,191,188 | 0.09 | 3,902,258 | 1,673,748 | 7,435,766 | - | - | 7,435,766 | | 7,435,766 |
| 17l | Banning Sub: Add 3rd 230/69kV, 250MVA | B0701.1 | 5,226,954 | 0.03 | 165,939 | 4,032,222 | 0.09 | 348,182 | 149,342 | 663,462 | - | - | 663,462 | | 663,462 |
| 17m | Brighton Sub: Upgrade T1 500/230kV Transformer | B0496 | 19,021,804 | 0.03 | 603,880 | 15,221,584 | 0.09 | 1,314,383 | 543,480 | 2,461,743 | 150 | 122,185 | 2,583,928 | | 2,583,928 |
| 17n | Convert Buzzard to Ritchie Line - 138kV to 230kV | B1125 | 51,852,352 | 0.03 | 1,646,142 | 43,422,927 | 0.09 | 3,749,569 | 1,481,496 | 6,877,207 | - | - | 6,877,207 | | 6,877,207 |
| 17o | Reconductor feeder Dickerson to Quince Orchard | b2008 | 8,623,505 | 0.03 | 273,768 | 7,320,180 | 0.09 | 632,087 | 246,386 | 1,152,251 | - | - | 1,152,251 | | 1,152,251 |
| 17p | Reconductor the Dickerson - Pleasant View 230kV circuit | b0467.1 | 9,000,000 | 0.03 | 285,720 | 6,685,714 | 0.09 | 577,311 | 257,143 | 1,120,175 | - | - | 1,120,175 | | 1,120,175 |
| 17q | Upgrade the 230kV line from Buzzard 016 - Ritchie 059 | b1126 | 39,000,000 | 0.03 | 1,238,122 | 32,314,286 | 0.09 | 2,790,338 | 1,114,286 | 5,142,746 | - | - | 5,142,746 | | 5,142,746 |
| 17r | Reconductor the Dickerson station "H" - Quince Orchard 230 kV | b1596 | 9,200,000 | 0.03 | 292,070 | 7,885,714 | 0.09 | 680,931 | 262,857 | 1,235,858 | - | - | 1,235,858 | | 1,235,858 |
| 17s | | | | | | | | | | | | | | | |
| 17t | | | | | | | | | | | | | | | |
| 17u | | | | | | | | | | | | | | | |
| 17v | | | | | | | | | | | | | | | |
| 18 | Annual Totals | | 2,561,232,086 | | 81,310,717 | 1,905,228,380 | | 164,516,430 | 47,727,828 | 293,554,975 | | \$ 918,402 | 294,473,377 | - | \$ 294,473,377 |

Note
Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H.
- 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 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-9A 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.

**Attachment 6A
True-Up
Potomac Electric Power Company**

| 1 | Rate Year being True-Up | | Revenue Requirement Projected For Rate Year | | Revenue Received | 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 | % of Total Revenue Requirement | Revenue Received (E, Line 2) x (D) | Actual Net Revenue Requirement | Net Under/Over Collection (F) - (E) | Prior Period Adjustment ¹ | Interest Income (Expense) ² | Total True-Up (G) + (H) + (I) |
| 3 | Zona ³ | | | | | | | | | |
| 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 4) | | | | | | | | #DIV/0! | #DIV/0! |

Monthly Interest Rate
Interest Income (Expense)

#DIV/0!
#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 revenue.
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 Col. 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 3r to 3t | - | #DIV/0! | #DIV/0! |

6 TO calculate NTS revenues, net of true-ups, received in calendar Year 1 (e.g., 2011)

| | (A) | (B) | (C) |
|----------------------|-----------------------------|---------|--------------------------|
| | PJM Billed Revenue Received | True-up | Annual (net of true-ups) |
| 7 | | | |
| 8 | | | |
| 9 Jan-May (Year 1) | | | - |
| 10 June-Dec (Year 1) | | | - |
| 11 | | | - |

12 TO calculate 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-9A, 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-9A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-9A 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 35.18(a) for the period up to the date the projected rates that are subject to True Up have went into effect.

**Attachment 6B
True-Up Interest Rate
Potomac Electric Power Company**

| | Month (Note A) | [A] FERC 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

20

| | 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 | | | - | 17 | #DIV/0! | #DIV/0! |
| 21r | | | - | 17 | #DIV/0! | #DIV/0! |
| 21s | | | - | 17 | #DIV/0! | #DIV/0! |
| 21t | | | - | 17 | #DIV/0! | #DIV/0! |
| | Total | | - | | | #DIV/0! |

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

| | | | | |
|---|--|-----|---|--------|
| 1 | New Plant Carrying Charge | | | |
| 2 | Fixed Charge Rate (FCR) If not a CIAC | | | |
| 3 | Formula Line | | | |
| 4 | A | 160 | Net Plant Carrying Charge without Depreciation | 12.90% |
| 5 | B | 167 | Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation | 13.52% |
| 6 | C | | Line B less Line A | 0.62% |
| 7 | FCR If a CIAC | | | |
| 8 | D | 161 | Net Plant Carrying Charge without Depreciation, Return, nor Income Tax | 4.27% |

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC; provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional

| | Details | | | B0288 Brighton Sub | | | | B0319 Burches Hill 500/230 kV transformer - second 1000 MVA | | | | B0367.1/B0367.2 Reconnector Dickerson-Quince Orchard 230 kV | | | | B0512.7 Chalk Point 230 kV Breaker 1A | | | |
|----|--|---------------------------------------|------------|--------------------|------------|-----------|------------|---|------------|-----------|------------|---|------------|-----------|-----------|---------------------------------------|-----------|---------|--|
| 12 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 (Yes or No) | Yes | | | | | No | | | | Yes | | | | Yes | | | |
| 13 | Useful life of project | Life | 52 | | | | | 52 | | | | 52 | | | | 52 | | | |
| 14 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No" | CIAC (Yes or No) | No | | | | | No | | | | No | | | | No | | | |
| 15 | Input the allowed ROE incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 | Increased ROE (Basis Points) | 150 | | | | | 150 | | | | 150 | | | | 0 | | | |
| 16 | Line 6 times line 15 divided by 100 basis points | Base FCR | 12.90% | | | | | 12.90% | | | | 12.90% | | | | 12.90% | | | |
| 17 | Columns A, B or C from Attachment 6 | FCR for This Project | 13.83% | | | | | 13.83% | | | | 13.83% | | | | 12.90% | | | |
| 18 | Line 18 divided by line 13 | Investment | 33,558,380 | | | | | 36,700,000 | | | | 20,000,000 | | | | 2,000,000 | | | |
| 19 | From Columns H, I or J from Attachment 6 | Annual Depreciation/ Amortization Exp | 645,353 | | | | | 705,769 | | | | 384,615 | | | | 38,462 | | | |
| 20 | | Month in Service or Month for CWIP | 6.5 | | | | | 8.0 | | | | 8.0 | | | | 8.0 | | | |
| 53 | Base FCR | Invest Yr | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | |
| 54 | W Increased ROE | 2024 | 20,009,030 | 645,353 | 19,363,677 | 3,143,803 | 24,110,421 | 705,769 | 23,404,652 | 3,725,617 | 13,139,194 | 384,615 | 12,754,579 | 2,030,309 | 1,313,919 | 38,462 | 1,275,458 | 203,031 | |
| 55 | Base FCR | 2024 | 20,009,030 | 645,353 | 19,363,677 | 3,323,980 | 24,110,421 | 705,769 | 23,404,652 | 3,943,394 | 13,139,194 | 384,615 | 12,754,579 | 2,148,989 | 1,313,919 | 38,462 | 1,275,458 | 203,031 | |
| 56 | W Increased ROE | 2025 | 19,363,677 | 645,353 | 18,718,323 | 3,060,535 | 23,404,652 | 705,769 | 22,698,883 | 3,634,553 | 12,754,579 | 384,615 | 12,369,963 | 1,980,683 | 1,275,458 | 38,462 | 1,236,996 | 198,068 | |
| 57 | Base FCR | 2025 | 19,363,677 | 645,353 | 18,718,323 | 3,234,707 | 23,404,652 | 705,769 | 22,698,883 | 3,845,763 | 12,754,579 | 384,615 | 12,369,963 | 2,095,784 | 1,275,458 | 38,462 | 1,236,996 | 198,068 | |
| 58 | W Increased ROE | 2026 | 18,718,323 | 645,353 | 18,072,970 | 2,977,266 | 22,698,883 | 705,769 | 21,993,114 | 3,543,489 | 12,369,963 | 384,615 | 11,985,348 | 1,931,057 | 1,236,996 | 38,462 | 1,198,535 | 193,106 | |
| 59 | Base FCR | 2026 | 18,718,323 | 645,353 | 18,072,970 | 3,145,433 | 22,698,883 | 705,769 | 21,993,114 | 3,748,132 | 12,369,963 | 384,615 | 11,985,348 | 2,042,579 | 1,236,996 | 38,462 | 1,198,535 | 193,106 | |
| 60 | W Increased ROE | 2027 | 18,072,970 | 645,353 | 17,427,617 | 2,893,998 | 21,993,114 | 705,769 | 21,287,344 | 3,452,425 | 11,985,348 | 384,615 | 11,600,733 | 1,881,431 | 1,198,535 | 38,462 | 1,160,073 | 188,143 | |
| 61 | | | | | | | | | | | | | | | | | | | |
| 62 | | | | | | | | | | | | | | | | | | | |

| | | |
|----|---|-----|
| 1 | New Plant Carrying Charge | |
| 2 | Fixed Charge Rate (FCR) if not a C | |
| 3 | Formula Line | |
| 4 | A | 160 |
| 5 | B | 167 |
| 6 | C | |
| 7 | FCR if a CIAC | |
| 8 | D | 161 |
| 9 | The FCR resulting from Formula B | |
| 10 | Therefore actual revenues collect | |
| 11 | The ROE is 10.5% which includes 150 basis point adder and, thus, their ROE is 12.0% | |

| | | | | | | | | | | | | | | | | | | |
|--|---------------------------------------|-------------|---------------------------------------|--|--|--|---------------------------------------|--|--|--|--|--|--|--|--|--|--|--|
| | Details | | BOS12.8 Chalk Point 230 kV Breaker 1B | | | | BOS12.9 Chalk Point 230 kV Breaker 2A | | | | BOS12.12 Chalk Point 230 kV Breaker 3A | | | | BO478 Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93 | | | |
| "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 | (Yes or No) | Yes 52 | | | | Yes 52 | | | | Yes 52 | | | | Yes 52 | | | |
| 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" | Life | (Yes or No) | No | | | | No | | | | No | | | | 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 | Increased ROE (Basis Points) | | 0 | | | | 0 | | | | 0 | | | | 150 | | | |
| Line 6 times line 15 divided by 100 basis points | Base FCR | | 12.90% | | | | 12.90% | | | | 12.90% | | | | 12.90% | | | |
| Columns A, B or C from Attachment 6 | FCR for This Project | | 12.90% | | | | 12.90% | | | | 12.90% | | | | 13.83% | | | |
| Line 18 divided by line 13 | Investment | | 2,000,000 | | | | 2,000,000 | | | | 2,000,000 | | | | 15,875,382 | | | |
| From Columns H, I or J from Attachment 6 | Annual Depreciation/ Amortization Exp | | 38,462 | | | | 38,462 | | | | 38,462 | | | | 305,296 | | | |
| | Month in Service or Month for CWIP | | 6.0 | | | | 6.0 | | | | 12.0 | | | | 6.0 | | | |
| | | | | | | | | | | | | | | | | | | |
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Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1 New Plant Carrying Charge
2
3 Fixed Charge Rate (FCR) If not a C
4 Formula Line
5 A 160
6 B 167
7
8 C
9 FCR If a CIAC
10 D 161
11
12 The FCR resulting from Formula 16
13 Therefore actual revenues collect
14 The ROE is 10.5% which includes

| | | | | | | | | | | | | | | | | | | |
|----|--|---------------------------------------|---|--------------|------------|-----------|--|--------------|------------|-----------|---|--------------|-----------|---------|--|--------------|------------|-----------|
| | Details | | BO499 Burches Hill Sub: Add 3rd 500/230kV | | | | BO526 Ritchie-Benning: Install (2) 230kV Lines | | | | BO701.1 Benning Sub: Add 3rd 230/69kV, 250MVA | | | | BO496 Brighton Sub: Upgrade T1 500/230kv Transformer | | | |
| 12 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 Life (Yes or No) | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| 13 | Useful life of project | | 52 | | | | 52 | | | | 52 | | | | 52 | | | |
| 14 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No" | | CIAC (Yes or No) | No | | | | No | | | | No | | | | No | | |
| 15 | Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 | Increased ROE (Basis Points) | 150 | | | | 0 | | | | 0 | | | | 150 | | | |
| 16 | Line 6 times line 15 divided by 100 basis points | Base FCR | 12.90% | | | | 12.90% | | | | 12.90% | | | | 12.90% | | | |
| 17 | Columns A, B or C from Attachment 6 | FCR for This Project | 13.83% | | | | 12.90% | | | | 12.90% | | | | 13.83% | | | |
| 18 | Line 18 divided by line 13 | Investment | 29,544,357 | | | | 58,581,170 | | | | 5,226,954 | | | | 19,021,804 | | | |
| 19 | From Columns H, I or J from Attachment 6 | Annual Depreciation/ Amortization Exp | 568,161 | | | | 1,126,561 | | | | 100,518 | | | | 365,804 | | | |
| 20 | | Month in Service or Month for CWP | 6.0 | | | | 6.0 | | | | 6.0 | | | | 2.0 | | | |
| 53 | | Invest Yr | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue |
| 54 | Base FCR | 2024 | 20,112,889 | 568,161 | 19,544,728 | 3,089,971 | 39,880,258 | 1,126,561 | 38,753,697 | 6,126,860 | 3,558,349 | 100,518 | 3,457,831 | 546,674 | 13,497,080 | 365,804 | 13,131,276 | 2,060,102 |
| 55 | W Increased ROE | 2024 | 20,112,889 | 568,161 | 19,544,728 | 3,271,833 | 39,880,258 | 1,126,561 | 38,753,697 | 6,126,860 | 3,558,349 | 100,518 | 3,457,831 | 546,674 | 13,497,080 | 365,804 | 13,131,276 | 2,182,287 |
| 56 | Base FCR | 2025 | 19,544,728 | 568,161 | 18,976,568 | 3,016,663 | 38,753,697 | 1,126,561 | 37,627,136 | 5,981,502 | 3,457,831 | 100,518 | 3,357,313 | 533,705 | 13,131,276 | 365,804 | 12,765,472 | 2,012,903 |
| 57 | W Increased ROE | 2025 | 19,544,728 | 568,161 | 18,976,568 | 3,193,237 | 38,753,697 | 1,126,561 | 37,627,136 | 5,981,502 | 3,457,831 | 100,518 | 3,357,313 | 533,705 | 13,131,276 | 365,804 | 12,765,472 | 2,131,684 |
| 58 | Base FCR | 2026 | 18,976,568 | 568,161 | 18,408,407 | 2,943,354 | 37,627,136 | 1,126,561 | 36,500,575 | 5,836,145 | 3,357,313 | 100,518 | 3,256,794 | 520,735 | 12,765,472 | 365,804 | 12,399,668 | 1,965,704 |
| 59 | W Increased ROE | 2026 | 18,976,568 | 568,161 | 18,408,407 | 3,114,642 | 37,627,136 | 1,126,561 | 36,500,575 | 5,836,145 | 3,357,313 | 100,518 | 3,256,794 | 520,735 | 12,765,472 | 365,804 | 12,399,668 | 2,081,081 |
| 60 | Base FCR | 2027 | 18,408,407 | 568,161 | 17,840,246 | 2,870,046 | 36,500,575 | 1,126,561 | 35,374,014 | 5,690,787 | 3,256,794 | 100,518 | 3,156,276 | 507,765 | 12,399,668 | 365,804 | 12,033,864 | 1,918,505 |
| 61 | W Increased ROE | 2027 | 18,408,407 | 568,161 | 17,840,246 | 3,036,047 | 36,500,575 | 1,126,561 | 35,374,014 | 5,690,787 | 3,256,794 | 100,518 | 3,156,276 | 507,765 | 12,399,668 | 365,804 | 12,033,864 | 2,030,479 |
| 62 | | | | | | | | | | | | | | | | | | |
| 63 | | | | | | | | | | | | | | | | | | |

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1 New Plant Carrying Charge
2 Fixed Charge Rate (FCR) If not a C
3 Formula Line
4 A 160
5 B 167
6 C
7 FCR If a CIAC
8 D 161
9 The FCR resulting from Formula is
10 Therefore actual revenues collect
11 The ROE is 10.5% which includes

| | | | | | | | | | | | | | | | | | | | |
|----|--|---------------------------------------|--|------------|--------------|------------|--|-----------|--------------|-----------|---|-----------|--------------|-----------|---|------------|--------------|------------|-----------|
| | Details | | B1125 Convert Buzzard to Ritchie Line - 138kV to 230kV | | | | b2008 Reconnector feeder Dickerson to Quince Orchard | | | | b0467.1 Reconnector the Dickerson - Pleasant View 230kV circuit | | | | b1126 Upgrade the 230kV line from Buzzard 016 - Ritchie 059 | | | | |
| 12 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 (Yes or No) | Yes 52 | | | | Yes 52 | | | | Yes 52 | | | | Yes 52 | | | | |
| 13 | Useful life of project | Life | | | | | | | | | | | | | | | | | |
| 14 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No" | CIAC (Yes or No) | No | | | | No | | | | No | | | | No | | | | |
| 15 | Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 | Increased ROE (Basis Points) | 0 | | | | 0 | | | | 0 | | | | 0 | | | | |
| 16 | Line 6 times line 15 divided by 100 basis points | Base FCR | 12.90% | | | | 12.90% | | | | 12.90% | | | | 12.90% | | | | |
| 17 | Columns A, B or C from Attachment 6 | FCR for This Project | 12.90% | | | | 12.90% | | | | 12.90% | | | | 12.90% | | | | |
| 19 | Line 18 divided by line 13 | Investment | 51,852,352 | | | | 8,623,505 | | | | 9,000,000 | | | | 39,000,000 | | | | |
| 20 | From Columns H, I or J from Attachment 6 | Annual Depreciation/ Amortization Exp | 997,161 | | | | 165,837 | | | | 173,077 | | | | 750,000 | | | | |
| | | Month in Service or Month for CWIP | 10.0 | | | | 2.0 | | | | 6.0 | | | | 6.0 | | | | |
| 53 | | Base FCR | Invest Yr | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue |
| 54 | | W Increased ROE | 2024 | 38,722,027 | 997,161 | 37,724,866 | 5,864,712 | 6,538,379 | 165,837 | 6,372,542 | 988,071 | 5,869,780 | 173,077 | 5,696,703 | 908,109 | 28,778,571 | 750,000 | 28,028,571 | 4,368,461 |
| 55 | | Base FCR | 2024 | 38,722,027 | 997,161 | 37,724,866 | 5,864,712 | 6,538,379 | 165,837 | 6,372,542 | 988,071 | 5,869,780 | 173,077 | 5,696,703 | 908,109 | 28,778,571 | 750,000 | 28,028,571 | 4,368,461 |
| 56 | | W Increased ROE | 2025 | 37,724,866 | 997,161 | 36,727,706 | 5,736,050 | 6,372,542 | 165,837 | 6,206,705 | 966,673 | 5,696,703 | 173,077 | 5,523,626 | 885,777 | 28,028,571 | 750,000 | 27,278,571 | 4,269,690 |
| 57 | | Base FCR | 2025 | 37,724,866 | 997,161 | 36,727,706 | 5,736,050 | 6,372,542 | 165,837 | 6,206,705 | 966,673 | 5,696,703 | 173,077 | 5,523,626 | 885,777 | 28,028,571 | 750,000 | 27,278,571 | 4,269,690 |
| 58 | | W Increased ROE | 2026 | 36,727,706 | 997,161 | 35,730,545 | 5,607,389 | 6,206,705 | 165,837 | 6,040,869 | 945,276 | 5,523,626 | 173,077 | 5,350,549 | 863,446 | 27,278,571 | 750,000 | 26,528,571 | 4,172,919 |
| 59 | | Base FCR | 2026 | 36,727,706 | 997,161 | 35,730,545 | 5,607,389 | 6,206,705 | 165,837 | 6,040,869 | 945,276 | 5,523,626 | 173,077 | 5,350,549 | 863,446 | 27,278,571 | 750,000 | 26,528,571 | 4,172,919 |
| 60 | | W Increased ROE | 2027 | 35,730,545 | 997,161 | 34,733,385 | 5,478,728 | 6,040,869 | 165,837 | 5,875,032 | 923,878 | 5,350,549 | 173,077 | 5,177,473 | 841,114 | 26,528,571 | 750,000 | 25,778,571 | 4,078,149 |
| 61 | | Base FCR | 2027 | 35,730,545 | 997,161 | 34,733,385 | 5,478,728 | 6,040,869 | 165,837 | 5,875,032 | 923,878 | 5,350,549 | 173,077 | 5,177,473 | 841,114 | 26,528,571 | 750,000 | 25,778,571 | 4,078,149 |
| 62 | | W Increased ROE | 2027 | 35,730,545 | 997,161 | 34,733,385 | 5,478,728 | 6,040,869 | 165,837 | 5,875,032 | 923,878 | 5,350,549 | 173,077 | 5,177,473 | 841,114 | 26,528,571 | 750,000 | 25,778,571 | 4,078,149 |
| 63 | | | | | | | | | | | | | | | | | | | |

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1 New Plant Carrying Charge
2 Fixed Charge Rate (FCR) If not a C
3 Formula Line
4 A 160
5 B 167
6 C
7 FCR If a CIAC
8 D 161
9 The FCR resulting from Formula B
10 Therefore actual revenues collect
11 The ROE is 10.5% which includes

| | | | | | | | | | |
|--|--|---------------------------------------|---|--------------|-----------|-----------|----------------|-------------------|----------------|
| "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | | Details | 51598 Reconnector the Dickerson station "H" - Quince Orchard 230 kV '23032' circuit and upgrade terminal equipment at Dickerson station "H" and Quince Orchard 230 kV substations | | | | | | |
| 12 | Schedule 12 (Yes or No) | Yes | | | | | | | |
| 13 | Useful life of project | 52 | | | | | | | |
| "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No" | | CIAC (Yes or No) | No | | | | | | |
| 15 | Input the allowed ROE incentive From line 4 above If "No" on line 14 and From line 6 above If "Yes" on line 14 | Increased ROE (Basis Points) | 0 | | | | | | |
| 16 | Line 6 times line 15 divided by 100 basis points | Base FCR | 12.90% | | | | | | |
| 17 | Columns A, B or C from Attachment 6 | FCR for This Project | 12.90% | | | | | | |
| 18 | Line 18 divided by line 13 | Investment | 9,200,000 | | | | | | |
| 19 | From Columns H, I or J from Attachment 6 | Annual Depreciation/ Amortization Exp | 176,923 | | | | | | |
| 20 | | Month in Service or Month for CWIP | 6.0 | | | | | | |
| 53 | Base FCR | Invest Yr | Beginning | Depreciation | Ending | Revenue | Total | Incentive Charged | Revenue Credit |
| 54 | W Increased ROE | 2024 | 7,051,648 | 176,923 | 6,874,725 | 1,063,953 | \$ 36,389,588 | | |
| 55 | Base FCR | 2025 | 7,051,648 | 176,923 | 6,874,725 | 1,063,953 | \$ 37,307,990 | \$ 37,307,990 | \$ 36,389,588 |
| 56 | W Increased ROE | 2025 | 6,874,725 | 176,923 | 6,697,802 | 1,041,125 | \$ 35,535,564 | | \$ 35,535,564 |
| 57 | Base FCR | 2026 | 6,874,725 | 176,923 | 6,697,802 | 1,041,125 | \$ 36,426,284 | \$ 36,426,284 | \$ 34,681,541 |
| 58 | W Increased ROE | 2026 | 6,697,802 | 176,923 | 6,520,879 | 1,018,297 | \$ 34,681,541 | | \$ 34,681,541 |
| 59 | Base FCR | 2027 | 6,697,802 | 176,923 | 6,520,879 | 1,018,297 | \$ 35,544,579 | \$ 35,544,579 | \$ 33,827,517 |
| 60 | W Increased ROE | 2027 | 6,520,879 | 176,923 | 6,343,956 | 995,469 | \$ 33,827,517 | | \$ 33,827,517 |
| 61 | | | 6,343,956 | | | | \$ 34,662,873 | \$ 34,662,873 | |
| 62 | | | | | | | | | |
| 63 | | | | | | | \$ 739,699,677 | \$ 721,218,990 | |

Potomac Electric Power Company
Attachment 8 - Company Exhibit - Securitization Workpaper

| | | |
|--------|---|---|
| Line # | Long Term Interest | |
| 101 | Less LTD Interest on Securitization Bonds | 0 |
| | Capitalization | |
| 112 | Less LTD on Securitization Bonds | 0 |

Calculation of the above Securitization Adjustments

**Attachment 9
Rate Base Worksheet
Pepco**

| Line No | (Note K) 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) (1) | General & Intangible (k) (1) | Common (l) (1) |
| | | 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) | | 207.99 g minus 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 | Projected monthly balances that are expected to be included in 219.25 c for end of year and records for other months (Note I) | | 219.28 c for end of year, records for other months | Electric Only, Form No 1, page 356 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 | Col. (b) - Col. (a) |
| 1 | December Prior Year | 2,375,360,655 | 678,466,381 | - | 639,491,853 | 156,781,935 | - | 136,828,184 | - | 1,735,888,802 | 384,856,282 | - |
| 2 | January | 2,374,882,775 | 680,307,122 | - | 643,040,031 | 159,244,644 | - | 140,110,377 | - | 1,731,842,744 | 380,952,101 | - |
| 3 | February | 2,380,217,288 | 686,491,484 | - | 645,200,880 | 160,558,682 | - | 143,216,594 | - | 1,735,016,428 | 382,716,208 | - |
| 4 | March | 2,381,709,961 | 696,199,178 | - | 647,529,298 | 162,111,947 | - | 146,187,279 | - | 1,734,180,683 | 389,899,952 | - |
| 5 | April | 2,385,287,013 | 701,177,166 | - | 647,193,493 | 163,857,783 | - | 149,117,128 | - | 1,738,093,520 | 388,202,256 | - |
| 6 | May | 2,564,384,553 | 706,712,832 | - | 650,168,781 | 165,530,955 | - | 152,085,247 | - | 1,834,215,774 | 389,096,630 | - |
| 7 | June | 2,652,716,745 | 710,002,058 | - | 653,756,805 | 168,408,752 | - | 155,057,734 | - | 1,998,959,940 | 388,535,572 | - |
| 8 | July | 2,656,752,783 | 707,380,641 | - | 660,747,391 | 161,702,806 | - | 158,013,582 | - | 1,996,005,372 | 387,684,443 | - |
| 9 | August | 2,697,295,529 | 710,109,991 | - | 661,999,133 | 163,424,977 | - | 160,981,145 | - | 2,035,296,396 | 385,703,869 | - |
| 10 | September | 2,704,710,464 | 718,209,153 | - | 666,202,279 | 165,018,520 | - | 164,006,768 | - | 2,038,508,185 | 389,182,865 | - |
| 11 | October | 2,650,699,234 | 722,984,280 | - | 667,954,470 | 167,614,286 | - | 167,119,803 | - | 1,982,744,764 | 388,230,217 | - |
| 12 | November | 2,653,740,263 | 729,088,150 | - | 671,092,148 | 168,956,570 | - | 170,267,141 | - | 1,982,548,114 | 389,844,439 | - |
| 13 | December | 2,798,259,878 | 752,939,385 | - | 673,671,637 | 169,831,942 | - | 173,458,270 | - | 2,124,588,239 | 409,849,173 | - |
| 14 | Average of the 13 Monthly Balances (Attachment 9) | 2,561,232,088 | 707,846,294 | - | 656,003,706 | 163,926,506 | - | 155,111,480 | - | 1,905,228,380 | 388,810,308 | - |
| 15 | Less Merger Cost to Achieve (Attachment 1c) | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Average of the 13 Monthly Balances Less Merger Cost to Achieve | 2,561,232,088 | 707,846,294 | - | 656,003,706 | 163,926,506 | - | 155,111,480 | - | 1,905,228,380 | 388,810,308 | - |
| Adjustments to Rate Base | | | | | | | | | | | | |
| Line No | Month (a) | Adjustments to Rate Base | | | Unamortized Regulatory Asset (g) (43) | Unamortized Abandoned Plant (h) (43b) | Account No. 282 Accumulated Deferred Income Taxes (Note D) (i) | Account No. 283 Accumulated Deferred Income Taxes (Note D) (j) | Account No. 190 Accumulated Deferred Income Taxes (Note D) (k) | Account No. 255 Accumulated Deferred Investment Credit (l) | | |
| | | CWIP CWIP In Rate Base (b) (43a) | PHFU Held for Future Use (c) (28) | Materials & Supplies (d) (50) | | | | | | | | |
| | | 227.8 c + 227.5 c (see Att H-9A Note AA) for end of year, records for other months | (227.16 c * Labor Ratio) for end of year, records for other months | Notes J | Notes B & F | Attachment 1 | Attachment 1 | Attachment 1 | Attachment 1 | | | |
| 17 | December Prior Year | - | - | 23,960,556 | 47,478,541 | - | - | - | - | 104,115 | | |
| 18 | January | - | - | 26,817,767 | 40,752,055 | - | - | - | - | 93,841 | | |
| 19 | February | - | - | 27,415,907 | 40,440,658 | - | - | - | - | 83,566 | | |
| 20 | March | - | - | 26,903,688 | 44,595,594 | - | - | - | - | 73,292 | | |
| 21 | April | - | - | 27,091,290 | 39,930,139 | - | - | - | - | 83,017 | | |
| 22 | May | - | - | 27,520,841 | 38,531,975 | - | - | - | - | 52,743 | | |
| 23 | June | - | - | 27,384,113 | 39,169,298 | - | - | - | - | 42,468 | | |
| 24 | July | - | - | 26,961,106 | 38,985,925 | - | - | - | - | 32,194 | | |
| 25 | August | - | - | 27,077,703 | 38,570,870 | - | - | - | - | 21,919 | | |
| 26 | September | - | - | 26,943,963 | 38,264,369 | - | - | - | - | 11,644 | | |
| 27 | October | - | - | 26,802,551 | 37,899,776 | - | - | - | - | 1,370 | | |
| 28 | November | - | - | 26,936,930 | 37,520,281 | - | - | - | - | 0 | | |
| 29 | December | - | - | 26,727,118 | 46,218,318 | - | - | - | - | - | | |
| 30 | Average of the 13 Monthly Balance (except ADIT - see Attachment 1) | - | - | 26,795,656 | 40,718,123 | - | - | - | - | 44,628 | | |

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. 218.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 the end of the year and the projection of the year balance.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G 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 30 above. The allocations in Col. (g) and Col. (m) 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.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J From Attachment 5, line 45 column F for the end of year balance and records for other months.
- K In the true-up calculation, actual monthly balance records are used.

Attachment 9A
Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)
Pepco

| (Note A) | | Gross Plant in Service | | | | Asset Retirement Obligations | | | | Gross Plant in Service Less Projected Asset Retirement Obligations | | | |
|---------------------------|------------------------------------|---|------------------|--------------------------|------------|---|------------------|--------------------------|------------|--|------------------|--------------------------|------------|
| Line No | Month (a) | 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-9A, 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 | | | | 207.83 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 | | | |
| | | 207.58 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) | | | | 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 | | | |
| | | 207.99 g. plus 205.5 g. for end of year, records for other months | | | | | | | | | | | |
| 1 | December Prior Year | 12,249,102,395 | 2,375,360,655 | 679,853,411 | - | 11,030,528 | - | 1,387,030 | - | 12,238,071,867 | 2,375,360,655 | 678,466,381 | - |
| 2 | January | 12,272,269,001 | 2,374,882,775 | 681,694,152 | - | 11,030,528 | - | 1,387,030 | - | 12,261,238,472 | 2,374,882,775 | 680,307,122 | - |
| 3 | February | 12,315,946,703 | 2,380,217,288 | 687,876,514 | - | 11,030,528 | - | 1,387,030 | - | 12,304,916,175 | 2,380,217,288 | 686,491,484 | - |
| 4 | March | 12,348,727,919 | 2,381,709,961 | 699,586,208 | - | 11,030,528 | - | 1,387,030 | - | 12,337,697,390 | 2,381,709,961 | 698,199,178 | - |
| 5 | April | 12,397,573,009 | 2,385,287,013 | 702,564,196 | - | 11,030,528 | - | 1,387,030 | - | 12,386,542,481 | 2,385,287,013 | 701,177,166 | - |
| 6 | May | 12,645,065,074 | 2,584,384,555 | 708,099,862 | - | 11,029,324 | - | 1,387,030 | - | 12,634,035,750 | 2,584,384,555 | 706,712,832 | - |
| 7 | June | 12,881,574,391 | 2,652,716,745 | 711,389,088 | - | 11,029,324 | - | 1,387,030 | - | 12,870,545,067 | 2,652,716,745 | 710,002,058 | - |
| 8 | July | 12,833,401,687 | 2,656,752,763 | 708,767,671 | - | 11,029,324 | - | 1,387,030 | - | 12,922,372,384 | 2,656,752,763 | 707,380,641 | - |
| 9 | August | 13,069,526,616 | 2,697,295,529 | 711,497,021 | - | 11,029,324 | - | 1,387,030 | - | 13,058,497,292 | 2,697,295,529 | 710,109,991 | - |
| 10 | September | 13,093,011,566 | 2,704,710,464 | 719,586,183 | - | 10,998,307 | - | 1,387,030 | - | 13,082,013,259 | 2,704,710,464 | 718,209,153 | - |
| 11 | October | 13,135,265,347 | 2,650,699,234 | 724,351,310 | - | 10,991,567 | - | 1,387,030 | - | 13,124,273,779 | 2,650,699,234 | 722,964,280 | - |
| 12 | November | 13,206,399,581 | 2,653,740,263 | 730,455,180 | - | 10,991,567 | - | 1,387,030 | - | 13,195,408,014 | 2,653,740,263 | 729,068,150 | - |
| 13 | December | 13,416,146,824 | 2,798,259,876 | 754,326,415 | - | 10,991,567 | - | 1,387,030 | - | 13,405,155,257 | 2,798,259,876 | 752,939,385 | - |
| 14 | Average of the 13 Monthly Balances | 12,766,462,316 | 2,561,232,086 | 709,235,324 | - | 11,018,688 | - | 1,387,030 | - | 12,755,443,628 | 2,561,232,086 | 707,848,294 | - |

| Accumulated Depreciation & Amortization | | | | | | Asset Retirement Obligations | | | | | | | |
|---|------------------------------------|--|------------------|-------------------|-----------------------|--|-------------------|----------------------------|------------------|--|-----------------------|------------------|-------------------|
| Line No | Month (a) | 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-9A, Line No: | | monthly balances that are the amounts expected to be included in 219.29 c for end of year and records for other months | | | | Electric Only, Form No 1, page 356 for end of year, records for other months | | | | monthly balances that are the amounts expected to be included in 219.29 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 | | | |
| | | 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 | | | |
| 15 | December Prior Year | 3,865,738,921 | 639,491,853 | 157,430,583 | 136,828,164 | - | - | 3,673,335 | - | 648,648 | - | - | - |
| 16 | January | 3,887,755,782 | 643,040,031 | 159,902,896 | 140,110,377 | - | - | 3,705,544 | - | 658,252 | - | - | - |
| 17 | February | 3,903,231,464 | 645,200,860 | 161,226,537 | 143,216,594 | - | - | 3,737,752 | - | 667,856 | - | - | - |
| 18 | March | 3,919,881,832 | 647,529,298 | 162,789,407 | 146,187,279 | - | - | 3,769,961 | - | 677,459 | - | - | - |
| 19 | April | 3,934,344,905 | 647,193,493 | 164,544,846 | 149,117,128 | - | - | 3,802,169 | - | 687,063 | - | - | - |
| 20 | May | 3,948,670,714 | 650,168,781 | 166,227,622 | 152,085,247 | - | - | 3,833,173 | - | 696,667 | - | - | - |
| 21 | June | 3,969,463,751 | 653,756,805 | 167,115,022 | 155,057,734 | - | - | 3,865,382 | - | 706,270 | - | - | - |
| 22 | July | 3,995,078,112 | 660,747,391 | 162,418,479 | 158,013,592 | - | - | 3,897,590 | - | 715,874 | - | - | - |
| 23 | August | 4,002,013,319 | 661,999,133 | 164,150,455 | 160,981,145 | - | - | 3,929,799 | - | 725,478 | - | - | - |
| 24 | September | 4,021,377,905 | 666,202,279 | 165,754,601 | 164,006,768 | - | - | 3,963,616 | - | 735,081 | - | - | - |
| 25 | October | 4,040,111,769 | 667,954,470 | 168,358,945 | 167,119,803 | - | - | 3,990,638 | - | 744,685 | - | - | - |
| 26 | November | 4,060,543,501 | 671,092,149 | 169,710,858 | 170,267,141 | - | - | 4,024,399 | - | 754,288 | - | - | - |
| 27 | December | 4,075,767,301 | 673,671,637 | 170,595,834 | 173,458,270 | - | - | 4,058,160 | - | 763,892 | - | - | - |
| 28 | Average of the 13 Monthly Balances | 3,971,075,327 | 656,003,706 | 164,632,776 | 155,111,480 | - | - | 3,865,501 | - | 706,270 | - | - | - |

| Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations | | | | | | | |
|---|------------------------------------|----------------------------|------------------|--------------------------|-----------------------------|-------------------------|---|
| Line No | Month (a) | Total Plant in Service (b) | Transmission (c) | General Depreciation (d) | Intangible Amortization (e) | Common Depreciation (f) | |
| Attachment H-9A, Line No: | | Col. (b) - Col. (h) | | | | Col. (f) - Col. (i) | |
| | | Col. (c) - Col. (i) | | | | Col. (e) - Col. (k) | |
| | | Col. (d) - Col. (j) | | | | Col. (g) - Col. (m) | |
| 29 | December Prior Year | 3,862,065,586 | 639,491,853 | 156,781,935 | 136,828,164 | - | - |
| 30 | January | 3,884,050,219 | 643,040,031 | 159,244,644 | 140,110,377 | - | - |
| 31 | February | 3,899,493,711 | 645,200,860 | 160,558,682 | 143,216,594 | - | - |
| 32 | March | 3,916,111,872 | 647,529,298 | 162,111,947 | 146,187,279 | - | - |
| 33 | April | 3,930,542,736 | 647,193,493 | 163,857,783 | 149,117,128 | - | - |
| 34 | May | 3,944,837,541 | 650,168,781 | 165,530,955 | 152,085,247 | - | - |
| 35 | June | 3,965,598,369 | 653,756,805 | 166,408,752 | 155,057,734 | - | - |
| 36 | July | 3,991,180,522 | 660,747,391 | 161,702,606 | 158,013,592 | - | - |
| 37 | August | 3,998,083,520 | 661,999,133 | 163,424,977 | 160,981,145 | - | - |
| 38 | September | 4,017,414,289 | 666,202,279 | 165,019,520 | 164,006,768 | - | - |
| 39 | October | 4,036,121,131 | 667,954,470 | 167,614,260 | 167,119,803 | - | - |
| 40 | November | 4,056,519,102 | 671,092,149 | 168,956,570 | 170,267,141 | - | - |
| 41 | December | 4,071,709,141 | 673,671,637 | 169,831,942 | 173,458,270 | - | - |
| 42 | Average of the 13 Monthly Balances | 3,967,209,826 | 656,003,706 | 163,926,506 | 155,111,480 | - | - |

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

Potomac Electric Power 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 | | - | 15.79% | | | \$ - |
| 3 | | | | | | \$ - |
| 4 Total | | \$ - | | | | \$ - |
| 5 | | | | | | |
| Depreciation & Amortization Expense Cost To Achieve | | | | | | |
| FERC Account | | Total | Allocation to Trans. | | | Total |
| 8 General Plant | | - | 15.79% | | | \$ - |
| 9 Intangible Plant | | - | 15.79% | | | \$ - |
| 10 | | | | | | \$ - |
| 11 Total | | \$ - | | | | \$ - |
| Capital Cost To Achieve Included In the General and Intangible Plant | | | | | | |
| Gross Plant | | General | Intangible | | | Total |
| 12 December Prior Year | | - | - | | | \$ - |
| 13 January | | - | - | | | \$ - |
| 14 February | | - | - | | | \$ - |
| 15 March | | - | - | | | \$ - |
| 16 April | | - | - | | | \$ - |
| 17 May | | - | - | | | \$ - |
| 18 June | | - | - | | | \$ - |
| 19 July | | - | - | | | \$ - |
| 20 August | | - | - | | | \$ - |
| 21 September | | - | - | | | \$ - |
| 22 October | | - | - | | | \$ - |
| 23 November | | - | - | | | \$ - |
| 24 December | | - | - | | | \$ - |
| 25 Average | | - | - | | | \$ - |
| Accumulated Depreciation | | | | | | |
| | | General | Intangible | | | Total |
| 26 December Prior Year | | - | - | | | \$ - |
| 27 January | | - | - | | | \$ - |
| 28 February | | - | - | | | \$ - |
| 29 March | | - | - | | | \$ - |
| 30 April | | - | - | | | \$ - |
| 31 May | | - | - | | | \$ - |
| 32 June | | - | - | | | \$ - |
| 33 July | | - | - | | | \$ - |
| 34 August | | - | - | | | \$ - |
| 35 September | | - | - | | | \$ - |
| 36 October | | - | - | | | \$ - |
| 37 November | | - | - | | | \$ - |
| 38 December | | - | - | | | \$ - |
| 39 Average | | - | - | | | \$ - |
| Net Plant = Gross Plant Minus Accumulated Depreciation from above | | | | | | |
| | | General | Intangible | | | Total |
| 40 December Prior Year | | - | - | - | - | \$ - |
| 41 January | | - | - | - | - | \$ - |
| 42 February | | - | - | - | - | \$ - |
| 43 March | | - | - | - | - | \$ - |
| 44 April | | - | - | - | - | \$ - |
| 45 May | | - | - | - | - | \$ - |
| 46 June | | - | - | - | - | \$ - |
| 47 July | | - | - | - | - | \$ - |
| 48 August | | - | - | - | - | \$ - |
| 49 September | | - | - | - | - | \$ - |
| 50 October | | - | - | - | - | \$ - |
| 51 November | | - | - | - | - | \$ - |
| 52 December | | - | - | - | - | \$ - |
| 53 Average | | - | - | - | - | \$ - |
| Depreciation (Monthly Change of Accumulated Depreciation from above) | | | | | | |
| | | General | Intangible | | | Total |
| 54 January | | - | - | | | \$ - |
| 55 February | | - | - | | | \$ - |
| 56 March | | - | - | | | \$ - |
| 57 April | | - | - | | | \$ - |
| 58 May | | - | - | | | \$ - |
| 59 June | | - | - | | | \$ - |
| 60 July | | - | - | | | \$ - |
| 61 August | | - | - | | | \$ - |
| 62 September | | - | - | | | \$ - |
| 63 October | | - | - | | | \$ - |
| 64 November | | - | - | | | \$ - |
| 65 December | | - | - | | | \$ - |
| 66 Total | | - | - | | | \$ - |
| Capital Cost To Achieve Included in Total Electric Plant in Service | | | | | | |
| 67 December Prior Year | | - | | | | |
| 68 January | | - | | | | |
| 69 February | | - | | | | |
| 70 March | | - | | | | |
| 71 April | | - | | | | |
| 72 May | | - | | | | |
| 73 June | | - | | | | |
| 74 July | | - | | | | |
| 75 August | | - | | | | |
| 76 September | | - | | | | |
| 77 October | | - | | | | |
| 78 November | | - | | | | |
| 79 December | | - | | | | |
| 80 Average | | - | | | | |

Potomac Electric Power 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 | \$ 10,717,661 | \$ 10,717,661 |
| 2 | Load Dispatch-Reliability | 561.1 | | - |
| 3 | Load Dispatch-Monitor & Oper Tran Sys | 561.2 | 167,316 | 167,316 |
| 4 | Load Dispatch-Trans Svc & Scheduling | 561.3 | | - |
| 5 | Scheduling, Sys Control & Dispatch Svc | 561.4 | 58,739 | 58,739 |
| 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 | 14,836 | 14,836 |
| 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 | 7,121,291 | 156,332 |
| 15 | Rents | 567.0 | 43,129 | 6,964,959 |
| 16 | Maintenance, Supervision & Engineering | 568.0 | | 43,129 |
| 17 | Maintenance of Structures | 569.0 | 626,812 | - |
| 18 | Maintenance of Computer Hardware | 569.1 | | 626,812 |
| 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 | 8,436,599 | - |
| 23 | Maintenance of Overhead Lines | 571.0 | 3,734,044 | 8,436,599 |
| 24 | Maintenance of Underground Lines | 572.0 | 378,394 | 3,734,044 |
| 25 | Maintenance of Misc Transmission Plant | 573.0 | 1,269,275 | 378,394 |
| 26 | Transmission Expenses - Total (Sum of lines 1-25) | | \$ 32,568,096 | \$ 156,332 |
| 27 | Transmission O&M | | | \$ 32,411,764 |

Potomac Electric Power Company
Attachment 11B - A&G Workpaper

| | (a) | (b) | (c) | (d) | (e) |
|--|-------------------------------|----------------|----------------------|-----------------------|-------------------|
| | 323.181.b to 323.196.3b | | | | |
| | Total | S&W Allocation | Net Plant Allocation | Non-Recoverable | Directly Assigned |
| 1 Administrative and General Salaries 920.0 | \$ 7,747,520 | 7,747,520 | | | \$ - |
| 2 Office Supplies and Expenses 921.0 | 8,494,855 | 8,494,855 | | | - |
| 3 Administrative Expenses Transferred-Credit 922.0 | - | - | | | - |
| 4 Outside Service Employed 923.0 | 145,923,671 | 144,835,712 | | 1,087,958 | - |
| 5 Property Insurance 924.0 | 1,644,610 | - | 1,644,610 | - | - |
| 6 Injuries and Damages 925.0 | 3,076,144 | 3,076,144 | | | - |
| 7 Employee Pensions and Benefits 926.0 | 21,749,933 | 21,749,933 | | | - |
| 8 Franchise Requirements 927.0 | - | - | | | - |
| 9 Regulatory Commission Expenses 928.0 | 4,109,809 | - | | 3,790,988 | 318,821 |
| 10 Duplicate Charges-Credit 929.0 | - | - | | | - |
| 11 General Advertising Expenses 930.1 | 2,396,656 | - | | 2,396,656 | - |
| 12 Miscellaneous General Expenses 930.2 | 963,527 | 963,527 | | - | - |
| 13 Rents 931.0 | - | - | | | - |
| 14 Maintenance of General Plant 935.0 | 125,261 | \$ 125,261 | | | - |
| 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) | \$ 196,231,986 | \$ 186,992,953 | \$ 1,644,610 | \$ 7,275,603 | \$ 318,821 |
| 16 | Allocation Factor | 15.79% | 22.78% | 0.00% | 100.00% |
| 17 | Transmission A&G ¹ | 29,531,552 | 374,644 | - | 318,821 |
| 18 | | | | Total ² \$ | 30,225,016 |

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).

Potomac Electric Power Company
Attachment 12 - Depreciation Rates

| (A) | (B) | (C) |
|------------------------------|------------------------------------|---------------------------|
| Number | Plant Type | Applied Depreciation Rate |
| Electric Transmission | | |
| 350.2 | Land and Land Rights | 1.55% |
| 352 | Structures and Improvements | 1.36% |
| 353 | Station Equipment | 1.84% |
| 354 | Towers and Fixtures | 2.22% |
| 355 | Poles and Fixtures | 2.42% |
| 356 | Overhead Conductors and Devices | 2.73% |
| 357 | Underground Conduit | 1.48% |
| 358 | Underground Conductors and Devices | 2.08% |
| 359 | Roads and Trails | 1.01% |
| Electric General | | |
| 390 - ALLOCABLE Other | Structures and Improvements | 1.60% |
| 390 - ALLOCABLE Major | Structures and Improvements | 1.94% |
| 390 - DC | Structures and Improvements | 2.66% |
| 390 - MD | Structures and Improvements | 13.97% |
| 390 - SMECO | Structures and Improvements | 4.40% |
| 391.1 - ALLOCABLE | Office Furniture and Equipment | 6.67% |
| 391.1 - DC | Office Furniture and Equipment | 6.67% |
| 391.1 - MD | Office Furniture and Equipment | 6.66% |
| 391.3 - ALLOCABLE | Office Furniture and Equipment | 10.73% |
| 391.3 - DC | Office Furniture and Equipment | 10.00% |
| 391.3 - MD | Office Furniture and Equipment | 19.56% |
| 393 - DC | Stores Equipment | 4.00% |
| 393 - MD | Stores Equipment | 4.67% |
| 394 - DC | Tools, Shop, Garage Equipment | 4.00% |
| 394 - MD | Tools, Shop, Garage Equipment | 6.45% |
| 395 - DC | Laboratory Equipment | 6.67% |
| 395 - MD | Laboratory Equipment | 5.70% |
| 396 - ALLOCABLE | Power Operated Equipment | 2.24% |
| 397 - ALLOCABLE | Communication Equipment | 1.29% |
| 397.1 - DC | Communication Equipment | 6.63% |
| 397 - MD | Communication Equipment | 14.51% |
| 397 - SMECO | Communication Equipment | 4.40% |
| 397.1 - ALLOCABLE | Communication Equipment | 5.49% |
| 397.2 - MD | Communication Equipment | 6.59% |
| 397.3 - DC | Communication Equipment | 6.67% |
| 397.3 - MD | Communication Equipment | 6.59% |
| 398 - DC | Miscellaneous Equipment | 5.00% |
| 398 - MD | Miscellaneous Equipment | 6.65% |
| 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% |

Note 1: Depreciation and amortization rates reflected in FERC Docket No. ER21-83 (transmission), Maryland Case No. 9385 (general and intangible), District of Columbia Formal Case Nos. 1150 and 1151 (general and intangible) and in the 2021 Annual Update (SMECO labeled subaccounts). Allocable subaccount depreciation and amortization rates are calculated and updated based on the approved Maryland and District of Columbia depreciation and amortization rates and weighted by jurisdictional plant balances.

Note 2: Within five years of the effective date of the Settlement in Docket No. ER19-5 et al, and at least every five years thereafter, Pepco will file an FPA Section 205 rate proceeding, with a new depreciation study, to revise its transmission depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing, with a new depreciation study, that addresses its depreciation rates in the prior five years).

Note 3: The rates on this schedule cannot be changed absent a section 205 or 206 filing.