

May 15, 2025

The Honorable Debbie-Anne A. Reese
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

**Re: Trans-Allegheny Interstate Line Company
Informational Filing
2025 Formula Rate Annual Update
Docket No. ER07-562-000**

Dear Secretary Reese:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2025 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update").

The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2024 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2025 Rate Year to become effective on June 1, 2025 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

¹ *Trans-Allegheny Interstate Line Co.*, 119 FERC ¶ 61,219, at P 59 (2007) ("May 31 Order").

² *Trans-Allegheny Interstate Line Co.*, 124 FERC ¶ 61,075 (2008).

³ The "Rate Year" begins on June 1 of a given calendar year and continues through May 31 of the subsequent calendar year.

I. Background

TrAILCo's formula rate implementation protocols ("Protocols") on file with the Commission specify in relevant part that:

On or before May 15 of each year, TrAILCo shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and post such Annual Update of PJM's Internet website via link to the Transmission Services page or a similar successor page. The Annual Update, which shall show separately the transmission revenue requirement for each TrAILCo facility listed in Schedule 12 – Appendix as subject to these procedures, shall also be provided to FERC in an informational filing.

If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.⁴

II. Description of Filing

As required under the Protocols, TrAILCo is submitting the Annual Update with the Commission as an informational filing. Concurrently, TrAILCo also will submit the Annual Update to PJM for posting on its Internet website via link to the Formula Rates page that includes a recalculation of TrAILCo's annual transmission revenue requirements.⁵

The 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, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which TrAILCo's current revenue requirements are based.

As specified in Section 1 of the Protocols, this filing is informational only. Any challenges to the implementation of the TrAILCo formula rate must be made through the challenge procedures described in Sections 3 and 4 of the Protocols or in a separate complaint proceeding, and not in response to this Informational Filing.

⁴ PJM Interconnection, L.L.C., Open Access Transmission Tariff, Attachment H-18B, Sections 1(b) and 1(c).

⁵ See <https://www.pjm.com/markets-and-operations/billing-settlements-and-credit/formula-rates.aspx>.

III. Communications

Communications with respect to the Information Filing should be directed to the following individuals whose names should be entered on the official service list for this docket:⁶

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⁶ TrAILCo requests waiver of 18 C.F.R. § 385.203(b)(3) to the extent necessary to include more than two names on the official service list.

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IV. Conclusion

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

| | |
|-----------------------------|---|
| Evan K. Dean | <u>/s/ Bradley R. Miliauskas</u> |
| Senior Corporate Counsel | Richard P. Sparling |
| Marcus H. Pryor II | Bradley R. Miliauskas |
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*Attorneys for
Trans-Allegheny Interstate Line Company*

Attachment 1

Reconciliation of 2024 Annual Transmission Revenue Requirements

May 15, 2025

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

TrAILCo

Shaded cells are input cells

2024 Reconciliation

Allocators

| | | | |
|---|---|---|------------------|
| Wages & Salary Allocation Factor | | | |
| 1 | Transmission Wages Expense | p354.21.b | 0 |
| 2 | Total Wages Expense | p354.28.b | 0 |
| 3 | Less A&G Wages Expense | p354.27.b | 0 |
| 4 | Total Wages Less A&G Wages Expense | (Line 2 - Line 3) | 0 |
| 5 | Wages & Salary Allocator | (Line 1 / Line 4), if line 2 = 0, then 100% | 100.0000% |
| Plant Allocation Factors | | | |
| 6 | Electric Plant In Service | (Note B) Attachment 5 | 2,396,470,027 |
| 7 | Total Plant In Service | (Line 6) | 2,396,470,027 |
| 8 | Accumulated Depreciation (Total Electric Plant) | Attachment 5 | 551,928,905 |
| 9 | Total Accumulated Depreciation | (Line 8) | 551,928,905 |
| 10 | Net Plant | (Line 7 - Line 9) | 1,844,541,122 |
| 11 | Transmission Gross Plant | (Line 15 + Line 21) | 2,396,470,027 |
| 12 | Gross Plant Allocator | (Line 11 / Line 7, if Line 7=0, enter 100%) | 100.0000% |
| 13 | Transmission Net Plant | (Line 11 - Line 29) | 1,844,541,122 |
| 14 | Net Plant Allocator | (Line 13 / Line 10, if line 10=0, enter 100%) | 100.0000% |

Plant Calculations

| | | | |
|---------------------------------|---|----------------------------|----------------------|
| Transmission Plant | | | |
| 15 | Transmission Plant In Service | (Note B) Attachment 5 | 2,247,899,944 |
| 16 | New Trans. Plant Adds. for Current Calendar Year (13 average balance) | (Note B) Attachment 6 | 0 |
| 17 | Total Transmission Plant | (Line 15 + Line 16) | 2,247,899,944 |
| 18 | General & Intangible | Attachment 5 | 148,570,084 |
| 19 | Total General & Intangible | (Line 18) | 148,570,084 |
| 20 | Wage & Salary Allocator | (Line 5) | 100.0000% |
| 21 | Transmission Related General and Intangible Plant | (Line 19 * Line 20) | 148,570,084 |
| 22 | Transmission Related Plant | (Line 17 + Line 21) | 2,396,470,027 |
| Accumulated Depreciation | | | |
| 23 | Transmission Accumulated Depreciation | (Note B) Attachment 5 | 492,455,965 |
| 24 | Accumulated General Depreciation | Attachment 5 | 21,236,854 |
| 25 | Accumulated Intangible Amortization | Attachment 5 | 38,236,087 |
| 26 | Total Accumulated General and Intangible Depreciation | (Sum Lines 24 to 25) | 59,472,941 |
| 27 | Wage & Salary Allocator | (Line 5) | 100.0000% |
| 28 | Transmission Related General & Intangible Accumulated Depreciation | (Line 26 * Line 27) | 59,472,941 |
| 29 | Total Transmission Related Accumulated Depreciation | (Line 23 + Line 28) | 551,928,905 |
| 30 | Total Transmission Related Net Property, Plant & Equipment | (Line 22 - Line 29) | 1,844,541,122 |

Adjustment To Rate Base

| | | | |
|--|---|----------------|---|
| Accumulated Deferred Income Taxes | | | |
| 31 | ADIT net of FASB 106 and 109 | Enter Negative | Attachment 1 |
| 32 | Transmission Related Accumulated Deferred Income Taxes | | (Line 31) |
| | | | -466,429,908 |
| 33 | Transmission Related CWIP (Current Year 13 Month weighted average balances) | (Note B) | p216.b.43 as shown on Attachment 6 |
| | | | 0 |
| 34 | Transmission Related Land Held for Future Use | (Note C) | Attachment 5 |
| | | | 0 |
| Transmission Related Pre-Commercial Costs Capitalized | | | |
| 35 | Unamortized Capitalized Pre-Commercial Costs | | Attachment 5 |
| | | | 0 |
| Prepayments | | | |
| 36 | Transmission Related Prepayments | (Note A) | Attachment 5 |
| | | | 1,085,849 |
| Materials and Supplies | | | |
| 37 | Undistributed Stores Expense | (Note A) | Attachment 5 |
| 38 | Wage & Salary Allocator | | (Line 5) |
| | | | 0 |
| 39 | Total Undistributed Stores Expense Allocated to Transmission | | (Line 37 * Line 38) |
| | | | 100.0000% |
| 40 | Transmission Materials & Supplies | | Attachment 5 |
| | | | 0 |
| 41 | Transmission Related Materials & Supplies | | (Line 39 + Line 40) |
| | | | 0 |
| Cash Working Capital | | | |
| 42 | Operation & Maintenance Expense | | (Line 74) |
| | | | 26,319,796 |
| 43 | 1/8th Rule | | 1/8 |
| | | | 12.5% |
| 44 | Transmission Related Cash Working Capital | | (Line 42 * Line 43) |
| | | | 3,289,975 |
| 45 | Total Adjustment to Rate Base | | (Lines 32 + 33 + 34 + 35+ 36 + 41 + 44) |
| | | | -462,054,084 |
| 46 | Rate Base | | (Line 30 + Line 45) |
| | | | 1,382,487,038 |

O&M

| | | | |
|---|---|-------------|----------------------------------|
| Transmission O&M | | | |
| 47 | Transmission O&M | | p321.112.b |
| | | | 13,847,278 |
| 48 | Less Account 566 Misc Trans Exp listed on line 73 below.) | | (line 73) |
| | | | 3,411,496 |
| 49 | Less Account 565 | | p321.96.b |
| | | | 0 |
| 50 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note M) | PJM Data |
| | | | 0 |
| 51 | Plus Property Under Capital Leases | | p200.4.c |
| | | | 0 |
| 52 | Transmission O&M | | (Lines 47 - 48 - 49 + 50 + 51) |
| | | | 10,435,782 |
| A&G Expenses | | | |
| 53 | Total A&G | | p323.197.b |
| | | | 12,472,518 |
| 54 | Less Property Insurance Account 924 | | p323.185.b |
| | | | 12,871 |
| 55 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189.b |
| | | | 0 |
| 56 | Less General Advertising Exp Account 930.1 | | p323.191.b |
| | | | 0 |
| 57 | Less PBOP Adjustment | | Attachment 5 |
| | | | 0 |
| 58 | Less EPRI Dues | (Note D) | p352 & 353 |
| | | | 0 |
| 59 | A&G Expenses | | (Line 53) - Sum (Lines 54 to 58) |
| | | | 12,459,647 |
| 60 | Wage & Salary Allocator | | (Line 5) |
| | | | 100.0000% |
| 61 | Transmission Related A&G Expenses | | (Line 59 * Line 60) |
| | | | 12,459,647 |
| Directly Assigned A&G | | | |
| 62 | Regulatory Commission Exp Account 928 | (Note G) | Attachment 5 |
| | | | 0 |
| 63 | General Advertising Exp Account 930.1 | (Note J) | Attachment 5 |
| | | | 0 |
| 64 | Subtotal - Accounts 928 and 930.1 - Transmission Related | | (Line 62 + Line 63) |
| | | | 0 |
| 65 | Property Insurance Account 924 | | p323.185.b |
| | | | 12,871 |
| 66 | General Advertising Exp Account 930.1 | (Note F) | Attachment 5 |
| | | | 0 |
| 67 | Total Accounts 928 and 930.1 - General | | (Line 65 + Line 66) |
| | | | 12,871 |
| 68 | Net Plant Allocator | | (Line 14) |
| | | | 100.0000% |
| 69 | A&G Directly Assigned to Transmission | | (Line 67 * Line 68) |
| | | | 12,871 |
| Account 566 Miscellaneous Transmission Expense | | | |
| 70 | Amortization Expense on Pre-Commercial Cost | Account 566 | Attachment 5 |
| | | | 0 |
| 71 | Pre-Commercial Expense | Account 566 | Attachment 5 |
| | | | 0 |
| 72 | Miscellaneous Transmission Expense | Account 566 | Attachment 5 |
| | | | 3,411,496 |
| 73 | Total Account 566 | | Sum (Lines 70 to 72) |
| | | | 3,411,496 |
| 74 | Total Transmission O&M | | (Lines 52 + 61 + 64 + 69 + 73) |
| | | | 26,319,796 |

Depreciation & Amortization Expense

| | | | |
|-----------------------------|---|------------------------|-------------------|
| Depreciation Expense | | | |
| 75 | Transmission Depreciation Expense | Attachment 5 | 48,161,069 |
| 76 | General Depreciation | Attachment 5 | 3,296,974 |
| 77 | Intangible Amortization (Note A) | Attachment 5 | 6,327,960 |
| 78 | Total | (Line 76 + Line 77) | 9,624,934 |
| 79 | Wage & Salary Allocator | (Line 5) | 100.0000% |
| 80 | Transmission Related General Depreciation and Intangible Amortization | (Line 78 * Line 79) | 9,624,934 |
| 81 | Total Transmission Depreciation & Amortization | (Lines 75 + 80) | 57,786,003 |

Taxes Other than Income

| | | | |
|----|--|------------------|-------------------|
| 82 | Transmission Related Taxes Other than Income | Attachment 2 | 14,976,174 |
| 83 | Total Taxes Other than Income | (Line 82) | 14,976,174 |

Return / Capitalization Calculations

| | | | | |
|-----------------------|---|------------------------------|--|--------------------|
| 84 | Preferred Dividends | enter positive | p118.29.c | 0 |
| Common Stock | | | | |
| 85 | Proprietary Capital | | p112.16.c | 952,803,705 |
| 86 | Less Accumulated Other Comprehensive Income Account 219 | | p112.15.c | 0 |
| 87 | Less Preferred Stock | | (Line 95) | 0 |
| 88 | Less Account 216.1 | | p112.12.c | 0 |
| 89 | Common Stock | | (Line 85 - 86 - 87 - 88) | 952,803,705 |
| Capitalization | | | | |
| 90 | Long Term Debt (Note N) | | | 624,983,262 |
| 91 | Less Unamortized Loss on Reacquired Debt | | p111.81.c | 0 |
| 92 | Plus Unamortized Gain on Reacquired Debt | | p113.61.c | 0 |
| 93 | Less ADIT associated with Gain or Loss | | Attachment 1 | 0 |
| 94 | Total Long Term Debt | | (Line 90 - 91 + 92 - 93) | 624,983,262 |
| 95 | Preferred Stock | | p112.3.c | 0 |
| 96 | Common Stock | | (Line 89) | 952,803,705 |
| 97 | Total Capitalization | | (Sum Lines 94 to 96) | 1,577,786,967 |
| 98 | Debt % | Total Long Term Debt | (Note N) (Line 94 /Line 97) | 39.6114% |
| 99 | Preferred % | Preferred Stock | (Note N) (Line 95 /Line 97) | 0.0000% |
| 100 | Common % | Common Stock | (Note N) (Line 96 /Line 97) | 60.3886% |
| 101 | Debt Cost | Total Long Term Debt | | 0.0394 |
| 102 | Preferred Cost | Preferred Stock | (Line 84 / Line 95) | 0.0000 |
| 103 | Common Cost | Common Stock | (Note I) The most recent FERC approved ROE | 0.1170 |
| 104 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 98 * Line 101) | 0.0156 |
| 105 | Weighted Cost of Preferred | Preferred Stock | (Line 99 * Line 102) | 0.0000 |
| 106 | Weighted Cost of Common | Common Stock | (Line 100 * Line 103) | 0.0707 |
| 107 | Rate of Return on Rate Base (ROR) | | (Sum Lines 104 to 106) | 0.0863 |
| 108 | Investment Return = Rate Base * Rate of Return | | (Line 46 * Line 107) | 119,255,496 |

Composite Income Taxes

| Income Tax Rates | | | |
|------------------|--|---|------------|
| 109 | FIT=Federal Income Tax Rate | (Note H) | 21.00% |
| 110 | SIT=State Income Tax Rate or Composite | | 7.25% |
| 111 | p | (percent of federal income tax deductible for state purp | 0.00% |
| 112 | T | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | 26.72% |
| 113 | T / (1-T) | | 36.47% |
| 114 | Income Tax Component = | $CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$ | 35,623,484 |
| 114a | (Excess)/Deficient Deferred Income Taxes | (Note O) | 1,863,316 |
| 115 | Total Income Taxes | (Line 114 + Line 114a) | 37,486,800 |

REVENUE REQUIREMENT

| Summary | | | |
|--|---|---|----------------|
| 116 | Net Property, Plant & Equipment | (Line 30) | 1,844,541,122 |
| 117 | Total Adjustment to Rate Base | (Line 45) | -462,054,084 |
| 118 | Rate Base | (Line 46) | 1,382,487,038 |
| 119 | Total Transmission O&M | (Line 74) | 26,319,796 |
| 120 | Total Transmission Depreciation & Amortization | (Line 81) | 57,786,003 |
| 121 | Taxes Other than Income | (Line 83) | 14,976,174 |
| 122 | Investment Return | (Line 108) | 119,255,496 |
| 123 | Income Taxes | (Line 115) | 37,486,800 |
| 124 | Gross Revenue Requirement | (Sum Lines 119 to 123) | 255,824,270 |
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | |
| 125 | Transmission Plant In Service | (Line 22) | 2,396,470,027 |
| 126 | Excluded Transmission Facilities | (Note L) Attachment 5 | 0 |
| 127 | Included Transmission Facilities | (Line 125 - Line 126) | 2,396,470,027 |
| 128 | Inclusion Ratio | (Line 127 / Line 125) | 100.00% |
| 129 | Gross Revenue Requirement | (Line 124) | 255,824,270 |
| 130 | Adjusted Gross Revenue Requirement | (Line 128 * Line 129) | 255,824,270 |
| Revenue Credits | | | |
| 131 | Revenue Credits | Attachment 3 | 3,424,198 |
| 132 | Net Revenue Requirement | (Line 130 - Line 131) | 252,400,072 |
| Net Plant Carrying Charge | | | |
| 133 | Net Revenue Requirement | (Line 132) | 252,400,072 |
| 134 | Net Transmission Plant + CWIP | (Line 17 - Line 23 + Line 33) | 1,755,443,979 |
| 135 | FCR | (Line 133 / Line 134) | 14.3781% |
| 136 | FCR without Depreciation | (Line 133 - Line 75) / Line 134 | 11.6346% |
| 137 | FCR without Depreciation and Pre-Commercial Costs | (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 | 11.6346% |
| 138 | FCR without Depreciation, Return, nor Income Taxes | (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 | 2.7057% |
| Net Plant Carrying Charge Calculation with Incentive ROE | | | |
| 139 | Net Revenue Requirement Less Return and Taxes | (Line 132 - Line 122 - Line 123) | 95,657,775 |
| 140 | Increased Return and Taxes | Attachment 4 | 168,135,687 |
| 141 | Net Revenue Requirement with Incentive ROE | (Line 139 + Line 140) | 263,793,462 |
| 142 | Net Transmission Plant + CWIP | (Line 17 - Line 23+ Line 33) | 1,755,443,979 |
| 143 | FCR with Incentive ROE | (Line 141 / Line 142) | 15.0272% |
| 144 | FCR with Incentive ROE without Depreciation | (Line 141 - Line 75) / Line 142 | 12.2836% |
| 145 | FCR with Incentive ROE without Depreciation and Pre-Commercial | (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 | 12.2836% |
| 146 | Net Revenue Requirement | (Line 132) | 252,400,071.59 |
| 147 | Reconciliation amount | Attachment 6 | 0.00 |
| 148 | Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones | Attachment 7 | 5,375,708.80 |
| 149 | Facility Credits under Section 30.9 of the PJM OATT | Attachment 5 | 0.00 |
| 150 | Net Zonal Revenue Requirement | (Line 146 + 147 + 148 + 149) | 257,775,780.39 |
| Network Zonal Service Rate | | | |
| 151 | 1 CP Peak | (Note K) PJM Data | N/A |
| 152 | Rate (\$/MW-Year) | (Line 150 / 151) | N/A |
| 153 | Network Service Rate (\$/MW/Year) | (Line 152) | N/A |

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M 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 on Line 47.
If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.
This can be illustrated using the following example:
- Example:
- Assume Last Project goes into service on day 260.
Hypothetical Capital Structure until the last project goes into service is 50/50.
Assume Year End actual capital structure is 60% equity and 40% debt.
- Therefore: $\text{Weighted Equity} = [50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$
- O Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess

| Trans-Allegheny Interstate Line Company | | | | | | | | |
|---|---------------|---------------|----------------------|---------|---------------|-----------|-----------|---------------|
| Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet | | | | | | | | |
| Trans-Allegheny Interstate Company | | | | | | | | |
| Line | B1 | B2 | B3 | C | D | E | F | G |
| | Beg of Year | End of Year | End of Year for Est. | Retail | Only | Plant | Labor | Total |
| | Total | Total | Average for Final | Related | Transmission | Related | Related | ADIT |
| | | | Total | | Related | | | |
| 1 ADIT- 282 From Account Total Below | 570,303,436 | 571,901,929 | 571,102,683 | | 571,102,683 | - | - | 571,102,683 |
| 2 ADIT-283 From Account Total Below | 95,116,160 | 89,803,359 | 92,459,760 | | 58,617,814 | - | - | 58,617,814 |
| 3 ADIT-190 From Account Total Below | (190,355,038) | (138,668,951) | (164,511,980) | | (163,290,589) | - | - | (163,290,589) |
| 4 Subtotal | | | | | 466,429,908 | - | - | 466,429,908 |
| 5 Wages & Salary Allocator | | | | | | 100.0000% | 100.0000% | |
| 6 Gross Plant Allocator | | | | | 466,429,908 | - | - | 466,429,908 |
| 7 ADIT | | | | | | | | |

Enter Negative

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.

Amount 0 < From Acct 283, below

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

| A | B1 | B2 | B3 | C | D | E | F | G | |
|---|-------------------------------------|-------------------------------------|--|-------------------|----------------------------------|---------------------------------|------------------|------------------|---|
| | Trans-Allegheny Interstate Company | | | | | | | | |
| ADIT-190 | Beg of Year Balance p234.18.b | End of Year Balance p234.18.c | End of Year for Est. Average for Final Total | Retail Related | Gas, Prod Or Other Related | Only Transmission Related | Plant Related | Labor Related | JUSTIFICATION |
| Accelerated Tax Depr-FED-Norm | 5.00 | 6.00 | 5.50 | | | 6 | | | Additional tax depreciation over book |
| Accum Prev For Inj and Damage Gen Liability | 134,110.00 | | 67,055.00 | | | 67,055 | | | Temporary difference that is not deductible until paid |
| AMT Carryforward | 5,048,478 | - | 2,524,239 | | | 2,524,239 | | | Paid AMT tax which generates a credit |
| Charitable Contribution Carryforward | 7,606 | 8,027 | 7,817 | | 7,817 | | | | Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years |
| CIAC-Fed-Norm | 1,220,584 | 1,195,346 | 1,207,965 | | | 1,207,965 | | | Taxable CIAC |
| CIAC-Fed-Norm-Incurred-CWIP | 1,892,584 | 1,907,600 | 1,900,092 | | | 1,900,092 | | | Taxable CIAC |
| CIAC-MD-Norm-Incurred-CWIP | 21,594 | 21,818 | 21,706 | | | 21,706 | | | Taxable CIAC |
| CIAC-PA-Norm | 95,384 | 93,425 | 94,405 | | | 94,405 | | | Taxable CIAC |
| CIAC-PA-Norm-Incurred-CWIP | 71,176 | 72,370 | 71,773 | | | 71,773 | | | Taxable CIAC |
| CIAC-VA-Norm | (34,980) | (34,264) | (34,622) | | | (34,622) | | | Taxable CIAC |
| CIAC-VA-Norm-Incurred-CWIP | 20,558 | 20,789 | 20,674 | | | 20,674 | | | Taxable CIAC |
| CIAC-WV-Norm | 92,597 | 90,684 | 91,641 | | | 91,641 | | | Taxable CIAC |
| CIAC-WV-Norm-Incurred-CWIP | 157,677 | 160,121 | 158,899 | | | 158,899 | | | Taxable CIAC |
| Deferral Amortization of Excess Deferred Income Taxes | 1,040,447 | - | 520,224 | | | 520,224 | | | Resulting from deferral of refund of excess ADIT due to customers |
| FASB 109 Gross-Up | 24,490,535 | 23,656,385 | 24,073,460 | | | 24,073,460 | | | Reclass of the tax portion (gross-up) for property items included in account 190 |
| Federal NOL | 88,879,972 | 42,175,540 | 65,527,756 | | | 65,527,756 | | | Result of bonus depreciation |
| General Business Credit Carryforward | (83,969) | (132,251) | (108,110) | | (108,110) | - | | | General Business Credit Carryforward |
| Incentive Compensation | - | 331,189 | 165,595 | | 165,595 | | | | Allocated Incentive Compensation Accrual |
| Merger Costs, DMO Insurance | 237 | 126 | 182 | | 182 | | | | Merger cost |
| Merger Costs, Licenses | 10,915 | 5,834 | 8,375 | | 8,375 | | | | Merger cost |
| NOL Deferred Tax Asset - LT PA | (537,206) | (498,834) | (518,020) | | | (518,020) | | | Result of bonus depreciation |
| NOL Deferred Tax Asset - LT WV | 18,881,310 | 19,072,306 | 18,976,808 | | | 18,976,808 | | | Result of bonus depreciation |
| Other Reg Liability Misc | 172,932 | - | 86,466 | | 86,466.00 | | | | Temporary differences related to Sponsorships |
| PA 2023 - 2031 corporate income tax gradual rate reduction to 4.99% | 977,835 | 670,648 | 824,242 | | | 824,242 | | | FAS 109 resulting from remeasurement of PA ADIT due to PA HB 1342 law change in 2022 |
| Pension/OPRS - Other Deferred Credit or Debit | 601,139 | 583,964 | 592,552 | | | 592,552 | | | Pension related temporary differences associated with Service Company allocations |
| Purchase Accounting-LTD FMV | 982,527 | 936,841 | 959,684 | | 959,684 | | | | Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283) |
| State Income Tax Deductible | 1,294,913 | 1,477,771 | 1,386,342 | | | 1,386,342 | | | Deductions related to state income taxes |
| Tax Interest Capitalized-Fed-Norm | 28,182,522 | 27,701,877 | 27,942,200 | | | 27,942,200 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-Fed-Norm-Incurred-CWIP | 34,144,214 | 34,378,546 | 34,261,380 | | | 34,261,380 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm | 402,198 | 395,252 | 398,725 | | | 398,725 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm-Incurred-CWIP | 337,380 | 340,711 | 339,046 | | | 339,046 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm | 775,235 | 777,327 | 771,281 | | | 771,281 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm-Incurred-CWIP | 1,199,481 | 1,216,653 | 1,208,067 | | | 1,208,067 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm | 478,974 | 470,600 | 474,787 | | | 474,787 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm-Incurred-CWIP | 358,698 | 362,460 | 360,579 | | | 360,579 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm | 2,631,474 | 2,591,931 | 2,612,703 | | | 2,612,703 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm-Incurred-CWIP | 2,813,142 | 2,851,965 | 2,832,554 | | | 2,832,554 | | | Actual amount of tax interest capitalized |
| Valuation Allowance Charitable Carryforward | 326 | - | 163 | | 163 | - | | | Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43 |
| WV DTA related to HB 3286 | 101,221 | 101,221 | 101,221 | | 101,221 | - | | | Valuation allowance on disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years |
| Subtotal | 216,863,825 | 162,895,984 | 189,929,905 | - | 1,221,391 | 188,708,514 | - | - | |
| Less FASB 109 Included above | 26,508,617 | 24,327,033 | 25,417,355 | | | 25,417,355 | | | |
| Less FASB 106 Included above | | | | | | | | | |
| Total | 190,355,008 | 138,668,951 | 164,511,980 | - | 1,221,391 | 163,290,589 | - | - | |
| FAS 109 EDIT | | (50,605,706) | | | | | | | |
| FAS 109 Other | | 74,932,739 | | | | | | | |

Instructions for Account 190:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g. Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- 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.
- FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

| A | B1 | B2 | B3 | C | D | E | F | G | |
|------------------------------------|------------------------------------|------------------------------------|--|---|-------------------|----------------------------------|---------------------------------|------------------|---|
| | Trans-Allegheny Interstate Company | | | | | | | | |
| | Beg of Year Balance p274.9.b | End of Year Balance p275.9.k | End of Year for Est. Average for Final Total | | Retail Related | Gas, Prod Or Other Related | Only Transmission Related | Plant Related | Labor Related |
| ADIT- 282 | | | | | | | | | JUSTIFICATION |
| A&G Expenses Capitalized | 16,804,476 | 16,165,855 | 17,485,165 | | | | 17,485,165 | | Basis difference relating to A&G expense |
| Accelerated Tax Depreciation | 551,153,566 | 550,968,417 | 551,060,991 | | | | 551,060,991 | | Additional tax depreciation over book |
| Additional State Depreciation MD | 4,976,075 | 5,279,591 | 5,127,833 | | | | 5,127,833 | | Temporary difference for additional state depreciation allowed for MD tax return |
| Additional State Depreciation PA | 12,991,683 | 13,875,790 | 13,433,737 | | | | 13,433,737 | | Temporary difference for additional state depreciation allowed for PA tax return |
| Additional State Depreciation VA | 6,105,040 | 6,423,509 | 6,264,274 | | | | 6,264,274 | | Temporary difference for additional state depreciation allowed for VA tax return |
| Additional State Depreciation WV | 51,718,528 | 52,132,748 | 51,925,638 | | | | 51,925,638 | | Temporary difference for additional state depreciation allowed for WV tax return |
| AFUDC Debt | 4,597,854 | 4,598,182 | 4,598,018 | | | | 4,598,018 | | Portion of AFUDC Debt that relates to property and booked to account 282 |
| Capitalized Vertical Tree Trimming | 137,128 | 133,802 | 135,465 | | | | 135,465 | | Temporary difference that is capitalized for book purposes but deductible for tax purposes |
| Cost of Removal | (42,045,346) | (44,218,375) | (43,131,861) | | | | (43,131,861) | | Temporary difference arising for removal of plant/property |
| FASB 109 Gross-Up | (166,749,162) | (166,460,226) | (166,604,694) | | | | (166,604,694) | | Reclass of the tax portion (gross-up) for property items included in account 282 |
| Other Basis Differences | (39,154,866) | (38,894,604) | (39,024,735) | | | | (39,024,735) | | Other property related temporary differences |
| T&D Repairs | 3,019,299 | 3,437,015 | 3,228,157 | | | | 3,228,157 | | Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43 |
| Subtotal | 403,554,275 | 405,441,703 | 404,497,989 | | - | - | 404,497,989 | - | |
| Less FASB 109 Included above | (166,749,162) | (166,460,226) | (166,604,694) | | | | (166,604,694) | | |
| Total | 570,303,436 | 571,901,929 | 571,102,683 | | | | 571,102,683 | | |
| FAS 109 EDIT | | (177,450,346) | | | | | | | |
| FAS 109 Other | | 10,990,120 | | | | | | | |

Instructions for Account 282:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.

6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

7. FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

| A | B1 | B2 | B3 | C | D | E | F | G | |
|---|-------------------------------------|-------------------------------------|--|-------------------|----------------------------------|---------------------------------|------------------|------------------|--|
| | Trans-Allegheny Interstate Company | | | | | | | | |
| ADIT-283 | Bag of Year Balance p276.19.b | End of Year Balance p277.19.k | End of Year for Est. Average for Final Total | Retail Related | Gas, Prod Or Other Related | Only Transmission Related | Plant Related | Labor Related | JUSTIFICATION |
| A&G Expenses-PA-Norm | 2,502 | 2,417 | 2,460 | | 2,460 | | | | A&G expense adjustment |
| Charitable Contribution State & Local RTA | | | | | | | | | Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward |
| CIAC Fed-Norm-Reversal-CWIP | 1,892,595 | 1,892,595 | 1,892,595 | | | 1,892,595 | | | Taxable CIAC |
| CIAC MD-Norm | (73,369) | (71,846) | (71,846) | | | (72,608) | | | Taxable CIAC |
| CIAC MD-Norm-Reversal-CWIP | 21,816 | 21,816 | 21,816 | | | 21,816 | | | Taxable CIAC |
| CIAC PA-Norm-Reversal-CWIP | 121,734 | 121,734 | 121,734 | | | 121,734 | | | Taxable CIAC |
| CIAC VA-Norm-Reversal-CWIP | 14,553 | 14,553 | 14,553 | | | 14,553 | | | Taxable CIAC |
| CIAC WV-Norm-Reversal-CWIP | 135,498 | 135,498 | 135,498 | | | 135,498 | | | Taxable CIAC |
| Cost of Removal-MD-Norm | 1 | - | 1 | | | 1 | | | Temporary difference arising for removal of plant/property |
| Deferred Charge-EB | 92,782 | 210,093 | 151,438 | | | 151,438 | | | Allocated portion of total liabilities relating to captive insurance |
| FASB 109 Gross-Up | 25,221,921 | 22,424,745 | 23,823,333 | | | 23,823,333 | | | Release of the tax portion (gross-up) for property items included in account 283 |
| FIN 48 - R&D Credit | 88,167 | | 44,084 | | 44,084 | | | | See note in #190 for General Business Tax Credit |
| PAA - LT Regulatory Asset Amort | 982,528 | | 936,841 | | 959,685 | - | | | Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger |
| PJM Receivable | 35,633,441 | 30,037,996 | 32,835,719 | | 32,835,719 | | | | Comparison of actual to forecast revenues - non-property related |
| Tax Interest Capitalized-Fed-Norm-Reversal-CWIP | 33,764,130 | 33,924,507 | 33,844,319 | | | 33,844,319 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm-Reversal-CWIP | 333,656 | 336,011 | 334,834 | | | | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm-Reversal-CWIP | 1,190,105 | 1,202,590 | 1,196,348 | | | 1,196,348 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm-Reversal-CWIP | 353,299 | 355,797 | 354,548 | | | 354,548 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm-Reversal-CWIP | 2,773,528 | 2,799,755 | 2,786,642 | | | 2,786,642 | | | Actual amount of tax interest capitalized |
| Valuation Allowance NOL WV | 17,717,534 | 17,883,002 | 17,800,268 | | | 17,800,268 | | | Valuation allowances recorded against state NOL carryforwards not expected to be realized |
| Year-End Additional Temp Adjustments L/T | 71,681 | | 35,831 | | | 35,831 | | | Other temporary differences |
| Subtotal | 120,338,081 | 112,228,104 | 116,283,092 | - | 33,841,946 | 82,441,146 | - | - | |
| Less FASB 109 included above | 25,221,921 | 22,424,745 | 23,823,333 | - | - | 23,823,333 | - | - | |
| Less FASB 109 included above | - | - | - | - | - | - | - | - | |
| Total | 95,116,160 | 89,803,359 | 92,459,760 | | 33,841,946 | 58,617,814 | | | |
| FAS 109 EDIT | | (42,807,447) | | | | | | | |
| FAS 109 Other | | 65,232,192 | | | | | | | |

Instructions for Account 283:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- 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.
- FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

Trans-Allegheny Interstate Line Company

Attachment H-18A, Attachment 1.1

Attachment 1.1 - Excess & Deficient ADIT

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For the 12 months ended 12/31/24

| COLUMN A | | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L |
|---|------------------|---|---|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|
| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Re-measured Balance as of 12/31/24 (Attachment 1.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 |
| Non-property (Note B): | | | | | | | | | | | | |
| Account 190 | | | | | | | | | | | | |
| 1a | | Federal Long Term | | 44,981,655 | | 20 | 13 | 3,212,975 | 41,768,680 | Protected | Asset (182.3) | 410.1 |
| 1b | 2017 | Federal Long Term | | 438,158 | | 20 | 13 | 31,297 | 406,861 | Unprotected | Asset (182.3) | 410.1 |
| 1c | 2017 | NOL Deferred Tax Asset - LT PA | | (537,206) | | 20 | 13 | (38,372) | (498,834) | Unprotected | Liability (182.3) | 410.1 |
| 1d | 2017 | NOL Deferred Tax Asset - LT WV | | (2,673,943) | | 20 | 13 | (190,996) | (2,482,947) | Unprotected | Liability (182.3) | 410.1 |
| 1e | 2017 | Pension/OPEB - Other Def Cr. or Dr. | | 601,140 | | 41 | 34 | 17,175 | 583,965 | Unprotected | Asset (182.3) | 410.1 |
| 1f | 2017 | Purch Acct-LTD FMV | | 158,576 | | 10 | 3 | 39,644 | 118,932 | Unprotected | Asset (182.3) | 410.1 |
| Account 282 | | | | | | | | | | | | |
| 2a | | | | | | | | | | | | |
| Account 283 | | | | | | | | | | | | |
| 3a | 2017 | PAA - LT Regulatory Asset Amort | | (158,576) | | 10 | 3 | (39,644) | (118,932) | Unprotected | Liability (182.3) | 410.1 |
| 3b | 2017 | Valuation Allowance NOL WV | | 2,673,943 | | 20 | 13 | 190,996 | 2,482,947 | Unprotected | Asset (182.3) | 410.1 |
| Non-property gross up for Taxes | | | | | | | | | | | | |
| | | | | 16,671,264 | (166,625) | | | 1,169,554 | 15,335,085 | | | |
| Total Non-Property | | | - | 62,155,011 | (166,625) | | | 4,392,629 | 57,595,758 | | | |
| Property (Note B): | | | | | | | | | | | | |
| 6 | 2017 | Property Book-Tax Timing Difference - Account 190 | | - | | ARAM | ARAM | | - | Protected | Asset | 411.1 |
| 7 | 2017 | Property Book-Tax Timing Difference - Account 190 | | (16,306,632) | 16,306,632 | ARAM | ARAM | | - | Unprotected | Liability (254) | 411.1 |
| 8 | 2017 | Property Book-Tax Timing Difference - Account 190 | | - | | ARAM | ARAM | | - | Protected | Liability | 410.1 |
| 9 | 2017 | Property Book-Tax Timing Difference - Account 190 | | 26,957,920 | (16,672,856) | ARAM | ARAM | 211,281 | 10,073,783 | Unprotected | Asset (254) | 410.1 |
| 10 | 2017 | Property Book-Tax Timing Difference - Account 282 | | 16,234,648 | (16,234,648) | ARAM | ARAM | | - | Protected | Asset (254) | 411.1 |
| 11 | 2017 | Property Book-Tax Timing Difference - Account 282 | | (7,927,837) | 7,927,837 | ARAM | ARAM | | - | Unprotected | Liability (254) | 411.1 |
| 12 | 2017 | Property Book-Tax Timing Difference - Account 282 | | (204,664,848) | 16,669,314 | ARAM | ARAM | (2,128,055) | (185,867,478) | Protected | Liability (254) | 410.1 |
| 13 | 2017 | Property Book-Tax Timing Difference - Account 282 | | 23,864,312 | (7,059,774) | ARAM | ARAM | 131,962 | 16,672,576 | Unprotected | Asset (254) | 410.1 |
| 14 | 2017 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Protected | Asset | 411.1 |
| 15 | 2017 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Unprotected | Liability | 411.1 |
| 16 | 2017 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Protected | Liability | 410.1 |
| 17 | 2017 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Unprotected | Asset | |
| 18 | 2017 | Property Gross up for Taxes | | (59,320,488) | 932,725 | ARAM | ARAM | (647,653) | (57,740,109) | Protected, Unprotected | Liability | 411.1 |
| Total Property (Total of lines 6 thru 18) | | | - | (221,162,926) | 1,869,231 | | | (2,432,466) | (216,861,229) | | | |

Attachment H-18A, Attachment 1.1

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For the 12 months ended 12/31/24

| COLUMN A | | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L |
|----------|------------------|---|--|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|
| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 |
| 20 | | Non-property (Note B): | | | | | | | | | | |
| 20a | | Account 190 | | | | | | | | | | |
| 21 | | Account 282 | | | | | | | | | | |
| 21a | | | | | | | | | | | | |
| 22 | | Account 283 | | | | | | | | | | |
| 22a | 2023 | Deferred Charge-EIB | | (62) | | 2 | - | (62) | - | Unprotected | Liability (182.3) | 410.1 |
| 22b | 2023 | SC01 Timing Allocation | | (1,105) | | 2 | - | (1,105) | - | Unprotected | Liability (182.3) | 410.1 |
| 23 | | Non-property gross up for Taxes | | - | (428) | 4 | | (424) | - | | | |
| 24 | | Total Non-Property | | - | (1,595) | 4 | | (1,591) | - | | | |
| 25 | 2023 | Property (Note B): | | | | | | | | | | |
| 26 | 2023 | Property Book-Tax Timing Difference - Account 190 | | - | | ARAM | ARAM | | - | Protected | Asset | 411.1 |
| 27 | 2023 | Property Book-Tax Timing Difference - Account 190 | | (274,740) | 274,740 | ARAM | ARAM | | - | Unprotected | Liability (254) | 411.1 |
| 28 | 2023 | Property Book-Tax Timing Difference - Account 190 | | - | | ARAM | ARAM | | - | Protected | Liability | 410.1 |
| 29 | 2023 | Property Book-Tax Timing Difference - Account 190 | | 508,149 | (202,221) | ARAM | ARAM | 6,758 | 299,169 | Unprotected | Asset (254) | 410.1 |
| 30 | 2023 | Property Book-Tax Timing Difference - Account 282 | | - | | ARAM | ARAM | | - | Protected | Asset | 411.1 |
| 31 | 2023 | Property Book-Tax Timing Difference - Account 282 | | (331,577) | 331,577 | ARAM | ARAM | | - | Unprotected | Liability (254) | 411.1 |
| 32 | 2023 | Property Book-Tax Timing Difference - Account 282 | | (4,638,393) | 295,074 | ARAM | ARAM | (60,267) | (4,283,052) | Protected | Liability (254) | 410.1 |
| 33 | 2023 | Property Book-Tax Timing Difference - Account 283 | | 924,125 | (429,698) | ARAM | ARAM | 16,098 | 478,329 | Unprotected | Asset (254) | 410.1 |
| 34 | 2023 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Protected | Asset | 411.1 |
| 35 | 2023 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Unprotected | Liability | 411.1 |
| 36 | 2023 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Protected | Liability | 410.1 |
| 37 | 2023 | Property Gross up for Taxes | | (1,397,381) | 111,749 | ARAM | ARAM | (13,575) | (1,272,057) | Unprotected | Asset | 411.1 |
| 38 | | Total Property (Total of lines 25 thru 37) | | - | (5,209,818) | 381,221 | | (50,986) | (4,777,611) | Protected, Unprotected | Liability | 411.1 |

Attachment H-18A, Attachment I.1
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For the 12 months ended 12/31/24

| Line No. | COLUMN A Vintage (Note A) | COLUMN B Description | COLUMN C (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J) | COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | COLUMN E Current Period Other Activity (Note D) | COLUMN F Amortization Period (Note E) | COLUMN G Years Remaining at Year End | COLUMN H Amortization (Note F) | COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | COLUMN J Protected / Unprotected | COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | COLUMN L Amortized to Account 410.1 or Account 411.1 |
|----------|------------------------------|---------------------------------|---|--|--|---|--|--------------------------------------|--|-------------------------------------|---|---|
| 39 | | Non-property (Note B): | | | | | | | | | | |
| 39a | | Account 190 | | | | | | | - | | | |
| 40 | | Account 282 | | | | | | | - | | | |
| 40a | | | | | | | | | - | | | |
| 41 | | Account 283 | | | | | | | - | | | |
| 41a | 2024 | Deferred Charge-EIB | | (378) | | 2 | 1 | (189) | (189) | Unprotected | Liability (182.3) | |
| 42 | | Non-property gross up for Taxes | | (139) | | | | (69) | (69) | | | |
| 43 | | Total Non-Property | | (516) | | | | (258) | (258) | | | |

| | | | | | | | | | | | | |
|----|------|---|--|-------------|-------------|------|------|----------|-------------|-------------|-----------------|--|
| 44 | 2024 | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 45 | 2024 | Property Book-Tax Timing Difference - Account 190 | | (114,729) | 114,729 | ARAM | ARAM | | - | Unprotected | Liability (254) | |
| 46 | 2024 | Property Book-Tax Timing Difference - Account 190 | | | - | ARAM | ARAM | | - | Protected | Liability | |
| 47 | 2024 | Property Book-Tax Timing Difference - Account 190 | | 210,737 | 45,579 | ARAM | ARAM | 5,821 | 250,495 | Unprotected | Asset (254) | |
| 48 | 2024 | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 49 | 2024 | Property Book-Tax Timing Difference - Account 282 | | (102,268) | 102,268 | ARAM | ARAM | | - | Unprotected | Liability (254) | |
| 50 | 2024 | Property Book-Tax Timing Difference - Account 282 | | (1,398,499) | (2,360,434) | ARAM | ARAM | (50,661) | (3,708,272) | Protected | Liability (254) | |
| 51 | 2024 | Property Book-Tax Timing Difference - Account 282 | | 261,392 | 167,274 | ARAM | ARAM | 12,546 | 416,121 | Unprotected | Asset (254) | |
| 52 | 2024 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 53 | 2024 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | Liability | |
| 54 | 2024 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | Liability | |
| 55 | 2024 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | Asset | |
| 56 | 2024 | Property Gross up for Taxes | | (419,081) | (696,360) | ARAM | ARAM | | (11,718) | | | |
| 57 | | Total Property (Total of lines 25 thru 37) | | (1,562,447) | (2,626,944) | | | (44,012) | (4,145,379) | | | |

| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 |
|----------|------------------|---------------------------------|---|--|--|---------------------------------|--------------------------------|--------------------------|--|-------------------------|---|---|
| 58 | | Non-property (Note B): | | | | | | | | | | |
| 58a | | Account 190 | | | | | | | | | | |
| 59 | | Account 282 | | | | | | | | | | |
| 59a | | | | | | | | | | | | |
| 60 | | Account 283 | | | | | | | | | | |
| 60a | 2025 | Deferred Charge-EIB | | (773) | | 2 | 2 | - | (773) | Unprotected | Liability (182.3) | |
| 61 | | Non-property gross up for Taxes | | (280) | | | | - | (280) | | | |
| 62 | | Total Non-Property | | (1,053) | - | | | - | (1,053) | | | |

| | | | | | | | | | | | | |
|----|------|---|--|-------------|---|------|------|---|-------------|-------------|-----------------|--|
| 63 | 2025 | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 64 | 2025 | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Unprotected | Liability (254) | |
| 65 | 2025 | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | Liability | |
| 66 | 2025 | Property Book-Tax Timing Difference - Account 190 | | 85,602 | | ARAM | ARAM | | 85,602 | Unprotected | Asset (254) | |
| 67 | 2025 | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 68 | 2025 | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Unprotected | Liability (254) | |
| 69 | 2025 | Property Book-Tax Timing Difference - Account 282 | | (1,300,977) | | ARAM | ARAM | | (2,300,977) | Protected | Liability (254) | |
| 70 | 2025 | Property Book-Tax Timing Difference - Account 282 | | 142,408 | | ARAM | ARAM | | 142,408 | Unprotected | Asset (254) | |
| 71 | 2025 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 72 | 2025 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | Liability | |
| 73 | 2025 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | Liability | |
| 74 | 2025 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | Asset | |
| 75 | 2025 | Property Gross up for Taxes | | | | ARAM | ARAM | | (389,347) | | | |
| 76 | | Total Property (Total of lines 25 thru 37) | | (1,462,314) | - | | | - | (1,462,314) | | | |

| | | | | | | | | | | | | |
|----|--|---|--|--|--|--|--|-----------|---------------|--|--|--|
| 58 | | Deferral of Amortized Excess/Deficient ADITs (Note H) | | | | | | | | | | |
| 59 | | Total Non-Property & Property Amortization, including gross up for taxes (Total of lines 5, 19, 24, 38) | | | | | | 1,863,316 | | | | |
| 60 | | Total 2023 FAS109 (Total of lines 5, 19, 24, 38) (Note I) | | | | | | | (169,652,086) | | | |
| 61 | | Total 2023 FAS109 (Attachment 1) (Note I) | | | | | | | (169,652,086) | | | |

Notes:

- A
- B Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. TrillCo will modify Attachment 1.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing. Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB811 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- E The amortization periods shall be consistent with the following:
Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax
Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- F The amortization will occur through FERC income statement Accounts 410.1, and 411.1
- G Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- H Reflects the net amount of amortization, including gross-up for taxes, from prior period(s) that was booked for GAAP, but deferred for FERC purposes because a mechanism did not exist to pass back/collect excess/deficient ADITs to/from customers. The net amortized deferral amount, including the gross-up for taxes, is in Account 254, as reflected on FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC Form No. 1, page 232.
- I Included to demonstrate rate base neutrality. Ties back to FERC Form No. 1 page 232 (Account 182.3) plus page 278 (Account 254).

| COLUMN A | | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L |
|--|------------------|---|--|---|---|-----------------------------|--|--|--|--|-------------------------|---|
| | | | Deferred Tax Asset (Liability) (Note B) | | | ADIT Offset to P&L (Note B) | (Excess) Deficient Deferred Income Taxes (Notes B & C) | (Excess) Deficient Deferred Income Tax Activity post tax remeasurement | | | | |
| 2025 | | | 12/31/2024 ADIT Balance (Prior to 2024 PA State Tax) | 12/31/2024 ADIT Balance (After 2024 PA State Tax) | Change in ADIT due to 2025 PA State Tax | Tax Expense (Benefit) | ADIT Offset to Regulatory Asset (Liability) (= -Col. E + Col. F) | Other Adjustments including Gross-up True-ups | 2024 Return-to-Accrual Adjustment (Recorded in 2025) | (Excess)/Deficient ADIT Transmission Remeasured Balance (= Col. G + Col. H + Col. I) | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/24 |
| Line No. | Vintage (Note A) | M Item | | | | | | | | | | |
| Non-Property Related Items: | | | | | | | | | | | | |
| 190 Accounts | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | |
| 1a | 2025 | Charitable Contribution Carryforward | | 6,181 | 6,158 | (23) | 23 | - | | - | N/A | |
| 1b | 2025 | Charitable Contribution State & Local RTA | | (2,460) | (2,417) | 42 | (42) | - | | - | N/A | |
| 1c | 2025 | Deferral Amortization of Excess Def Income Taxes | | (0) | (0) | - | - | - | | - | N/A | |
| 1d | 2025 | Incentive Compensation | | 332,412 | 331,189 | (1,224) | 1,224 | - | | - | N/A | |
| 1e | 2025 | Merger Costs: D&O Insurance | | 127 | 126 | (0) | 0 | - | | - | N/A | |
| 1f | 2025 | Merger Costs: Licenses | | 5,856 | 5,834 | (22) | 22 | - | | - | N/A | |
| 1g | 2025 | Other Reg Liability Misc | | 0 | 0 | (0) | 0 | - | | - | N/A | |
| 1h | 2025 | Purch Acct-LTD FMV | | 820,932 | 817,909 | (3,022) | 3,022 | - | | - | N/A | |
| 2 | | Year-End Additional Temp Adjustments LT | | | | | | | | | | |
| Total For 190 Accounts: | | | | 1,163,048 | 1,158,800 | (4,249) | 4,249 | | | | | |
| 282 Accounts | | | | | | | | | | | | |
| Total For 282 Accounts: | | | | | | | | | | | | |
| 283 Accounts | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 5a | 2025 | Accum Prov For Inj and Damage-Gen Liability | | - | - | - | - | - | | - | N/A | |
| 5b | 2025 | Deferred Charge-EIB | | (209,904) | (209,131) | 773 | - | (773) | | (773) | Unprotected | 182 |
| 5c | 2025 | PAA - LT Regulatory Asset Amort | | (820,931) | (817,909) | 3,022 | (3,022) | - | | - | N/A | |
| 5d | 2025 | PJM Receivable | | (30,148,995) | (30,037,986) | 110,999 | (110,999) | - | | - | N/A | |
| Total For 283 Accounts: | | | | (31,179,830) | (31,065,036) | 114,794 | (114,021) | (773) | - | (773) | | |
| Total Non-Property Related Items: | | | | | | | | | | | | |
| 7 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | | (773) | - | (773) | | |
| 8 | | Net Tax Gross-up | | | | | | (280) | | (280) | | |
| 9 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | (1,053) | - | (1,053) | | |
| Property Related Items: | | | | | | | | | | | | |
| 190 Accounts | | | | | | | | | | | | |
| 10a | 2025 | CIAC-PA-Norm | | 57,057 | 53,696 | (3,360) | - | 3,360 | | 3,360 | Unprotected | 254 |
| 10b | 2025 | CIAC-PA-Norm-Incurred-CWIP | | 91,532 | 86,141 | (5,391) | - | 5,391 | | 5,391 | Unprotected | 254 |
| 10c | 2025 | CIAC-PA-Norm-Reversal-CWIP | | (90,338) | (85,018) | (5,320) | - | (5,320) | | (5,320) | Unprotected | 254 |
| 10d | 2025 | Tax Interest Capitalized-PA-Norm | | 1,368,500 | 1,287,905 | (80,595) | - | 80,595 | | 80,595 | Unprotected | 254 |
| 10e | 2025 | Tax Interest Capitalized-PA-Norm-Incurred-CWIP | | 1,703,649 | 1,603,316 | (100,333) | - | 100,333 | | 100,333 | Unprotected | 254 |
| 10f | 2025 | Tax Interest Capitalized-PA-Norm-Reversal-CWIP | | (1,676,888) | (1,578,131) | (98,757) | - | (98,757) | | (98,757) | Unprotected | 254 |
| Total For 190 Accounts: | | | | 1,453,511 | 1,367,910 | (85,602) | - | 85,602 | - | 85,602 | | |
| 282 Accounts | | | | | | | | | | | | |
| 12a | 2025 | 481a 2023 Return Adjustment | | (4,718) | (4,701) | 17 | | (17) | | (17) | Unprotected | 254 |
| 12b | 2025 | AMG Expenses-PA-Norm | | (984,363) | (926,391) | 57,972 | | (57,972) | | (57,972) | Protected | 254 |
| 12c | 2025 | Accelerated Tax Dep-PA-Norm | | (22,080,549) | (20,769,571) | 1,300,977 | | (1,300,977) | | (1,300,977) | Unprotected | 254 |
| 12d | 2025 | AFUDC Debt-PA-Norm | | (197,903) | (186,248) | 11,655 | | (11,655) | | (11,655) | Unprotected | 254 |
| 12e | 2025 | AFUDC Debt-PA-Norm-Incurred-CWIP | | (256,873) | (241,745) | 15,128 | | (15,128) | | (15,128) | Unprotected | 254 |
| 12f | 2025 | AFUDC Debt-PA-Norm-Reversal-CWIP | | 245,911 | 231,429 | (14,482) | | 14,482 | | 14,482 | Unprotected | 254 |
| 12g | 2025 | AFUDC Equity/FAS 43-PA-FT | | (641,244) | (603,478) | 37,765 | | (37,765) | 37,765 | - | N/A | |
| 12h | 2025 | AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP | | (856,055) | (805,639) | 50,416 | | (50,416) | 50,416 | - | N/A | |
| 12i | 2025 | AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP | | 807,716 | 760,147 | (47,569) | | 47,569 | (47,569) | - | Unprotected | 254 |
| 12j | 2025 | Cap Vertical Tree Trimming-PA-Norm | | (6,387) | (6,011) | 376 | | (376) | | (376) | Unprotected | 254 |
| 12k | 2025 | Cost of Removal-PA-Norm | | 2,063,094 | 1,941,593 | (121,502) | | 121,502 | | 121,502 | Unprotected | 254 |
| 12l | 2025 | Other Basis Differences-PA-Norm | | 1,712,684 | 1,611,819 | (100,865) | | 100,865 | | 100,865 | Unprotected | 254 |
| 12m | 2025 | R&D Cost-PA-Norm | | (4,088) | (3,847) | 241 | | (241) | | (241) | Unprotected | 254 |
| 12n | 2025 | Step Up-PA-Norm | | 30,346 | 28,559 | (1,787) | | 1,787 | | 1,787 | Unprotected | 254 |
| 12o | 2025 | Tax Depreciation Adjustment - PA | | (497) | (497) | - | | - | | - | Unprotected | 254 |
| 12p | 2025 | Tax UoP Repair Exp-PA-Norm | | (179,810) | (169,030) | 10,578 | | (10,578) | | (10,578) | Unprotected | 254 |
| 12q | 2025 | Tax UoP Repair Exp-PA-Norm-Incurred-CWIP | | (86,057) | (80,989) | 5,068 | | (5,068) | | (5,068) | Unprotected | 254 |
| 12r | 2025 | Tax UoP Repair Exp-PA-Norm-Reversal-CWIP | | 81,625 | 76,818 | (4,807) | | 4,807 | | 4,807 | | |
| Total For 282 Accounts: | | | | (20,366,966) | (19,167,785) | 1,199,181 | - | (1,199,181) | 40,612 | - | (1,158,569) | |
| Total Property Related Items: | | | | | | | | | | | | |
| 14 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | | (1,113,579) | 40,612 | (1,072,967) | | |
| 15 | | Net Tax Gross-up | | | | | | (404,083) | 14,737 | (389,347) | | |
| 16 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | (1,517,662) | 55,348 | (1,462,314) | | |
| Total Property and Non-property Related Items: | | | | | | | | | | | | |
| 17 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | | (1,114,352) | 40,612 | (1,073,740) | | |
| 18 | | Net Tax Gross-up | | | | | | (404,361) | 14,737 | (389,624) | | |
| 19 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | (1,518,713) | 55,348 | (1,469,361) | | |

| COLUMN A | | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L |
|----------|------------------|---|--|---|-------------------------------|-----------------------------|--|--|--|--|-------------------------|---|
| | | | Deferred Tax Asset (Liability) (Note B) | 12/31/20XX ADIT Balance (After Vintage) | Change in ADIT due to Vintage | ADIT Offset to P&L (Note B) | (Excess) Deficient Deferred Income Taxes (Notes B & C) | (Excess) Deficient Deferred Income Tax Activity post tax remeasurement | | | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/XX |
| Line No. | Vintage (Note A) | M Item | 12/31/20XX ADIT Balance (Prior to Vintage) | 12/31/20XX ADIT Balance (After Vintage) | Change in ADIT due to Vintage | Tax Expense (Benefit) | ADIT Offset to Regulatory Asset (Liability) (= -[Col. E + Col. F]) | Other Adjustments Including Gross-up True-ups | 20XX Return-to-Accrual Adjustment (Recorded in 20XX) | (Excess)/Deficient ADIT Transmission Remeasured Balance (= Col. G + Col. H + Col. I) | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/XX |
| 20 | | Non-Property Related Items: | | | | | | | | | | |
| 20a | | 190 Accounts | | | | | | | | | | |
| 21 | | Total For 190 Accounts: | | - | - | - | - | - | - | - | | |
| 22 | | 282 Accounts | | | | | | | | | | |
| 22a | | | | | | | | | | | | |
| 23 | | Total For 282 Accounts: | | - | - | - | - | - | - | - | | |
| 24 | | 283 Accounts | | | | | | | | | | |
| 24a | | | | | | | | | | | | |
| 25 | | Total For 283 Accounts: | | - | - | - | - | - | - | - | | |
| 26 | | Total Non-Property Related Items: | | | | | | | | | | |
| 26 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | - | - | - | - | | |
| 27 | | Net Tax Gross-up | | | | | | | | | | |
| 28 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | - | - | - | | |
| 29 | | Property Related Items: | | | | | | | | | | |
| 29a | | 190 Accounts | | | | | | | | | | |
| 30 | | Total For 190 Accounts: | | - | - | - | - | - | - | - | | |
| 31 | | 282 Accounts | | | | | | | | | | |
| 31a | | | | | | | | | | | | |
| 32 | | Total For 282 Accounts: | | - | - | - | - | - | - | - | | |
| 33 | | Total Property Related Items: | | | | | | | | | | |
| 33 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | - | - | - | - | | |
| 34 | | Net Tax Gross-up | | | | | | | | | | |
| 35 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | - | - | - | | |
| 36 | | Total Property and Non-property Related Items: | | | | | | | | | | |
| 37 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | - | - | - | - | | |
| 38 | | Net Tax Gross-up | | | | | | | | | | |
| 38 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | - | - | - | | |

- Notes:
- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. TRAILCo will modify Attachment 1.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
 - B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficiencies/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
 - C Reflects the end of 2017 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

Trans-Allegheny Interstate Line Company
Attachment 2 - Taxes Other Than Income Worksheet

| Other Taxes | | | FERC Form No.1 page, line & Col | Amount | Allocator | Allocated Amount |
|---|--|------------|------------------------------------|-----------|-----------|---------------------|
| Plant Related | | | Gross Plant Allocator | | | |
| 1.1 | 2024 State Property WV | p263.12(l) | 5,542,770 | 100.0000% | \$ | 5,542,770 |
| 1.2 | 2025 State Property WV | p263.13(l) | 6,609,658 | 100.0000% | | 6,609,658 |
| 1.3 | 2024 State Property PA (Public Utility Realty) | p263.16(l) | 44,330 | 100.0000% | | 44,330 |
| 1.4 | 2024 State Property OH (Public Utility Realty) | p263.17(l) | 51,876 | 100.0000% | | 51,876 |
| 1.5 | 2023 Local Property MD | p263.6(l) | 727,781 | 100.0000% | | 727,781 |
| 1.6 | 2024 Local Property MD | p263.7(l) | 720,188 | 100.0000% | | \$ 720,188 |
| 1.7 | 2024 Local Property VA | p263.9(l) | 1,218,636 | 100.0000% | | 1,218,636 |
| 3 Total Plant Related | | | 14,915,239 | | | 14,915,239 |
| Labor Related | | | Wages & Salary Allocator | | | |
| 4 | Accrued Federal FICA | p263.40(l) | 58,418 | | | |
| 5 | | | | | | |
| 6 | Federal - Excise | p263.28(l) | 2,517 | | | |
| 7 | | | | | | |
| 8 Total Labor Related | | | 60,935 | 100.0% | | 60,935 |
| Other Included | | | Gross Plant Allocator | | | |
| 9 | State Sales/Use Tax PA | p263.18(i) | | | | 0 |
| 10 | | | | | | 0 |
| 11 | | | | | | 0 |
| 12 Total Other Included | | | 0 | | | 0 |
| 13 Total Included (Lines 4 + 9 + 13) | | | 14,976,174 | | | 14,976,174 |
| Input to Appendix A, Line 82 | | | | | | |
| Retail Related Other Taxes to be Excluded | | | | | | |
| 14 | Federal Income Tax | p263.22(l) | (18,360,880) | | | |
| 15 | Corporate Net Income Tax MD | p263.23(l) | 247,303 | | | |
| 16 | Corporate Net Income Tax PA | p263.24(l) | 2,310,722 | | | |
| 17 | Corporate Net Income Tax VA | p263.25(l) | 270,567 | | | |
| 18 | Corporate Net Income Tax WV | p263.26(l) | 6,735,293 | | | |
| 19 Subtotal, Excluded | | | -8,796,995 | | | |
| 20 Total, Included and Excluded (Line 14 + Line 20) | | | 6,179,179 | | | |
| 21 Total Other Taxes from p114.14.c | | | 14,976,173 | | | |
| 22 Difference (Line 20 - Line 21) | | | -8,796,994 | | | |

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 shall 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 shall 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.

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

| | | Amount | FERC Form No.1 page, line & Col |
|---|---|-----------|---|
| Account 454 - Rent from Electric Property | | | |
| 1 | Rent from Electric Property - Transmission Related (Note 3) | - | Page 300 Line: 19 Column: b |
| 2 | Total Rent Revenues (Line 1) | - | |
| Account 456 - Other Electric Revenues (Note 1) | | | |
| 3 | Schedule 1A | - | |
| 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) | - | |
| 5 | Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner | 3,424,198 | p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m |
| 6 | PJM Transitional Revenue Neutrality (Note 1) | | |
| 7 | PJM Transitional Market Expansion (Note 1) | | |
| 8 | Professional Services (Note 3) | - | |
| 9 | Revenues from Directly Assigned Transmission Facility Charges (Note 2) | | |
| 10 | Rent or Attachment Fees associated with Transmission Facilities (Note 3) | - | |
| 11 | Gross Revenue Credits (Sum Lines 2-10) | 3,424,198 | |
| 12 | Less line 14g | - | |
| 13 | Total Revenue Credits (Line 11 - Line 12) | 3,424,198 | Input to Appendix A, Line 131 |
| Revenue Adjustment to determine Revenue Credit | | | |
| 14a | Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here | - | |
| 14b | Costs associated with revenues in line 14a | - | |
| 14c | Net Revenues (14a - 14b) | - | |
| 14d | 50% Share of Net Revenues (14c / 2) | - | |
| 14e | Costs associated with revenues in line 14a 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. | - | |
| 14f | Net Revenue Credit (14d + 14e) | - | |
| 14g | Line 14a less line 14f | - | |
| 15 | Amount offset in line 4 above | - | |
| 16 | Total Account 454 and 456 | 3,424,198 | |
| 17 | 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 178 of Appendix A. | | |
| 18 | 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. | | |
| 19 | 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 14a - 14g, 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). | | |
| 20 | 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 explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT. | | |

Trans-Allegheny Interstate Line Company

EXHIBIT NO. TRC-203

ATTACHMENT H-18A

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Attachment 4 - Calculation with Incentive ROE

| | | | | |
|---|---|----------------------------------|-------------|-------------------------------|
| A | Return and Taxes at High End of the range of Reasonableness | | | |
| | Return and Taxes at High End of the range of Reasonableness | (Sum Lines 26 and 33 from below) | 168,135,687 | Input to Appendix A, Line 140 |
| B | Difference between Base ROE and Incentive ROE | | 100 | |

Return Calculation

| | | Source | Reference | |
|----|---|------------------------------|----------------------|---------------|
| 1 | Rate Base | Appendix A, Line 46 | | 1,382,487,038 |
| 2 | Preferred Dividends | enter positive | Appendix A, Line 84 | 0 |
| | Common Stock | | | |
| 3 | Proprietary Capital | Appendix A, Line 85 | | 952,803,705 |
| 4 | Less Accumulated Other Comprehensive Income Account 219 | Appendix A, Line 86 | | 0 |
| 5 | Less Preferred Stock | Appendix A, Line 87 | | 0 |
| 6 | Less Account 216.1 | Appendix A, Line 88 | | 0 |
| 7 | Common Stock | Appendix A, Line 89 | | 952,803,705 |
| | Capitalization | | | |
| 8 | Long Term Debt | Appendix A, Line 90 | | 624,983,262 |
| 9 | Less Unamortized Loss on Reacquired Debt | Appendix A, Line 91 | | 0 |
| 10 | Plus Unamortized Gain on Reacquired Debt | Appendix A, Line 92 | | 0 |
| 11 | Less ADIT associated with Gain or Loss | Appendix A, Line 93 | | 0 |
| 12 | Total Long Term Debt | Appendix A, Line 94 | | 624,983,262 |
| 13 | Preferred Stock | Appendix A, Line 95 | | 0 |
| 14 | Common Stock | Appendix A, Line 96 | | 952,803,705 |
| 15 | Total Capitalization | Appendix A, Line 97 | | 1,577,786,967 |
| 16 | Debt % | Total Long Term Debt | Appendix A, Line 98 | 39.6114% |
| 17 | Preferred % | Preferred Stock | Appendix A, Line 99 | 0.0000% |
| 18 | Common % | Common Stock | Appendix A, Line 100 | 60.3886% |
| 19 | Debt Cost | Total Long Term Debt | Appendix A, Line 101 | 0.0394 |
| 20 | Preferred Cost | Preferred Stock | Appendix A, Line 102 | 0.0000 |
| 21 | Common Cost | Common Stock | 12.70% | 0.1270 |
| 22 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 16 * 19) | 0.0156 |
| 23 | Weighted Cost of Preferred | Preferred Stock | (Line 17 * 20) | 0.0000 |
| 24 | Weighted Cost of Common | Common Stock | (Line 18 * 21) | 0.0767 |
| 25 | Rate of Return on Rate Base (ROR) | | (Sum Lines 22 to 24) | 0.0923 |
| 26 | Investment Return = Rate Base * Rate of Return | | (Line 1 * Line 25) | 127,604,144 |

Composite Income Taxes

| | | | | |
|-----|---|---|--|------------|
| | Income Tax Rates | | | |
| 27 | FIT=Federal Income Tax Rate | Appendix A, Line 109 | | 21.00% |
| 28 | SIT=State Income Tax Rate or Composite | Appendix A, Line 110 | | 7.25% |
| 29 | p = percent of federal income tax deductible for state purposes | Appendix A, Line 111 | | 0.00% |
| 30 | T | Appendix A, Line 112 | | 26.72% |
| 31 | T / (1-T) | Appendix A, Line 113 | | 36.47% |
| 32 | Income Tax Component = | CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) = | | 38,668,226 |
| 32a | (Excess)/Deficient Deferred Income Taxes | Appendix A, Line 114a | | 1,863,316 |
| 33 | Total Income Taxes | (Line 32 + Line 32a) | | 40,531,542 |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| Plant In Service Worksheet | | | | Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | | | | | | | | | | | | | |
|--|-------------------------------|-----------------|----------|--|---------------|--------------------------|--|------------|-------------|---------------------------------|-----------|-------------|--------------------------|-------------------|-----------------------|------------------------|------------|-----------------|-----------------|-----------------|
| | | | | 13 Month Balance for Reconciliation | | EOY Balance for Estimate | | | | | | | | | | | | | | |
| Calculation of Transmission Plant In Service | | | | Source | Total | Total | | Black Oak | Wills Ridge | 502 Junction - Terrestrial Line | Potter SS | OuzgWhitely | Madisonbrook Transformer | North Shennelsiah | Bedington Transformer | Madisonbrook Capacitor | Keweenaw | Double #2 Trans | Double #3 Trans | Double #4 Trans |
| December | 0206.58.b | company records | For 2023 | | 2,239,340,842 | | | 61,983,286 | 17,822,602 | 1,072,464,323 | 2,127,000 | 24,544,149 | 8,206,718 | 1,923,902 | 9,306,946 | 6,486,620 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| January | | company records | For 2024 | | 2,246,303,142 | | | 61,979,100 | 17,822,602 | 1,072,500,589 | 2,127,000 | 25,176,781 | 8,206,718 | 1,923,902 | 9,301,200 | 6,486,620 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| February | | company records | For 2024 | | 2,240,402,308 | | | 61,577,082 | 17,822,602 | 1,072,500,844 | 2,127,000 | 25,374,302 | 8,206,718 | 1,923,902 | 9,137,591 | 6,486,620 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| March | | company records | For 2024 | | 2,242,473,316 | | | 61,871,901 | 17,822,602 | 1,074,211,264 | 2,127,000 | 25,386,358 | 8,206,718 | 1,923,902 | 9,167,518 | 6,486,620 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| April | | company records | For 2024 | | 2,243,427,296 | | | 61,821,896 | 17,822,602 | 1,076,060,773 | 2,127,000 | 25,421,760 | 8,206,718 | 1,923,902 | 9,167,130 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| May | | company records | For 2024 | | 2,242,978,036 | | | 61,688,698 | 17,804,844 | 1,074,770,236 | 2,127,000 | 25,387,719 | 8,206,718 | 1,923,902 | 9,167,130 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| June | | company records | For 2024 | | 2,242,204,630 | | | 61,832,207 | 17,796,027 | 1,073,712,413 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,167,130 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,686,109 |
| July | | company records | For 2024 | | 2,243,682,086 | | | 61,844,862 | 17,796,027 | 1,073,718,786 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,167,130 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,686,109 |
| August | | company records | For 2024 | | 2,243,689,901 | | | 61,642,448 | 17,802,760 | 1,073,768,311 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,167,340 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,686,109 |
| September | | company records | For 2024 | | 2,240,572,363 | | | 61,642,448 | 17,860,763 | 1,073,879,263 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,160,926 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,686,109 |
| October | | company records | For 2024 | | 2,255,357,690 | | | 61,642,920 | 17,842,446 | 1,074,381,556 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,162,208 | 6,444,187 | 39,616,235 | 5,183,481 | 4,720,764 | 5,686,109 |
| November | | company records | For 2024 | | 2,281,315,989 | | | 61,843,182 | 17,896,341 | 1,076,469,575 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,163,880 | 6,444,187 | 39,616,235 | 5,183,481 | 4,732,439 | 5,686,109 |
| December | 0207.58.b | | For 2024 | | 2,271,899,786 | 2,271,899,786 | | 57,705,181 | 17,933,820 | 1,077,222,675 | 2,127,000 | 24,548,303 | 8,206,718 | 1,920,900 | 9,163,880 | 6,444,187 | 39,616,235 | 5,183,481 | 4,732,439 | 5,686,109 |
| 15 | Transmission Plant In Service | | | | 2,247,899,944 | 2,271,899,786 | | 52,087,558 | 17,864,229 | 1,074,201,567 | 2,127,000 | 24,875,324 | 8,206,718 | 1,923,902 | 9,188,470 | 6,457,243 | 39,616,235 | 5,183,481 | 4,772,821 | 5,686,783 |

| Details | | | | | | | | | | | | | | | | | |
|------------|------------|-----------------------------|-------------------------|-----------|----------------|------------------------|--------------------|---------------------|-----------|--------------------------|--------------------------------|------------|-------------|---------------|-------------|-----------|--------------|
| Cabot SS | Armstrong | Farmers Valley Capacitor | Harvey Run Capacitor | Doubs SS | Meadowbrook SS | Grandview Capacitor | 502 Jct Substation | Conemaugh Seward | Luxor | Grandpoint & Gulfport | Henderson Lake + Homer City | Albion | Blairsville | Carbon Center | Hunterstown | Johnstown | Buffalo Road |
| 8,161,218 | 15,618,120 | 2,887,298 | 831,386 | 5,998,232 | 62,802,653 | 656,546 | 19,881,050 | 28,831,762 | 1,198,270 | 1,778,159 | 12,863,994 | 36,634,904 | 3,707,315 | 568,850 | 44,215,528 | 6,184,477 | 438,406 |
| 8,161,218 | 15,964,439 | 2,888,677 | 831,386 | 5,974,281 | 62,806,386 | 656,546 | 20,156,059 | 28,838,950 | 1,198,270 | 1,778,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,215,528 | 6,271,469 | 438,406 |
| 8,161,218 | 15,980,665 | 2,882,598 | 831,386 | 5,978,099 | 62,806,378 | 656,546 | 20,206,389 | 28,838,950 | 1,198,270 | 1,778,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,215,528 | 6,265,991 | 438,406 |
| 8,161,218 | 15,977,322 | 2,882,598 | 831,386 | 5,978,099 | 62,806,378 | 656,546 | 20,219,357 | 28,838,950 | 1,198,270 | 1,778,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,215,528 | 6,266,433 | 438,406 |
| 8,342,689 | 15,976,252 | 2,882,981 | 831,386 | 5,978,099 | 62,803,936 | 656,546 | 19,746,649 | 28,838,950 | 1,198,270 | 1,778,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,247,185 | 6,244,941 | 438,406 |
| 8,433,223 | 15,961,634 | 2,886,312 | 831,386 | 5,978,099 | 63,448,151 | 656,546 | 19,548,402 | 28,838,950 | 1,198,270 | 1,778,159 | 12,863,994 | 36,634,991 | 3,707,315 | 568,850 | 44,246,879 | 6,237,452 | 438,406 |
| 8,417,156 | 15,924,529 | 2,886,312 | 831,386 | 5,978,099 | 63,866,837 | 656,546 | 19,628,389 | 28,838,950 | 1,198,270 | 1,778,159 | 12,863,994 | 36,635,083 | 3,707,315 | 568,850 | 44,246,879 | 6,237,451 | 438,406 |
| 8,390,332 | 15,924,512 | 2,886,312 | 831,386 | 5,978,099 | 63,847,840 | 656,546 | 19,528,852 | 28,838,950 | 1,198,270 | 1,778,159 | 12,863,994 | 36,643,077 | 3,707,315 | 568,850 | 44,246,879 | 6,237,451 | 438,406 |
| 8,418,914 | 15,924,512 | 2,886,312 | 831,386 | 5,978,099 | 63,844,959 | 656,546 | 19,283,523 | 28,840,541 | 1,198,270 | 1,778,159 | 12,863,994 | 36,643,077 | 3,707,315 | 568,850 | 44,246,879 | 6,237,451 | 438,406 |
| 11,016,654 | 15,924,512 | 2,886,312 | 831,386 | 5,978,099 | 63,846,253 | 656,546 | 19,149,668 | 28,840,541 | 1,198,270 | 1,778,159 | 12,863,994 | 36,643,077 | 3,707,315 | 568,850 | 44,246,879 | 6,101,591 | 438,406 |
| 10,965,218 | 15,924,512 | 2,886,312 | 831,386 | 5,978,099 | 63,846,253 | 656,546 | 19,052,823 | 28,840,541 | 1,198,270 | 1,778,159 | 12,863,994 | 36,643,287 | 3,707,315 | 568,850 | 44,246,879 | 6,101,591 | 438,406 |
| 10,975,422 | 15,924,512 | 2,886,312 | 831,386 | 6,465,426 | 63,850,695 | 656,546 | 19,969,187 | 29,840,541 | 1,198,270 | 1,778,159 | 12,863,994 | 36,653,180 | 3,707,315 | 568,850 | 44,245,979 | 6,100,666 | 438,406 |
| 8,926,239 | 15,923,232 | 2,885,176 | 831,386 | 6,016,841 | 63,336,574 | 656,546 | 19,565,370 | 28,839,502 | 1,198,270 | 1,778,159 | 12,863,994 | 36,638,920 | 3,707,315 | 568,850 | 44,234,306 | 6,211,683 | 438,406 |

Trans-Allegheny Interstate Line

| | | | | | Attachment 5 - Cost Supp | |
|--|-----------------------------|-----------------|----------|------------|-----------------------------|---------------|
| | | | | | Link to Appendix A, line 15 | |
| Calculation of Distribution Plant In Service | | | | | Link to Appendix A, line 15 | |
| December | Source | | For 2023 | - | | |
| January | 0206.75.b | company records | For 2024 | - | | |
| February | | company records | For 2024 | - | | |
| March | | company records | For 2024 | - | | |
| April | | company records | For 2024 | - | | |
| May | | company records | For 2024 | - | | |
| June | | company records | For 2024 | - | | |
| July | | company records | For 2024 | - | | |
| August | | company records | For 2024 | - | | |
| September | | company records | For 2024 | - | | |
| October | | company records | For 2024 | - | | |
| November | | company records | For 2024 | - | | |
| December | 0207.75.a | | For 2024 | - | | |
| Distribution Plant In Service | | | | | | |
| Calculation of Intangible Plant In Service | | | | | | |
| December | Source | | For 2023 | 55,655,891 | | |
| December | 0204.5.b | | For 2024 | 59,245,595 | | |
| December | 0205.5.a | | | 59,245,595 | | |
| 18 | Intangible Plant In Service | | | | 59,245,595 | 59,245,595 |
| Calculation of General Plant In Service | | | | | Link to Appendix A, line 18 | |
| December | Source | | For 2023 | 85,622,339 | | |
| December | 0205.92.b | | For 2024 | 86,513,349 | | |
| December | 0207.92.a | | | 86,513,349 | | |
| 18 | General Plant In Service | | | | 86,513,349 | 86,513,349 |
| Calculation of Production Plant In Service | | | | | Link to Appendix A, line 18 | |
| December | Source | | For 2023 | - | | |
| January | 0204.40b | company records | For 2024 | - | | |
| February | | company records | For 2024 | - | | |
| March | | company records | For 2024 | - | | |
| April | | company records | For 2024 | - | | |
| May | | company records | For 2024 | - | | |
| June | | company records | For 2024 | - | | |
| July | | company records | For 2024 | - | | |
| August | | company records | For 2024 | - | | |
| September | | company records | For 2024 | - | | |
| October | | company records | For 2024 | - | | |
| November | | company records | For 2024 | - | | |
| December | 0205.40.c | | For 2024 | - | | |
| Production Plant In Service | | | | | | |
| 6 | Total Plant In Service | | | | 2,396,470,027 | 2,427,671,723 |
| Sum of averages above | | | | | Link to Appendix A, line 6 | |

[illegible]

| Totals | | | | | | | | | | | | | | | | |
|-----------|-----------------------------|-------------------------|------------|----------------|------------------------|--------------------|------------------------|---------|--------------------------|-------------------------------|-----------|-------------|---------------|-------------|-----------|--------------|
| Armstrong | Farmers Valley Capacitor | Harvey Run Capacitor | Douglas SS | Meadowbrook SS | Grandview Capacitor | 502 Jct Substation | Conemaugh Reservoir | Luxor | Grandpoint & Gulfport | Handsome Lake - Homer City | Altoona | Blairsville | Carbon Center | Hunterstown | Johnstown | Buffalo Road |
| 3,163,897 | 186,057 | 171,116 | 1,017,661 | 12,107,362 | 141,743 | 1,374,395 | 6,045,080 | 236,663 | 369,813 | 2,670,938 | 7,252,043 | 671,193 | 112,337 | 8,842,771 | 1,014,946 | 86,567 |
| 3,191,737 | 189,897 | 172,571 | 1,036,552 | 12,213,135 | 142,894 | 1,384,886 | 6,101,656 | 237,674 | 369,977 | 2,689,974 | 7,266,187 | 677,864 | 113,333 | 8,861,700 | 1,025,874 | 87,305 |
| 3,220,008 | 193,337 | 174,027 | 1,054,584 | 12,318,889 | 144,044 | 1,396,296 | 6,157,737 | 238,786 | 362,021 | 2,717,014 | 7,360,341 | 684,175 | 114,329 | 8,960,642 | 1,036,876 | 88,102 |
| 3,248,470 | 200,977 | 175,463 | 1,063,646 | 12,424,652 | 145,195 | 1,405,751 | 6,213,816 | 241,897 | 363,126 | 2,746,423 | 7,454,493 | 689,866 | 115,325 | 9,109,580 | 1,047,872 | 88,876 |
| 3,276,831 | 202,837 | 176,933 | 1,052,336 | 12,530,416 | 146,346 | 1,416,753 | 6,269,862 | 244,008 | 365,229 | 2,764,196 | 7,488,430 | 697,156 | 116,321 | 9,278,501 | 1,058,968 | 89,638 |
| 3,305,187 | 204,297 | 178,394 | 1,060,968 | 12,636,179 | 147,496 | 1,426,577 | 6,325,939 | 246,118 | 371,332 | 2,787,866 | 7,552,795 | 703,445 | 117,316 | 9,387,447 | 1,069,839 | 90,405 |
| 3,333,527 | 205,686 | 179,849 | 1,069,628 | 12,741,942 | 148,646 | 1,436,864 | 6,381,990 | 248,228 | 374,434 | 2,811,753 | 7,616,875 | 710,133 | 118,312 | 9,496,422 | 1,079,280 | 91,172 |
| 3,361,819 | 207,536 | 181,303 | 1,078,286 | 12,847,706 | 149,796 | 1,447,337 | 6,438,036 | 250,338 | 377,537 | 2,836,468 | 7,680,987 | 716,621 | 119,307 | 9,605,367 | 1,084,224 | 91,938 |
| 3,390,075 | 209,174 | 182,758 | 1,086,945 | 12,953,469 | 150,946 | 1,457,686 | 6,494,074 | 252,448 | 380,639 | 2,860,260 | 7,745,100 | 723,108 | 120,303 | 9,714,366 | 1,089,163 | 92,706 |
| 3,418,328 | 210,813 | 184,213 | 1,095,604 | 13,059,233 | 152,096 | 1,468,039 | 6,550,108 | 254,557 | 383,740 | 2,885,020 | 7,809,213 | 729,594 | 121,298 | 9,823,517 | 1,106,100 | 93,473 |
| 3,446,579 | 212,452 | 185,667 | 1,104,262 | 13,164,996 | 153,246 | 1,478,372 | 6,606,138 | 256,667 | 386,842 | 2,909,776 | 7,873,321 | 736,080 | 122,293 | 9,932,651 | 1,116,919 | 94,240 |
| 3,474,828 | 214,090 | 187,121 | 1,112,921 | 13,270,759 | 154,396 | 1,488,683 | 6,662,163 | 258,776 | 389,943 | 2,930,534 | 7,937,434 | 742,565 | 123,288 | 10,041,798 | 1,127,815 | 95,007 |
| 3,503,074 | 215,729 | 188,576 | 1,121,580 | 13,376,523 | 155,546 | 1,499,053 | 6,718,193 | 260,885 | 393,045 | 2,954,267 | 8,001,138 | 749,050 | 124,283 | 10,151,639 | 1,138,311 | 95,774 |
| 3,333,404 | 205,895 | 179,847 | 1,069,624 | 12,741,942 | 148,646 | 1,436,856 | 6,381,947 | 248,226 | 374,432 | 2,811,971 | 7,616,838 | 710,129 | 118,311 | 9,496,573 | 1,079,607 | 91,172 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | Total |
|-----------|------------|--------------------|---------------|------------------|-------------|-----------------|------------------|-------------|-------------------|------------------------|------------|------------|-----------|-------------|-------------|-------------|----------|------------|-----------|------------|---------------------------|---------------|-------------|-------------------|-----------------|---------------------|-------------|-------|
| Moshannon | Waldo Run | Four Mile Junction | West Union SS | Shuman H&M/Mokey | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown | Clayburg Ring Bus | Johnstown SS Capitular | Grover Sub | Ritter Sub | Shawville | Monocacy SS | Mahoning SS | Yeagerstown | Nyswaner | Oak Mound | Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill | Damascus SS | Warren Substation | Piercetbrook SS | Fire Run Substation | | |
| 1,379,946 | 13,520,298 | 1,736,863 | 171,062 | 307,540 | 113,708 | 4,020,434 | 7,440,526 | 368,387 | 1,386,812 | 242,302 | 90,814 | 3,984,812 | 384,705 | 6,304,136 | 3,528,809 | 102,250 | 157,360 | 14,427,781 | 8,180,108 | 10,176,519 | 6,041,275 | 12,770,948 | 387,859 | 3,135,668 | 991,248 | 1,320,054 | 489,307,323 | |
| 1,383,760 | 13,492,913 | 1,735,053 | 173,862 | 313,177 | 114,807 | 4,081,058 | 7,514,516 | 371,089 | 1,399,887 | 244,867 | 97,856 | 4,012,238 | 396,481 | 6,460,481 | 3,577,708 | 104,159 | 158,036 | 14,603,791 | 8,288,812 | 10,287,046 | 6,168,958 | 12,805,190 | 371,400 | 3,175,723 | 1,000,708 | 1,336,818 | 472,753,571 | |
| 1,407,536 | 13,786,544 | 1,760,140 | 176,343 | 318,696 | 116,007 | 4,101,058 | 7,588,518 | 375,402 | 1,413,085 | 247,011 | 98,798 | 4,055,877 | 402,263 | 6,526,749 | 3,628,808 | 106,067 | 160,511 | 14,779,602 | 8,387,532 | 10,387,590 | 6,178,638 | 13,060,277 | 374,943 | 3,216,884 | 1,028,177 | 1,470,814 | 477,185,399 | |
| 1,421,331 | 13,916,171 | 1,780,237 | 177,023 | 324,274 | 117,107 | 4,137,844 | 7,662,518 | 379,044 | 1,426,172 | 249,386 | 99,742 | 4,101,530 | 406,048 | 6,593,889 | 3,676,808 | 107,876 | 162,037 | 14,905,791 | 8,488,248 | 10,508,677 | 6,244,318 | 13,216,400 | 376,480 | 3,256,083 | 1,046,852 | 1,546,460 | 476,860,026 | |
| 1,435,123 | 14,036,174 | 1,801,326 | 179,703 | 329,851 | 118,307 | 4,178,074 | 7,736,502 | 382,568 | 1,439,266 | 251,720 | 100,683 | 4,167,173 | 409,832 | 6,665,377 | 3,725,007 | 109,884 | 163,682 | 15,031,760 | 8,588,942 | 10,616,860 | 6,311,056 | 13,367,500 | 382,020 | 3,296,223 | 1,066,127 | 1,618,977 | 480,715,586 | |
| 1,448,918 | 14,163,367 | 1,817,410 | 180,382 | 335,427 | 119,497 | 4,218,339 | 7,811,472 | 386,147 | 1,452,338 | 254,075 | 102,625 | 4,192,810 | 413,818 | 6,725,873 | 3,774,107 | 111,793 | 165,237 | 15,157,726 | 8,689,817 | 10,728,882 | 6,379,879 | 13,516,704 | 385,569 | 3,336,376 | 1,083,586 | 1,694,245 | 484,829,810 | |
| 1,462,714 | 14,315,300 | 1,833,493 | 182,862 | 341,002 | 120,688 | 4,258,459 | 7,884,454 | 389,688 | 1,466,419 | 256,429 | 103,657 | 4,226,445 | 417,400 | 6,791,968 | 3,822,206 | 113,762 | 168,812 | 15,483,688 | 8,792,282 | 10,838,413 | 6,447,266 | 13,665,805 | 388,107 | 3,376,525 | 1,102,015 | 1,768,604 | 489,480,698 | |
| 1,476,501 | 14,448,402 | 1,849,575 | 185,420 | 346,577 | 121,758 | 4,298,433 | 7,958,388 | 393,240 | 1,479,498 | 258,783 | 104,509 | 4,258,478 | 421,184 | 6,858,256 | 3,870,308 | 115,610 | 170,387 | 15,659,802 | 8,895,844 | 10,949,832 | 6,515,052 | 13,814,801 | 390,447 | 3,416,670 | 1,120,302 | 1,842,952 | 490,123,432 | |
| 1,490,286 | 14,591,942 | 1,869,655 | 188,420 | 352,152 | 122,905 | 4,338,462 | 8,032,334 | 396,803 | 1,491,575 | 261,138 | 106,451 | 4,293,752 | 424,867 | 6,924,333 | 3,917,408 | 117,519 | 180,961 | 15,825,483 | 8,991,603 | 11,060,739 | 6,586,738 | 13,963,893 | 394,186 | 3,456,810 | 1,137,780 | 1,917,280 | 500,072,343 | |
| 1,504,076 | 14,713,915 | 1,887,733 | 189,009 | 357,726 | 124,054 | 4,378,367 | 8,108,272 | 400,350 | 1,504,802 | 263,462 | 108,304 | 4,375,344 | 428,750 | 6,990,805 | 3,970,525 | 119,427 | 171,536 | 16,011,388 | 9,092,252 | 11,170,638 | 6,650,425 | 14,113,283 | 399,725 | 3,496,946 | 1,157,869 | 1,991,646 | 507,044,422 | |
| 1,517,864 | 14,847,112 | 1,907,810 | 190,776 | 363,306 | 125,204 | 4,418,320 | 8,180,204 | 403,899 | 1,517,727 | 265,847 | 109,336 | 4,403,072 | 432,532 | 7,057,072 | 4,013,605 | 121,336 | 173,110 | 16,187,230 | 9,182,891 | 11,281,022 | 6,718,111 | 14,263,863 | 404,860 | 3,537,079 | 1,176,409 | 2,066,058 | 508,262,862 | |
| 1,531,582 | 14,980,300 | 1,931,886 | 191,458 | 368,872 | 126,353 | 4,460,032 | 8,254,390 | 407,449 | 1,530,801 | 268,201 | 107,278 | 4,456,598 | 436,315 | 7,123,335 | 4,068,704 | 123,245 | 174,884 | 16,363,108 | 9,283,709 | 11,391,399 | 6,785,797 | 14,412,463 | 409,209 | 3,577,208 | 1,193,747 | 2,140,388 | 512,794,264 | |
| 1,545,299 | 15,113,479 | 1,959,995 | 192,126 | 374,445 | 127,520 | 4,503,300 | 8,328,791 | 410,998 | 1,543,874 | 270,558 | 109,225 | 4,492,226 | 440,208 | 7,189,859 | 4,127,804 | 125,123 | 176,259 | 16,539,373 | 9,368,795 | 11,501,787 | 6,859,454 | 14,562,094 | 414,303 | 3,617,254 | 1,222,086 | 2,214,734 | 516,447,848 | |
| 1,462,684 | 14,316,256 | 1,833,481 | 182,060 | 346,998 | 120,605 | 4,259,418 | 7,884,448 | 389,696 | 1,465,408 | 256,429 | 102,567 | 4,238,432 | 417,399 | 6,791,942 | 3,822,206 | 203,702 | 166,811 | 15,483,554 | 8,790,287 | 10,838,312 | 6,447,372 | 13,666,801 | 389,862 | 3,376,493 | 1,101,842 | 1,768,377 | 492,455,985 | |

| | | Attachment 5 - Cost Study | | | |
|---|---|---------------------------------------|-----------------------|-----------------------------|-----------------------------|
| 25 | Calculation of Distribution Accumulated Depreciation | | Source | | |
| | December | Prior year FERC Form 1 p219.26.b | For 2023 | | |
| | January | company records | For 2024 | | |
| | February | company records | For 2024 | | |
| | March | company records | For 2024 | | |
| | April | company records | For 2024 | | |
| | May | company records | For 2024 | | |
| | June | company records | For 2024 | | |
| | July | company records | For 2024 | | |
| | August | company records | For 2024 | | |
| | September | company records | For 2024 | | |
| | October | company records | For 2024 | | |
| | November | company records | For 2024 | | |
| | December | p219.26.b | For 2024 | | |
| Distribution Accumulated Depreciation | | | | | |
| 25 | Calculation of Intangible Accumulated Depreciation | | Source | | |
| | December | Prior year FERC Form 1 p200.21.b | For 2023 | 35,064,977 | 41,487,197 |
| | | p200.21b | For 2024 | 41,487,197 | 41,487,197 |
| Accumulated Intangible Depreciation | | | | 85,236,087 | 41,487,197 |
| 24 | Calculation of General Accumulated Depreciation | | Source | Link to Appendix A, line 25 | Link to Appendix A, line 25 |
| | December | Prior year FERC Form 1 p219.28b | For 2023 | 20,178,378 | |
| | December | p219.28.b | For 2024 | 22,266,356 | 22,266,356 |
| | Accumulated General Depreciation | | | 21,254,584 | 22,266,356 |
| Calculation of Production Accumulated Depreciation | | | | Link to Appendix A, line 24 | Link to Appendix A, line 24 |
| | December | Prior year FERC Form 1 p219.20.b-04.b | For 2023 | | |
| | January | company records | For 2024 | | |
| | February | company records | For 2024 | | |
| | March | company records | For 2024 | | |
| | April | company records | For 2024 | | |
| | May | company records | For 2024 | | |
| | June | company records | For 2024 | | |
| | July | company records | For 2024 | | |
| | August | company records | For 2024 | | |
| | September | company records | For 2024 | | |
| | October | company records | For 2024 | | |
| | No-rembar | company records | For 2024 | | |
| | December | p219.20.b thru 219.24.b | For 2024 | | |
| Production Accumulated Depreciation | | | | | |
| 8 | Total Accumulated Depreciation | | Sum of averages above | 551,828,905 | 580,150,361 |
| | | | | Link to Appendix A, line 8 | Link to Appendix A, line 8 |
| | | | | Link to Appendix A, line 8 | Link to Appendix A, line 8 |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Form 1 Amount | Electric Portion | Non-electric Portion | Details |
|---|------------------------------------|---------|----------|---------------|-----------------------------|--|---------|
| | | | | Begin of year | End of Year (for estimates) | Average of Beginning and Ending Balances | |
| 40 | Materials and Supplies | | | - | - | - | |
| 37 | Transmission Materials & Supplies | p227.8 | | - | - | - | |
| 51 | Undistributed Stores Expense | p227.16 | | - | - | - | |
| | Allocated General Expenses | | | - | - | - | |
| | Plus Property Under Capital Leases | 0 | p200.4.c | - | - | - | |

Transmission / Non-transmission Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Begin of year | End of Year (for estimates) | Average of Beginning and Ending Balances | Details |
|---|---|--------------------------|--|---------------|-----------------------------|--|--------------------|
| 34 | Transmission Related Land Held for Future Use | Total | | - | - | - | Enter Details Here |
| | | Non-transmission Related | | - | - | - | |
| | | Transmission Related | | - | - | - | |

CWIP & Expensed Lease Worksheet

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Begin of year | CWIP in Form 1 Amount | Expensed Lease in Form 1 Amount | Details |
|---|---------------------------------------|----------|--------------|---------------|-----------------------|---------------------------------|---------|
| 6 | Plant Allocation Factors | | | 2,380,619,072 | - | - | |
| | Electric Plant in Service | (Note B) | Attachment 5 | - | - | - | |
| 15 | Plant in Service | | | 2,238,340,842 | - | - | |
| | Transmission Plant in Service | (Note B) | Attachment 5 | - | - | - | |
| 23 | Accumulated Depreciation | | | 489,367,323 | - | - | |
| | Transmission Accumulated Depreciation | (Note B) | Attachment 5 | - | - | - | |

Pre-Commercial Costs Capitalized

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | EDY for Estimate and EDY for Final | Amortization Amount (Over 4 Years) | Calculated End of Year Balance | Average of Beginning and Ending Balances (for estimate and re-amortizations) | Details |
|---|--|--|--|------------------------------------|------------------------------------|--------------------------------|--|---------|
| 35 | Unamortized Capitalized Pre-Commercial Costs | | | \$ - | \$ - | \$ - | - | |

EPRI Dues Cost Support

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Begin of year | EPRI Dues | Details |
|--|-------------------------------------|----------|------------|---------------|-----------|--------------------|
| 58 | Allocated General & Common Expenses | | | 0 | 0 | Enter Details Here |
| | Less EPRI Dues | (Note D) | p352 & 353 | - | - | |

Regulatory Expense Related to Transmission Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Form 1 Amount | Transmission Related | Non-transmission Related | Details |
|---|---------------------------------------|----------|------------|---------------|----------------------|--------------------------|---|
| Directly Assigned A&G | | | | | | | |
| 62 | Regulatory Commission Exp Account 928 | (Note G) | p323.188.b | - | - | - | Link to Appendix A, line 62 Enter Details Here |

Safety Related Advertising Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Form 1 Amount | Safety Related | Non-safety Related | Details |
|---|---------------------------------------|----------|------------|---------------|----------------|--------------------|---|
| Directly Assigned A&G | | | | | | | |
| 66 | General Advertising Exp Account 930.1 | (Note F) | p323.191.b | - | - | - | Link to Appendix A, line 66 Enter Details Here |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | State 1 | State 2 | State 3 | State 4 | State 5 | Details |
|---|--|-----------|---------|--|---------|---------|---------|
| Income Tax Rates | | MD 8.25% | WV 6.5% | PA 8.49% | VA 6.0% | | |
| 110 | STT-State Income Tax Rate or Composite | Composite | | Composite is calculated based on sales, payroll and property for each jurisdiction | | | |
| | | 7.260% | | | | | |

Education and Out Reach Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Form 1 Amount | Education & Outreach | Other | Details |
|---|--|---------------|----------------------|-------|--------------------|
| 63 | Directly Assigned A&O General Advertising Exp Account 930.1 | p223 191.9 | | | Enter Details Here |

Excluded Plant Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Excluded Transmission Facilities | | Description of the Facilities | |
|---|--|---------------------------------------|----------|-------------------------------|--|
| 126 | Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | (Note L) | | | |
| | Excluded Transmission Facilities | | | | |
| | Step-Up Facilities | General Description of the Facilities | | | |
| | 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 | | |
| | 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 | | | |

Prepayments

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Begin of year | End of Year | Average of Beginning and Ending Balances | Allocation | Transmission Related | Details |
|---|---|---------------|-------------|--|------------|----------------------|---------|
| 36 | Prepayments | | | Enter \$ | | Amount | |
| | Prepayments | | | | | | |
| | Prepaid Premiums if not included in Prepayments | 1,019,124 | 1,152,574 | 1,085,849 | 100% | 1,085,849 | |
| | Total Prepayments | | | | | | |
| | | 1,019,124 | 1,152,574 | 1,085,849 | 100% | 1,085,849 | |

Detail of Account 566 Miscellaneous Transmission Expenses

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Total | Summary of Pre-Commercial Expenses |
|---|---|----------------------------|--|
| 70 | Amortization Expense on Pre-Commercial Cost | \$ - | |
| 71 | Pre-Commercial Expense | | |
| 72 | Miscellaneous Transmission Expense | 3,411,496 | |
| | Total Account 566 Miscellaneous Transmission Expenses | p.321.97 b \$ 3,411,496 | |
| | | | Cost Element Name |
| | | | Total |
| | | | Labor & Overhead (1) |
| | | | Miscellaneous (2) |
| | | | Outside Services Legal (3) |
| | | | Outside Services Other (4) |
| | | | Outside Services Rates (5) |
| | | | Advertising (6) |
| | | | Travel, Lodging and Meals (7) |
| | | | Total |
| | | | |
| | | | (1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation. |
| | | | (2) Miscellaneous amount includes rental of vehicles for department facilities for open houses, field C&I fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and PJM allocation fee. |
| | | | (3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability. |
| | | | (4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services. |
| | | | (5) Outside services rates includes the advice of a rate consultant regarding rate design. |
| | | | (6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project. |
| | | | (7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings. |
| Net Revenue Requirement | | | |
| 149 | Facility Credits under Section 30.9 of the PJM OATT | | |

[illegible]

| Annual Depreciation Expense | | | | | | | | | | | | | | |
|-----------------------------|---------------------|--------|---------------|-----------|----------------|------------|----------|----------------|--------------------|------------------|--------|-----------------------|--------------------------|---------|
| Cabot SS | Grandview Capacitor | Potter | Osage Whately | Armstrong | Farmers Valley | Harvey Run | Doubs SS | Meadowbrook SS | 502 Jct Substation | Conemaugh-Seward | Lucas | Grandpoint & Guilford | Handsome Lake-Homer City | Altoona |
| | | | | 298 | | | | | | 2,665 | | | | |
| 1,441 | 280 | | 14,908 | 2,504 | 1,254 | | | | | 124,532 | | 3,446 | | |
| 184,961 | 13,521 | 35,310 | 118,263 | 336,574 | | 17,460 | 102,776 | 1,231,249 | | 276,859 | 21,875 | 37,231 | | 769,488 |
| | | | | | | | | | | | | | 35,676 | |
| | | | 96,570 | | | | | | | 30,788 | | | 162,638 | |
| | | | 350,859 | | | | | | | 384,649 | | | 42,698 | |
| 186,392 | 13,801 | 35,310 | 580,550 | 339,377 | 1,254 | 17,460 | 102,776 | 1,231,249 | 124,532 | 694,961 | 25,321 | 37,231 | 260,981 | 769,488 |

| Bainville | Carbon Center | Hunterstown | Johnstown | Buffalo Road | Moshannon | Waldo Run | Four Mile Junction | West Union SS | Shuman Hill/Mobley | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown | Clayburg Ring Bus |
|-----------|---------------|-------------|-----------|--------------|-----------|-----------|--------------------|---------------|--------------------|-------------|-----------------|------------------|-------------|-------------------|
| | | | | | | 87,636 | 6,416 | | 38,772 | | 167,849 | | | 17,888 |
| 77,857 | 11,946 | 1,308,067 | 130,413 | 9,207 | 165,312 | 1,384,979 | 185,981 | 20,153 | 28,134 | 13,795 | 126,303 | 1,092,867 | 42,611 | 138,073 |
| | | | | | | 85,353 | | | | | | | | |
| | | | | | | 2,353 | | | | | | | | |
| | | | | | | 32,831 | | | | | | | | |
| 77,857 | 11,946 | 1,308,067 | 130,413 | 9,207 | 165,312 | 1,587,863 | 192,996 | 20,153 | 66,905 | 13,795 | 294,201.61 | 1,092,867 | 42,611 | 156,962 |

| Grover Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yeagerstown | Nyswaner | Oak Mound | Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill | Damascus SS | Warren Substation | Piercesbrook SS | Fire Run | Total | |
|------------|-----------|-----------|-------------|--------------|-------------|----------|-----------|-----------|------------|---------------------------|---------------|-------------|-------------------|-----------------|----------|------------|--|
| | 56,185 | | 12,524 | | | | | 114,076 | 11,876 | 240,360 | 592,704 | | 36,472 | | | 2,621,772 | |
| | | | | | | | | | | | | | | | | 2,778,179 | |
| | | | | | | | | | | | | | | | | - | |
| 11,307 | 117,573 | 45,392 | 763,190 | 589,323 | 22,908 | 18,898 | 74,537 | 1,094,611 | 1,313,467 | 642,165 | 1,198,382 | 46,534 | 445,304 | 168,997 | 176,890 | 21,929,421 | |
| | | | | | | | | | | | | | | | | - | |
| | | | | | | | | | | | | | | | | - | |
| | | | | | | | | | | | | | | | | - | |
| | 37,762 | | | | | | | | | | | | | | | 7,442,022 | |
| | 72,599 | | | | | | | 870,427 | | | | | | | 625,094 | 4,788,937 | |
| | | | | | | | | | | | | | | | | - | |
| | 114,452 | | | | | | | 1,166,329 | | | | | | | 97,124 | 8,599,738 | |
| | | | | | | | | | | | | | | | | - | |
| | | | | | | | | | | | | | | | | - | |
| | | | | | | | | | | | | | | | | - | |
| | | | | | | | | | | | | | | | | - | |
| | | | | | | | | | | | | | | | | - | |
| | | | | | | | | | | | | | | | | - | |
| 11,307 | 398,550 | 45,392 | 795,714 | 589,323 | 22,908 | 18,898 | 2,111,292 | 1,208,687 | 1,325,143 | 882,515 | 1,791,086 | 46,534 | 481,776 | 168,997 | 899,098 | 48,161,069 | |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| GENERAL PLANT | | Life | Survivor Curve | Net Salvage Percent | Accrual Rate (Annual) Percent | Total |
|---|--------------------------------|------|----------------|---------------------|-------------------------------|-----------|
| 390 | Structures & Improvements | 50 | R1 | 0 | 2.00 | 1,046,807 |
| 391 | Office Furniture & Equipment | 20 | SQ | 0 | 6.00 | 1,011,161 |
| | Information Systems | 10 | SQ | 0 | 10.00 | |
| | Data Handlino | 10 | SQ | 0 | 10.00 | |
| 392 | Transportation Equipment | | | | | |
| | Other | 15 | SQ | 20 | 5.33 | |
| | Autos | 7 | S3 | 20 | 11.43 | |
| | Light Trucks | 11.5 | L4 | 20 | 6.96 | |
| | Medium Truck | 11.5 | L4 | 20 | 6.96 | |
| | Trailers | 18 | L1 | 20 | 4.44 | |
| | ATV | 15 | SQ | 20 | 5.33 | |
| 393 | Stores Equipment | 20 | SQ | 0 | 5.00 | |
| 394 | Tools, Shop & Garage Equipment | 20 | SQ | 0 | 5.00 | |
| 396 | Power Operated Equipment | 18 | L1 | 25 | 4.17 | |
| 397 | Communication Equipment | 15 | SQ | 0 | 6.67 | 1,238,566 |
| 398 | Miscellaneous Equipment | 15 | SQ | 0 | 6.67 | |
| Total General Plant | | | | | | 3,296,974 |
| Total General Plant Depreciation Expense (must tie to p306.1 d & e) | | | | | | 3,296,974 |
| INTANGIBLE PLANT | | Life | Survivor Curve | Net Salvage Percent | Accrual Rate (Annual) Percent | Total |
| 303 | Miscellaneous Intangible Plant | 5 | SQ | 0 | 20.00 | 6,327,960 |
| Total Intangible Plant | | | | | | 6,327,960 |
| Total Intangible Plant Amortization (must tie to p306.1 d & e) | | | | | | 6,327,960 |

These depreciation rates will not change absent the appropriate filing at FERC.

PBOP Expenses

| | | |
|---|--|------------|
| 1 | Total PBOP expenses | 22,856,433 |
| 2 | Amount relating to retired personnel | 6,796,372 |
| 3 | Amount allocated on FTEs | 14,070,061 |
| 4 | Number of FTEs for Allegheny | 4,408 |
| 5 | Cost per FTE | 3,192 |
| 6 | TRAILCo FTEs (labor not capitalized) current year | 0.000 |
| 7 | TRAILCo PBOP Expense for base year | - |
| 8 | TRAILCo PBOP Expense in Account 906 for current year | 0 |
| 57 | PBOP Adjustment for Appendix A, Line 57 | - |
| Lines 1-6 cannot change absent approval or acceptance by FERC in a separate proceeding. | | |

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Step 2 For each project, where CWIP is to be recovered in rate base, CWIP will be estimated and the totals reported below by project. For the Reconciliation, for each project where CWIP is to be recovered in rate base the CWIP will be itemized by project below. Additionally, the amount of AFUDC that would have been capitalized for projects where CWIP is included in rate base will be reported in the FERC Form No. 1.

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

| Column A | | Column B | Column C | Column D | Column E | Column F | Column G |
|---|--|---|----------|--------------------------------------|----------------------------------|--------------------------------|--------------------------------------|
| | | Pre-Commercial Costs | | | CWIP | | |
| Step 1 | For Estimate: | Expensed (Estimated) | Deferred | Amount of Deferred Amortized in Year | Estimate Step 2 | Average of 13 Monthly Balances | |
| | Prexy - 502 Junction 138 kV (CWIP) | - | - | - | - | - | |
| | Prexy - 502 Junction 500 kV (CWIP) | - | - | - | - | - | |
| | 502 Junction - Territorial Line (CWIP) | - | - | - | - | - | |
| | Total | - | - | - | - | - | |
| Step 3 | For Reconciliation: | Pre-Commercial Costs | | Amount of Deferred Amortized in Year | For Reconciliation Step 2 | CWIP | AFUDC In CWIP |
| | Prexy - 502 Junction 138 kV (CWIP) | Expensed (Actual) | Deferred | | | | AFUDC (if CWIP was not in Rate Base) |
| | 1 | - | - | - | - | - | - |
| | 2 | - | - | - | - | - | - |
| | 3 | - | - | - | - | - | - |
| | 4 | - | - | - | - | - | - |
| | ... Total | - | - | - | - | - | - |
| | Prexy - 502 Junction 500 kV (CWIP) | | | | | | |
| | 1 | - | - | - | - | - | - |
| | 2 | - | - | - | - | - | - |
| | 3 | - | - | - | - | - | - |
| | 4 | - | - | - | - | - | - |
| | ... Total | - | - | - | - | - | - |
| | 502 Junction - Territorial Line (CWIP) | | | | | | |
| | 1 | - | - | - | - | - | - |
| | 2 | - | - | - | - | - | - |
| | 3 | - | - | - | - | - | - |
| | 4 | - | - | - | - | - | - |
| | ... Total | - | - | - | - | - | - |
| Total Additions to Plant In Service (sum of the above for each project) | | Refer to Attachment 5 - Cost Support Plant in Service Worksheet | | | | | - |
| Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1 | | Refer to Attachment 5 - Cost Support Plant in Service Worksheet | | | | | |
| Difference (must be zero) | | | | | | | |

Notes:

- Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project.

| Allocation of Pre-Commercial Costs | Plant in Service (Estimated 2/12/2008) | Allocation |
|--|--|----------------|
| Prexy - 502 Junction 138 kV (CWIP) | 94,140,000 | 0.10734 |
| Prexy - 502 Junction 500 Kv (CWIP) | 121,260,000 | 0.13827 |
| 502 Junction - Territorial Line (CWIP) | 661,600,000 | 0.75439 |
| Total | 877,000,000 | 1.00000 |

- Column D is the total CWIP balance including any AFUDC. Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

Trans-Allegheny Interstate Line Company
Attachment 6 - Estimate and Reconciliation Worksheet

EXHIBIT NO. TRC-203
ATTACHMENT H-18A
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Step Month Year Action

Exec Summary

| | | | |
|---|-------|--------|--|
| 1 | April | Year 2 | TO populates the formula with Year 1 data |
| 2 | April | Year 2 | TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. |
| 3 | April | Year 2 | TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33) |
| 4 | May | Year 2 | Post results of Step 3 on PJM web site |
| 5 | June | Year 2 | Results of Step 3 go into effect |

| | | | |
|----|-------|--------|--|
| 6 | April | Year 3 | TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be in service in Year 3. |
| 7 | April | Year 3 | Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year). |
| 8 | April | Year 3 | Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year) |
| 9 | May | Year 3 | Post results of Step 8 on PJM web site |
| 10 | June | Year 3 | Results of Step 8 go into effect |

Reconciliation Details

| | | | | |
|---|-------|--------|--|--|
| 1 | April | Year 2 | TO populates the formula with Year 1 data Rev Req based on Year 1 data | Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33) |
| 2 | April | Year 2 | TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. | |

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|-------------------------------------|--------|-----|---------------|--------------|--------------|--------------|---------------------|-------------------|--------------|---|
| | | | Richwood Hill | Erie South | Joffre Sub | Oak Mound | Damascus Substation | Warren Substation | Kammer | 502 Junction - Territorial Line (monthly additions) |
| | | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| Dec (Prior Year CWP) \$216,5.43 | Actual | | (1,935) | | | 236,088 | | | | 113,648 |
| Jan 2024 | Actual | | 889 | - | | 23,937 | | | | 16,266 |
| Feb | Actual | | 889 | - | 158 | (33,499) | | | | 55 |
| Mar | Actual | | 876 | | | 2,437 | | | | 1,710,610 |
| Apr | Budget | | | | | | | | | 6,142,672 |
| May | Budget | | | | | | | | | 1,148,021 |
| Jun | Budget | | | | | | | | | |
| Jul | Budget | | | | | | | | | |
| Aug | Budget | | | | | | | | | |
| Sep | Budget | | | | | | | | | |
| Oct | Budget | | | | | | | | | |
| Nov | Budget | | | | | | | | | |
| Dec | Budget | | | | | | | | | 1,039,816 |
| Total | | | 719 | - | 158 | 228,963 | - | - | - | 10,171,088 |

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|-------------------------------------|--------|-----|--------------|--------------------|--------------|----------------|-----------------|--------------|--------------|--------------|
| | | | Shuman Hill | 502 Jct Substation | Black Oak | Osage Whiteley | Squab Hollow SS | Doubs SS | Hunterstown | Wyle Ridge |
| | | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| Dec (Prior Year CWP) \$216,5.43 | Actual | | | (17,809) | 288,233 | | 221,980 | 23,524 | | |
| Jan 2024 | Actual | | | 225,009 | 15,814 | 792,631 | - | (23,951) | | |
| Feb | Actual | | | 100,330 | (2,008) | (2,428) | - | 3,817 | | |
| Mar | Actual | | | (186,792) | 40,858 | 11,976 | 801 | | | |
| Apr | Budget | | | | | | | | | |
| May | Budget | | | | | | | | | |
| Jun | Budget | | | | | | | | | |
| Jul | Budget | | | | | | | | | |
| Aug | Budget | | | | | | | | | |
| Sep | Budget | | | | | | | | | |
| Oct | Budget | | | | | | | | | |
| Nov | Budget | | | | | | | | | |
| Dec | Budget | | | | 6,810,800 | | | | | |
| Total | | | - | 120,738 | 7,153,698 | 802,179 | 222,781 | 3,390 | - | - |

| | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|-------------------------------------|--------|-----|----------------------|-------------------|--------------|-----------------------------|--------------|--------------|------------------|--------------|
| | | | Grandpoint & Gulford | PA Farmers Valley | Waldo Run SS | Meadowbrook SS Capacitor | Conemaugh | Rider | Cabot Substation | Armstrong |
| | | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| Dec (Prior Year CWP) \$216,5.43 | Actual | | | (6,961) | 12,511 | 8,126 | 71,531 | (6,171) | 433 | |
| Jan 2024 | Actual | | | (7,321) | (19,236) | 3,733 | 8,188 | (10,697) | | 346,339 |
| Feb | Actual | | | 1,921 | | 8,680 | (8) | 17,757 | | 16,227 |
| Mar | Actual | | | | 16,010 | | | | | (3,343) |
| Apr | Budget | | | | | | | | | |
| May | Budget | | | | | | | | | |
| Jun | Budget | | | | | | | | | |
| Jul | Budget | | | | | | | | | |
| Aug | Budget | | | | | | | | | |
| Sep | Budget | | | | | | | | | |
| Oct | Budget | | | | | | | | | |
| Nov | Budget | | | | | | | | | |
| Dec | Budget | | | | | | | | | |
| Total | | | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 369,223 |

| Month End Balances | | | | | | | | | | |
|---|---------------|--------------|--------------|--------------|---------------------|-------------------|--------------|--|--------------|--------------|
| Other Projects PIS (Monthly additions) | Richwood Hill | Erie South | Joffre Sub | Oak Mound | Damascus Substation | Warren Substation | Kammer | 502 Junction - Territorial Line (monthly additions) | CWIP | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | (1,935) | - | - | 236,088 | - | - | - | - | - | 113,648 |
| | (1,046) | - | - | 260,025 | - | - | - | - | - | 129,914 |
| | (157) | - | 158 | 226,526 | - | - | - | - | - | 129,969 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 1,840,579 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 7,983,251 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | - | 10,171,088 |
| | 4,054 | - | 1,739 | 3,012,274 | - | - | - | - | - | 84,287,351 |

(Appendix A, Line 16) (Appendix A, Line 16) (Appendix A, Line 16) (Appendix A, Line 16) (Appendix A, Line 33)

| Month End Balances | | | | | | | | | | |
|---|--------------|--------------------|--------------|----------------|-----------------|--------------|--------------|--------------|--------------|--------------|
| Other Projects PIS (Monthly additions) | Shuman Hill | 502 Jct Substation | Black Oak | Osage Whiteley | Squab Hollow SS | Doubs SS | Hunterstown | Wyle Ridge | | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | (17,809) | 288,233 | - | 221,980 | 23,524 | - | - | - | - |
| | - | 207,200 | 304,047 | 792,631 | 221,980 | (427) | - | - | - | - |
| | - | 307,530 | 302,039 | 790,203 | 221,980 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - | - |
| | - | 1,704,301 | 11,134,098 | 9,604,626 | 2,893,755 | 60,390 | - | - | - | - |

| Month End Balances | | | | | | | | | | |
|---|----------------------|-------------------|--------------|-----------------------------|--------------|--------------|------------------|--------------|--------------|--------------|
| Other Projects PIS (Monthly additions) | Grandpoint & Gulford | PA Farmers Valley | Waldo Run SS | Meadowbrook SS Capacitor | Conemaugh | Rider | Cabot Substation | Armstrong | | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | (6,961) | 12,511 | 8,126 | 71,531 | (6,171) | 433 | - | - | - |
| | - | (14,282) | (6,725) | 11,859 | 79,719 | (16,868) | 433 | 346,339 | - | - |
| | - | (12,361) | 1,955 | 11,851 | 79,719 | 889 | 433 | 362,566 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - | - |
| | - | (157,216) | 187,393 | 150,343 | 1,028,159 | (13,263) | 5,629 | 4,301,130 | - | - |

| | |
|-------------------------------------|--|
| Dec (Prior Year CWIP) p216.b.43 | |
| Jan 2024 | |
| Feb | |
| Mar | |
| Apr | |
| May | |
| Jun | |
| Jul | |
| Aug | |
| Sep | |
| Oct | |
| Nov | |
| Dec | |
| Total | |

| | |
|-------------------------------------|--|
| Dec (Prior Year CWIP) p216.b.43 | |
| Jan 2023 | |
| Feb | |
| Mar | |
| Apr | |
| May | |
| Jun | |
| Jul | |
| Aug | |
| Sep | |
| Oct | |
| Nov | |
| Dec | |
| Total | |
| New Transmissions | |

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(in service)

| | | | |
|---|-----|--------|--|
| 4 | May | Year 2 | Post results of Step 3 on PJM web site |
|---|-----|--------|--|

| Wyle Ridge (Monthly additions) | Black Oak (Monthly additions) | North Shenandoah (Monthly additions) | Meadowbrook Transformer (Monthly additions) | Bedington Transformer (Monthly additions) | Meadow Brook SS Capacitor (Monthly additions) | Kammer Transformers (Monthly additions) | Doubs Transformer #2 (Monthly additions) | Doubs Transformer #3 (Monthly additions) | Doubs Transformer #4 (Monthly additions) | Cabot SS (Monthly Additions) | | Farmers Valley | Hunterstown | | Potter SS (Monthly Additions) | Osage Whiskey (Monthly Additions) | 502 Junction - Territorial Line (Monthly additions) | | |
|--------------------------------|-------------------------------|--------------------------------------|---|---|---|---|--|--|--|------------------------------|---------|----------------|-------------|--------|-------------------------------|-----------------------------------|---|-----------|-------------|
| \$ | 2,622,338 | 5,413,901.58 | 211,057.90 | 853,213.93 | 993,917.76 | 689,372.54 | 4,222,774 | 572,191 | 549,341 | 606,204 | 952,466 | 5,270,898 | 346,643 | 97,984 | 711,639 | 248,016 | 2,929,379 | 7,452,234 | 128,391,122 |

| 502 Junction Substation | Waldo Run | Conemaugh | Blairsville | Four Mile Junction | Johnstown | Yeagertown | Grandview Capacitor | Altoona SVC | Luxor | Grandpoint & Guilford | Moshannon | Carbon Center | Shawville | Oak Mount | Shuman Hill | Buffalo Road | Conemaugh Capacitor | Grover SS Capacitor |
|-------------------------|--------------|--------------|-------------|--------------------|------------|------------|---------------------|-------------|---------|-----------------------|-----------|---------------|-----------|------------|-------------|--------------|---------------------|---------------------|
| \$ 2,397,199.93 | 7,433,326.19 | 3,455,170.62 | 446,265.59 | 1,163,822.71 | 899,127.95 | 132,525 | 76,585 | 4,353,512 | 142,730 | 210,818 | 954,627 | 67,621 | 264,278 | 13,834,103 | 203,803 | 52,116 | - | 107,472 |

| | | | | | | | | | | | | | | | | | | | |
|----|---------------|----------------------------|------------|--------------------------|--------------|--------------|--------------------------|-------------|-------------------------|-------------------|------------|-----------------|------------------|-----------------------|----------|-----------|---------------------------|---------------------|-------------------|
| | Richwood Hill | Handsome Lake - Homer City | West Union | Rider Sub (West Milford) | Erie South | Monacaoy SS | Bartonville SS Capacitor | Mainburg SS | Johnstown Sub Capacitor | Clayburg Ring Bus | Joffre Sub | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Nyswaner | Armstrong | Farmers Valley Substation | Damascus Substation | Warren Substation |
| \$ | 8,984,262.89 | 1,519,437.99 | 118,431.60 | 2,187,202.87 | 5,553,282.85 | 4,677,429.81 | 80,068 | 4,078,025 | 162,214 | 894,936 | 5,820,133 | 1,975,056 | 3,865,969 | 202,879 | 109,493 | 1,891,828 | 4,707,601 | 683,587 | 2,583,652 |

[illegible]

[illegible]

New Transmission Plant Additions for Year 3 (13 month average balance)

[illegible][illegible]

| | | | |
|---|-------|--------|--|
| 7 | April | Year 3 | Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year). |
|---|-------|--------|--|

[illegible][illegible]

Result of Formula for Reconciliation

| | | | | | | | | | | | | | | | | | | |
|---------------------------|------------------------|--------------------------|--|--|--|---|---|---|---|--------------------------------------|-------------------------------|--------------------------------|---|----------------|--------------------|---------------------------|--------------------------|----------|
| Page 38 of 55 | | | | | | | | | | | | | | | | | | |
| Total Revenue Requirement | Potter SS | Cabot SS Transformer | Doubs Transformer #4 (Monthly additions) | Doubs Transformer #3 (Monthly additions) | Doubs Transformer #2 (Monthly additions) | Kammer Transformers (Monthly additions) | Meadow Brook SS Capacitor (Monthly additions) | Bedington Transformer (Monthly additions) | Meadowbrook Transformer (Monthly additions) | North Shenandoah (Monthly additions) | Black Oak (Monthly additions) | Wyle Ridge (Monthly additions) | 502 Junction - Territorial Line (Monthly additions) | Osage Whiteley | Armstrong | Farmers Valley | Harvey Run | Doubs SS |
| \$ 257,775,780.39 | 236,182.01 | 1,010,610.06 | 575,101.51 | 534,327.96 | 543,912.59 | 4,018,853 | 651,507 | 943,389 | 812,722 | 200,880 | 5,118,398 | 2,335,305 | 122,076,465 | 2,742,304 | 1,804,154 | 312,978 | 93,264 | 678,365 |
| | | | | | | | | | | | | | | | | | | |
| Meadowbrook SS | Buffalo Road Capacitor | Handsome Lake-Homer City | Grandview Capacitor | Luxor Capacitor | Grand Point & Guilford SS | Altoona | Blairville | Conemaugh Transformer | 502 Junction Substation | Cabron Center | Hunterstown | Johnstown | Moshannon | Waldo Run | Four Mile Junction | West Union SS | Bartonville SS Capacitor | |
| 7,117,735 | 49,606 | 1,430,495 | 72,893 | 135,855 | 200,665 | 4,146,093 | 426,568 | 3,307,809 | 2,233,713 | 64,365 | 5,349,666 | 727,859 | 910,743 | 7,090,597 | 1,104,242 | 112,693 | 76,227 | |
| | | | | | | | | | | | | | | | | | | |
| Yeagertown | Rider | Monocacy SS | Shuman Hill Sub | Mainsburg SS | Johnstown Sub Capacitor | Grover SS | Claysburg Ring Bus | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Nyswaner | Shawville | Oak Mound | Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill | |
| 126,163 | 2,078,165 | 4,412,389 | 193,637 | 3,883,689 | 157,099 | 102,403 | 851,977 | 1,833,427 | 3,684,187 | 193,054 | 104,241 | 251,748 | 13,164,512 | 5,544,661 | 5,282,963 | 4,511,241 | 8,566,532 | |
| | | | | | | | | | | | | | | | | | | |
| Damascus SS | Warren Substation | | Piercebrosk Substation | Flint Run | | | | | | | | | | | | | | |
| 261,604 | 2,759,006 | | 1,246,788 | 19,319,752 | | | | | | | | | | | | | | |

8 April Year 3

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

| | | | | | | | | | | | |
|--|--------|----------------------------|--|----------------|--------------|---------------------|-------------|-------------------------------|--|--|--|
| The Reconciliation in Step 8 | | The forecast in Prior Year | | | | | | | | <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect. | |
| 257,775,780 | | 271,421,519 | | | | | | (13,645,739) | | | |
| Interest on Amount of Refunds or Surcharges | | | | 0.6800% | | Interest 35.19s for | | | | | |
| Interest 35.19s for March Current Yr | | | | 1/12 of Step 9 | | March Current Yr | | Months | | | |
| Month | Yr | | | | | | | | | | |
| Jun | Year 1 | | | | (1,137,145) | 0.6800% | 11.5 | (88,925) | | | |
| Jul | Year 1 | | | | (1,137,145) | 0.6800% | 10.5 | (81,192) | | | |
| Aug | Year 1 | | | | (1,137,145) | 0.6800% | 9.5 | (73,460) | | | |
| Sep | Year 1 | | | | (1,137,145) | 0.6800% | 8.5 | (65,727) | | | |
| Oct | Year 1 | | | | (1,137,145) | 0.6800% | 7.5 | (57,994) | | | |
| Nov | Year 1 | | | | (1,137,145) | 0.6800% | 6.5 | (50,262) | | | |
| Dec | Year 1 | | | | (1,137,145) | 0.6800% | 5.5 | (42,529) | | | |
| Jan | Year 2 | | | | (1,137,145) | 0.6800% | 4.5 | (34,797) | | | |
| Feb | Year 2 | | | | (1,137,145) | 0.6800% | 3.5 | (27,064) | | | |
| Mar | Year 2 | | | | (1,137,145) | 0.6800% | 2.5 | (19,331) | | | |
| Apr | Year 2 | | | | (1,137,145) | 0.6800% | 1.5 | (11,599) | | | |
| May | Year 2 | | | | (1,137,145) | 0.6800% | 0.5 | (3,866) | | | |
| Total | | | | (13,645,739) | | | | | | | |
| | | | | Balance | | Interest | | Amort | | Balance | |
| Jun | Year 2 | | | | (14,202,485) | 0.6800% | (1,236,503) | (13,062,559) | | | |
| Jul | Year 2 | | | | (13,062,559) | 0.6800% | (1,236,503) | (11,914,862) | | | |
| Aug | Year 2 | | | | (11,914,862) | 0.6800% | (1,236,503) | (10,759,400) | | | |
| Sep | Year 2 | | | | (10,759,400) | 0.6800% | (1,236,503) | (9,596,061) | | | |
| Oct | Year 2 | | | | (9,596,061) | 0.6800% | (1,236,503) | (8,424,812) | | | |
| Nov | Year 2 | | | | (8,424,812) | 0.6800% | (1,236,503) | (7,245,598) | | | |
| Dec | Year 2 | | | | (7,245,598) | 0.6800% | (1,236,503) | (6,058,365) | | | |
| Jan | Year 3 | | | | (6,058,365) | 0.6800% | (1,236,503) | (4,863,059) | | | |
| Feb | Year 3 | | | | (4,863,059) | 0.6800% | (1,236,503) | (3,699,625) | | | |
| Mar | Year 3 | | | | (3,699,625) | 0.6800% | (1,236,503) | (2,448,008) | | | |
| Apr | Year 3 | | | | (2,448,008) | 0.6800% | (1,236,503) | (1,228,151) | | | |
| May | Year 3 | | | | (1,228,151) | 0.6800% | (1,236,503) | - | | | |
| Total with interest | | | | | | | | (14,838,034) | | | |
| The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest | | | | | | (14,838,034) | | Input to Appendix A, Line 143 | | | |
| Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8) | | | | | | | | \$ | | - | |
| Revenue Requirement for Year 3 | | | | | | | | (14,838,034) | | | |

Trans-Allegheny Interstate Line Company
Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

| Fixed Charge Rate (FCR) If not a CIAC | | | |
|---------------------------------------|-----|--|----------|
| Formula Line | | | |
| A | 137 | FCR without Depreciation and Pre-Commercial Costs | 11.6346% |
| B | 145 | FCR with Incentive ROE without Depreciation and Pre-Commercial | 12.2836% |
| C | | Line B less Line A | 0.6490% |
| FCR if a CIAC | | | |
| D | 138 | FCR without Depreciation, Return, nor Income Taxes | 2.7057% |

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

| | | PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4 | | | | | PJM Upgrade ID: b0218 | | | | PJM Upgrade ID: b0216 | | | | | |
|----|--|---|-------------|---------------|---------------|---------------------|--|----------------|--------------|--------------|--|--------------|--------------|--------------|-----------------------|--------------|
| | | 502 Junction - Territorial Line (CWIP + Plant In Service) | | | | | Wylie Ridge Transformer (Plant In Service) | | | | Black Oak (SVC) Dynamic Reactive Device (Plant In Service) | | | | | |
| 10 | Details | | | | | | | | | | | | | | | |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 | (Yes or No) | Yes | | | Yes | | | Yes | | | | | | |
| 12 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | CIAC | (Yes or No) | No | | | No | | | No | | | | | | |
| 13 | Input the allowed ROE | Allowed ROE | | 12.70% | | | 11.70% | | | 12.70% | | | | | | |
| 14 | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | FCR without Incentive ROE | | 11.6346% | | | 11.6346% | | | 11.6346% | | | | | | |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | FCR for This Project | | 12.2836% | | | 11.6346% | | | 12.2836% | | | | | | |
| 16 | Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds. | | | | | | | | | | | | | | | |
| 17 | reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. | Investment | | 798,639,365 | | | 14,963,326 | | | 29,626,465 | | | | | | |
| | Annual Depreciation Exp from Attachment 5 | | | 23,974,492 | | | 594,380 | | | 1,479,190 | | | | | | |
| 18 | | Invest Yr | | Return | Depreciation | Pre-Commercial Exp. | Reconciliation Amount | Revenue | Return | Depreciation | Reconciliation Amount | Revenue | Return | Depreciation | Reconciliation Amount | Revenue |
| 19 | See Calculations for each item below | W Incentive ROE | 2011 | 92,918,548.77 | 23,974,492.39 | 0.00 | 0.00 | 116,893,041.16 | 1,740,924.10 | 594,380.46 | 0.00 | 2,335,304.56 | 3,446,922.72 | 1,479,189.67 | 0.00 | 4,926,112.39 |
| 20 | See Calculations for each item below | W Incentive ROE | 2011 | 98,101,972.38 | 23,974,492.39 | 0.00 | 0.00 | 122,076,464.77 | 1,740,924.10 | 594,380.46 | 0.00 | 2,335,304.56 | 3,639,207.91 | 1,479,189.67 | 0.00 | 5,118,397.58 |

For Plant In Service

"Pre-Commercial Exp" is equal to the amount of pre-commercial expense on Attachment 5a for each project expensed in year and amortized in year.
Revenue is equal to the "Return" ("Investment" times FCR) plus "Depreciation" plus "Pre-Commercial Exp" plus prior year "Reconciliation amount"
"Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement.

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in
the amount of the investment on line 29, Otherwise "No"
13 Input the allowed ROE
14 From line 3 above if "No" on line 12 and From line 7
above if "Yes" on line 12
15 If line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast – End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b0323 | | | | | PJM Upgrade ID: b0230 | | | | | PJM Upgrade ID: b0229 | | | | | PJM Upgrade ID: b0559 | | | | |
|---|--------------|--------|------------|--|--|--------------|--------|------------|--|--|--------------|--------|------------|--|--|--------------|--------|------------|--|
| North Shenandoah Transformer (Plant In Service) | | | | | Meadowbrook Transformer (Plant In Service) | | | | | Bedington Transformer (Plant In Service) | | | | | Meadowbrook Capacitor (Plant In Service) | | | | |
| Yes | | | | | Yes | | | | | Yes | | | | | Yes | | | | |
| No | | | | | No | | | | | No | | | | | No | | | | |
| 11.70% | | | | | 11.70% | | | | | 11.70% | | | | | 11.70% | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | |
| 1,379,319 | | | | | 5,575,966 | | | | | 6,717,909 | | | | | 4,348,890 | | | | |
| 40,402 | | | | | 163,980 | | | | | 161,787 | | | | | 145,531 | | | | |
| Reconciliation | | | | | Reconciliation | | | | | Reconciliation | | | | | Reconciliation | | | | |
| Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | |
| 160,478.31 | 40,401.96 | 0.00 | 200,880.27 | | 648,741.73 | 163,980.27 | 0.00 | 812,722.00 | | 791,602.25 | 161,786.82 | 0.00 | 943,389.07 | | 505,976.27 | 145,530.84 | 0.00 | 651,507.11 | |
| 160,478.31 | 40,401.96 | 0.00 | 200,880.27 | | 648,741.73 | 163,980.27 | 0.00 | 812,722.00 | | 791,602.25 | 161,786.82 | 0.00 | 943,389.07 | | 505,976.27 | 145,530.84 | 0.00 | 651,507.11 | |

For Plant In Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" / "Investment" times FCR
"Reconciliation Amount" is created in the reconciliation in /

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in
the amount of the investment on line 29. Otherwise "No"
13 Input the allowed ROE
14 From line 3 above if "No" on line 12 and From line 7
above if "Yes" on line 12
15 If line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast – End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b0495 | | | | PJM Upgrade ID: b0343 | | | | PJM Upgrade ID: b0344 | | | | PJM Upgrade ID: b0345 | | | |
|--|--------------|--------|--------------|------------------------------|--------------|--------|------------|------------------------------|--------------|--------|------------|------------------------------|--------------|--------|------------|
| Kammer Transformers (Plant in Service) | | | | Doubs Replace Transformer #2 | | | | Doubs Replace Transformer #3 | | | | Doubs Replace Transformer #4 | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 27,391,665 | | | | 3,868,227 | | | | 3,648,868 | | | | 3,671,430 | | | |
| 831,941 | | | | 93,860 | | | | 109,797 | | | | 147,945 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 3,186,912.50 | 831,940.92 | 0.00 | 4,018,853.42 | 450,053.05 | 93,859.54 | 0.00 | 543,912.59 | 424,531.42 | 109,796.54 | 0.00 | 534,327.96 | 427,156.47 | 147,945.04 | 0.00 | 575,101.51 |
| 3,186,912.50 | 831,940.92 | 0.00 | 4,018,853.42 | 450,053.05 | 93,859.54 | 0.00 | 543,912.59 | 424,531.42 | 109,796.54 | 0.00 | 534,327.96 | 427,156.47 | 147,945.04 | 0.00 | 575,101.51 |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR
"Reconciliation Amount" is created in the reconciliation in /

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10 "Yes" if a project under PJM OATT Schedule 12,
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above if "Yes" on line 12
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11.7% then line 3, and if line 12 is "Yes" then line 7
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forecast of CWIP or Cap Adds.
17 reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b0704 | | | | | PJM Upgrade ID: b1941 | | | | | PJM Upgrade ID: b0563 | | | | | PJM Upgrade ID: b0564 | | | | |
|------------------------------------|--------------|--------|--------------|--|-----------------------|--------------|--------|--------------|--|--------------------------|--------------|--------|------------|--|-----------------------|--------------|--------|-----------|--|
| Cabot SS - Install Autotransformer | | | | | Armstrong | | | | | Farmers Valley Capacitor | | | | | Harvey Run Capacitor | | | | |
| Yes | | | | | Yes | | | | | Yes | | | | | Yes | | | | |
| No | | | | | No | | | | | No | | | | | No | | | | |
| 11.70% | | | | | 11.70% | | | | | 11.70% | | | | | 11.70% | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | |
| 7,084,197 | | | | | 12,589,829 | | | | | 2,679,281 | | | | | 691,538 | | | | |
| 186,392 | | | | | 339,377 | | | | | 1,254 | | | | | 17,460 | | | | |
| Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | |
| 824,218.42 | 186,391.64 | 0.00 | 1,010,610.06 | | 1,464,777.03 | 339,376.73 | 0.00 | 1,804,153.76 | | 311,723.78 | 1,253.87 | 0.00 | 312,977.65 | | 75,803.91 | 17,459.90 | 0.00 | 93,263.81 | |
| 824,218.42 | 186,391.64 | 0.00 | 1,010,610.06 | | 1,464,777.03 | 339,376.73 | 0.00 | 1,804,153.76 | | 311,723.78 | 1,253.87 | 0.00 | 312,977.65 | | 75,803.91 | 17,459.90 | 0.00 | 93,263.81 | |

For Plant in Service
"Pre-Commercial Exo" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR
"Reconciliation Amount" is created in the reconciliation in /

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
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the amount of the investment on line 29, Otherwise "No"
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11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast – End of prior year net plant plus current year
forecast of CWIP or Cap Addis.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b1803 | | | | | PJM Upgrade ID: b1243 | | | | | PJM Upgrade ID: b0674, b1023, b1023.3 | | | | | PJM Upgrade ID: b1804 | | | | |
|-----------------------|--------------|--------|------------|--|-----------------------|--------------|---------------------|--------|------------|---------------------------------------|--------------|---------------------|--------|--------------|-----------------------|--------------|--------|--------------|--|
| Douba SS | | | | | Potter SS | | | | | Osage Whiteley | | | | | Meadowbrook SS | | | | |
| Yes | | | | | Yes | | | | | Yes | | | | | Yes | | | | |
| No | | | | | No | | | | | No | | | | | No | | | | |
| 11.70% | | | | | 11.70% | | | | | 11.70% | | | | | 11.70% | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | |
| 4,947,217 | | | | | 1,726,503 | | | | | 18,580,385 | | | | | 50,594,631 | | | | |
| 102,776 | | | | | 35,310 | | | | | 580,550 | | | | | 1,231,249 | | | | |
| Reconciliation | | | | | Reconciliation | | | | | Reconciliation | | | | | Reconciliation | | | | |
| Return | Depreciation | Amount | Revenue | | Return | Depreciation | Pre-Commercial Exp. | Amount | Revenue | Return | Depreciation | Pre-Commercial Exp. | amount | Revenue | Return | Depreciation | Amount | Revenue | |
| 575,589.18 | 102,775.77 | 0.00 | 678,364.95 | | 200,872 | 35,310 | 0 | 0 | 236,182.01 | 2,161,755 | 580,550 | 0 | 0 | 2,742,304.37 | 5,886,486.35 | 1,231,248.58 | 0.00 | 7,117,734.93 | |
| 575,589.18 | 102,775.77 | 0.00 | 678,364.95 | | 200,872 | 35,310 | 0 | 0 | 236,182.01 | 2,161,755 | 580,550 | 0 | 0 | 2,742,304.37 | 5,886,486.35 | 1,231,248.58 | 0.00 | 7,117,734.93 | |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR
"Reconciliation Amount" is created in the reconciliation in /

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
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the amount of the investment on line 29. Otherwise "No"
13 Input the allowed ROE
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above if "Yes" on line 12
15 If line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast - End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation - Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b1990 | | | | PJM Upgrade ID: b0674 & b1023.1 | | | | PJM Upgrade ID: b1153 | | | | PJM Upgrade ID: b1965 | | | |
|-----------------------|--------------|--------|-----------|---------------------------------|--------------|--------|--------------|-----------------------|--------------|--------|--------------|-----------------------|--------------|--------|------------|
| Grandview Capacitor | | | | 502 Jct Substation | | | | Conemaugh-Seward | | | | Luxor | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| | No | | | | No | | | | No | | | | No | | |
| | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | |
| | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | |
| | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | |
| 507,901 | | | | 18,128,513 | | | | 22,457,556 | | | | 960,044 | | | |
| 13,801 | | | | 124,532 | | | | 694,961 | | | | 25,321 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 59,092.31 | 13,800.86 | 0.00 | 72,893.17 | 2,109,181.20 | 124,532.16 | 0.00 | 2,233,713.36 | 2,612,848.26 | 694,961.01 | 0.00 | 3,307,809.27 | 110,533.83 | 25,321.47 | 0.00 | 135,855.30 |
| 59,092.31 | 13,800.86 | 0.00 | 72,893.17 | 2,109,181.20 | 124,532.16 | 0.00 | 2,233,713.36 | 2,612,848.26 | 694,961.01 | 0.00 | 3,307,809.27 | 110,533.83 | 25,321.47 | 0.00 | 135,855.30 |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" * "Investment" times FCR
"Reconciliation Amount" is created in the reconciliation in J

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in
the amount of the investment on line 29, Otherwise "No"
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14 From line 3 above if "No" on line 12 and From line 7
above if "Yes" on line 12
15 If line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast – End of prior year net plant plus current year
forecast of CWIP or Cap Adds.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b1839 | | | | | PJM Upgrade ID: b1941 | | | | | PJM Upgrade ID: b1801 | | | | | PJM Upgrade ID: b1967 | | | | |
|-----------------------|--------------|--------|------------|--|--------------------------|--------------|--------|--------------|--|-----------------------|--------------|--------|--------------|--|-----------------------|--------------|--------|------------|--|
| Grandpoint & Guilford | | | | | Handsome Lake-Homer City | | | | | Altoona | | | | | Blairsville | | | | |
| Yes | | | | | Yes | | | | | Yes | | | | | Yes | | | | |
| No | | | | | No | | | | | No | | | | | No | | | | |
| 11.70% | | | | | 11.70% | | | | | 11.70% | | | | | 11.70% | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | |
| 1,404,727 | | | | | 10,052,023 | | | | | 29,022,082 | | | | | 2,997,186 | | | | |
| 37,231 | | | | | 260,981 | | | | | 769,488 | | | | | 77,857 | | | | |
| Reconciliation | | | | | Reconciliation | | | | | Reconciliation | | | | | Reconciliation | | | | |
| Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | |
| 163,434.48 | 37,230.70 | 0.00 | 200,665.18 | | 1,169,513.34 | 260,981.37 | 0.00 | 1,430,494.71 | | 3,376,605.04 | 769,487.52 | 0.00 | 4,146,092.56 | | 348,710.85 | 77,856.83 | 0.00 | 426,567.68 | |
| 163,434.48 | 37,230.70 | 0.00 | 200,665.18 | | 1,169,513.34 | 260,981.37 | 0.00 | 1,430,494.71 | | 3,376,605.04 | 769,487.52 | 0.00 | 4,146,092.56 | | 348,710.85 | 77,856.83 | 0.00 | 426,567.68 | |

For Plant in Service
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balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5
18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b1672 | | | | PJM Upgrade ID: b1800 | | | | PJM Upgrade ID: b1945 | | | | PJM Upgrade ID: b1770 | | | | PJM Upgrade ID: b1964 | | | |
|-----------------------|--------------|--------|-----------|-----------------------|--------------|--------|--------------|-----------------------|--------------|--------|------------|-----------------------|--------------|--------|-----------|-----------------------|--------------|--------|------------|
| Carbon Center | | | | Hunsterstown | | | | Johnstown | | | | Buffalo Road | | | | Moshannon | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 450,539 | | | | 34,737,733 | | | | 5,135,077 | | | | 347,235 | | | | 6,407,016 | | | |
| 11,946 | | | | 1,308,067 | | | | 130,413 | | | | 9,207 | | | | 165,312 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 52,418.46 | 11,946.40 | 0.00 | 64,364.86 | 4,041,598.62 | 1,308,067.36 | 0.00 | 5,349,665.98 | 597,445.96 | 130,412.60 | 0.00 | 727,858.56 | 40,399.41 | 9,206.96 | 0.00 | 49,606.37 | 745,431.13 | 165,312.37 | 0.00 | 910,743.50 |
| 52,418.46 | 11,946.40 | 0.00 | 64,364.86 | 4,041,598.62 | 1,308,067.36 | 0.00 | 5,349,665.98 | 597,445.96 | 130,412.60 | 0.00 | 727,858.56 | 40,399.41 | 9,206.96 | 0.00 | 49,606.37 | 745,431.13 | 165,312.37 | 0.00 | 910,743.50 |

For Plant in Service
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reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b2433.1, b2433.2, b2433.3 | | | | PJM Upgrade ID: b1609, b1769 | | | | PJM Upgrade ID: b2343 | | | | PJM Upgrade ID: b2342 | | | | PJM Upgrade ID: b1610 | | | | PJM Upgrade ID: b1840 | | | |
|---|--------------|--------|--------------|------------------------------|--------------|--------|--------------|-----------------------|--------------|--------|------------|-----------------------|--------------|--------|------------|-----------------------|--------------|--------|------------|-----------------------|--------------|--------|--------------|
| Waldo Run | | | | Four Mile Junction | | | | West Union SS | | | | Shuman Hill/Mobley | | | | Yeagerstown | | | | Rider Sub | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 47,296,263 | | | | 7,832,197 | | | | 795,390 | | | | 1,089,264 | | | | 887,478 | | | | 14,436,374 | | | |
| 1,587,863 | | | | 192,996 | | | | 20,153 | | | | 66,905 | | | | 22,908 | | | | 398,550 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 5,302,734.16 | 1,587,862.63 | 0.00 | 7,090,596.79 | 911,245.35 | 192,996.40 | 0.00 | 1,104,241.75 | 92,540.50 | 20,152.74 | 0.00 | 112,693.24 | 126,731.56 | 66,905.16 | 0.00 | 193,636.72 | 103,254.56 | 22,908.06 | 0.00 | 126,162.62 | 1,679,615.33 | 398,548.73 | 0.00 | 2,078,165.06 |
| 5,302,734.16 | 1,587,862.63 | 0.00 | 7,090,596.79 | 911,245.35 | 192,996.40 | 0.00 | 1,104,241.75 | 92,540.50 | 20,152.74 | 0.00 | 112,693.24 | 126,731.56 | 66,905.16 | 0.00 | 193,636.72 | 103,254.56 | 22,908.06 | 0.00 | 126,162.62 | 1,679,615.33 | 398,548.73 | 0.00 | 2,078,165.06 |

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balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b2235 | | | | PJM Upgrade ID: b2260 | | | | PJM Upgrade ID: b1802 | | | | PJM Upgrade ID: b0555 | | | | PJM Upgrade ID: b0556 | | | | PJM Upgrade ID: b1943 | | | |
|-----------------------|--------------|--------|--------------|--------------------------|--------------|--------|-----------|-----------------------|--------------|--------|--------------|-------------------------|--------------|--------|------------|-----------------------|--------------|--------|------------|-----------------------|--------------|--------|------------|
| Monocacy SS | | | | Bartonville SS Capacitor | | | | Mainsburg SS | | | | Johnstown Sub Capacitor | | | | Grover SS | | | | Claysburg Ring Bus | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 31,085,494 | | | | 536,607 | | | | 28,315,237 | | | | 1,103,538 | | | | 782,981 | | | | 5,973,690 | | | |
| 795,714 | | | | 13,795 | | | | 589,323 | | | | 28,707 | | | | 11,307 | | | | 156,962 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 3,616,674.92 | 795,713.95 | 0.00 | 4,412,388.87 | 62,432.10 | 13,795.05 | 0.00 | 76,227.15 | 3,294,366.49 | 589,322.65 | 0.00 | 3,883,689.14 | 128,392.25 | 28,706.88 | 0.00 | 157,099.13 | 91,096.82 | 11,306.52 | 0.00 | 102,403.34 | 695,015.30 | 156,961.81 | 0.00 | 851,977.11 |
| 3,616,674.92 | 795,713.95 | 0.00 | 4,412,388.87 | 62,432.10 | 13,795.05 | 0.00 | 76,227.15 | 3,294,366.49 | 589,322.65 | 0.00 | 3,883,689.14 | 128,392.25 | 28,706.88 | 0.00 | 157,099.13 | 91,096.82 | 11,306.52 | 0.00 | 102,403.34 | 695,015.30 | 156,961.81 | 0.00 | 851,977.11 |

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reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b2364 & b2364.1 | | | | PJM Upgrade ID: b2362 | | | | PJM Upgrade ID: b2156 | | | | PJM Upgrade ID: b2546 | | | | PJM Upgrade ID: b1998 | | | |
|---------------------------------|--------------|--------|--------------|-----------------------|--------------|--------|--------------|-----------------------|--------------|--------|------------|-----------------------|--------------|--------|------------|-----------------------|--------------|--------|------------|
| Squab Hollow SS | | | | Squab Hollow SVC | | | | Shingletown Capacitor | | | | Nyswaner | | | | Shawville | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 13,229,718 | | | | 22,272,518 | | | | 1,293,061 | | | | 733,526 | | | | 1,773,643 | | | |
| 294,202 | | | | 1,092,867 | | | | 42,611 | | | | 18,898 | | | | 45,392 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 1,539,225.53 | 294,201.61 | 0.00 | 1,833,427.24 | 2,591,319.87 | 1,092,867.36 | 0.00 | 3,684,187.23 | 150,442.56 | 42,611.47 | 0.00 | 193,054.03 | 85,342.89 | 18,898.35 | 0.00 | 104,241.24 | 206,356.38 | 45,391.53 | 0.00 | 251,747.91 |
| 1,539,225.53 | 294,201.61 | 0.00 | 1,833,427.24 | 2,591,319.87 | 1,092,867.36 | 0.00 | 3,684,187.23 | 150,442.56 | 42,611.47 | 0.00 | 193,054.03 | 85,342.89 | 18,898.35 | 0.00 | 104,241.24 | 206,356.38 | 45,391.53 | 0.00 | 251,747.91 |

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reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

18
19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b2475 | | | | PJM Upgrade ID: b2547.1 | | | | PJM Upgrade ID: b2441 | | | | PJM Upgrade ID: b1991 | | | | PJM Upgrade ID: b2545 | | | | PJM Upgrade ID: b2261 | | | |
|-----------------------|--------------|-----------|---------------|-------------------------|--------------|-----------|--------------|-----------------------|--------------|-----------|--------------|---------------------------|--------------|-----------|--------------|-----------------------|--------------|-----------|--------------|-----------------------|--------------|--------|------------|
| Oak Mound | | | | Joffre SS | | | | Erie South | | | | Farmers Valley Substation | | | | Richwood Hill | | | | Damascus SS | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | | 11.6346% | | | |
| 95,002,948 | | | | 37,267,907 | | | | 34,017,648 | | | | 31,189,077 | | | | 58,235,280 | | | | 1,848,537 | | | |
| 2,111,292 | | | | 1,208,687 | | | | 1,325,143 | | | | 882,515 | | | | 1,791,086 | | | | 46,534 | | | |
| Return | Depreciation | on Amount | Revenue | Return | Depreciation | on Amount | Revenue | Return | Depreciation | on Amount | Revenue | Return | Depreciation | on Amount | Revenue | Return | Depreciation | on Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 11,053,219.33 | 2,111,292.47 | 0.00 | 13,164,511.80 | 4,335,974.35 | 1,208,687.11 | 0.00 | 5,544,661.46 | 3,957,819.58 | 1,325,142.94 | 0.00 | 5,282,962.52 | 3,628,726.49 | 882,514.81 | 0.00 | 4,511,241.30 | 6,775,445.72 | 1,791,086.12 | 0.00 | 8,566,531.84 | 215,070.03 | 46,534.35 | 0.00 | 261,604.38 |
| 11,053,219.33 | 2,111,292.47 | 0.00 | 13,164,511.80 | 4,335,974.35 | 1,208,687.11 | 0.00 | 5,544,661.46 | 3,957,819.58 | 1,325,142.94 | 0.00 | 5,282,962.52 | 3,628,726.49 | 882,514.81 | 0.00 | 4,511,241.30 | 6,775,445.72 | 1,791,086.12 | 0.00 | 8,566,531.84 | 215,070.03 | 46,534.35 | 0.00 | 261,604.38 |

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balances plus prior year 13-mo CWIP balances.
17 Annual Depreciation Exp from Attachment 5

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19 See Calculations for each item below
20 See Calculations for each item below

| PJM Upgrade ID: b2494 | | | | | PJM Upgrade ID: s1041 | | | | | PJM Upgrade ID: b2587 | | | | | PJM Upgrade ID: b2996, b2996.1, b2996.2 | | | | | | | | |
|-----------------------|--------------|--------|--------------|--|-------------------------|--------------|--------|---------|--|------------------------|--------------|--------|--------------|--|---|--------------|--------|---------------|----------------|-------------------|----------------|--|--|
| Warren Substation | | | | | Joffre Substation S1041 | | | | | Piercebrook Substation | | | | | Flint Run | | | | | | | | |
| Yes | | | | | Yes | | | | | Yes | | | | | Yes | | | | | | | | |
| No | | | | | No | | | | | No | | | | | No | | | | | | | | |
| 11.70% | | | | | 11.70% | | | | | 11.70% | | | | | 11.70% | | | | | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | | | | |
| 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | 11.6346% | | | | | | | | |
| 19,572,897 | | | | | 0 | | | | | 9,263,667 | | | | | 158,326,398 | | | | | | | | |
| 481,776 | | | | | 0 | | | | | 168,997 | | | | | 899,098 | | | | | | | | |
| Reconciliation | | | | | Reconciliation | | | | | Reconciliation | | | | | Reconciliation | | | | | | | | |
| Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | | Return | Depreciation | Amount | Revenue | Total | Incentive Charged | Revenue Credit | | |
| 2,277,229.55 | 481,776.20 | 0.00 | 2,759,005.75 | | 0.00 | 0.00 | 0.00 | 0.00 | | 1,077,791.19 | 168,996.65 | 0.00 | 1,246,787.84 | | 18,420,653.66 | 899,098.38 | 0.00 | 19,319,752.04 | 252,400,071.59 | | | | |
| 2,277,229.55 | 481,776.20 | 0.00 | 2,759,005.75 | | 0.00 | 0.00 | 0.00 | 0.00 | | 1,077,791.19 | 168,996.65 | 0.00 | 1,246,787.84 | | 18,420,653.66 | 899,098.38 | 0.00 | 19,319,752.04 | 257,775,780.39 | 257,775,780.39 | | | |

\$5,375,708.80
As A Line 148

\$5,375,708.80
Ax A Line 148

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Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up
Attachment 8, page 1, Table 1 and 2
Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2024

| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | |
|---|-------------------|------------|---------------|-----------------------|-----------------------------|-------------------------------------|---------------------------------|--|-----------------------------------|--|--|
| | t=N | Issue Date | Maturity Date | ORIGINAL ISSUANCE | Net Proceeds At Issuance | Net Amount Outstanding at t=N | Months Outstanding at t=N | Average Net Outstanding in Year* z" | Weighted Outstanding Ratios | Effective Cost Rate (Tables 2 and 3) | Weighted Debt Cost at t = N (h) * (i) |
| Long Term Debt Cost at Year Ended: | 12/31/2024 | | | | | | | | | | |
| First Mortgage Bonds: | | | | | | | | | | | |
| 3.85%, Senior Unsecured Notes | No | 12/11/2014 | 6/2/2025 | \$ 550,000,000 | \$ 545,247,429 | \$ 549,809,065 | 12 | \$ 549,809,064.82 | 88.00% | 3.95% | 3.48% |
| 3.76%, Senior Unsecured Notes | | 10/16/2015 | 5/30/2025 | \$ 75,000,000 | \$ 74,437,647 | \$ 74,975,995 | 12 | \$ 74,975,995.18 | 12.00% | 3.85% | 0.46% |
| Total | | | | \$ 625,000,000 | | \$ 624,785,060 | | \$ 624,785,060 | 100.000% | | 3.94% |

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

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

YEAR ENDED 12/31/2024

| | (aa) | (bb) | (cc) | (dd) | 14 | (ee) | (ff) | (gg) | (hh) | (ii) | (jj) | (kk) | (ll) |
|-----------------------------------|-----------|------------|---------------|----------------|--------------------------------|------------------|-----------------------------|----------------------------------|----------------|--------------------|-------------|-----------------|---|
| | Affiliate | Issue Date | Maturity Date | Amount Issued | (Discount) Premium at Issuance | Issuance Expense | Loss/Gain on Recquired Debt | Less Related ADIT (Attachment 1) | Net Proceeds | Net Proceeds Ratio | Coupon Rate | Annual Interest | Effective Cost Rate* (Yield to Maturity at Issuance, t = 0) |
| Long Term Debt Issuances | | | | | | | | | | | | | |
| (1) 3.85%, Senior Unsecured Notes | No | 12/11/2014 | 6/2/2025 | \$ 550,000,000 | \$ (418,000) | 4,334,571 | - | xxx | \$ 545,247,429 | 99.1359 | 3.85% | \$ 21,175,000 | 3.95% |
| (2) 3.76%, Senior Unsecured Notes | | 10/16/2015 | 5/30/2025 | \$ 75,000,000 | | 562,363 | | | \$ 74,437,647 | 99.2502 | 3.76% | \$ 2,820,000 | 3.85% |
| | TOTALS | | | \$ 625,000,000 | (418,000) | \$ 4,896,924 | - | xxx | \$ 619,685,076 | | | \$ 23,995,000 | |

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C_{1/2}, C_{3/2}, etc.).

[illegible]

[illegible]

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

| | |
|---|--|
| Total Loan Amount | |
| Internal Rate of Return ¹ | |
| Based on following Financial Formula ² : | |
| $NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$ | |

| | |
|---------------------------------|--|
| Origination Fees | |
| Origination Fees | |
| Addition Origination Fees | |
| Total Issuance Expense | |
| Revolving Credit Commitment Fee | |
| Revolving Credit Commitment Fee | |

After borrowing is at the midpoint (\$275,000)

| | | | |
|--|---|---|---|
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |

Commitment fees for 4th quarter 2008

Attachment 2

Annual Transmission Revenue Requirements for 2025 Rate Year

May 15, 2025

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

TrAILCo

Shaded cells are input cells

2025 Forecast

Allocators

| | | | |
|---|---|---|------------------|
| Wages & Salary Allocation Factor | | | |
| 1 | Transmission Wages Expense | p354.21.b | 0 |
| 2 | Total Wages Expense | p354.28.b | 0 |
| 3 | Less A&G Wages Expense | p354.27.b | 0 |
| 4 | Total Wages Less A&G Wages Expense | (Line 2 - Line 3) | 0 |
| 5 | Wages & Salary Allocator | (Line 1 / Line 4), if line 2 = 0, then 100% | 100.0000% |
| Plant Allocation Factors | | | |
| 6 | Electric Plant In Service | (Note B) Attachment 5 | 2,427,671,723 |
| 7 | Total Plant In Service | (Line 6) | 2,427,671,723 |
| 8 | Accumulated Depreciation (Total Electric Plant) | Attachment 5 | 580,150,361 |
| 9 | Total Accumulated Depreciation | (Line 8) | 580,150,361 |
| 10 | Net Plant | (Line 7 - Line 9) | 1,847,521,362 |
| 11 | Transmission Gross Plant | (Line 15 + Line 21) | 2,427,671,723 |
| 12 | Gross Plant Allocator | (Line 11 / Line 7, if Line 7=0, enter 100%) | 100.0000% |
| 13 | Transmission Net Plant | (Line 11 - Line 29) | 1,847,521,362 |
| 14 | Net Plant Allocator | (Line 13 / Line 10, if line 10=0, enter 100%) | 100.0000% |

Plant Calculations

| | | | |
|---------------------------------|---|----------------------------|----------------------|
| Transmission Plant | | | |
| 15 | Transmission Plant In Service | (Note B) Attachment 5 | 2,271,809,786 |
| 16 | New Trans. Plant Adds. for Current Calendar Year (13 average balance) | (Note B) Attachment 6 | 30,573,372 |
| 17 | Total Transmission Plant | (Line 15 + Line 16) | 2,302,383,158 |
| 18 | General & Intangible | Attachment 5 | 155,861,937 |
| 19 | Total General & Intangible | (Line 18) | 155,861,937 |
| 20 | Wage & Salary Allocator | (Line 5) | 100.0000% |
| 21 | Transmission Related General and Intangible Plant | (Line 19 * Line 20) | 155,861,937 |
| 22 | Transmission Related Plant | (Line 17 + Line 21) | 2,458,245,095 |
| Accumulated Depreciation | | | |
| 23 | Transmission Accumulated Depreciation | (Note B) Attachment 5 | 516,447,835 |
| 24 | Accumulated General Depreciation | Attachment 5 | 22,295,329 |
| 25 | Accumulated Intangible Amortization | Attachment 5 | 41,407,197 |
| 26 | Total Accumulated General and Intangible Depreciation | (Sum Lines 24 to 25) | 63,702,526 |
| 27 | Wage & Salary Allocator | (Line 5) | 100.0000% |
| 28 | Transmission Related General & Intangible Accumulated Depreciation | (Line 26 * Line 27) | 63,702,526 |
| 29 | Total Transmission Related Accumulated Depreciation | (Line 23 + Line 28) | 580,150,361 |
| 30 | Total Transmission Related Net Property, Plant & Equipment | (Line 22 - Line 29) | 1,878,094,734 |

Adjustment To Rate Base

| | | | | |
|--|--|----------------|---|----------------------|
| Accumulated Deferred Income Taxes | | | | |
| 31 | ADIT net of FASB 106 and 109 | Enter Negative | Attachment 1 | -493,310,070 |
| 32 | Transmission Related Accumulated Deferred Income Taxes | | (Line 31) | -493,310,070 |
| 33 | Transmission Related CWIP (Current Year 13 Month weighted average balances) | (Note B) | p216.b.43 as shown on Attachment 6 | 0 |
| 34 | Transmission Related Land Held for Future Use | (Note C) | Attachment 5 | 0 |
| Transmission Related Pre-Commercial Costs Capitalized | | | | |
| 35 | Unamortized Capitalized Pre-Commercial Costs | | Attachment 5 | 0 |
| Prepayments | | | | |
| 36 | Transmission Related Prepayments | (Note A) | Attachment 5 | 1,085,849 |
| Materials and Supplies | | | | |
| 37 | Undistributed Stores Expense | (Note A) | Attachment 5 | 0 |
| 38 | Wage & Salary Allocator | | (Line 5) | 100.0000% |
| 39 | Total Undistributed Stores Expense Allocated to Transmission | | (Line 37 * Line 38) | 0 |
| 40 | Transmission Materials & Supplies | | Attachment 5 | 0 |
| 41 | Transmission Related Materials & Supplies | | (Line 39 + Line 40) | 0 |
| Cash Working Capital | | | | |
| 42 | Operation & Maintenance Expense | | (Line 74) | 26,319,796 |
| 43 | 1/8th Rule | | 1/8 | 12.5% |
| 44 | Transmission Related Cash Working Capital | | (Line 42 * Line 43) | 3,289,975 |
| 45 | Total Adjustment to Rate Base | | (Lines 32 + 33 + 34 + 35+ 36 + 41 + 44) | -488,934,246 |
| 46 | Rate Base | | (Line 30 + Line 45) | 1,389,160,488 |

O&M

| | | | | |
|---|---|-------------|----------------------------------|-------------------|
| Transmission O&M | | | | |
| 47 | Transmission O&M | | p321.112.b | 13,847,278 |
| 48 | Less Account 566 Misc Trans Exp listed on line 73 below.) | | (line 73) | 3,411,496 |
| 49 | Less Account 565 | | p321.96.b | 0 |
| 50 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note M) | PJM Data | 0 |
| 51 | Plus Property Under Capital Leases | | p200.4.c | 0 |
| 52 | Transmission O&M | | (Lines 47 - 48 - 49 + 50 + 51) | 10,435,782 |
| A&G Expenses | | | | |
| 53 | Total A&G | | p323.197.b | 12,472,518 |
| 54 | Less Property Insurance Account 924 | | p323.185.b | 12,871 |
| 55 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189.b | 0 |
| 56 | Less General Advertising Exp Account 930.1 | | p323.191.b | 0 |
| 57 | Less PBOP Adjustment | | Attachment 5 | 0 |
| 58 | Less EPRI Dues | (Note D) | p352 & 353 | 0 |
| 59 | A&G Expenses | | (Line 53) - Sum (Lines 54 to 58) | 12,459,647 |
| 60 | Wage & Salary Allocator | | (Line 5) | 100.0000% |
| 61 | Transmission Related A&G Expenses | | (Line 59 * Line 60) | 12,459,647 |
| Directly Assigned A&G | | | | |
| 62 | Regulatory Commission Exp Account 928 | (Note G) | Attachment 5 | 0 |
| 63 | General Advertising Exp Account 930.1 | (Note J) | Attachment 5 | 0 |
| 64 | Subtotal - Accounts 928 and 930.1 - Transmission Related | | (Line 62 + Line 63) | 0 |
| 65 | Property Insurance Account 924 | | p323.185.b | 12,871 |
| 66 | General Advertising Exp Account 930.1 | (Note F) | Attachment 5 | 0 |
| 67 | Total Accounts 928 and 930.1 - General | | (Line 65 + Line 66) | 12,871 |
| 68 | Net Plant Allocator | | (Line 14) | 100.0000% |
| 69 | A&G Directly Assigned to Transmission | | (Line 67 * Line 68) | 12,871 |
| Account 566 Miscellaneous Transmission Expense | | | | |
| 70 | Amortization Expense on Pre-Commercial Cost | Account 566 | Attachment 5 | 0 |
| 71 | Pre-Commercial Expense | Account 566 | Attachment 5 | 0 |
| 72 | Miscellaneous Transmission Expense | Account 566 | Attachment 5 | 3,411,496 |
| 73 | Total Account 566 | | Sum (Lines 70 to 72) | 3,411,496 |
| 74 | Total Transmission O&M | | (Lines 52 + 61 + 64 + 69 + 73) | 26,319,796 |

Depreciation & Amortization Expense

| | | | |
|-----------------------------|---|------------------------|-------------------|
| Depreciation Expense | | | |
| 75 | Transmission Depreciation Expense | Attachment 5 | 48,161,069 |
| 76 | General Depreciation | Attachment 5 | 3,296,974 |
| 77 | Intangible Amortization (Note A) | Attachment 5 | 6,327,960 |
| 78 | Total | (Line 76 + Line 77) | 9,624,934 |
| 79 | Wage & Salary Allocator | (Line 5) | 100.0000% |
| 80 | Transmission Related General Depreciation and Intangible Amortization | (Line 78 * Line 79) | 9,624,934 |
| 81 | Total Transmission Depreciation & Amortization | (Lines 75 + 80) | 57,786,003 |

Taxes Other than Income

| | | | |
|----|--|------------------|-------------------|
| 82 | Transmission Related Taxes Other than Income | Attachment 2 | 14,976,174 |
| 83 | Total Taxes Other than Income | (Line 82) | 14,976,174 |

Return / Capitalization Calculations

| | | | | |
|-----------------------|---|------------------------------|--|--------------------|
| 84 | Preferred Dividends | enter positive | p118.29.c | 0 |
| Common Stock | | | | |
| 85 | Proprietary Capital | | p112.16.c | 952,803,705 |
| 86 | Less Accumulated Other Comprehensive Income Account 219 | | p112.15.c | 0 |
| 87 | Less Preferred Stock | | (Line 95) | 0 |
| 88 | Less Account 216.1 | | p112.12.c | 0 |
| 89 | Common Stock | | (Line 85 - 86 - 87 - 88) | 952,803,705 |
| Capitalization | | | | |
| 90 | Long Term Debt (Note N) | | | 624,983,262 |
| 91 | Less Unamortized Loss on Reacquired Debt | | p111.81.c | 0 |
| 92 | Plus Unamortized Gain on Reacquired Debt | | p113.61.c | 0 |
| 93 | Less ADIT associated with Gain or Loss | | Attachment 1 | 0 |
| 94 | Total Long Term Debt | | (Line 90 - 91 + 92 - 93) | 624,983,262 |
| 95 | Preferred Stock | | p112.3.c | 0 |
| 96 | Common Stock | | (Line 89) | 952,803,705 |
| 97 | Total Capitalization | | (Sum Lines 94 to 96) | 1,577,786,967 |
| 98 | Debt % | Total Long Term Debt | (Note N) (Line 94 /Line 97) | 39.6114% |
| 99 | Preferred % | Preferred Stock | (Note N) (Line 95 /Line 97) | 0.0000% |
| 100 | Common % | Common Stock | (Note N) (Line 96 /Line 97) | 60.3886% |
| 101 | Debt Cost | Total Long Term Debt | | 0.0394 |
| 102 | Preferred Cost | Preferred Stock | (Line 84 / Line 95) | 0.0000 |
| 103 | Common Cost | Common Stock | (Note I) The most recent FERC approved ROE | 0.1170 |
| 104 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 98 * Line 101) | 0.0156 |
| 105 | Weighted Cost of Preferred | Preferred Stock | (Line 99 * Line 102) | 0.0000 |
| 106 | Weighted Cost of Common | Common Stock | (Line 100 * Line 103) | 0.0707 |
| 107 | Rate of Return on Rate Base (ROR) | | (Sum Lines 104 to 106) | 0.0863 |
| 108 | Investment Return = Rate Base * Rate of Return | | (Line 46 * Line 107) | 119,831,159 |

Composite Income Taxes

| | | | |
|-------------------------|---|---|-------------------|
| Income Tax Rates | | | |
| 109 | FIT=Federal Income Tax Rate | (Note H) | 21.00% |
| 110 | SIT=State Income Tax Rate or Composite | | 7.25% |
| 111 | p | (percent of federal income tax deductible for state purp | 0.00% |
| 112 | T | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | 26.72% |
| 113 | T / (1-T) | | 36.47% |
| 114 | Income Tax Component = | $CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$ | 35,795,443 |
| 114a | (Excess)/Deficient Deferred Income Taxes | (Note O) | 1,863,316 |
| 115 | Total Income Taxes | (Line 114 + Line 114a) | 37,658,759 |

REVENUE REQUIREMENT

| | | | |
|---|---|---|-----------------------|
| Summary | | | |
| 116 | Net Property, Plant & Equipment | (Line 30) | 1,878,094,734 |
| 117 | Total Adjustment to Rate Base | (Line 45) | -488,934,246 |
| 118 | Rate Base | (Line 46) | 1,389,160,488 |
| 119 | Total Transmission O&M | (Line 74) | 26,319,796 |
| 120 | Total Transmission Depreciation & Amortization | (Line 81) | 57,786,003 |
| 121 | Taxes Other than Income | (Line 83) | 14,976,174 |
| 122 | Investment Return | (Line 108) | 119,831,159 |
| 123 | Income Taxes | (Line 115) | 37,658,759 |
| 124 | Gross Revenue Requirement | (Sum Lines 119 to 123) | 256,571,891 |
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | |
| 125 | Transmission Plant In Service | (Line 22) | 2,458,245,095 |
| 126 | Excluded Transmission Facilities | (Note L) Attachment 5 | 0 |
| 127 | Included Transmission Facilities | (Line 125 - Line 126) | 2,458,245,095 |
| 128 | Inclusion Ratio | (Line 127 / Line 125) | 100.00% |
| 129 | Gross Revenue Requirement | (Line 124) | 256,571,891 |
| 130 | Adjusted Gross Revenue Requirement | (Line 128 * Line 129) | 256,571,891 |
| Revenue Credits | | | |
| 131 | Revenue Credits | Attachment 3 | 3,424,198 |
| 132 | Net Revenue Requirement | (Line 130 - Line 131) | 253,147,693 |
| Net Plant Carrying Charge | | | |
| 133 | Net Revenue Requirement | (Line 132) | 253,147,693 |
| 134 | Net Transmission Plant + CWIP | (Line 17 - Line 23 + Line 33) | 1,785,935,323 |
| 135 | FCR | (Line 133 / Line 134) | 14.1745% |
| 136 | FCR without Depreciation | (Line 133 - Line 75) / Line 134 | 11.4778% |
| 137 | FCR without Depreciation and Pre-Commercial Costs | (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 | 11.4778% |
| 138 | FCR without Depreciation, Return, nor Income Taxes | (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 | 2.6595% |
| Net Plant Carrying Charge Calculation with Incentive ROE | | | |
| 139 | Net Revenue Requirement Less Return and Taxes | (Line 132 - Line 122 - Line 123) | 95,657,775 |
| 140 | Increased Return and Taxes | Attachment 4 | 168,938,305 |
| 141 | Net Revenue Requirement with Incentive ROE | (Line 139 + Line 140) | 264,596,081 |
| 142 | Net Transmission Plant + CWIP | (Line 17 - Line 23+ Line 33) | 1,785,935,323 |
| 143 | FCR with Incentive ROE | (Line 141 / Line 142) | 14.8155% |
| 144 | FCR with Incentive ROE without Depreciation | (Line 141 - Line 75) / Line 142 | 12.1189% |
| 145 | FCR with Incentive ROE without Depreciation and Pre-Commercial | (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 | 12.1189% |
| 146 | Net Revenue Requirement | (Line 132) | 253,147,693.12 |
| 147 | Reconciliation amount | Attachment 6 | -14,838,033.68 |
| 148 | Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones | Attachment 7 | 5,340,236.15 |
| 149 | Facility Credits under Section 30.9 of the PJM OATT | Attachment 5 | 0.00 |
| 150 | Net Zonal Revenue Requirement | (Line 146 + 147 + 148 + 149) | 243,649,895.59 |
| Network Zonal Service Rate | | | |
| 151 | 1 CP Peak | (Note K) PJM Data | N/A |
| 152 | Rate (\$/MW-Year) | (Line 150 / 151) | N/A |
| 153 | Network Service Rate (\$/MW/Year) | (Line 152) | N/A |

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M 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 on Line 47.
If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.
This can be illustrated using the following example:
- Example:
- Assume Last Project goes into service on day 260.
Hypothetical Capital Structure until the last project goes into service is 50/50.
Assume Year End actual capital structure is 60% equity and 40% debt.
- Therefore: $\text{Weighted Equity} = [50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$
- O Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess

Trans-Allegheny Interstate Line Company

Attachment H-18A, Attachment 1
page 1 of 1
For the 12 months ended 12/31/24

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

| Line | Trans-Allegheny Interstate Company | | | | | | | |
|-------------------------------------|------------------------------------|----------------------------|--|------------------------|--------------------------------------|-----------------------|-----------------------|--------------------|
| | B1 Beg of Year Total | B2 End of Year Total | B3 End of Year for Est. Average for Final Total | C Retail Related | D Only Transmission Related | E Plant Related | F Labor Related | G Total ADIT |
| 1 ADIT-282 From Account Total Below | 570,303,436 | 571,901,929 | 571,901,929 | | 571,901,929 | - | - | 571,901,929 |
| 2 ADIT-283 From Account Total Below | 95,116,160 | 89,803,359 | 89,803,359 | | 58,826,105 | - | - | 58,826,105 |
| 3 ADIT-190 From Account Total Below | (190,355,008) | (138,668,951) | (138,668,951) | | (137,417,964) | - | - | (137,417,964) |
| 4 Subtotal | | | | | 493,310,070 | | | 493,310,070 |
| 5 Wages & Salary Allocator | | | | | | | | |
| 6 Gross Plant Allocator | | | | | | | | |
| 7 ADIT | | | | | 493,310,070 | - | - | 493,310,070 |

Enter Negative

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.
Amount 0 < From Acct 283, below

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

| A | B1 | B2 | B3 | C | D | E | F | G | |
|---|-------------------------------------|-------------------------------------|--|-------------------|----------------------------------|---------------------------------|------------------|------------------|---|
| | Trans-Allegheny Interstate Company | | | | | | | | |
| ADIT-190 | Beg of Year Balance p234.18.b | End of Year Balance p234.18.c | End of Year for Est. Average for Final Total | Retail Related | Gas, Prod Or Other Related | Only Transmission Related | Plant Related | Labor Related | JUSTIFICATION |
| Accelerated Tax Depr-FED-Norm | 5 | 6 | 6 | | | 6 | | | Additional tax depreciation over book |
| Accum Prov For Inj and Damage-Gen Liability | 134,110 | - | - | | | - | | | Temporary difference that is not deductible until paid |
| AMT Carryforward | 5,048,478 | - | - | | | - | | | Paid AMT tax which generates a credit |
| Charitable Contribution Carryforward | 7,606 | 8,027 | 8,027 | | 8,027 | | | | Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years |
| CIAC-Fed-Norm | 1,220,584 | 1,195,346 | 1,195,346 | | | 1,195,346 | | | Taxable CIAC |
| CIAC-Fed-Norm-Incurred-CWIP | 1,892,584 | 1,907,600 | 1,907,600 | | | 1,907,600 | | | Taxable CIAC |
| CIAC-MD-Norm-Incurred-CWIP | 21,594 | 21,818 | 21,818 | | | 21,818 | | | Taxable CIAC |
| CIAC-PA-Norm | 95,384 | 93,425 | 93,425 | | | 93,425 | | | Taxable CIAC |
| CIAC-PA-Norm-Incurred-CWIP | 71,176 | 72,370 | 72,370 | | | 72,370 | | | Taxable CIAC |
| CIAC-VA-Norm | (34,980) | (34,264) | (34,264) | | | (34,264) | | | Taxable CIAC |
| CIAC-VA-Norm-Incurred-CWIP | 20,558 | 20,789 | 20,789 | | | 20,789 | | | Taxable CIAC |
| CIAC-WV-Norm | 92,597 | 90,684 | 90,684 | | | 90,684 | | | Taxable CIAC |
| CIAC-WV-Norm-Incurred-CWIP | 157,677 | 160,121 | 160,121 | | | 160,121 | | | Taxable CIAC |
| Deferral Amortization of Excess Deferred Income Tax | 1,040,447 | - | - | | | - | | | Resulting from deferral of refund of excess ADIT due to customers |
| FASB 109 Gross-UP | 24,490,535 | 23,656,385 | 23,656,385 | | | 23,656,385 | | | Reclass of the tax portion (gross-up) for property items included in account 190 |
| Federal NOL | 88,879,972 | 42,175,540 | 42,175,540 | | | 42,175,540 | | | Result of bonus depreciation |
| General Business Credit Carryforward | (83,969) | (132,251) | (132,251) | | (132,251) | | | | General Business Credit Carryforward |
| Incentive Compensation | - | 331,189 | 331,189 | | | - | | | Allocated Incentive Compensation Accrual |
| Merger Costs: D&O Insurance | 237 | 126 | 126 | | 126 | | | | Merger cost |
| Merger Costs: Licenses | 10,915 | 5,834 | 5,834 | | 5,834 | | | | Merger cost |
| NOL Deferred Tax Asset - LT PA | (537,206) | (498,834) | (498,834) | | | (498,834) | | | Result of bonus depreciation |
| NOL Deferred Tax Asset - LT WV | 18,881,310 | 19,072,306 | 19,072,306 | | | 19,072,306 | | | Result of bonus depreciation |
| Other Reg Liability Misc | 172,932 | - | - | | | - | | | Temporary differences related to Sponsorships |
| PA 2023 - 2031 corporate income tax gradual rate re | 977,835 | 670,648 | 670,648 | | | 670,648 | | | FAS 109 resulting from remeasurement of PA ADIT due to PA HB 1342 law change in 2022 |
| Pension/OPEB - Other Deferred Credit or Debit | 601,139 | 583,964 | 583,964 | | | 583,964 | | | Pension related temporary difference associated with Service Company allocations |
| Purchase Accounting-LTD FMV | 982,527 | 936,841 | 936,841 | | 936,841 | | | | Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt |
| State Income Tax Deductible | 1,294,913 | 1,477,771 | 1,477,771 | | | 1,477,771 | | | balances resulting from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283) |
| Tax Interest Capitalized-Fed-Norm | 28,182,522 | 27,701,877 | 27,701,877 | | | 27,701,877 | | | Deductions related to state income taxes |
| Tax Interest Capitalized-Fed-Norm-Incurred-CWIP | 34,144,214 | 34,378,546 | 34,378,546 | | | 34,378,546 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm | 402,198 | 395,252 | 395,252 | | | 395,252 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm-Incurred-CWIP | 337,380 | 340,711 | 340,711 | | | 340,711 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm | 775,235 | 767,327 | 767,327 | | | 767,327 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm-Incurred-CWIP | 1,199,481 | 1,216,653 | 1,216,653 | | | 1,216,653 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm | 478,974 | 470,600 | 470,600 | | | 470,600 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm-Incurred-CWIP | 358,698 | 362,460 | 362,460 | | | 362,460 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm | 2,631,474 | 2,593,931 | 2,593,931 | | | 2,593,931 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm-Incurred-CWIP | 2,813,142 | 2,851,965 | 2,851,965 | | | 2,851,965 | | | Actual amount of tax interest capitalized |
| Valuation Allowance Charitable Carryforward | 326 | - | - | | - | - | | | Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43 |
| WV DTA related to HB 3286 | 101,221 | 101,221 | 101,221 | | 101,221 | | | | Valuation allowance on disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward |
| Subtotal | 216,863,825 | 162,995,984 | 162,995,984 | - | 1,250,987 | 161,744,997 | - | - | |
| Less FASB 109 included above | 26,508,817 | 24,327,033 | 24,327,033 | - | - | 24,327,033 | - | - | |
| Less FASB 106 included above | | | | | | | | | |
| Total | 190,355,008 | 138,668,951 | 138,668,951 | - | 1,250,987 | 137,417,964 | - | - | |
| FAS 109 EDIT | | (50,605,706) | | | | | | | |
| FAS 109 Other | | 74,932,739 | | | | | | | |

Instructions for Account 190:

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

3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
7. FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

PJM TRANSMISSION OWNER

| Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet | | | | | | | | |
|---|------------------------------------|------------------------------------|--|-------------------|----------------------------------|---------------------------------|------------------|---|
| A | B1 | B2 | B3 | C | D | E | F | G |
| | Trans-Allegheny Interstate Company | | | | | | | |
| | Beg of Year Balance p274.9.b | End of Year Balance p275.9.k | End of Year for Est. Average for Final Total | Retail Related | Gas, Prod Or Other Related | Only Transmission Related | Plant Related | Labor Related |
| ADIT- 282 | | | | | | | | JUSTIFICATION |
| A&G Expenses Capitalized | 16,804,476 | 18,165,855 | 18,165,855 | | | 18,165,855 | | Basis difference relating to A&G expense |
| Accelerated Tax Depreciation | 551,153,566 | 550,968,417 | 550,968,417 | | | 550,968,417 | | Additional tax depreciation over book |
| Additional State Depreciation MD | 4,976,075 | 5,279,591 | 5,279,591 | | | 5,279,591 | | Temporary difference for additional state depreciation allowed for MD tax return |
| Additional State Depreciation PA | 12,991,683 | 13,875,790 | 13,875,790 | | | 13,875,790 | | Temporary difference for additional state depreciation allowed for PA tax return |
| Additional State Depreciation VA | 6,105,040 | 6,423,509 | 6,423,509 | | | 6,423,509 | | Temporary difference for additional state depreciation allowed for VA tax return |
| Additional State Depreciation WV | 51,718,528 | 52,132,748 | 52,132,748 | | | 52,132,748 | | Temporary difference for additional state depreciation allowed for WV tax return |
| AFUDC Debt | 4,597,854 | 4,598,182 | 4,598,182 | | | 4,598,182 | | Portion of AFUDC Debt that relates to property and booked to account 282 |
| Capitalized Vertical Tree Trimming | 137,128 | 133,802 | 133,802 | | | 133,802 | | Temporary difference that is capitalized for book purposes but deductible for tax purposes |
| Cost of Removal | (42,045,346) | (44,218,375) | (44,218,375) | | | (44,218,375) | | Temporary difference arising for removal of plant/property |
| FASB 109 Gross-Up | (166,749,162) | (166,460,226) | (166,460,226) | | | (166,460,226) | | Reclass of the tax portion (gross-up) for property items included in account 282 |
| Other Basis Differences | (39,154,866) | (38,894,604) | (38,894,604) | | | (38,894,604) | | Other property related temporary differences |
| T&D Repairs | 3,019,299 | 3,437,015 | 3,437,015 | | | 3,437,015 | | Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43 |
| Subtotal | 403,554,276 | 405,441,703 | 405,441,703 | - | - | 405,441,703 | - | |
| Less FASB 109 included above | (166,749,162) | (166,460,226) | (166,460,226) | | | (166,460,226) | | |
| Less FASB 106 included above | | | | | | | | |
| Total | 570,303,436 | 571,901,929 | 571,901,929 | | | 571,901,929 | | |
| FAS 109 EDIT | | (177,450,346) | | | | | | |
| FAS 109 Other | | 10,990,120 | | | | | | |

Instructions for Account 282:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
7. FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

| A | B1 | B2 | B3 | C | D | E | F | G | |
|---|-------------------------------------|-------------------------------------|--|-------------------|----------------------------------|---------------------------------|------------------|------------------|--|
| | Trans-Allegheny Interstate Company | | | | | | | | |
| ADIT-283 | Beg of Year Balance p276.19.b | End of Year Balance p277.19.k | End of Year for Est. Average for Final Total | Retail Related | Gas, Prod Or Other Related | Only Transmission Related | Plant Related | Labor Related | JUSTIFICATION |
| A&G Expenses-PA-Norm | | | | | | | | | A&G expense adjustment |
| Charitable Contribution State & Local RTA | 2,502 | 2,417 | 2,417 | | 2,417 | | | | Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward |
| CIAC-Fed-Norm-Reversal-CWIP | 1,892,595 | 1,892,595 | 1,892,595 | | | 1,892,595 | | | Taxable CIAC |
| CIAC-MD-Norm | (73,359) | (71,846) | (71,846) | | | (71,846) | | | Taxable CIAC |
| CIAC-MD-Norm-Reversal-CWIP | 21,815 | 21,816 | 21,816 | | | 21,816 | | | Taxable CIAC |
| CIAC-PA-Norm-Reversal-CWIP | 121,734 | 121,734 | 121,734 | | | 121,734 | | | Taxable CIAC |
| CIAC-VA-Norm-Reversal-CWIP | 14,553 | 14,553 | 14,553 | | | 14,553 | | | Taxable CIAC |
| CIAC-WV-Norm-Reversal-CWIP | 135,498 | 135,498 | 135,498 | | | 135,498 | | | Taxable CIAC |
| Cost of Removal-MD-Norm | 1 | - | - | | | - | | | Temporary difference arising for removal of plant/property |
| Deferred Charge-EIB | 92,782 | 210,093 | 210,093 | | | 210,093 | | | Allocated portion of total liabilities relating to captive insurance |
| FASB 109 Gross-Up | 25,221,921 | 22,424,745 | 22,424,745 | | | 22,424,745 | | | Reclass of the tax portion (gross-up) for property items included in account 283 |
| FIN 48 - R&D Credit | 88,167 | - | - | | - | - | | | See note in #190 for General Business Tax Credit |
| PAA - LT Regulatory Asset Amort | 962,528 | 936,841 | 936,841 | | 936,841 | | | | Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger |
| PJM Receivable | 35,633,441 | 30,037,996 | 30,037,996 | | 30,037,996 | | | | Comparison of actual to forecast revenues - non-property related |
| Tax Interest Capitalized-Fed-Norm-Reversal-CWIP | 33,764,130 | 33,924,507 | 33,924,507 | | | 33,924,507 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm-Reversal-CWIP | 333,656 | 336,011 | 336,011 | | | 336,011 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm-Reversal-CWIP | 1,190,105 | 1,202,590 | 1,202,590 | | | 1,202,590 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm-Reversal-CWIP | 353,299 | 355,797 | 355,797 | | | 355,797 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm-Reversal-CWIP | 2,773,528 | 2,799,755 | 2,799,755 | | | 2,799,755 | | | Actual amount of tax interest capitalized |
| Valuation Allowance NOL WV | 17,717,534 | 17,883,002 | 17,883,002 | | | 17,883,002 | | | Valuation allowances recorded against state NOL carryforwards not expected to be realized |
| Year-End Additional Temp Adjustments L/T | 71,661 | - | - | | | - | | | Other temporary differences |
| Subtotal | 120,338,081 | 112,228,104 | 112,228,104 | - | 30,977,254 | 81,250,850 | - | - | |
| Less FASB 109 included above | 25,221,921 | 22,424,745 | 22,424,745 | - | - | 22,424,745 | - | - | |
| Less FASB 106 included above | - | - | - | - | - | - | - | - | |
| Total | 95,116,160 | 89,803,359 | 89,803,359 | - | 30,977,254 | 58,826,105 | - | - | |
| FAS 109 EDIT | | (42,807,447) | | | | | | | |
| FAS 109 Other | | 65,232,192 | | | | | | | |

Instructions for Account 283:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- 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.
- FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

Trans-Allegheny Interstate Line Company

Attachment H-18A, Attachment 1.1

Attachment 1.1 - Excess & Deficient ADIT

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For the 12 months ended 12/31/24

| COLUMN A | | COLUMN B | COLUMN C | | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L |
|---------------------------------|------------------|---|--|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|----------|
| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 | |
| Non-property (Note B): | | | | | | | | | | | | | |
| Account 190 | | | | | | | | | | | | | |
| 1a | | | | | | | | | | | | | |
| 1a | 2017 | Federal Long Term | | 44,981,655 | | 20 | 13 | 3,212,975 | 41,768,680 | Protected | Asset (182.3) | 410.1 | |
| 1b | 2017 | Federal Long Term | | 438,158 | | 20 | 13 | 31,297 | 406,861 | Unprotected | Asset (182.3) | 410.1 | |
| 1c | 2017 | NOL Deferred Tax Asset - LT PA | | (537,206) | | 20 | 13 | (38,372) | (498,834) | Unprotected | Liability (182.3) | 410.1 | |
| 1d | 2017 | NOL Deferred Tax Asset - LT WV | | (2,673,943) | | 20 | 13 | (190,996) | (2,482,947) | Unprotected | Liability (182.3) | 410.1 | |
| 1e | 2017 | Pension/OPEB - Other Def Cr. or Dr. | | 601,140 | | 41 | 34 | 17,175 | 583,965 | Unprotected | Asset (182.3) | 410.1 | |
| 1f | 2017 | Purch Acct-LTD FMV | | 158,576 | | 10 | 3 | 39,644 | 118,932 | Unprotected | Asset (182.3) | 410.1 | |
| Account 282 | | | | | | | | | | | | | |
| 2a | | | | | | | | | | | | | |
| Account 283 | | | | | | | | | | | | | |
| 3a | | | | | | | | | | | | | |
| 3a | 2017 | PAA - LT Regulatory Asset Amort | | (158,576) | | 10 | 3 | (39,644) | (118,932) | Unprotected | Liability (182.3) | 410.1 | |
| 3b | 2017 | Valuation Allowance NOL WV | | 2,673,943 | | 20 | 13 | 190,996 | 2,482,947 | Unprotected | Asset (182.3) | 410.1 | |
| Non-property gross up for Taxes | | | | | | | | | | | | | |
| 4 | | | | 16,671,264 | (166,625) | | | 1,169,554 | 15,335,085 | | | | |
| Total Non-Property | | | | | | | | | | | | | |
| 5 | | | - | 62,155,011 | (166,625) | | | 4,392,629 | 57,595,758 | | | | |
| Property (Note B): | | | | | | | | | | | | | |
| 6 | 2017 | Property Book-Tax Timing Difference - Account 190 | | - | | ARAM | ARAM | | - | Protected | Asset | 411.1 | |
| 7 | 2017 | Property Book-Tax Timing Difference - Account 190 | | (16,306,632) | 16,306,632 | ARAM | ARAM | | - | Unprotected | Liability (254) | 411.1 | |
| 8 | 2017 | Property Book-Tax Timing Difference - Account 190 | | - | | ARAM | ARAM | | - | Protected | Liability | 410.1 | |
| 9 | 2017 | Property Book-Tax Timing Difference - Account 190 | | 26,957,920 | (16,672,856) | ARAM | ARAM | 211,281 | 10,073,783 | Unprotected | Asset (254) | 410.1 | |
| 10 | 2017 | Property Book-Tax Timing Difference - Account 282 | | 16,234,648 | (16,234,648) | ARAM | ARAM | | - | Protected | Asset (254) | 411.1 | |
| 11 | 2017 | Property Book-Tax Timing Difference - Account 282 | | (7,927,837) | 7,927,837 | ARAM | ARAM | | - | Unprotected | Liability (254) | 411.1 | |
| 12 | 2017 | Property Book-Tax Timing Difference - Account 282 | | (204,664,848) | 16,669,314 | ARAM | ARAM | (2,128,055) | (185,867,478) | Protected | Liability (254) | 410.1 | |
| 13 | 2017 | Property Book-Tax Timing Difference - Account 282 | | 23,864,312 | (7,059,774) | ARAM | ARAM | 131,962 | 16,672,576 | Unprotected | Asset (254) | 410.1 | |
| 14 | 2017 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Protected | Asset | 411.1 | |
| 15 | 2017 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Unprotected | Liability | 411.1 | |
| 16 | 2017 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Protected | Liability | 410.1 | |
| 17 | 2017 | Property Book-Tax Timing Difference - Account 283 | | - | | ARAM | ARAM | | - | Unprotected | Asset | 411.1 | |
| 18 | 2017 | Property Gross up for Taxes | | (59,320,488) | 932,725 | ARAM | ARAM | (647,653) | (57,740,109) | Protected, Unprotected | Liability | 411.1 | |
| 19 | 2017 | Total Property (Total of lines 6 thru 18) | - | (221,162,926) | 1,869,231 | | | (2,432,466) | (216,861,229) | | | | |

Attachment H-18A, Attachment 1.1
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For the 12 months ended 12/31/24

| COLUMN A | | COLUMN B | COLUMN C | | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L |
|------------------------|------------------|---|--|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|----------|
| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 | |
| Non-property (Note B): | | | | | | | | | | | | | |
| 20 | | Account 190 | | | | | | | | | | | |
| 20a | | | | | | | | | | - | | | |
| 21 | | Account 282 | | | | | | | | | | | |
| 21a | | | | | | | | | | - | | | |
| 22 | | Account 283 | | | | | | | | | | | |
| 22a | 2023 | Deferred Charge-EIB | | (62) | | 2 | - | (62) | | - | Unprotected | Liability (182.3) | 410 |
| 22b | 2023 | SC01 Timing Allocation | | (1,105) | | 2 | - | (1,105) | | - | Unprotected | Liability (182.3) | 410 |
| 23 | | Non-property gross up for Taxes | - | (428) | 4 | | | (424) | | - | | | |
| 24 | 2023 | Total Non-Property | - | (1,595) | 4 | | | (1,591) | | - | | | |
| Property (Note B): | | | | | | | | | | | | | |
| 25 | 2023 | Property Book-Tax Timing Difference - Account 190 | - | | | ARAM | ARAM | | | - | Protected | Asset | 411 |
| 26 | 2023 | Property Book-Tax Timing Difference - Account 190 | (274,740) | | 274,740 | ARAM | ARAM | | | - | Unprotected | Liability (254) | 411 |
| 27 | 2023 | Property Book-Tax Timing Difference - Account 190 | - | | | ARAM | ARAM | | | - | Protected | Liability | 410 |
| 28 | 2023 | Property Book-Tax Timing Difference - Account 190 | 508,149 | | (202,221) | ARAM | ARAM | 6,758 | 299,169 | Unprotected | Asset (254) | 410 | |
| 29 | 2023 | Property Book-Tax Timing Difference - Account 282 | - | | | ARAM | ARAM | | | - | Protected | Asset | 411 |
| 30 | 2023 | Property Book-Tax Timing Difference - Account 282 | (331,577) | | 331,577 | ARAM | ARAM | | | - | Unprotected | Liability (254) | 411 |
| 31 | 2023 | Property Book-Tax Timing Difference - Account 282 | (4,638,393) | | 295,074 | ARAM | ARAM | (60,267) | (4,283,052) | Protected | Liability (254) | 410 | |
| 32 | 2023 | Property Book-Tax Timing Difference - Account 282 | 924,125 | | (429,698) | ARAM | ARAM | 16,098 | 478,329 | Unprotected | Asset (254) | 410 | |
| 33 | 2023 | Property Book-Tax Timing Difference - Account 283 | - | | | ARAM | ARAM | | | - | Protected | Asset | 411 |
| 34 | 2023 | Property Book-Tax Timing Difference - Account 283 | - | | | ARAM | ARAM | | | - | Unprotected | Liability | 411 |
| 35 | 2023 | Property Book-Tax Timing Difference - Account 283 | - | | | ARAM | ARAM | | | - | Protected | Liability | 410 |
| 36 | 2023 | Property Book-Tax Timing Difference - Account 283 | - | | | ARAM | ARAM | | | - | Unprotected | Asset | |
| 37 | 2023 | Property Gross up for Taxes | (1,397,381) | | 111,749 | ARAM | ARAM | (13,575) | (1,272,057) | Protected, Unprotected | Liability | 411 | |
| 38 | 2023 | Total Property (Total of lines 25 thru 37) | - | (5,209,818) | 381,221 | | | (50,986) | (4,777,611) | | | | |

Attachment H-18A, Attachment I.1
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For the 12 months ended 12/31/24

| COLUMN A | | COLUMN B | COLUMN C | | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L |
|----------|------------------|---|--|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|----------|
| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 | |
| 39 | | Non-property (Note B): | | | | | | | | | | | |
| 39a | | Account 190 | | | | 13,847,278 | | | - | - | | | |
| 40 | | | | | | | | | - | - | | | |
| 40a | | Account 282 | | | | | | | - | - | | | |
| 41 | | Account 283 | | | | | | | - | - | | | |
| 41a | 2024 | Deferred Charge-EIB | | (378) | 2 | 1 | (189) | (189) | (189) | Unprotected | Liability (182.3) | | |
| 42 | | Non-property gross up for Taxes | | (139) | | | (69) | (69) | (69) | | | | |
| 43 | | Total Non-Property | | (516) | - | | | (258) | (258) | | | | |
| 44 | 2024 | Property (Note B): | | | | | | | | | | | |
| 45 | 2024 | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | Asset | | |
| 46 | 2024 | Property Book-Tax Timing Difference - Account 190 | | (114,729) | 114,729 | ARAM | ARAM | | - | Unprotected | Liability (254) | | |
| 47 | 2024 | Property Book-Tax Timing Difference - Account 190 | | 210,737 | 45,579 | ARAM | ARAM | 5,821 | 250,495 | Protected | Liability | | |
| 48 | 2024 | Property Book-Tax Timing Difference - Account 190 | | - | - | ARAM | ARAM | | - | Unprotected | Asset (254) | | |
| 48 | 2024 | Property Book-Tax Timing Difference - Account 282 | | 102,268 | 102,268 | ARAM | ARAM | | - | Protected | Asset | | |
| 49 | 2024 | Property Book-Tax Timing Difference - Account 282 | | (1,398,499) | (2,360,434) | ARAM | ARAM | (50,661) | (3,708,272) | Unprotected | Liability (254) | | |
| 50 | 2024 | Property Book-Tax Timing Difference - Account 282 | | 261,392 | 167,274 | ARAM | ARAM | 12,546 | 416,121 | Protected | Liability (254) | | |
| 51 | 2024 | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Unprotected | Asset (254) | | |
| 52 | 2024 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | Asset | | |
| 53 | 2024 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | Liability | | |
| 54 | 2024 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | Liability | | |
| 55 | 2024 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | Asset | | |
| 56 | 2024 | Property Gross up for Taxes | | (419,081) | (696,360) | ARAM | ARAM | (11,718) | (1,103,723) | | | | |
| 57 | | Total Property (Total of lines 25 thru 37) | | (1,562,447) | (2,626,944) | | | (44,012) | (4,145,379) | | | | |

| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 |
|----------|------------------|---|--|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|
| 58 | | Non-property (Note B): | | | | | | | | | | |
| 58a | | Account 190 | | | | | | | | | | |
| 59 | | Account 282 | | | | | | | | | | |
| 59a | | | | | | | | | | | | |
| 60 | | Account 283 | | | | | | | | | | |
| 60a | 2025 | Deferred Charge-EIB | | (773) | | 2 | 2 | - | (773) | Unprotected | Liability (182.3) | |
| 61 | | Non-property gross up for Taxes | | (280) | | | | - | (280) | | | |
| 62 | | Total Non-Property | | (1,053) | - | | | - | (1,053) | | | |
| 63 | 2025 | Property (Note B): | | | | | | | | | | |
| 64 | 2025 | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 65 | 2025 | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Unprotected | Liability (254) | |
| 66 | 2025 | Property Book-Tax Timing Difference - Account 190 | | 85,602 | | ARAM | ARAM | | 85,602 | Protected | Liability | |
| 67 | 2025 | Property Book-Tax Timing Difference - Account 190 | | - | - | ARAM | ARAM | | - | Unprotected | Asset (254) | |
| 68 | 2025 | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 69 | 2025 | Property Book-Tax Timing Difference - Account 282 | | (1,300,977) | | ARAM | ARAM | | (1,300,977) | Unprotected | Liability (254) | |
| 70 | 2025 | Property Book-Tax Timing Difference - Account 282 | | 142,408 | | ARAM | ARAM | | 142,408 | Protected | Asset (254) | |
| 71 | 2025 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | Asset | |
| 72 | 2025 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | Liability | |
| 73 | 2025 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | Liability | |
| 74 | 2025 | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | Asset | |
| 75 | 2025 | Property Gross up for Taxes | | (389,347) | | ARAM | ARAM | | (389,347) | | | |
| 76 | | Total Property (Total of lines 25 thru 37) | | (1,462,314) | - | | | - | (1,462,314) | | | |

| | | | | | | | | | | | | |
|----|--|---|--|--|--|--|--|-----------|---------------|--|--|--|
| 39 | | Deferral of Amortized Excess/Deficient ADITs (Note H) | | | | | | | | | | |
| 40 | | Total Non-Property & Property Amortization, including gross up for taxes (Total of lines 5, 19, 24, 38) | | | | | | 1,863,316 | | | | |
| 41 | | Total 20XX FAS109 (Total of lines 5, 19, 24, 38) (Note I) | | | | | | | (169,652,086) | | | |
| 42 | | Total 20XX FAS109 (Attachment 1) (Note I) | | | | | | | (169,652,086) | | | |

Notes:

- A
- B Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. TRAILCo will modify Attachment 1.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing. Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collect from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- E The amortization periods shall be consistent with the following:
Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax
Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- F The amortization will occur through FERC income statement Accounts 410.1. and 411.1
- G Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- H Reflects the net amount of amortization, including gross-up for taxes, from prior period(s) that was booked for GAAP, but deferred for FERC purposes because a mechanism did not exist to pass back/collect excess/deficient ADITs to/from customers. The net amortized deferral amount, including the gross-up for taxes, is in Account 254, as reflected on FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC Form No. 1, page 232.
- I Included to demonstrate rate base neutrality. Ties back to FERC Form No. 1 page 232 (Account 182.3) plus page 278 (Account 254).

| COLUMN A | | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L |
|--|------------------|---|--|---|--|--|--|---|--|-------------------------|---|----------|
| Deferred Tax Asset (Liability) (Note B) | | | ADIT Offset to P&L (Note B) | | (Excess) Deficient Deferred Income Taxes (Notes B & C) | (Excess) Deficient Deferred Income Tax Activity post tax remeasurement | | | (Excess)/Deficient ADIT Transmission Remeasured Balance (= Col. G + Col. H + Col. I) | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/24 | |
| Line No. | Vintage (Note A) | M Item | 12/31/2024 ADIT Balance (Prior to 2024 PA State Tax) | 12/31/2024 ADIT Balance (After 2024 PA State Tax) | Change in ADIT due to 2025 PA State Tax | Tax Expense (Benefit) | ADIT Offset to Regulatory Asset (Liability) (= -Col. E + Col. F) | Other Adjustments including Gross-up True-ups | 2024 Return-to-Accrual Adjustment (Recorded in 2025) | | | |
| Non-Property Related Items: | | | | | | | | | | | | |
| 1 | | 190 Accounts | | | | | | | | | | |
| 1a | 2025 | Charitable Contribution Carryforward | 6,181 | 6,158 | -23 | 23 | 0 | | | 0 | N/A | |
| 1b | 2025 | Charitable Contribution State & Local RTA | -2,460 | -2,417 | 42 | -42 | 0 | | | 0 | N/A | |
| 1c | 2025 | Deferral Amortization of Excess Def Income Taxes | 0 | 0 | 0 | 0 | 0 | | | 0 | N/A | |
| 1d | 2025 | Incentive Compensation | 332,412 | 331,189 | -1,224 | 1,224 | 0 | | | 0 | N/A | |
| 1e | 2025 | Merger Costs: D&O Insurance | 127 | 126 | 0 | 0 | 0 | | | 0 | N/A | |
| 1f | 2025 | Merger Costs: Licenses | 5,866 | 5,834 | -22 | 22 | 0 | | | 0 | N/A | |
| 1g | 2025 | Other Reg Liability Misc | 0 | 0 | 0 | 0 | 0 | | | 0 | N/A | |
| 1h | 2025 | Purch Acct-LTD FMV | 820,932 | 817,909 | -3,022 | 3,022 | 0 | | | 0 | N/A | |
| 1i | | Year-End Additional Temp Adjustments L/T | 0 | 0 | 0 | 0 | 0 | | | 0 | N/A | |
| 2 | | Total For 190 Accounts: | 1,163,048 | 1,158,800 | -4,249 | 4,249 | | | | | | |
| 3 | | 282 Accounts | | | | | | | | | | |
| 4 | | Total For 282 Accounts: | - | - | - | - | - | - | - | - | | |
| 5 | | 283 Accounts | | | | | | | | | | |
| 5a | 2025 | Accum Prov For Inj and Damage-Gen Liability | - | - | - | - | - | - | - | - | N/A | |
| 5b | 2025 | Deferred Charge-EIB | (209,904) | (209,131) | 773 | - | (773) | - | - | (773) | Unprotected | 182 |
| 5c | 2025 | PAA - LT Regulatory Asset Amort | (820,931) | (817,909) | 3,022 | (3,022) | - | - | - | - | N/A | |
| 5d | 2025 | PJM Receivable | (30,148,995) | (30,037,996) | 110,999 | (110,999) | - | - | - | - | N/A | |
| 6 | | Total For 283 Accounts: | (31,179,830) | (31,065,036) | 114,794 | (114,021) | (773) | - | - | (773) | | |
| Total Non-Property Related Items: | | | | | | | | | | | | |
| 7 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | (773) | - | - | (773) | | |
| 8 | | Net Tax Gross-up | | | | | (280) | | - | (280) | | |
| 9 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | (1,053) | - | - | (1,053) | | |
| Property Related Items: | | | | | | | | | | | | |
| 10 | | 190 Accounts | | | | | | | | | | |
| 10a | 2025 | CINAC-PA-Norm | 57,057 | 53,696 | (3,360) | - | 3,360 | | | 3,360 | Unprotected | 254 |
| 10b | 2025 | CINAC-PA-Norm-Incurred-CWIP | 91,532 | 86,141 | (5,391) | - | 5,391 | | | 5,391 | Unprotected | 254 |
| 10c | 2025 | CINAC-PA-Norm-Reversal-CWIP | (90,338) | (85,018) | (5,320) | - | (5,320) | | | (5,320) | Unprotected | 254 |
| 10d | 2025 | Tax Interest Capitalized-PA-Norm | 1,368,500 | 1,287,905 | (80,595) | - | 80,595 | | | 80,595 | Unprotected | 254 |
| 10e | 2025 | Tax Interest Capitalized-PA-Norm-Incurred-CWIP | 1,703,649 | 1,603,316 | (100,333) | - | 100,333 | | | 100,333 | Unprotected | 254 |
| 10f | 2025 | Tax Interest Capitalized-PA-Norm-Reversal-CWIP | (1,676,888) | (1,578,131) | (98,757) | - | (98,757) | | | (98,757) | Unprotected | 254 |
| 11 | | Total For 190 Accounts: | 1,453,511 | 1,367,910 | (85,602) | - | 85,602 | - | - | 85,602 | | |
| 12 | | 282 Accounts | | | | | | | | | | |
| 12a | 2025 | 481a 2023 Return Adjustment | (4,718) | (4,701) | 17 | | (17) | | | (17) | Unprotected | 254 |
| 12b | 2025 | A&G Expenses-PA-Norm | (984,363) | (926,391) | 57,972 | | (57,972) | | | (57,972) | Protected | 254 |
| 12c | 2025 | Accelerated Tax Depr-PA-Norm | (22,090,549) | (20,789,571) | 1,300,977 | | (1,300,977) | | | (1,300,977) | Unprotected | 254 |
| 12d | 2025 | AFUDC Debt-PA-Norm | (197,903) | (186,248) | 11,655 | | (11,655) | | | (11,655) | Unprotected | 254 |
| 12e | 2025 | AFUDC Debt-PA-Norm-Incurred-CWIP | (256,873) | (241,745) | 15,128 | | (15,128) | | | (15,128) | Unprotected | 254 |
| 12f | 2025 | AFUDC Debt-PA-Norm-Reversal-CWIP | 245,911 | 231,429 | (14,482) | | 14,482 | | | 14,482 | N/A | 254 |
| 12g | 2025 | AFUDC Equity/FAS 43-PA-FT | (641,244) | (603,478) | 37,765 | | (37,765) | 37,765 | | - | N/A | 254 |
| 12h | 2025 | AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP | (856,055) | (805,639) | 50,416 | | (50,416) | 50,416 | | - | N/A | 254 |
| 12i | 2025 | AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP | 807,716 | 760,147 | (47,569) | | 47,569 | (47,569) | | - | Unprotected | 254 |
| 12j | 2025 | Cap Vertical Tree Trimming-PA-Norm | (6,387) | (6,011) | 376 | | (376) | | | (376) | Unprotected | 254 |
| 12k | 2025 | Cost of Removal-PA-Norm | 2,063,094 | 1,941,593 | (121,502) | | 121,502 | | | 121,502 | Unprotected | 254 |
| 12l | 2025 | Other Basis Differences-PA-Norm | 1,712,684 | 1,611,819 | (100,865) | | 100,865 | | | 100,865 | Unprotected | 254 |
| 12m | 2025 | R&D Cost-PA-Norm | (4,088) | (3,847) | 241 | | (241) | | | (241) | Unprotected | 254 |
| 12n | 2025 | Step Up-PA-Norm | 30,346 | 28,559 | (1,787) | | 1,787 | | | 1,787 | Unprotected | 254 |
| 12o | 2025 | Tax Depreciation Adjustment - PA | (497) | (497) | - | | - | | | - | Unprotected | 254 |
| 12p | 2025 | Tax UoP Repair Exp-PA-Norm | (179,610) | (169,032) | 10,578 | | (10,578) | | | (10,578) | Unprotected | 254 |
| 12q | 2025 | Tax UoP Repair Exp-PA-Norm-Incurred-CWIP | (86,057) | (80,989) | (5,068) | | (5,068) | | | (5,068) | Unprotected | 254 |
| 12r | 2025 | Tax UoP Repair Exp-PA-Norm-Reversal-CWIP | 81,625 | 76,818 | (4,807) | | 4,807 | | | 4,807 | | |
| 13 | | Total For 282 Accounts: | (20,366,966) | (19,167,785) | 1,199,181 | - | (1,199,181) | 40,612 | - | (1,158,569) | | |
| Total Property Related Items: | | | | | | | | | | | | |
| 14 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | (1,113,579) | 40,612 | - | (1,072,967) | | |
| 15 | | Net Tax Gross-up | | | | | (404,083) | 14,737 | | (389,347) | | |
| 16 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | (1,517,662) | 55,348 | - | (1,462,314) | | |
| Total Property and Non-property Related Items: | | | | | | | | | | | | |
| 17 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | (1,114,352) | 40,612 | - | (1,073,740) | | |
| 18 | | Net Tax Gross-up | | | | | (404,364) | 14,737 | | (389,627) | | |
| 19 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | (1,518,715) | 55,348 | - | (1,463,367) | | |

| COLUMN A | | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L | |
|--|------------------|---|--|---|-------------------------------|-----------------------------|--|--|--|--|----------|-------------------------|---|
| | | | Deferred Tax Asset (Liability) (Note B) | | | ADIT Offset to P&L (Note B) | (Excess) Deficient Deferred Income Taxes (Notes B & C) | (Excess) Deficient Deferred Income Tax Activity post tax remeasurement | | (Excess)/Deficient ADIT Transmission Remeasured Balance (= Col. G + Col. H + Col. I) | | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/XX |
| Line No. | Vintage (Note A) | M Item | 12/31/20XX ADIT Balance (Prior to Vintage) | 12/31/20XX ADIT Balance (After Vintage) | Change in ADIT due to Vintage | Tax Expense (Benefit) | ADIT Offset to Regulatory Asset (Liability) (= -(Col. E + Col. F)) | Other Adjustments including Gross-up True-ups | 20XX Return-to-Accrual Adjustment (Recorded in 20XX) | | | | |
| Non-Property Related Items: | | | | | | | | | | | | | |
| 20 | | 190 Accounts | | | | | | | | | | | |
| 20a | | | | | | | | | | | | | |
| 21 | | Total For 190 Accounts: | - | - | - | - | - | - | - | | | | |
| 22 | | 282 Accounts | | | | | | | | | | | |
| 22a | | | | | | | | | | | | | |
| 23 | | Total For 282 Accounts: | - | - | - | - | - | - | - | | | | |
| 24 | | 283 Accounts | | | | | | | | | | | |
| 24a | | | | | | | | | | | | | |
| 25 | | Total For 283 Accounts: | - | - | - | 13,847,278 | - | - | - | | | | |
| Total Non-Property Related Items: | | | | | | | | | | | | | |
| 26 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | - | - | - | | | | |
| 27 | | Net Tax Gross-up | | | | | | | | | | | |
| 28 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | | | | | | |
| Property Related Items: | | | | | | | | | | | | | |
| 29 | | 190 Accounts | | | | | | | | | | | |
| 29a | | | | | | | | | | | | | |
| 30 | | Total For 190 Accounts: | - | - | - | - | - | - | - | | | | |
| 31 | | 282 Accounts | | | | | | | | | | | |
| 31a | | | | | | | | | | | | | |
| 32 | | Total For 282 Accounts: | - | - | - | - | - | - | - | | | | |
| Total Property Related Items: | | | | | | | | | | | | | |
| 33 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | - | - | - | | | | |
| 34 | | Net Tax Gross-up | | | | | | | | | | | |
| 35 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | | | | | | |
| Total Property and Non-property Related Items: | | | | | | | | | | | | | |
| 36 | | Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | - | - | - | | | | |
| 37 | | Net Tax Gross-up | | | | | - | - | - | | | | |
| 38 | | Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | - | - | - | | | | |

- Notes:
- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. TRIALCo will modify Attachment 1.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
 - B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADIT's in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
 - C Reflects the end of 2017 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

Trans-Allegheny Interstate Line Company
Attachment 2 - Taxes Other Than Income Worksheet

| Other Taxes | FERC Form No.1 page, line & Col | Amount | Allocator | Allocated Amount |
|--|---|-------------------------------------|-----------|--|
| Plant Related | | Gross Plant Allocator | | |
| 1.1 | 2022 State Property WV p263.12(l) | 5,542,770 | 100.0000% | \$ 5,542,770 |
| 1.2 | 2023 State Property WV p263.13(l) | 6,609,658 | 100.0000% | 6,609,658 |
| 1.3 | 2023 State Property PA (Public Utility Realty) p263.16(l) | 44,330 | 100.0000% | 44,330 |
| 1.4 | 2023 State Property OH (Public Utility Realty) p263.17(l) | 51,876 | 100.0000% | 51,876 |
| 1.5 | 2022 Local Property MD p263.6(l) | 727,781 | 100.0000% | 727,781 |
| 1.6 | 2023 Local Property MD p263.7(l) | 720,188 | 100.0000% | 720,188 |
| ### | 2023 Local Property VA p263.9(l) | 1,218,636 | 100.0000% | 1,218,636 |
| 2.1 | | | | 0 |
| 3 | Total Plant Related | 14,915,239 | | 14,915,239 |
| Labor Related | | Wages & Salary Allocator | | |
| 4 | Accrued Federal FICA p263.39(l) | 58,418 | | |
| 1 | Federal - Excise p263.28(l) | 2,517 | | |
| 1 | Total Labor Related | 60,935 | 100.0000% | 60,935 |
| Other Included | | Gross Plant Allocator | | |
| 2 | State Sales/Use Tax PA p263.18(i) | | | 0 |
| 3 | | | | 0 |
| 4 | | | | 0 |
| 5 | Total Other Included | 0 | | 0 |
| 6 | Total Included (Lines 4 + 9 + 13) | 14,976,174 | | 14,976,174 Input to Appendix A, Line 82 |
| Retail Related Other Taxes to be Excluded | | | | |
| 7 | Federal Income Tax p263.22(l) | -18,360,880 | | |
| 8 | Corporate Net Income Tax MD p263.23(l) | 247,303 | | |
| 9 | Corporate Net Income Tax PA p263.24(l) | 2,310,722 | | |
| 10 | Corporate Net Income Tax VA p263.25(l) | 270,567 | | |
| 11 | Corporate Net Income Tax WV p263.26(l) | 6,735,293 | | |
| 12 | Subtotal, Excluded | -8,796,995 | | |
| 13 | Total, Included and Excluded (Line 14 + Line 20) | 6,179,179 | | |
| 14 | Total Other Taxes from p114.14.c | 14,976,173 | | |
| 15 | Difference (Line 13 - Line 14) | -8,796,994 | | |

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 shall 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 shall 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.

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

| | | Amount | FERC Form No.1 page, line & Col |
|---|---|-----------|---|
| Account 454 - Rent from Electric Property | | | |
| 1 | Rent from Electric Property - Transmission Related (Note 3) | - | |
| 2 | Total Rent Revenues (Line 1) | - | |
| Account 456 - Other Electric Revenues (Note 1) | | | |
| 3 | Schedule 1A | - | |
| 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) | - | |
| 5 | Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner | 3,424,198 | p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m |
| 6 | PJM Transitional Revenue Neutrality (Note 1) | - | |
| 7 | PJM Transitional Market Expansion (Note 1) | - | |
| 8 | Professional Services (Note 3) | - | |
| 9 | Revenues from Directly Assigned Transmission Facility Charges (Note 2) | - | |
| 10 | Rent or Attachment Fees associated with Transmission Facilities (Note 3) | - | |
| 11 | Gross Revenue Credits (Sum Lines 2-10) | 3,424,198 | |
| 12 | Less line 14g | - | |
| 13 | Total Revenue Credits (Line 11 - Line 12) | 3,424,198 | Input to Appendix A, Line 131 |
| Revenue Adjustment to determine Revenue Credit | | | |
| 14a | Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here | - | |
| 14b | Costs associated with revenues in line 14a | - | |
| 14c | Net Revenues (14a - 14b) | - | |
| 14d | 50% Share of Net Revenues (14c / 2) | - | |
| 14e | Costs associated with revenues in line 14a 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. | - | |
| 14f | Net Revenue Credit (14d + 14e) | - | |
| 14g | Line 14a less line 14f | - | |
| 15 | Amount offset in line 4 above | - | |
| 16 | Total Account 454 and 456 | 3,424,198 | |
| 17 | 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 178 of Appendix A. | | |
| 18 | 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. | | |
| 19 | 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 14a - 14g, 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). | | |
| 20 | 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 explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT. | | |

Trans-Allegheny Interstate Line Company

EXHIBIT NO. TRC-203

ATTACHMENT H-18A

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Attachment 4 - Calculation with Incentive ROE

| | | | | |
|---|---|----------------------------------|-------------|-------------------------------|
| A | Return and Taxes at High End of the range of Reasonableness | | | |
| | Return and Taxes at High End of the range of Reasonableness | (Sum Lines 26 and 33 from below) | 168,938,305 | Input to Appendix A, Line 140 |
| B | Difference between Base ROE and Incentive ROE | | 100 | |

Return Calculation

| | | Source | Reference | |
|----|---|------------------------------|----------------------|---------------|
| 1 | Rate Base | Appendix A, Line 46 | | 1,389,160,488 |
| 2 | Preferred Dividends | enter positive | Appendix A, Line 84 | 0 |
| | Common Stock | | | |
| 3 | Proprietary Capital | Appendix A, Line 85 | | 952,803,705 |
| 4 | Less Accumulated Other Comprehensive Income Account 219 | Appendix A, Line 86 | | 0 |
| 5 | Less Preferred Stock | Appendix A, Line 87 | | 0 |
| 6 | Less Account 216.1 | Appendix A, Line 88 | | 0 |
| 7 | Common Stock | Appendix A, Line 89 | | 952,803,705 |
| | Capitalization | | | |
| 8 | Long Term Debt | Appendix A, Line 90 | | 624,983,262 |
| 9 | Less Unamortized Loss on Reacquired Debt | Appendix A, Line 91 | | 0 |
| 10 | Plus Unamortized Gain on Reacquired Debt | Appendix A, Line 92 | | 0 |
| 11 | Less ADIT associated with Gain or Loss | Appendix A, Line 93 | | 0 |
| 12 | Total Long Term Debt | Appendix A, Line 94 | | 624,983,262 |
| 13 | Preferred Stock | Appendix A, Line 95 | | 0 |
| 14 | Common Stock | Appendix A, Line 96 | | 952,803,705 |
| 15 | Total Capitalization | Appendix A, Line 97 | | 1,577,786,967 |
| 16 | Debt % | Total Long Term Debt | Appendix A, Line 98 | 39.6114% |
| 17 | Preferred % | Preferred Stock | Appendix A, Line 99 | 0.0000% |
| 18 | Common % | Common Stock | Appendix A, Line 100 | 60.3886% |
| 19 | Debt Cost | Total Long Term Debt | Appendix A, Line 101 | 0.0394 |
| 20 | Preferred Cost | Preferred Stock | Appendix A, Line 102 | 0.0000 |
| 21 | Common Cost | Common Stock | 12.70% | 0.1270 |
| 22 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 16 * 19) | 0.0156 |
| 23 | Weighted Cost of Preferred | Preferred Stock | (Line 17 * 20) | 0.0000 |
| 24 | Weighted Cost of Common | Common Stock | (Line 18 * 21) | 0.0767 |
| 25 | Rate of Return on Rate Base (ROR) | | (Sum Lines 22 to 24) | 0.0923 |
| 26 | Investment Return = Rate Base * Rate of Return | | (Line 1 * Line 25) | 128,220,106 |

Composite Income Taxes

| | | | | |
|-----|---|--|--|------------|
| | Income Tax Rates | | | |
| 27 | FIT=Federal Income Tax Rate | Appendix A, Line 109 | | 21.00% |
| 28 | SIT=State Income Tax Rate or Composite | Appendix A, Line 110 | | 7.25% |
| 29 | p = percent of federal income tax deductible for state purposes | Appendix A, Line 111 | | 0.00% |
| 30 | T | Appendix A, Line 112 | | 26.72% |
| 31 | T / (1-T) | Appendix A, Line 113 | | 36.47% |
| 32 | Income Tax Component = | CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R)) = | | 38,854,883 |
| 32a | (Excess)/Deficient Deferred Income Taxes | Appendix A, Line 114a | | 1,863,316 |
| 33 | Total Income Taxes | (Line 32 + Line 32a) | | 40,718,199 |

##

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| Plant in Service Worksheet | | | | Attachment A Line 8c, Descriptions, Notes, Form 1 Page 8c and Instructions | | | | | | | | | | | | | | | |
|--|-------------------------------|-----------------|----------|--|---------------|--------------------------|------------|------------|-------------------------|-----------|----------------|-------------------------|------------------|-----------------------|---------------------|------------|-----------------|-----------------|-----------------|
| | | | | 13 Month Balance for Reconciliation | | EOY Balance for Estimate | | | | | | | | | | | | | |
| Calculation of Transmission Plant in Service | | | | Source | Total | Total | Black Cat | Wyle Ridge | 902 Junction - Tenthred | Peter St | Osgood/Whitely | Meadowbrook Transformer | North Shawandash | Bedington Transformer | Westbrook Capacitor | Kenner | Deoubs #2 Trans | Deoubs #3 Trans | Deoubs #4 Trans |
| December | 0206.58.b | | For 2023 | company records | 2,239,340,842 | | 51,583,286 | 17,822,662 | 1,072,484,303 | 2,127,020 | 24,084,140 | 8,206,718 | 1,923,902 | 9,306,946 | 6,486,620 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| January | | company records | For 2024 | | 2,246,620,142 | | 51,579,190 | 17,822,662 | 1,072,500,989 | 2,127,000 | 25,376,780 | 8,206,718 | 1,923,902 | 9,351,200 | 6,486,620 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| February | | company records | For 2024 | | 2,246,602,308 | | 51,577,092 | 17,822,662 | 1,072,500,884 | 2,127,000 | 25,374,362 | 8,206,718 | 1,923,902 | 9,137,591 | 6,486,620 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| March | | company records | For 2024 | | 2,242,477,316 | | 51,617,951 | 17,822,662 | 1,074,211,264 | 2,127,000 | 25,386,328 | 8,206,718 | 1,923,902 | 9,167,318 | 6,486,620 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| April | | company records | For 2024 | | 2,243,427,286 | | 51,621,896 | 17,822,662 | 1,075,086,773 | 2,127,000 | 25,421,780 | 8,206,718 | 1,923,902 | 9,167,130 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| May | | company records | For 2024 | | 2,242,978,930 | | 51,628,658 | 17,804,046 | 1,074,776,235 | 2,127,000 | 25,397,719 | 8,206,718 | 1,923,902 | 9,167,130 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,687,570 |
| June | | company records | For 2024 | | 2,242,204,630 | | 51,632,207 | 17,786,027 | 1,073,712,413 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,167,130 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,686,109 |
| July | | company records | For 2024 | | 2,243,692,086 | | 51,641,892 | 17,796,027 | 1,073,718,766 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,167,130 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,686,109 |
| August | | company records | For 2024 | | 2,243,699,951 | | 51,640,494 | 17,840,760 | 1,073,708,391 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,167,349 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,686,109 |
| September | | company records | For 2024 | | 2,249,572,363 | | 51,642,448 | 17,960,703 | 1,073,879,363 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,160,526 | 6,444,187 | 39,616,235 | 5,183,481 | 4,721,103 | 5,686,109 |
| October | | company records | For 2024 | | 2,255,257,690 | | 51,642,520 | 17,932,446 | 1,074,261,655 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,162,508 | 6,444,187 | 39,616,235 | 5,183,481 | 4,720,764 | 5,686,109 |
| November | | company records | For 2024 | | 2,261,315,980 | | 51,641,162 | 17,936,341 | 1,074,489,573 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,163,880 | 6,444,187 | 39,616,235 | 5,183,481 | 4,792,439 | 5,686,109 |
| December | p207.58.a | | For 2024 | | 2,271,809,796 | 2,271,809,796 | 57,785,181 | 17,932,829 | 1,077,225,676 | 2,127,000 | 24,548,303 | 8,206,718 | 1,923,902 | 9,183,899 | 6,444,187 | 39,616,235 | 5,183,481 | 4,792,439 | 5,686,109 |
| 15 | Transmission Plant in Service | | | | 2,247,899,844 | 2,271,809,796 | 52,087,358 | 17,864,229 | 1,074,020,567 | 2,127,020 | 24,875,324 | 8,206,718 | 1,923,902 | 9,188,470 | 6,457,242 | 39,616,235 | 5,183,481 | 4,772,821 | 5,686,783 |

| Totals | | | | | | | | | | | | | | | | | |
|------------|------------|--------------------------|----------------------|------------|----------------|---------------------|--------------------|------------------|-----------|-----------------------|-----------------------------|------------|-------------|---------------|------------|--------------|---------|
| Cabel SS | Armstrong | Farmers Valley Capacitor | Harvey Run Capacitor | Douglas SS | Meadowbrook SS | Grandview Capacitor | 502 Act Substation | Conemaugh Reward | Luxor | Grandpoint & Guilford | Henderson Lake - Homer City | Altoona | Blairsville | Carbon Center | Johnstown | Buffalo Road | |
| 8,161,218 | 15,618,100 | 2,887,398 | 831,386 | 5,998,232 | 62,802,653 | 656,546 | 19,881,050 | 28,831,782 | 1,198,270 | 1,779,159 | 12,863,994 | 36,634,904 | 3,707,315 | 568,850 | 44,215,528 | 6,194,477 | 438,406 |
| 8,161,218 | 15,964,439 | 2,882,677 | 831,386 | 5,974,281 | 62,806,386 | 656,546 | 20,106,059 | 28,839,950 | 1,198,270 | 1,779,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,215,528 | 6,271,469 | 438,406 |
| 8,161,218 | 15,960,665 | 2,882,598 | 831,386 | 5,978,099 | 62,806,378 | 656,546 | 20,206,389 | 28,839,950 | 1,198,270 | 1,779,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,215,528 | 6,266,981 | 438,406 |
| 8,161,218 | 15,977,322 | 2,882,598 | 831,386 | 5,978,099 | 62,806,378 | 656,546 | 20,078,597 | 28,839,950 | 1,198,270 | 1,779,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,215,528 | 6,266,433 | 438,406 |
| 8,342,886 | 15,976,252 | 2,882,981 | 831,386 | 5,978,099 | 62,803,936 | 656,546 | 19,745,649 | 28,839,950 | 1,198,270 | 1,779,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,215,528 | 6,266,080 | 438,406 |
| 8,435,623 | 15,976,517 | 2,886,244 | 831,386 | 5,978,099 | 62,803,936 | 656,546 | 19,646,917 | 28,839,950 | 1,198,270 | 1,779,159 | 12,863,994 | 36,634,955 | 3,707,315 | 568,850 | 44,247,185 | 6,244,041 | 438,406 |
| 8,433,223 | 15,961,634 | 2,886,312 | 831,386 | 5,978,099 | 63,445,151 | 656,546 | 19,545,403 | 28,839,950 | 1,198,270 | 1,779,159 | 12,863,994 | 36,634,991 | 3,707,315 | 568,850 | 44,245,879 | 6,237,452 | 438,406 |
| 8,417,155 | 15,924,529 | 2,886,312 | 831,386 | 5,978,099 | 63,866,637 | 656,546 | 19,428,089 | 28,839,950 | 1,198,270 | 1,779,159 | 12,863,994 | 36,635,083 | 3,707,315 | 568,850 | 44,245,879 | 6,237,451 | 438,406 |
| 8,390,832 | 15,924,512 | 2,886,312 | 831,386 | 5,978,099 | 63,847,860 | 656,546 | 19,326,852 | 28,839,950 | 1,198,270 | 1,779,159 | 12,863,994 | 36,643,077 | 3,707,315 | 568,850 | 44,245,879 | 6,237,451 | 438,406 |
| 8,418,914 | 15,924,512 | 2,886,312 | 831,386 | 5,978,099 | 63,844,959 | 656,546 | 19,269,923 | 28,840,541 | 1,198,270 | 1,779,159 | 12,863,994 | 36,643,077 | 3,707,315 | 568,850 | 44,245,879 | 6,237,451 | 438,406 |
| 11,016,954 | 15,924,512 | 2,886,312 | 831,386 | 5,978,099 | 63,846,253 | 656,546 | 19,149,668 | 28,840,541 | 1,198,270 | 1,779,159 | 12,863,994 | 36,643,077 | 3,707,315 | 568,850 | 44,245,879 | 6,101,331 | 438,406 |
| 10,965,216 | 15,924,512 | 2,886,312 | 831,386 | 5,978,099 | 63,846,253 | 656,546 | 19,050,823 | 28,840,541 | 1,198,270 | 1,779,159 | 12,863,994 | 36,643,297 | 3,707,315 | 568,850 | 44,245,879 | 6,101,591 | 438,406 |
| 10,975,422 | 15,924,512 | 2,886,312 | 831,386 | 6,465,426 | 63,850,695 | 656,546 | 19,958,587 | 28,840,541 | 1,198,270 | 1,779,159 | 12,863,994 | 36,653,680 | 3,707,315 | 568,850 | 44,245,879 | 6,100,666 | 438,406 |
| 8,926,239 | 15,933,232 | 2,885,176 | 831,386 | 6,016,841 | 63,336,574 | 656,546 | 19,565,370 | 28,839,502 | 1,198,270 | 1,779,159 | 12,863,994 | 36,638,920 | 3,707,315 | 568,850 | 44,234,396 | 6,211,683 | 438,406 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|------------|-----------|---------|-----------|---------|------------|------------|-----------|-----------|-----------|---------|------------|-----------|------------|------------|-----------|---------|-------------|------------|------------|------------|------------|-----------|------------|------------|-------------|---------------|
| 7,869,700 | 61,612,519 | 9,665,678 | 977,450 | 1,430,262 | 657,212 | 17,489,135 | 30,156,966 | 1,682,757 | 7,439,098 | 1,359,967 | 885,549 | 18,674,806 | 2,191,042 | 37,877,436 | 32,538,444 | 1,091,179 | 900,337 | 110,486,502 | 46,058,194 | 44,856,961 | 37,636,449 | 71,901,310 | 2,238,199 | 22,949,390 | 10,365,509 | 160,094,775 | 2,247,899,944 |
|-----------|------------|-----------|---------|-----------|---------|------------|------------|-----------|-----------|-----------|---------|------------|-----------|------------|------------|-----------|---------|-------------|------------|------------|------------|------------|-----------|------------|------------|-------------|---------------|

Trans-Allegheny Interstate Line

| | | | | Attachment 5 - Cost Supp | |
|--|-----------------------------|-----------------------|---------------|-----------------------------|-----------------------------|
| | | | | Link to Appendix A, line 15 | Link to Appendix A, line 15 |
| Calculation of Distribution Plant In Service | | | | | |
| December | Source: p206.75.b | For 2023 | - | | |
| January | company records | For 2024 | - | | |
| February | company records | For 2024 | - | | |
| March | company records | For 2024 | - | | |
| April | company records | For 2024 | - | | |
| May | company records | For 2024 | - | | |
| June | company records | For 2024 | - | | |
| July | company records | For 2024 | - | | |
| August | company records | For 2024 | - | | |
| September | company records | For 2024 | - | | |
| October | company records | For 2024 | - | | |
| November | company records | For 2024 | - | | |
| December | p207.75.d | For 2024 | - | | - |
| Distribution Plant In Service | | | | - | - |
| Calculation of Intangible Plant In Service | | | | | |
| December | Source: p204.5.b | For 2023 | 55,655,991 | | |
| December | p205.5.g | For 2024 | 63,348,589 | | 63,348,589 |
| 15 | Intangible Plant In Service | | 62,592,249 | | 63,348,589 |
| Calculation of General Plant In Service | | | | Link to Appendix A, line 18 | Link to Appendix A, line 18 |
| December | Source: p206.99.b | For 2023 | 85,622,339 | | - |
| December | p207.99.g | For 2024 | 85,513,348 | | 85,513,348 |
| 18 | General Plant In Service | | 85,967,144 | | 85,513,348 |
| Calculation of Production Plant In Service | | | | Link to Appendix A, line 18 | Link to Appendix A, line 18 |
| December | Source: p204.46b | For 2023 | - | | |
| January | company records | For 2024 | - | | |
| February | company records | For 2024 | - | | |
| March | company records | For 2024 | - | | |
| April | company records | For 2024 | - | | |
| May | company records | For 2024 | - | | |
| June | company records | For 2024 | - | | |
| July | company records | For 2024 | - | | |
| August | company records | For 2024 | - | | |
| September | company records | For 2024 | - | | |
| October | company records | For 2024 | - | | |
| November | company records | For 2024 | - | | |
| December | p205.46.g | For 2024 | - | | - |
| Production Plant In Service | | | | | - |
| 6 | Total Plant In Service | Sum of averages above | 2,396,470,627 | 2,427,671,723 | |
| | | | | Link to Appendix A, line 6 | Link to Appendix A, line 6 |

[illegible]

| Details | | | | | | | | | | | | | | | | |
|-----------|-----------------------------|-------------------------|-----------|----------------|------------------------|--------------------|----------------------|---------|--------------------------|-------------------------------|-----------|-------------|---------------|-------------|-----------|--------------|
| Armstrong | Farmers Valley Capacitor | Harvey Run Capacitor | Doubs SS | Meadowbrook SS | Grandview Capacitor | 502 Jet Substation | Conemaugh- Seward | Luzor | Grandpoint & Guilford | Handsome Lake - Homer City | Altoona | Blairsville | Carbon Center | Hunterstown | Johnstown | Buffalo Road |
| 3,163,607 | 195,057 | 171,116 | 1,017,661 | 12,107,362 | 141,743 | 1,374,395 | 6,045,590 | 235,563 | 305,813 | 2,070,938 | 7,232,043 | 671,193 | 112,337 | 9,842,771 | 1,014,946 | 86,587 |
| 3,191,737 | 197,897 | 172,671 | 1,038,322 | 12,213,125 | 142,804 | 1,384,835 | 6,101,895 | 237,874 | 308,917 | 2,093,974 | 7,298,187 | 677,884 | 113,333 | 9,951,700 | 1,026,874 | 87,335 |
| 3,220,090 | 199,337 | 174,027 | 1,034,584 | 12,318,880 | 144,064 | 1,395,296 | 6,157,137 | 239,796 | 302,021 | 2,171,014 | 7,380,341 | 684,175 | 114,320 | 9,993,643 | 1,036,876 | 88,162 |
| 3,248,470 | 200,977 | 175,483 | 1,043,646 | 12,424,632 | 145,195 | 1,405,751 | 6,213,816 | 241,897 | 305,125 | 2,142,423 | 7,424,483 | 690,668 | 115,325 | 9,189,580 | 1,047,872 | 88,870 |
| 3,276,851 | 202,617 | 176,838 | 1,052,306 | 12,532,416 | 146,346 | 1,416,176 | 6,269,892 | 244,008 | 308,229 | 2,166,195 | 7,488,630 | 697,158 | 116,321 | 9,278,561 | 1,058,866 | 89,638 |
| 3,305,187 | 204,257 | 178,194 | 1,060,968 | 12,636,179 | 147,498 | 1,426,577 | 6,325,939 | 246,118 | 311,332 | 2,187,966 | 7,552,755 | 703,645 | 117,316 | 9,387,447 | 1,069,839 | 90,405 |
| 3,333,527 | 205,895 | 179,549 | 1,069,628 | 12,741,942 | 148,648 | 1,438,984 | 6,381,990 | 248,228 | 314,434 | 2,811,733 | 7,616,838 | 710,133 | 118,312 | 9,496,422 | 1,073,285 | 91,172 |
| 3,361,819 | 207,535 | 181,193 | 1,078,286 | 12,847,706 | 149,798 | 1,447,337 | 6,438,035 | 250,338 | 317,537 | 2,835,468 | 7,680,987 | 716,821 | 119,307 | 9,605,397 | 1,084,244 | 91,599 |
| 3,390,075 | 209,174 | 182,738 | 1,086,945 | 12,953,469 | 150,948 | 1,457,690 | 6,494,074 | 252,448 | 320,540 | 2,859,260 | 7,745,100 | 723,108 | 120,303 | 9,714,396 | 1,095,183 | 92,398 |
| 3,418,328 | 210,813 | 184,213 | 1,095,604 | 13,059,233 | 152,095 | 1,468,039 | 6,550,108 | 254,557 | 383,140 | 2,883,000 | 7,809,213 | 729,594 | 121,298 | 9,823,377 | 1,106,100 | 93,473 |
| 3,446,579 | 212,452 | 185,867 | 1,104,262 | 13,164,996 | 153,245 | 1,478,372 | 6,606,138 | 256,667 | 386,842 | 2,906,778 | 7,873,321 | 736,080 | 122,293 | 9,932,831 | 1,116,918 | 94,240 |
| 3,474,830 | 214,090 | 187,121 | 1,112,921 | 13,270,759 | 154,395 | 1,488,693 | 6,662,163 | 258,776 | 389,943 | 2,930,534 | 7,937,434 | 742,955 | 123,288 | 10,041,798 | 1,127,615 | 95,057 |
| 3,503,074 | 215,729 | 188,576 | 1,121,580 | 13,376,523 | 155,544 | 1,499,003 | 6,718,183 | 260,885 | 393,043 | 2,954,287 | 8,001,530 | 749,050 | 124,283 | 10,150,839 | 1,138,311 | 95,774 |
| 3,333,404 | 205,895 | 179,847 | 1,069,624 | 12,741,942 | 148,645 | 1,436,856 | 6,381,947 | 248,226 | 374,432 | 2,811,971 | 7,616,838 | 710,129 | 118,311 | 9,496,573 | 1,076,607 | 91,172 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | Total |
|-----------|------------|--------------------|---------------|------------------|-------------|------------------|-------------------|-------------|-------------------|------------------------|------------|-----------|-----------|-------------|--------------|-----------|----------|------------|-----------|-------------|---------------------------|-------------|-------------|-------------------|----------------|----------------------|-------------|
| Moshannon | Waldo Run | Four Mile Junction | West Union SS | Shuman Hill/Mohr | Bartonville | Squash Hollow SS | Squash Hollow SVC | Shingletown | Clayburg Ring Bus | Johnstown SS Capacitor | Grover Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yagertown | Nyswaner | Oak Mount | Joffre SS | Elfre South | Farmers Valley Substation | Richwood HB | Damascus SS | Warren Substation | Piercebrook SS | Flint Run Substation | |
| 1,379,946 | 13,520,298 | 17,360,963 | 171,992 | 307,540 | 113,706 | 4,020,434 | 7,440,526 | 305,387 | 1,386,912 | 242,352 | 96,914 | 1,064,612 | 304,705 | 6,264,136 | 3,528,629 | 162,250 | 157,360 | 14,427,781 | 6,186,108 | 10,176,519 | 6,041,275 | 12,770,948 | 367,859 | 3,135,558 | 991,248 | 13,093,761 | 495,357,323 |
| 1,383,740 | 13,652,913 | 1,793,093 | 173,692 | 313,117 | 114,897 | 4,061,098 | 7,514,518 | 371,339 | 1,393,997 | 244,657 | 97,698 | 4,010,239 | 306,461 | 6,480,431 | 3,977,706 | 194,169 | 168,895 | 14,603,781 | 6,386,812 | 10,287,046 | 6,168,368 | 12,926,100 | 371,400 | 3,176,323 | 1,009,769 | 13,656,773 | 472,753,571 |
| 1,407,536 | 13,785,544 | 1,783,146 | 175,343 | 316,696 | 116,937 | 4,101,056 | 7,588,518 | 375,462 | 1,413,085 | 247,011 | 98,738 | 4,054,677 | 402,263 | 6,526,749 | 4,036,868 | 196,087 | 160,511 | 14,779,802 | 6,507,532 | 10,387,560 | 6,176,836 | 13,060,277 | 374,943 | 3,216,864 | 1,028,177 | 14,078,141 | 477,185,399 |
| 1,421,331 | 13,918,171 | 1,789,237 | 177,023 | 324,274 | 117,157 | 4,137,844 | 7,662,518 | 379,044 | 1,426,172 | 249,368 | 99,740 | 4,101,532 | 406,046 | 6,593,069 | 4,079,208 | 197,076 | 162,087 | 14,955,791 | 6,488,248 | 10,508,077 | 6,244,316 | 13,218,450 | 378,485 | 3,256,063 | 1,046,652 | 15,454,892 | 478,860,026 |
| 1,446,123 | 14,050,774 | 1,807,326 | 178,793 | 329,851 | 118,367 | 4,176,014 | 7,736,502 | 382,586 | 1,439,266 | 251,730 | 100,883 | 4,147,173 | 409,432 | 6,669,377 | 4,126,037 | 199,884 | 163,862 | 15,131,760 | 6,568,942 | 10,618,540 | 6,371,999 | 13,387,580 | 382,028 | 3,296,223 | 1,066,127 | 16,188,764 | 480,715,385 |
| 1,468,918 | 14,183,557 | 1,817,410 | 180,382 | 335,427 | 119,457 | 4,218,339 | 7,810,472 | 386,147 | 1,452,338 | 254,075 | 101,825 | 4,182,810 | 413,616 | 6,725,873 | 4,174,107 | 201,793 | 165,237 | 15,307,726 | 6,663,617 | 10,728,982 | 6,379,879 | 13,516,704 | 385,966 | 3,336,376 | 1,083,986 | 16,942,455 | 484,629,810 |
| 1,482,714 | 14,316,930 | 1,833,483 | 182,062 | 341,022 | 120,606 | 4,258,459 | 7,884,434 | 389,698 | 1,465,419 | 256,429 | 102,667 | 4,228,445 | 417,400 | 6,799,368 | 4,223,266 | 203,702 | 166,812 | 15,483,688 | 6,760,282 | 10,839,413 | 6,447,365 | 13,663,895 | 389,107 | 3,376,525 | 1,102,015 | 17,060,013 | 493,480,650 |
| 1,476,501 | 14,448,462 | 1,844,575 | 183,741 | 346,577 | 121,736 | 4,298,453 | 7,958,388 | 393,349 | 1,478,468 | 258,763 | 103,909 | 4,268,078 | 421,184 | 6,869,256 | 4,277,306 | 205,810 | 168,367 | 15,659,602 | 6,860,944 | 10,969,832 | 6,515,652 | 13,814,891 | 392,647 | 3,416,670 | 1,120,362 | 18,295,178 | 495,123,432 |
| 1,490,286 | 14,581,042 | 1,860,655 | 185,420 | 352,152 | 122,905 | 4,338,402 | 8,032,334 | 396,800 | 1,491,575 | 261,138 | 104,451 | 4,309,712 | 424,967 | 6,934,533 | 4,321,406 | 207,519 | 169,961 | 15,835,483 | 6,961,603 | 11,060,239 | 6,582,738 | 13,963,963 | 396,186 | 3,456,810 | 1,138,730 | 19,172,869 | 503,072,343 |
| 1,504,078 | 14,713,915 | 1,887,733 | 187,099 | 357,726 | 124,054 | 4,378,387 | 8,106,272 | 400,350 | 1,504,652 | 263,482 | 105,344 | 4,375,344 | 428,750 | 6,996,895 | 4,370,525 | 209,427 | 171,336 | 16,011,388 | 7,062,255 | 11,175,836 | 6,660,452 | 14,113,263 | 399,725 | 3,498,946 | 1,157,688 | 19,991,645 | 507,044,422 |
| 1,517,864 | 14,847,112 | 1,897,810 | 188,778 | 363,289 | 125,204 | 4,418,320 | 8,180,204 | 403,899 | 1,517,727 | 265,947 | 106,336 | 4,402,972 | 432,532 | 7,057,072 | 4,419,895 | 211,336 | 173,110 | 16,187,230 | 7,152,891 | 11,281,022 | 6,748,111 | 14,262,883 | 404,060 | 3,537,079 | 1,175,458 | 20,650,621 | 508,262,882 |
| 1,531,652 | 14,980,300 | 1,913,898 | 190,498 | 368,872 | 126,353 | 4,460,232 | 8,254,100 | 407,449 | 1,530,861 | 268,201 | 107,379 | 4,466,098 | 436,215 | 7,123,536 | 4,480,734 | 213,245 | 174,884 | 16,363,158 | 7,260,703 | 11,391,099 | 6,782,707 | 14,412,463 | 405,209 | 3,577,268 | 1,192,747 | 21,403,897 | 512,794,264 |
| 1,545,459 | 15,113,479 | 1,929,980 | 192,135 | 374,445 | 127,502 | 4,503,500 | 8,328,751 | 410,998 | 1,543,874 | 270,558 | 108,220 | 4,512,226 | 440,096 | 7,189,890 | 4,517,804 | 215,163 | 176,268 | 16,539,073 | 7,364,795 | 11,501,767 | 6,853,464 | 14,562,034 | 414,393 | 3,617,334 | 1,212,866 | 22,147,241 | 516,447,835 |
| 1,462,684 | 14,316,256 | 1,833,481 | 182,060 | 340,998 | 120,605 | 4,259,418 | 7,884,448 | 389,696 | 1,465,408 | 256,429 | 102,567 | 4,238,432 | 417,399 | 6,791,942 | 4,223,206 | 203,702 | 166,811 | 15,483,554 | 6,790,287 | 10,839,312 | 6,447,372 | 13,666,031 | 389,662 | 3,376,493 | 1,101,842 | 1,768,377 | 492,455,965 |

Trans-Allegheny Interstate Line

| | | | | | Attachment 5 - Cost Supp | |
|---------------------------------------|--|--|---------------------------------------|----------|-----------------------------|-------------|
| | Calculation of Distribution Accumulated Depreciation | | Source | | | |
| | December | | Prior year FERC Form 1 p219.26.b | For 2023 | - | |
| | January | | company records | For 2024 | - | |
| | February | | company records | For 2024 | - | |
| | March | | company records | For 2024 | - | |
| | April | | company records | For 2024 | - | |
| | May | | company records | For 2024 | - | |
| | June | | company records | For 2024 | - | |
| | July | | company records | For 2024 | - | |
| | August | | company records | For 2024 | - | |
| | September | | company records | For 2024 | - | |
| | October | | company records | For 2024 | - | |
| | November | | company records | For 2024 | - | |
| | December | | p219.26.b | For 2024 | - | - |
| Distribution Accumulated Depreciation | | | | | - | - |
| 25 | Calculation of Intangible Accumulated Depreciation | | Source | | | |
| | December | | Prior year FERC Form 1 p200.21.b | For 2023 | 35,064,977 | |
| | December | | s200.21b | For 2024 | 41,407,197 | 41,407,197 |
| | Accumulated Intangible Depreciation | | | | 38,236,087 | 41,407,197 |
| | | | | | Link to Appendix A, line 25 | |
| 24 | Calculation of General Accumulated Depreciation | | Source | | | |
| | December | | Prior year FERC Form 1 p219.28b | For 2023 | 20,178,378 | |
| | December | | p219.28.b | For 2024 | 22,295,329 | 22,295,329 |
| | Accumulated General Depreciation | | | | 41,238,654 | 41,238,654 |
| | | | | | Link to Appendix A, line 24 | |
| | Calculation of Production Accumulated Depreciation | | Source | | | |
| | December | | Prior year FERC Form 1 p219.20.b-24.b | For 2023 | - | |
| | January | | company records | For 2024 | - | |
| | February | | company records | For 2024 | - | |
| | March | | company records | For 2024 | - | |
| | April | | company records | For 2024 | - | |
| | May | | company records | For 2024 | - | |
| | June | | company records | For 2024 | - | |
| | July | | company records | For 2024 | - | |
| | August | | company records | For 2024 | - | |
| | September | | company records | For 2024 | - | |
| | October | | company records | For 2024 | - | |
| | November | | company records | For 2024 | - | |
| | December | | p219.20.b thru 219.24.b | For 2024 | - | - |
| Production Accumulated Depreciation | | | | | - | - |
| 8 | Total Accumulated Depreciation | | Sum of averages above | | 551,828,905 | 580,150,361 |
| | | | | | Link to Appendix A, line 8 | |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Form 1 Amount | Electric Portion | Non-electric Portion | Details |
|---|------------------------------------|---------|----------|---------------|----------------------------|--|---------|
| | | | | Begin of year | End of Year (for estimate) | Average of Beginning and Ending Balances | |
| Materials and Supplies | | | | | | | |
| 40 | Transmission Materials & Supplies | p227.9 | | - | - | - | |
| 37 | Undistributed Stores Expense | p227.16 | | - | - | - | |
| Allocated General Expenses | | | | | | | |
| 51 | Plus Property Under Capital Leases | 0 | p260.4.c | - | - | - | |

Transmission / Non-transmission Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Begin of year | End of Year (for estimate) | Average of Beginning and Ending Balances | Details |
|---|---|--------------------------|--|---------------|----------------------------|--|--------------------|
| 34 | Transmission Related Land Held for Future Use | Total | | - | - | - | Enter Details Here |
| | | Non-transmission Related | | - | - | - | |
| | | Transmission Related | | - | - | - | |

CWIP & Expensed Lease Worksheet

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Begin of year | CWIP in Form 1 Amount | Expensed Lease in Form 1 Amount | Details |
|---|---------------------------------------|----------|--------------|---------------|-----------------------|---------------------------------|---------|
| Plant Allocation Factors | | | | | | | |
| 6 | Electric Plant In Service | (Note B) | Attachment 5 | 2,380,619,072 | - | - | |
| 15 | Transmission Plant In Service | (Note B) | Attachment 5 | 2,239,340,842 | - | - | |
| Accumulated Depreciation | | | | | | | |
| 23 | Transmission Accumulated Depreciation | (Note B) | Attachment 5 | 485,307,323 | - | - | |

Pre-Commercial Costs Capitalized

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | BOY for Estimate and BOY for Final | Amortization Amount (Over 4 Years) | Calculated End of Year Balance | Average of Beginning and Ending Balances (for estimate and reconciliations) |
|---|--|--|--|------------------------------------|------------------------------------|--------------------------------|---|
| 35 | Unamortized Capitalized Pre-Commercial Costs | | | \$ - | \$ - | \$ - | \$ - |

EPRI Dues Cost Support

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Begin of year | EPRI Dues | Details |
|--|-------------------------------------|----------|------------|---------------|-----------|--------------------|
| 58 | Allocated General & Common Expenses | | | 0 | 0 | Enter Details Here |
| | Less EPRI Dues | (Note D) | p352 & 353 | | | |

Regulatory Expense Related to Transmission Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Form 1 Amount | Transmission Related | Non-transmission Related | Details |
|---|---------------------------------------|----------|------------|---------------|----------------------|--------------------------|---|
| Directly Assigned ASG | | | | | | | |
| 62 | Regulatory Commission Exp Account 528 | (Note G) | p323.189.b | - | - | - | Link to Appendix A, line 62 Enter Details Here |

Safety Related Advertising Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Form 1 Amount | Safety Related | Non-safety Related | Details |
|---|---------------------------------------|----------|------------|---------------|----------------|--------------------|---|
| Directly Assigned ASG | | | | | | | |
| 66 | General Advertising Exp Account 536.1 | (Note F) | p323.191.b | - | - | - | Link to Appendix A, line 66 Enter Details Here |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | State 1 | State 2 | State 3 | State 4 | State 5 | Details |
|---|----------|-----------|--|----------|---------|---------|---------|
| Income Tax Rates | | MD 8.25% | WV 6.5% | PA 9.48% | VA 6.0% | | |
| 110 SIT-State Income Tax Rate or Composite | (Note H) | Composite | Composite is calculated based on sales, payroll and property for each jurisdiction | | | | |
| | | 7.265% | | | | | |

Education and Out Reach Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Form 1 Amount | Education & Outreach | Other | Details |
|---|----------------------|---------------|----------------------|-------|--------------------|
| Directly Assigned A&G | | | | | |
| 63 General Advertising Exp Account 930.1 | (Note J) p.323,191 b | - | - | - | Enter Details Here |

Excluded Plant Cost Support

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Excluded Transmission Facilities | Description of the Facilities |
|--|-----------|----------------------------------|---------------------------------------|
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | (Note L) | | General Description of the Facilities |
| 126 Excluded Transmission Facilities | | - | |
| Step-Up Facilities | | | |
| 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 | |
| | 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

Prepayments

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Begin of year | End of Year | Average of Beginning and Ending Balances | Allocation | Transmission Related | Details |
|---|-------------------|---------------|-------------|--|------------|----------------------|---------|
| 36 Prepayments | | | | Enter \$ | | Amount | |
| Prepayments | Prepaid Insurance | 1,019,124 | 1,152,574 | 1,085,849 | 100% | 1,085,849 | |
| Prepaid Pensions if not included in Prepayments | | - | 0 | 0 | 100% | 0 | |
| Total Prepayments | | 1,019,124 | 1,152,574 | 1,085,849 | | 1,085,849 | |

Detail of Account 566 Miscellaneous Transmission Expenses

| Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | Total | Details |
|---|------------|--|------------------------------------|
| 70 Amortization Expense on Pre-Commercial Cost | | \$ - | |
| 71 Pre-Commercial Expense | | 3,411,496 | |
| 72 Miscellaneous Transmission Expense | | | |
| Total Account 566 Miscellaneous Transmission Expenses | p.321,57 b | \$ 3,411,496 | |
| | | | Summary of Pre-Commercial Expenses |
| | | Cost Element Name | Total |
| | | Labor & Overhead (1) | - |
| | | Miscellaneous (2) | - |
| | | Outside Services Legal (3) | - |
| | | Outside Services Other (4) | - |
| | | Outside Services Rates (5) | - |
| | | Advertising (6) | - |
| | | Travel, Lodging and Meals (7) | - |
| | | Total | - |
| | | (1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation. | |
| | | (2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and PJM application fee. | |
| | | (3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability. | |
| | | (4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services. | |
| | | (5) Outside services rates includes the advice of a rate consultant regarding rate design. | |
| | | (6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project. | |
| | | (7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend fire scoping meetings. | |
| Net Revenue Requirement | | | |
| 148 Facility Credits under Section 30.9 of the PJM OATT | | - | |

| Annual Depreciation Expense | | | | | | | | | | | | | | |
|-----------------------------|---------------------|--------|----------------|-----------|----------------|------------|--------------|----------------|--------------------|------------------|--------|-----------------------|--------------------------|---------|
| Cabot SS | Grandview Capacitor | Potter | Osgoe Whiteley | Armstrong | Farmers Valley | Harvey Run | Doubs SS | Meadowbrook SS | 502 Jct Substation | Conemaugh-Seward | Luzor | Grandpoint & Guilford | Handsome Lake-Homer City | Altoona |
| 1,441 | 280 | | 14,908 | 268 | 1,254 | | | | 124,532 | 2,885 | 3,446 | | | |
| 184,951 | 13,521 | 35,310 | 118,263 | 336,974 | | 17,460 | \$102,775.77 | \$1,231,248.98 | | 276,889 | 21,875 | 37,231 | | 769,488 |
| | | | 96,570 | | | | | | | 30,788 | | | | 35,676 |
| | | | 350,809 | | | | | | | 384,649 | | | | 42,668 |
| 186,392 | 13,801 | 35,310 | 580,550 | 339,377 | 1,254 | 17,460 | 102,776 | 1,231,249 | 124,532 | 694,961 | 25,321 | 37,231 | 280,981 | 769,488 |

| Blairsville | Carbon Center | Hunterstown | Johnstown | Buffalo Road | Moshannon | Waldo Run | Four Mile Junction | West Union SS | Shuman Hill/Mobley | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown | Claysburg Ring Bus | Johnstown SS Capacitor |
|-------------|---------------|-------------|-----------|--------------|-----------|-----------|--------------------|---------------|--------------------|-------------|-----------------|------------------|-------------|--------------------|------------------------|
| | | | | | | 87,636 | 6,416 | | 38,772 | | 167,849 | | | | 17,888 |
| 77,857 | 11,946 | 1,308,067 | 130,413 | 9,207 | 165,312 | 1,384,979 | 186,981 | 20,153 | 28,134 | 13,795 | 126,353 | 1,092,867 | 42,611 | 139,073 | 28,707 |
| | | | | | | 80,983 | | | | | | | | | |
| | | | | | | 2,333 | | | | | | | | | |
| | | | | | | 32,831 | | | | | | | | | |
| 77,857 | 11,946 | 1,308,067 | 130,413 | 9,207 | 165,312 | 1,587,863 | 192,996 | 20,153 | 66,905 | 13,795 | 294,201.61 | 1,092,867 | 42,611 | 156,962 | 28,707 |

| Grover Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yeagertown | Nyswaner | Oak Mound | Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill | Flint Run | Damascus SS | Warren Substation | Piercebroke SS | Total |
|------------|-----------|-----------|-------------|--------------|-------------|----------|-----------|-----------|------------|---------------------------|---------------|-----------|-------------|-------------------|----------------|-----------|
| | 96,165 | | 12,534 | | | | | 114,076 | 11,676 | 240,350 | 552,704 | | | 38,472 | | 2,621,772 |
| | | | | | | | | | | | | | | | | 2,779,179 |
| | | | | | | | | | | | | | | | | - |
| 11,307 | 117,573 | 45,392 | 793,190 | \$989,322.05 | \$22,908.00 | 18,898 | 74,537 | 1,094,611 | 1,313,467 | \$642,164.89 | 1,198,382 | 176,890 | 46,534 | \$445,304.31 | \$168,997.00 | ##### |
| | | | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | | | - |
| | 37,762 | | | | | | | | | | | | | | | 7,442,022 |
| | 72,999 | | | | | | 870,427 | | | | | 625,084 | | | | 4,788,937 |
| | | | | | | | | | | | | | | | | - |
| | 114,462 | | | | | | 1,166,329 | | | | | 97,124 | | | | 8,599,738 |
| | | | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | | | | - |
| 11,307 | 398,550 | 45,392 | 795,714 | 589,323 | 22,908 | 18,898 | 2,111,292 | 1,208,687 | 1,325,143 | 862,515 | 1,791,086 | 899,098 | 46,534 | 481,776 | 168,997 | ##### |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| GENERAL PLANT | | Life | Survivor Curve | Net Salvage Percent | Accrual Rate (Annual) Percent | Total |
|--|--------------------------------|------|----------------|---------------------|-------------------------------|-----------|
| 390 | Structures & Improvements | 50 | R1 | 0 | 2.00 | 1,046,897 |
| 391 | Office Furniture & Equipment | 20 | SQ | 0 | 5.00 | 1,011,161 |
| | Information Systems | 10 | SQ | 0 | 10.00 | |
| | Data Handling | 10 | SQ | 0 | 10.00 | |
| 392 | Transportation Equipment | | | | | |
| | Other | 15 | SQ | 20 | 5.33 | |
| | Autos | 7 | S3 | 20 | 11.43 | |
| | Light Trucks | 11.5 | L4 | 20 | 6.96 | |
| | Medium Truck | 11.5 | L4 | 20 | 6.96 | |
| | Trailers | 18 | L1 | 20 | 4.44 | |
| | ATV | 15 | SQ | 20 | 5.33 | |
| 393 | Stores Equipment | 20 | SQ | 0 | 5.00 | |
| 394 | Tools, Shop & Garage Equipment | 20 | SQ | 0 | 5.00 | |
| 396 | Power Operated Equipment | 18 | L1 | 25 | 4.17 | |
| 397 | Communication Equipment | 15 | SQ | 0 | 6.67 | 1,238,596 |
| 398 | Miscellaneous Equipment | 15 | SQ | 0 | 6.67 | |
| Total General Plant | | | | | | 3,296,974 |
| Total General Plant Depreciation Expense (must tie to p336.10.b & c) | | | | | | 3,296,974 |
| INTANGIBLE PLANT | | Life | Survivor Curve | Net Salvage Percent | Accrual Rate (Annual) Percent | Total |
| 303 | Miscellaneous Intangible Plant | 5 | SQ | 0 | 20.00 | 6,327,960 |
| Total Intangible Plant | | | | | | 6,327,960 |
| Total Intangible Plant Amortization (must tie to p336.1.d & e) | | | | | | 6,327,960 |

These depreciation rates will not change absent the appropriate filing at FERC.

PBOP Expenses

| | | |
|---|--|------------|
| 1 | Total PBOP accounts | 22,896,433 |
| 2 | Amount relative to retired personnel | 8,786,372 |
| 3 | Amount allocated on FTEs | 14,070,061 |
| 4 | Number of FTEs for Allegheny | 4,408 |
| 5 | Cost per FTE | 3,192 |
| 6 | TAAILCo FTEs (labor not capitalized) current year | 0,000 |
| 7 | TAAILCo PBOP Expense for base year | - |
| 8 | TAAILCo PBOP Expense in Account 926 for current year | 0 |
| 57 | PBOP Adjustment for Appendix A, Line 57 | - |
| Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding. | | - |

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Step 2 For each project, where CWIP is to be recovered in rate base, CWIP will be estimated and the totals reported below by project. For the Reconciliation, for each project where CWIP is to be recovered in rate base the CWIP will be itemized by project below. Additionally, the amount of AFUDC that would have been capitalized for projects where CWIP is included in rate base will be reported in the FERC Form No. 1.

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

| Column A | | Column B | Column C | Column D | Column E | Column F | Column G |
|---|--|---|----------|--------------------------------------|----------------------------------|--------------------------------|--------------------------------------|
| | | Pre-Commercial Costs | | | CWIP | | |
| Step 1 | For Estimate: | Expensed (Estimated) | Deferred | Amount of Deferred Amortized in Year | Estimate Step 2 | Average of 13 Monthly Balances | |
| | Prexy - 502 Junction 138 kV (CWIP) | - | - | - | - | - | |
| | Prexy - 502 Junction 500 kV (CWIP) | - | - | - | - | - | |
| | 502 Junction - Territorial Line (CWIP) | - | - | - | - | - | |
| | Total | - | - | - | - | - | |
| Step 3 | For Reconciliation: | Pre-Commercial Costs | | Amount of Deferred Amortized in Year | For Reconciliation Step 2 | CWIP | AFUDC In CWIP |
| | Prexy - 502 Junction 138 kV (CWIP) | Expensed (Actual) | Deferred | Amount of Deferred Amortized in Year | | | AFUDC (if CWIP was not in Rate Base) |
| | 1 | - | - | - | - | - | - |
| | 2 | - | - | - | - | - | - |
| | 3 | - | - | - | - | - | - |
| | 4 | - | - | - | - | - | - |
| | ... Total | - | - | - | - | - | - |
| | Prexy - 502 Junction 500 kV (CWIP) | | | | | | |
| | 1 | - | - | - | - | - | - |
| | 2 | - | - | - | - | - | - |
| | 3 | - | - | - | - | - | - |
| | 4 | - | - | - | - | - | - |
| | ... Total | - | - | - | - | - | - |
| | 502 Junction - Territorial Line (CWIP) | | | | | | |
| | 1 | - | - | - | - | - | - |
| | 2 | - | - | - | - | - | - |
| | 3 | - | - | - | - | - | - |
| | 4 | - | - | - | - | - | - |
| | ... Total | - | - | - | - | - | - |
| Total Additions to Plant In Service (sum of the above for each project) | | Refer to Attachment 5 - Cost Support Plant in Service Worksheet | | | | | - |
| Total Additions to Plant in Service reported on pages 204-207 of the Form No. 1 | | Refer to Attachment 5 - Cost Support Plant in Service Worksheet | | | | | - |
| Difference (must be zero) | | | | | | | - |

Notes:

- Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project.

| Allocation of Pre-Commercial Costs | Plant in Service (Estimated 2/12/2008) | Allocation |
|--|--|----------------|
| Prexy - 502 Junction 138 kV (CWIP) | 94,140,000 | 0.10734 |
| Prexy - 502 Junction 500 Kv (CWIP) | 121,260,000 | 0.13827 |
| 502 Junction - Territorial Line (CWIP) | 661,600,000 | 0.75439 |
| Total | 877,000,000 | 1.00000 |

- Column D is the total CWIP balance including any AFUDC. Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

Trans-Allegheny Interstate Line Company
Attachment 6 - Estimate and Reconciliation Worksheet

EXHIBIT NO. TRC-203
ATTACHMENT H-18A
Page 35 of 58

Step Month Year Action

Exec Summary

1 April Year 2 TO populates the formula with Year 1 data
2 April Year 2 TO estimates all transmission Cap Adds and CWP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.
3 April Year 2 TO adds Cap Adds and CWP to plant in service in Formula (Appendix A, Lines 16 and 33)
4 May Year 2 Post results of Step 3 on PJM web site
5 June Year 2 Results of Step 3 go into effect

6 April Year 3 TO estimates all transmission Cap Adds and CWP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.
7 April Year 3 Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWP in Reconciliation (adjusted to include any Reconciliation amount from prior year).
8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)
9 May Year 3 Post results of Step 8 on PJM web site
10 June Year 3 Results of Step 8 go into effect

Reconciliation Details

1 April Year 2 TO populates the formula with Year 1 data
Rev Req based on Year 1 data
Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWP in Appendix A line 33)
2 April Year 2 TO estimates all transmission Cap Adds and CWP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|-----------------------------------|--------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------------------|-----------------------------------|------------------------|--|
| | | Richmond Hill (in service) | Erie South (in service) | Jeffe Sub (in service) | Oak Mount (in service) | Danvers Substation (in service) | Warren Substation (in service) | Kammer (in service) | 502 Junction - Territorial Line (monthly additions) (in service) |
| Dec (Prior Year CWP) p219.5.43 | Actual | (1,935) | - | - | 236,088 | - | - | - | 113,648 |
| Jan 2024 | Actual | 889 | - | - | 21337 | - | - | - | 16,266 |
| Feb | Actual | 889 | - | 158 | (31,498) | - | - | - | 50 |
| Mar | Actual | 876 | - | - | 2,437 | - | - | - | 1,718,810 |
| Apr | Budget | - | - | - | - | - | - | - | 6,142,672 |
| May | Budget | - | - | - | - | - | - | - | 1,148,021 |
| Jun | Budget | - | - | - | - | - | - | - | - |
| Jul | Budget | - | - | - | - | - | - | - | - |
| Aug | Budget | - | - | - | - | - | - | - | - |
| Sep | Budget | - | - | - | - | - | - | - | - |
| Oct | Budget | - | - | - | - | - | - | - | - |
| Nov | Budget | - | - | - | - | - | - | - | - |
| Dec | Budget | - | - | - | - | - | - | - | - |
| Total | | 719 | - | 158 | 228,963 | - | - | - | 1,039,816 |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|-----------------------------------|--------|-----------------------------|------------------------------------|---------------------------|-------------------------------|---------------------------------|--------------------------|-----------------------------|----------------------------|
| | | Shuman Hill (in service) | 502 Jct Substation (in service) | Black Oak (in service) | Osage Whiskey (in service) | Squab Hollow SS (in service) | Doubs SS (in service) | Huntsbrowen (in service) | Wyle Ridge (in service) |
| Dec (Prior Year CWP) p219.5.43 | Actual | - | (17,809) | 288,233 | - | 221,980 | 23,524 | - | - |
| Jan 2024 | Actual | - | 225,989 | 15,814 | 792,631 | - | (23,951) | - | - |
| Feb | Actual | - | 10,330 | (2,008) | (2,428) | - | 3,817 | - | - |
| Mar | Actual | - | (18,750) | 40,658 | 11,576 | 801 | - | - | - |
| Apr | Budget | - | - | - | - | - | - | - | - |
| May | Budget | - | - | - | - | - | - | - | - |
| Jun | Budget | - | - | - | - | - | - | - | - |
| Jul | Budget | - | - | - | - | - | - | - | - |
| Aug | Budget | - | - | - | - | - | - | - | - |
| Sep | Budget | - | - | - | - | - | - | - | - |
| Oct | Budget | - | - | - | - | - | - | - | - |
| Nov | Budget | - | - | - | - | - | - | - | - |
| Dec | Budget | - | - | - | - | - | - | - | - |
| Total | | - | 120,738 | 7,103,688 | 802,179 | 222,781 | 3,390 | - | - |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|-----------------------------------|--------|--------------------------------------|-----------------------------------|------------------------------|--|-----------------------------|-----------------------|----------------------------------|---------------------------|
| | | Grandport & Gulfport (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) | Meadowbrook SS Capacitor (in service) | Cornersnagh (in service) | Rider (in service) | Caled Substation (in service) | Armstrong (in service) |
| Dec (Prior Year CWP) p219.5.43 | Actual | - | (6,961) | 12,511 | 8,126 | 71,531 | (6,171) | 433 | - |
| Jan 2024 | Actual | - | (7,321) | (19,236) | 3,733 | 8,188 | (10,697) | - | 346,339 |
| Feb | Actual | - | 1,521 | 8,680 | (8) | 0 | 17,757 | - | 18,227 |
| Mar | Actual | - | - | 16,010 | - | - | - | - | (3,143) |
| Apr | Budget | - | - | - | - | - | - | - | - |
| May | Budget | - | - | - | - | - | - | - | - |
| Jun | Budget | - | - | - | - | - | - | - | - |
| Jul | Budget | - | - | - | - | - | - | - | - |
| Aug | Budget | - | - | - | - | - | - | - | - |
| Sep | Budget | - | - | - | - | - | - | - | - |
| Oct | Budget | - | - | - | - | - | - | - | - |
| Nov | Budget | - | - | - | - | - | - | - | - |
| Dec | Budget | - | - | - | - | - | - | - | - |
| Total | | - | (10,361) | 17,869 | 11,859 | 79,719 | 889 | 433 | 359,223 |

| Month End Balances | | | | | | | | | |
|--|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------------------|-----------------------------------|------------------------|---|-----------------------|
| Other Projects P6 (Monthly additions) | Richmond Hill (in service) | Erie South (in service) | Jeffe Sub (in service) | Oak Mount (in service) | Danvers Substation (in service) | Warren Substation (in service) | Kammer (in service) | 502 Junction - Territorial Line (monthly additions) (in service) | CWP |
| | (1,935) | - | - | 236,088 | - | - | - | - | 113,648 |
| | (1,046) | - | - | 260,025 | - | - | - | - | 129,914 |
| | (157) | - | 158 | 226,526 | - | - | - | - | 129,969 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 1,846,576 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 7,983,251 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 9,131,272 |
| | 719 | - | 158 | 228,963 | - | - | - | - | 10,171,086 |
| | 4,054 | - | 1,739 | 3,012,274 | - | - | - | - | 84,287,351 |
| | 312 | - | 134 | 231,713 | - | - | - | - | 6,483,642 |
| (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) |

| Month End Balances | | | | | | | | | |
|--|-----------------------------|------------------------------------|---------------------------|-------------------------------|---------------------------------|--------------------------|-----------------------------|----------------------------|---|
| Other Projects P6 (Monthly additions) | Shuman Hill (in service) | 502 Jct Substation (in service) | Black Oak (in service) | Osage Whiskey (in service) | Squab Hollow SS (in service) | Doubs SS (in service) | Huntsbrowen (in service) | Wyle Ridge (in service) | |
| | - | (17,809) | 288,233 | - | 221,980 | 23,524 | - | - | - |
| | - | 207,200 | 304,047 | 792,631 | 221,980 | (4,277) | - | - | - |
| | - | 307,530 | 302,039 | 790,203 | 221,980 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 120,738 | 342,898 | 802,179 | 222,781 | 3,390 | - | - | - |
| | - | 1,704,301 | 11,134,098 | 9,604,626 | 2,893,755 | 60,390 | - | - | - |

| Month End Balances | | | | | | | | | |
|--|--------------------------------------|-----------------------------------|------------------------------|--|-----------------------------|-----------------------|----------------------------------|---------------------------|---|
| Other Projects P6 (Monthly additions) | Grandport & Gulfport (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) | Meadowbrook SS Capacitor (in service) | Cornersnagh (in service) | Rider (in service) | Caled Substation (in service) | Armstrong (in service) | |
| | - | (6,961) | 12,511 | 8,126 | 71,531 | (6,171) | 433 | - | - |
| | - | (14,282) | (6,725) | 11,859 | 79,719 | (16,868) | 433 | 346,339 | - |
| | - | (12,361) | 1,955 | 11,851 | 79,719 | 889 | 433 | 362,566 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (12,361) | 17,965 | 11,851 | 79,719 | 889 | 433 | 359,223 | - |
| | - | (157,216) | 187,363 | 156,343 | 1,026,159 | (13,263) | 5,629 | 4,301,136 | - |

| Month End Balances | | | | | | | | | |
|--------------------|--------------|---------------|--------------|------------------|----------------------------|----------------------|--------------|------------------|--|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| | Mansburg | Parotbrook SS | Shelgstown | Farmes Valley SS | New Martinsville Capacitor | Fleet Run Substation | Bartonsville | Squad Hollow SVC | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| p219.9.43 | | 2,332 | | | | 6,185,783 | | | |
| Jan 2024 | | Actual | | | | 6,317,116 | | | |
| Feb | | Actual | | | | (5,959,994) | | | |
| Mar | | Actual | | | | 446,086 | | | |
| Apr | | Budget | | | | 231,041 | | | |
| May | | Budget | | | | 44,849 | | | |
| Jun | | Budget | | | | 23,298 | | | |
| Jul | | Budget | | | | 24,074 | | | |
| Aug | | Budget | | | | 24,074 | | | |
| Sep | | Budget | | | | 71,827 | | | |
| Oct | | Budget | | | | 4,152,753 | | | |
| Nov | | Budget | | | | 1,479,186 | | | |
| Dec | | Budget | | | | 1,431,433 | | | |
| Total | | | 11,273 | | 13,847,278 | | 14,471,526 | | |

| Month End Balances | | | | | | | | | |
|--------------------|-------------------|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monrocy SS | Yagertown | Nyswaner | | | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| Dec Prior Year CIP | | | | | | | | | |
| p219.9.43 | | - | 1,246,639 | | 534,413 | | 24,985 | 547 | |
| Jan 2024 | | Actual | | | 13,433 | | 44,254 | 51 | |
| Feb | | Actual | (5,478) | | 1,795 | | (213,909) | | |
| Mar | | Budget | 442 | | 2,394 | | 29,726 | | |
| Apr | | Budget | | | | | | | |
| May | | Budget | | | | | | | |
| Jun | | Budget | | | | | | | |
| Jul | | Budget | | | | | | | |
| Aug | | Budget | | | | | | | |
| Sep | | Budget | | | | | | | |
| Oct | | Budget | 137,725 | | | | | | |
| Nov | | Budget | | | | | | | |
| Dec | | Budget | | | | | | | |
| Total | | 137,725 | 1,328,889 | 6,071 | 662,036 | - | (114,643) | 598 | |

New Transmission Plant Additions for Year 3 (13 month average balance)

| Month End Balances | | | | | | | | | |
|--------------------|--------------|---------------|--------------|------------------|----------------------------|----------------------|--------------|------------------|--|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| | Mansburg | Parotbrook SS | Shelgstown | Farmes Valley SS | New Martinsville Capacitor | Fleet Run Substation | Bartonsville | Squad Hollow SVC | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| | - | 2,332 | - | - | - | | 6,185,783 | - | |
| | - | 3,756 | - | - | - | | 12,502,899 | - | |
| | - | 11,008 | - | - | - | | 6,542,905 | - | |
| | - | 11,273 | - | - | - | | 6,988,991 | - | |
| | - | 11,273 | - | - | - | | 7,220,032 | - | |
| | - | 11,273 | - | - | - | | 7,264,881 | - | |
| | - | 11,273 | - | - | - | | 7,288,179 | - | |
| | - | 11,273 | - | - | - | | 7,312,253 | - | |
| | - | 11,273 | - | 13,847,278 | - | | 7,336,327 | - | |
| | - | 11,273 | - | 13,847,278 | - | | 7,408,154 | - | |
| | - | 11,273 | - | 13,847,278 | - | | 11,560,907 | - | |
| | - | 11,273 | - | 13,847,278 | - | | 13,040,093 | - | |
| | - | 11,273 | - | 13,847,278 | - | | 14,471,526 | - | |
| | - | 129,830 | - | 69,236,390 | - | | 115,122,932 | - | |

| Month End Balances | | | | | | | | | |
|--------------------|-------------------|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | |
| | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monrocy SS | Yagertown | Nyswaner | | | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| | - | 1,246,639 | - | 534,413 | - | - | 24,985 | 547 | |
| | - | 1,333,631 | 5,410 | 547,846 | - | - | 69,239 | 598 | |
| | - | 1,328,152 | 5,410 | 548,641 | - | - | (144,370) | 598 | |
| | - | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | - | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | - | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | - | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | - | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | - | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | 137,725 | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | 137,725 | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | 137,725 | 1,328,595 | 8,071 | 552,035 | - | - | (114,643) | 598 | |
| | 413,175 | 17,194,371 | 91,531 | 7,152,247 | - | - | (1,196,576) | 7,723 | |
| | 31,782.69 | 1,322,643.95 | 7,040.88 | 550,172.87 | - | - | (92,044.34) | 594.08 | |

3 April Year 2 TO adds Cap Adds and CWP to plant in service in Formula (Appendix A, Lines 16 and 33)

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|--------|---|--------------------------------------|---|---|---|---|--|--|--|------------------------------|-----------------------|-----------------|------------------|-----------------------|------------------------------|-----------------------------------|---------------------------|---|---------------------|------------------------|--|-------------------------|--|
| May | Year 2 | Post results of Step 3 on P.M. web site | | | | | | | | | | | | | | | | | | | | | | |
| | | Black Oak (Monthly additions) | North Sherandoah (Monthly additions) | Meadowbrook Transformer (Monthly additions) | Bedington Transformer (Monthly additions) | Meadow Brook SS Capacitor (Monthly additions) | Kammer Transformers (Monthly additions) | Doubs Transformer #2 (Monthly additions) | Doubs Transformer #3 (Monthly additions) | Doubs Transformer #4 (Monthly additions) | Cabot SS (Monthly Additions) | Huntertown | Farmers Valley | Harvey Run | Doubs SS | Peter SS (Monthly Additions) | Oauge Whitley (Monthly Additions) | Meadowbrook SS | 902 Junction - Territorial Line (Monthly additions) | | | | | |
| Wylie Ridge (Monthly additions) | | \$ 2,622,338 | 5,413,901.58 | 211,057.90 | 853,213.93 | 993,917.76 | 689,372.54 | 4,222,774 | 572,191 | 549,341 | 606,204 | 952,466 | 5,270,898 | 36,485 | 97,984 | 711,639 | 248,016 | 2,929,379 | 7,452,234 | 128,391,122 | | | | |
| | | \$ 2,397,199.93 | 7,433,326.19 | 3,455,170.62 | 446,285.59 | 1,163,622.71 | 899,127.95 | 132,625 | 76,585 | 4,353,512 | 142,730 | 210,818 | 954,627 | 67,621 | 264,276 | 13,834,103 | 203,803 | 52,116 | - | 107,472 | | | | |
| | | 902 Junction Substation | Waldo Run | Corenaugh | Blairville | Four Mile Junction | Johnston | Yagertown | Grandview Capacitor | Albana SVC | Luxa | Grandpoint & Guilford | Moshannon | Carbon Center | Shawville | Oak Mount | Shuman Hill | Buffalo Road | Corenaugh Capacitor | Grover SS Capacitor | | | | |
| | | \$ 8,594,262.89 | 1,519,437.99 | 118,431.80 | 2,187,262.87 | 5,553,282.85 | 4,677,429.81 | 80,068 | 4,078,025 | 162,214 | 894,936 | 5,820,133 | 1,975,056 | 3,865,969 | 202,879 | 109,493 | 1,891,828 | 4,707,601 | 683,587 | 2,583,652 | | | | |
| | | Richwood Hill | Hardsome Lake - Homer City | West Union | Rider Sub (West Mifflin) | Erie South | Monacaugy SS | Beltoville SS Capacitor | Mansburg SS | Johnston Sub Capacitor | Cleypburg Ring Bus | Joffre Sub | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Newsomer | Armstrong | Farmers Valley Substation | Damascus Substation | Warren Substation | | | | |
| | | \$ 8,594,262.89 | 1,519,437.99 | 118,431.80 | 2,187,262.87 | 5,553,282.85 | 4,677,429.81 | 80,068 | 4,078,025 | 162,214 | 894,936 | 5,820,133 | 1,975,056 | 3,865,969 | 202,879 | 109,493 | 1,891,828 | 4,707,601 | 683,587 | 2,583,652 | | | | |
| | | Total Revenue Requirement | | | | | | | | | | | | | | | First Run Substation | | New Martinsville Capacitor | | Petersbrook Substation | | Joffre Substation \$194 | |
| | | \$ 271,421,519.48 | | | | | | | | | | | | | | | 19,946,136 | | 0 | | 2,050,277 | | | |

5 June Year 2 Results of Step 3 go into effect

6 April Year 3 TO estimates all Transmission Cap Adds and CWP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|--|---------------|--------------|--------------|--------------|--------------|--------------|--------------|---|-----|
| | Richwood Hill | Erie South | Joffre Sub | Oak Mount | Danasscus SS | Warren SS | Kammer SS | 902 Junction - Territorial Line (Monthly additions) | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| Dec (Prior Year CWP) p216 s.43 | | | | | | | | | |
| Actual | 3,632 | 105,327 | 107,120 | 21,897 | | | | 723,103 | |
| Jan 2025 | Actual | 1,816 | (3,159) | (25,745) | (951,696) | | | 112,750 | |
| Feb | Actual | - | - | 34,699 | 9,691 | - | 700,000 | 1,203,648 | |
| Mar | Actual | 21,681 | 10,337 | 9,738 | 94,222 | 500 | 6,014 | 336,113 | |
| Apr | Budget | | | | | | 8,380 | 138,811 | |
| May | Budget | | | | | | | 458,527 | |
| Jun | Budget | | | | | | | | |
| Jul | Budget | | | | 1,434,019 | | | | |
| Aug | Budget | 64,033 | | | 196,186 | | | 156,275 | |
| Sep | Budget | | | | | | | | |
| Oct | Budget | 91,971 | | | | | | 139,043 | |
| Nov | Budget | | | | | | | 117,172 | |
| Dec | Budget | | | | 270,263 | | | | |
| Total | 183,133 | 10,337 | 146,608 | 2,085,756 | (829,299) | 6,014 | 708,380 | 3,385,442 | |
| New Transmission Plant Additions for Year 3 (13 month average balance) | | | | | | | | | |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|--|--------------|--------------------|--------------|---------------|-----------------|--------------|--------------|--------------|-----|
| | Shuman Hill | 902 Jct Substation | Black Oak | Oauge Whitley | Squab Hollow SS | Doubs SS | Huntertown | Wylie Ridge | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| Dec (Prior Year CWP) p216 s.43 | | | | | | | | | |
| Actual | | (84,036) | 6,061,979 | | (35,235) | 487,328 | | (3,512) | |
| Jan 2025 | Actual | | (130,400) | 99,808 | | (110,250) | | 42,988 | |
| Feb | Actual | - | 918,455 | (8,007) | - | (1,942) | | (7,180) | |
| Mar | Actual | 325 | 29,631 | 7,982 | 5,580 | (5,136) | 1,665 | 10,571 | |
| Apr | Budget | | 7,410,565 | 2,760 | | | | 10,655 | |
| May | Budget | | 47,247 | | | | | | |
| Jun | Budget | | 180,465 | 70,825 | | | | | |
| Jul | Budget | | | | | | | | |
| Aug | Budget | | | | | | | | |
| Sep | Budget | | | | | | | | |
| Oct | Budget | | | 38,409 | | | | | |
| Nov | Budget | | | | | | | | |
| Dec | Budget | | | | | | | | |
| Total | 325 | 8,371,927 | 6,272,757 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| New Transmission Plant Additions for Year 3 (13 month average balance) | | | | | | | | | |

| Month End Balances | | | | | | | | | |
|--|---------------|--------------|--------------|--------------|--------------|--------------|--------------|---|--|
| Other Projects P/E (Monthly additions) | Richwood Hill | Erie South | Joffre Sub | Oak Mount | Danasscus SS | Warren SS | Kammer SS | 902 Junction - Territorial Line (Monthly additions) | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| | 3,632 | - | 105,327 | 107,120 | 21,897 | - | - | 723,103 | |
| | 5,449 | - | 102,172 | 81,375 | (929,799) | - | - | 835,852 | |
| | 5,449 | - | 136,871 | 91,066 | (929,799) | - | - | 2,038,501 | |
| | 27,129 | 10,337 | 146,608 | 185,288 | (929,299) | 6,014 | 708,380 | 2,375,614 | |
| | 27,129 | 10,337 | 146,608 | 185,288 | (929,299) | 6,014 | 708,380 | 2,514,425 | |
| | 27,129 | 10,337 | 146,608 | 185,288 | (929,299) | 6,014 | 708,380 | 2,972,952 | |
| | 27,129 | 10,337 | 146,608 | 1,619,307 | (929,299) | 6,014 | 708,380 | 2,972,952 | |
| | 91,162 | 10,337 | 146,608 | 1,815,493 | (929,299) | 6,014 | 708,380 | 3,129,227 | |
| | 91,162 | 10,337 | 146,608 | 1,815,493 | (929,299) | 6,014 | 708,380 | 3,129,227 | |
| | 183,133 | 10,337 | 146,608 | 1,815,493 | (929,299) | 6,014 | 708,380 | 3,129,227 | |
| | 183,133 | 10,337 | 146,608 | 1,815,493 | (929,299) | 6,014 | 708,380 | 3,268,270 | |
| | 183,133 | 10,337 | 146,608 | 2,085,756 | (929,299) | 6,014 | 708,380 | 3,385,442 | |
| | 881,900 | 103,366 | 1,810,453 | 11,987,751 | (11,130,690) | 60,141 | 7,783,795 | 32,833,937 | |
| | 67,838 | 7,951 | 139,266 | 922,135 | (856,207) | 4,626 | 598,753 | 2,525,687 | |

| Month End Balances | | | | | | | | | |
|--|--------------|--------------------|--------------|---------------|-----------------|--------------|--------------|--------------|--|
| Other Projects P/E (Monthly additions) | Shuman Hill | 902 Jct Substation | Black Oak | Oauge Whitley | Squab Hollow SS | Doubs SS | Huntertown | Wylie Ridge | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| | - | (84,036) | 6,061,979 | - | (35,235) | 487,328 | - | (3,512) | |
| | - | (214,436) | 6,161,788 | - | (145,484) | 487,328 | - | 39,476 | |
| | - | 704,019 | 6,152,791 | - | 147,430 | 487,328 | - | 32,296 | |
| | 325 | 733,650 | 6,160,763 | 5,580 | (152,562) | 488,992 | 10,571 | 36,875 | |
| | 325 | 8,144,215 | 6,163,523 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| | 325 | 8,191,462 | 6,163,523 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| | 325 | 8,371,927 | 6,234,348 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| | 325 | 8,371,927 | 6,234,348 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| | 325 | 8,371,927 | 6,234,348 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| | 325 | 8,371,927 | 6,272,757 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| | 325 | 8,371,927 | 6,272,757 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| | 325 | 8,371,927 | 6,272,757 | 5,580 | (152,562) | 488,992 | 10,571 | 47,530 | |
| | 3,253 | 76,078,364 | 80,620,016 | 55,803 | (1,853,762) | 6,351,906 | 105,708 | 532,903 | |
| | 250,22 | 5,852,181.86 | 6,201,539.70 | 4,292.52 | (142,597.05) | 488,908.18 | 8,131.99 | 40,992.54 | |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|--|-----------------------|-------------------|--------------|------------------------|--------------|--------------|------------------|--------------|-----|
| | Grandpoint & Gullford | PA Farmers Valley | Waldo Run SS | Meadbrook SS Capacitor | Cornwagh | Rider | Cabot Substation | Armstrong | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| Dec (Prior Year CWP) p216.4.43 | Actual | | | 4,443 | | | 10,204 | | |
| Jan 2025 | Actual | | | (40,876) | | | 38,373 | | |
| Feb | Actual | - | - | 806 | | | (4,057) | - | |
| Mar | Actual | 431 | 834 | 14,515 | 15,089 | 6,873 | 4,391 | 27,957 | |
| Apr | Budget | | | | | | | 4,141 | |
| May | Budget | | | 4,218,449 | | | | | |
| Jun | Budget | | | | | | | | |
| Jul | Budget | | | | | | | | |
| Aug | Budget | | | | | | | | |
| Sep | Budget | | | 90,142 | | | | | |
| Oct | Budget | | | | | | | | |
| Nov | Budget | | | | 195,371 | | | | |
| Dec | Budget | | | | 43,653 | | | | |
| Total | | 431 | 834 | 104,687 | 443,738 | 6,873 | 4,391 | 72,477 | |
| New Transmission Plant Additions for Year 3 (13-month average balance) | | | | | | | | | |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | | (H) | (I) |
|--|--------------------------|------------------------------|--------------------------|-----------------------------------|--------------|--------------------------------------|-----------------------------|---------------------------------|---------|-----|
| | Mansburg (in service) | Pearbrook SS (in service) | Shoptown (in service) | Farmers Valley SS (in service) | (in service) | First Run Substation (in service) | Bartonville (in service) | Scab Hollow SVC (in service) | | |
| Dec (Prior Year CWP) p216.4.43 | | | | | | | | | | |
| Jan 2025 | Actual | | | | | 2,790,004 (861,612) | | | | |
| Feb | Actual | | | | | 95,050 | | | | |
| Mar | Actual | 469,372 | 696,227 | 395 | 9,573 | 131,805 | 165 | 6,764 | | |
| Apr | Budget | | | | | 148,537 | 169,916 | | | |
| May | Budget | | | | | 25,274 | | 2,576 | | |
| Jun | Budget | 87,108 | | | | 82,147 | | 980 | | |
| Jul | Budget | 34,138 | | | | 42,749 | | 64,263 | | |
| Aug | Budget | | | | | 12,599 | | | | |
| Sep | Budget | | | | | 12,599 | | | | |
| Oct | Budget | | | | | 20,474 | | | | |
| Nov | Budget | | | | | 1,197,716 | | | | |
| Dec | Budget | | | | | | | | | |
| Total | | 590,618 | 696,227 | 395 | 9,573 | - | 3,697,342 | 165 | 244,509 | |
| New Transmission Plant Additions for Year 3 (13 month average balance) | | | | | | | | | | |

| | (A) | (B) | | (C) | (E) | | (G) | | (H) | (I) |
|--|---------------|--------------|----------------|---------------------|--------------|--------------|-----------------------|--------------|-----|-----|
| | Four Mile Jct | Johnston | Monroeville SS | Potter SS WP-830215 | Yagerstown | Nyswaner | Bedington Transformer | Albion | | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | | |
| Dec (Prior Year CWP) p216.4.43 | | | | | | | | | | |
| Jan 2025 | Actual | | (925) | 291,811 | | | | 10,383 | | |
| Feb | Actual | - | - | 10,896 | (925) | - | - | (1,109) | | |
| Mar | Actual | 2,407 | 1,543 | 37,157 | 532 | 272 | 2,059 | 8,909 | | |
| Apr | Budget | 347,590 | | 920 | | | | | | |
| May | Budget | 23,022 | | 920 | | | | | | |
| Jun | Budget | 920 | | 920 | | | | | | |
| Jul | Budget | | | 882,189 | | | | | | |
| Aug | Budget | | | | | | | | | |
| Sep | Budget | | | | | | | | | |
| Oct | Budget | | | | | | | | | |
| Nov | Budget | | | | | | | | | |
| Dec | Budget | | | | | | | | | |
| Total | | 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 18,183 | | |
| New Transmission Plant Additions for Year 3 (13 month average balance) | | | | | | | | | | |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|--|--------|---|---|--------------------------------------|---|---|---|----------------------------|--|
| | | Meadebrook Transformer (monthly additions) | North Shenandoah (monthly additions) | Meadebrook Capacitor (in service) | Double Replace Trans #2 (in service) | Double Replace Trans #3 (in service) | Double Replace Trans #4 (in service) | Harvey Run (in service) | Gradesville 13M0011 (B065) (in service) |
| Dec (Prior Year CWP) p216.4.43 | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| Jan 2025 | Actual | | | | | 59,278 | | | |
| Feb | Actual | - | - | - | - | - | - | - | - |
| Mar | Actual | 1,707 | 422 | 1,380 | 1,226 | 9,000 | 1,172 | 200 | 156 |
| Apr | Budget | 3,584 | | | 468,403 | | | | |
| May | Budget | 3,233 | | | | | | | |
| Jun | Budget | 2,765 | | | 10,496,419 | | | | |
| Jul | Budget | 70,013 | | | 196,720 | | | | |
| Aug | Budget | 1,634 | | | | | | | |
| Sep | Budget | 1,075 | | | | | | | |
| Oct | Budget | 608 | | | | | | | |
| Nov | Budget | 312 | | | | | | | |
| Dec | Budget | 220 | | | | | | | |
| Total | | 85,151 | 422 | 1,380 | 11,162,768 | 88,088 | 20,560 | 200 | 156 |
| New Transmission Plant Additions for Year 3 (13 month average balance) | | | | | | | | | |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|--|-----------------------|---|---------------------------|-------------------------------|------------------------------|--------------------------|-------------------------------|---------------------------|-----|
| | Luxor (in service) | Hardstone Lake - Homer City (in service) | Bainville (in service) | Carbon Center (in service) | Buffalo Road (in service) | Mohammon (in service) | West Union SS (in service) | Shawville (in service) | |
| Dec (Prior Year CWP) p216.4.43 | Actual | | | | | | | | |
| Jan 2025 | Actual | | | | | | | | |
| Feb | Actual | | | | | | | | |
| Mar | Actual | 291 | 3,080 | 920 | 138 | 107 | 1,949 | 244 | |
| Apr | Budget | | | | | | | | |
| May | Budget | | | 16,378 | | | | 527,788 | |
| Jun | Budget | | | | | | | 2,761 | |
| Jul | Budget | | | | | | | | |
| Aug | Budget | | | | | | | | |
| Sep | Budget | | | | | | | | |
| Oct | Budget | | | | | | | | |
| Nov | Budget | 227,177 | | | | | | | |
| Dec | Budget | 2,144 | | | | | | | |
| Total | | 229,321 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | |
| New Transmission Plant Additions for Year 3 (13 month average balance) | | | | | | | | | |

| Other Projects P6 (Monthly additions) | Month End Balances | | | | | | | |
|--|-----------------------|-------------------|--------------|------------------------|--------------|--------------|------------------|--------------|
| | Grandpoint & Gullford | PA Farmers Valley | Waldo Run SS | Meadbrook-SS Capacitor | Cornwagh | Rider | Caled Substation | Armstrong |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| - | - | - | 4,443 | - | - | - | 10,204 | - |
| - | - | - | (36,433) | - | - | - | 48,577 | - |
| - | - | - | (35,627) | - | - | - | 44,500 | - |
| 431 | 834 | 14,515 | (19,938) | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | (19,938) | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |
| 431 | 834 | 14,515 | 4,198,511 | 6,873 | 4,391 | 72,477 | 4,141 | |

| One Project P6 (Monthly addition) | Month End Balances | | | | | | | |
|--------------------------------------|--------------------|----------------|----------|-------------------|--------------|----------------------|--------------|------------------|
| | Mansburg | Pearcebrook SS | Shoptown | Farmers Valley SS | 0 | First Run Substation | Bartonville | Scrub Hollow SVC |
| | (in service) | | | (in service) | (in service) | (in service) | (in service) | (in service) |
| - | - | - | - | - | - | 2,790,004 | - | - |
| - | - | - | - | - | - | 1,928,392 | - | - |
| - | - | - | - | - | - | 2,023,442 | - | - |
| 469,372 | 696,227 | 395 | 9,573 | | | 2,155,247 | 165 | 6,764 |
| 469,372 | 696,227 | 395 | 9,573 | | | 2,303,784 | 165 | 176,680 |
| 469,372 | 696,227 | 395 | 9,573 | | | 2,329,058 | 165 | 179,256 |
| 556,480 | 696,227 | 395 | 9,573 | | | 2,411,205 | 165 | 180,246 |
| 450,618 | 696,227 | 395 | 9,573 | | | 2,453,954 | 165 | 244,509 |
| 590,618 | 696,227 | 395 | 9,573 | | | 2,486,553 | 165 | 244,509 |
| 590,618 | 696,227 | 395 | 9,573 | | | 2,479,152 | 165 | 244,509 |
| 590,618 | 696,227 | 395 | 9,573 | | | 2,499,826 | 165 | 244,509 |
| 590,618 | 696,227 | 395 | 9,573 | | | 2,499,826 | 165 | 244,509 |
| 590,618 | 696,227 | 395 | 9,573 | | | 2,499,826 | 165 | 244,509 |
| 5,506,385 | 6,962,269 | 3,940 | 95,729 | | | 32,077,390 | 1,647 | 2,009,897 |
| 423,115.78 | 536,558.13 | 303.68 | 7,363.78 | | | 2,464,413.88 | 126.73 | 15,615.17 |

| Other Projects P6 (Monthly additions) | Month End Balances | | | | | | | |
|--|--------------------|-----------|-------------|---------------------|--------------|--------------|-----------------------|--------------|
| | Four Mile Jct | Johnstown | Monroeville | Potter SS WP-830215 | Yagerstown | Nyswaner | Bedington Transformer | Albion |
| | (in service) | | | (in service) | (in service) | (in service) | (in service) | (in service) |
| - | (925) | 291,811 | - | - | - | - | - | 10,383 |
| - | (925) | 302,617 | - | - | - | - | - | 9,274 |
| - | (925) | 311,577 | - | - | 10,000 | - | - | 9,274 |
| 2,407 | 619 | 348,734 | 532 | 272 | 10,225 | 2,059 | | 18,183 |
| 349,987 | 619 | 349,654 | 532 | 272 | 10,225 | 769,972 | | 18,183 |
| 373,019 | 619 | 350,574 | 532 | 272 | 10,225 | 772,603 | | 18,183 |
| 373,939 | 619 | 351,494 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,785 | | 18,183 |
| 373,939 | 619 | 1,233,683 | 532 | 272 | 10,225 | 1,214,7 | | |

| Month End Balances | | | | | | | | | |
|--|---|---|---------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------------|--|
| Other Projects PE (Monthly additions) | Meadbrook Transformer (monthly additions) | North Shenandoah (monthly additions) | Meadbrook Capacitor | Double Replaces Trans #2 | Double Replaces Trans #3 | Double Replaces Trans #4 | Harvey Run (in service) | Gradesville 13M0011 - B0653 | |
| (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| | - | - | - | - | - | - | - | - | |
| | - | - | - | - | 59,278 | - | - | - | |
| | - | - | - | - | 68,278 | - | - | - | |
| 1,707 | 422 | 1,380 | 1,226 | - | 1,172 | 200 | 156 | | |
| 5,291 | 422 | 1,380 | 469,629 | - | 68,278 | 1,172 | 200 | 156 | |
| 1,524 | 422 | 1,380 | 499,629 | - | 68,278 | 1,172 | 200 | 156 | |
| 11,269 | 422 | 1,380 | 10,966,048 | - | 68,278 | 1,172 | 200 | 156 | |
| 81,302 | 422 | 1,380 | 11,162,768 | - | 68,278 | 1,172 | 200 | 156 | |
| 82,596 | 422 | 1,380 | 11,162,768 | - | 68,278 | 1,172 | 200 | 156 | |
| 84,011 | 422 | 1,380 | 11,162,768 | - | 68,278 | 1,172 | 200 | 156 | |
| 84,619 | 422 | 1,380 | 11,162,768 | - | 68,278 | 1,172 | 200 | 156 | |
| 84,931 | 422 | 1,380 | 11,162,768 | - | 68,278 | 1,172 | 200 | 156 | |
| 85,151 | 422 | 1,380 | 11,162,768 | - | 68,278 | 1,172 | 200 | 156 | |
| 529,762 | 4,223 | 13,800 | 78,883,136 | - | 821,123 | 31,511 | 1,999 | 1,558 | |
| 40,750.89 | 324.85 | 1,061.57 | 6,067,933.50 | - | 63,163.33 | 2,423.93 | 153.74 | 119.81 | |

| Other Projects PB (Monthly additions) | Month End Balances | | | | | | | |
|--|--------------------|--------------------------------|-----------|---------------|--------------|--------------|---------------|--------------|
| | Luxor | Hardstone Lake - Homer City | Bainville | Carbon Center | Buffalo Road | Mohammon | West Union SS | Shawville |
| | (in service) | | | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | 291 | 3,080 | 920 | 138 | 107 | 1,949 | 244 | 545 |
| | 291 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 526,334 |
| | 291 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 291 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 291 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 291 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 291 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 291 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 291 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 227,468 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 229,612 | 3,080 | 17,298 | 138 | 107 | 1,949 | 244 | 531,095 |
| | 459,471 | 30,799 | 18,462 | 1,362 | 1,045 | 19,484 | 2,443 | 4,777,438 |
| | 35,339.3 | 2,369.14 | 12,046.29 | 106.33 | 81.95 | 1,499.52 | 187.90 | 367,510.61 |

New Transmission Plant Additions for Year 3 (13 month average balance)

[illegible]

| | |
|---------------------------|----------------|
| Total Revenue Requirement | |
| \$ | 258,487,929.27 |

| | | | |
|----------------------|----------------------------|------------------------|-------------------------|
| Flint Run Substation | New Martinsville Capacitor | Piercebrook Substation | Joffe Substation \$1041 |
| 20,343,059 | 0.00 | 1,276,881 | - |

[illegible]

Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

| | |
|--|-------------|
| Post results of Step 8 on PJM web site | |
| \$ | 243,649,896 |

Results of Step 8 go into effect

| | |
|----|-------------|
| \$ | 243,649,896 |
|----|-------------|

Trans-Allegheny Interstate Line Company
Attachment 7 - Transmission Enhancement Charge Worksheet

| Revenue Requirement By Project | | | |
|---------------------------------------|-----|---|----------|
| Fixed Charge Rate (FCR) if not a CIAC | | | |
| Formula Line | | | |
| A | 136 | FCR without Depreciation | 11.4778% |
| B | 144 | FCR with Incentive RCE without Depreciation | 12.1189% |
| C | | Line B less Line A | 0.6410% |
| FCR if a CIAC | | | |
| D | 137 | FCR without Depreciation and Pre-Commercial Costs | 11.4778% |

The FCR resulting from Formula is 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

| | | PJM Upgrade ID: b0328.1 b0328.2 b0347.1 b0347.2 b0347.3 b0347.4 | | | | | PJM Upgrade ID: b0218 b0226 b0166 | | | | | PJM Upgrade ID: b0216 | | | | |
|----|--|---|-------------|---------------|---------------|--------------|---|-----------------------|--------------|------------|--------------|---|-----------------------|--------------|--------------|--------------|
| | | 902 Jamboree - Trenchless Line - CWP - Plant In Service | | | | | Wade Ridge Transformer (Plant In Service) | | | | | Black Oak (WVC) Decanter Reactive Device (Plant In Service) | | | | |
| 10 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Details 12 | (Yes or No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | |
| 11 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | CIAC allowed RCE | (Yes or No) | No | No | No | No | No | No | No | No | No | No | No | No | |
| 12 | Input the allowed RCE | | | 12.70% | 12.70% | 12.70% | 12.70% | 12.70% | 12.70% | 12.70% | 12.70% | 12.70% | 12.70% | 12.70% | 12.70% | |
| 13 | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | FCR without Incentive RCE | | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | |
| 14 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add, reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances. | FCR for this Project | | 12.1189% | 12.1189% | 12.1189% | 12.1189% | 12.1189% | 12.1189% | 12.1189% | 12.1189% | 12.1189% | 12.1189% | 12.1189% | 12.1189% | |
| 15 | | Investment | | 792,363,108 | 14,778,603 | 14,778,603 | 14,778,603 | 14,778,603 | 14,778,603 | 14,778,603 | 14,778,603 | 14,778,603 | 14,778,603 | 14,778,603 | 14,778,603 | |
| 16 | Annual Depreciation See from Attachment 5 | | | 23,974,492 | 594,380 | 594,380 | 594,380 | 594,380 | 594,380 | 594,380 | 594,380 | 594,380 | 594,380 | 594,380 | 594,380 | |
| 17 | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | |
| 19 | See Calculations for each item below | No Incentive RCE | Invest Yr | 2011 | Return | Depreciation | Pre-Commercial Exp. | Reconciliation Amount | Revenue | Return | Depreciation | Pre-Commercial Exp. | Reconciliation Amount | Revenue | Revenue | |
| 20 | See Calculations for each item below | Incentive RCE | 2011 | 59,946,202.05 | 23,974,492.39 | 0.00 | (6,866,399.92) | 109,554,184.51 | 1,686,262.96 | 594,385.45 | (212,113.40) | 1,878,329.96 | 4,672,360.07 | 1,478,188.07 | (321,325.63) | 5,830,216.62 |
| | | | | 65,026,380.05 | 23,974,492.39 | 0.00 | (6,866,399.92) | 116,420,584.43 | 1,686,262.96 | 594,385.45 | (212,113.40) | 1,878,329.96 | 4,672,360.07 | 1,478,188.07 | (321,325.63) | 6,301,542.18 |

For Plant In Service
"Pre-Commercial Exp" is equal to the amount of pre-commercial expense on Attachment 5a for each project expensed in year and amortized in year.
Revenue is equal to the "Return" ("Investment" times FCR) plus "Depreciation" plus "Pre-Commercial Exp" plus prior year "Reconciliation amount"
"Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement

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| PJM Upgrade ID: 10323 | | | | PJM Upgrade ID: 10329 | | | | PJM Upgrade ID: 10329 | | | | PJM Upgrade ID: 10559 | | | |
|---|-----------|-------------|------------|---|------------|-------------|------------|---|------------|-------------|------------|---|------------|-------------|------------|
| North Branchbank Transformer (Plant In Service) | | | | Northbranch Transformer (Plant In Service) | | | | Redstone Transformer (Plant In Service) | | | | Redstonebank Capacitor (Plant In Service) | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| 1,359,843 | | | | 539,761 | | | | 7,393,973 | | | | 6,872,138 | | | |
| 40,402 | | | | 103,980 | | | | 161,787 | | | | 146,531 | | | |
| Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | |
| 158,034.52 | 48,441.96 | (11,068.89) | 185,369.58 | 636,270.52 | 163,980.27 | (44,029.91) | 739,220.88 | 848,208.52 | 161,786.82 | (54,943.83) | 955,051.71 | 788,772.33 | 145,530.84 | (41,175.91) | 893,129.26 |
| 158,034.52 | 48,441.96 | (11,068.89) | 185,369.58 | 636,270.52 | 163,980.27 | (44,029.91) | 739,220.88 | 848,208.52 | 161,786.82 | (54,943.83) | 955,051.71 | 788,772.33 | 145,530.84 | (41,175.91) | 893,129.26 |

For Plant In Service
"Pre-Commercial EOP" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in J

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| PJM Upgrade ID: b0405 | | | | PJM Upgrade ID: b0443 | | | | PJM Upgrade ID: b0444 | | | | PJM Upgrade ID: b0445 | | | |
|---|--------------|--------------|--------------|-------------------------------------|--------------|-------------|--------------|-------------------------------------|--------------|-------------|------------|-------------------------------------|--------------|-------------|------------|
| Keweenaw Transformers (Plant in Service) | | | | Doubtless Resilience Transformer #2 | | | | Doubtless Resilience Transformer #3 | | | | Doubtless Resilience Transformer #4 | | | |
| "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | | | | Yes | | | | Yes | | | | Yes | | | |
| "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No" | | | | No | | | | No | | | | No | | | |
| Input the allowed ROCE | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 3, and if line 12 is "Yes" then line 7 | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| Forecast – End of prior year net plant plus current year forecast of CWP or Cap Add, reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances. | | | | 27,074,448 | | | | 9,889,716 | | | | 3,679,218 | | | |
| Annual Depreciation See Item Attachment C | | | | 831,941 | | | | 63,863 | | | | 106,797 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 1,164,948.34 | 831,940.92 | (221,738.31) | 3,775,105.95 | 1,138,916.00 | 93,893.64 | (93,749.62) | 1,198,119.92 | 422,284.44 | 109,796.54 | (16,324.77) | 516,766.21 | 413,917.66 | 147,845.04 | (63,839.33) | 527,142.37 |
| 3,169,948.34 | 831,940.92 | (221,738.31) | 3,775,105.95 | 1,138,916.00 | 93,893.64 | (93,749.62) | 1,198,119.92 | 422,284.44 | 109,796.54 | (16,324.77) | 516,766.21 | 413,917.66 | 147,845.04 | (63,839.33) | 527,142.37 |

For Plant in Service
"Pre-Commercial Eng" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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| PJM Upgrade ID: b0704 | | | | PJM Upgrade ID: b1941 | | | | PJM Upgrade ID: b0563 | | | | PJM Upgrade ID: b0564 | | | |
|-------------------------------------|--------------|-----------|--------------|-----------------------|--------------|-----------|--------------|-------------------------|--------------|-----------|------------|-----------------------|--------------|-----------|-----------|
| Cahoon SS - Install Autotransformer | | | | Armstrong | | | | Farmer Valley Capacitor | | | | Hogeye Bus Capacitor | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| 5,059,303 | | | | 12,426,624 | | | | 2,871,225 | | | | 642,964 | | | |
| 186,392 | | | | 338,377 | | | | 1,254 | | | | 17,462 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 1,044,492.53 | 186,391.64 | 63,224.13 | 1,294,018.31 | 1,426,077.21 | 338,376.73 | 69,333.07 | 1,670,118.87 | 306,098.71 | 1,253.87 | 36,411.61 | 271,445.97 | 73,798.28 | 17,459.90 | 65,133.07 | 86,125.11 |
| 1,044,492.53 | 186,391.64 | 63,224.13 | 1,294,018.31 | 1,426,077.21 | 338,376.73 | 69,333.07 | 1,670,118.87 | 306,098.71 | 1,253.87 | 36,411.61 | 271,445.97 | 73,798.28 | 17,459.90 | 65,133.07 | 86,125.11 |

For Plant in Service
"Pre-Commercial Eng" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times PCR)
"Reconciliation Amount" is created in the reconciliation in A

| PJM Upgrade ID: s1803 | | | | | PJM Upgrade ID: s1243 | | | | | PJM Upgrade ID: s0674, s1023, s1023.3 | | | | | PJM Upgrade ID: s1806, s1804 | | | | |
|---|--------------|-----------------------|------------|------------|--|--------------|--------------------|-----------------------|------------|--|--------------|--------------------|-----------------------|--------------|--|--------------|-----------------------|--------------|--|
| Duke SS | | | | | Pattie SS | | | | | Oona Whiskey | | | | | Wendelbrook SS | | | | |
| "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | | | | |
| No | | | | | No | | | | | No | | | | | No | | | | |
| 11.70% | | | | | 11.70% | | | | | 11.70% | | | | | 11.70% | | | | |
| 11.4778% | | | | | 11.4778% | | | | | 11.4778% | | | | | 11.4778% | | | | |
| 11.4778% | | | | | 11.4778% | | | | | 11.4778% | | | | | 11.4778% | | | | |
| 5,832,455 | | | | | 1,709,261 | | | | | 17,873,271 | | | | | 50,475,234 | | | | |
| 102,775 | | | | | 35,310 | | | | | 585,550 | | | | | 1,231,345 | | | | |
| Return | Depreciation | Reconciliation Amount | Revenue | | Return | Depreciation | Pre-Commercial Exp | Reconciliation Amount | Revenue | Return | Depreciation | Pre-Commercial Exp | Reconciliation Amount | Revenue | Return | Depreciation | Reconciliation Amount | Revenue | |
| 669,438.24 | 669,438.24 | 102,775.77 | 136,181.19 | 738,033.82 | 196,186 | 35,310 | 0 | 112,867 | 218,628.75 | 2,062,942 | 680,550 | 0 | 203,421 | 2,440,070.61 | 5,793,462 | 1,231,349 | 6,660,984.63 | 6,660,984.63 | |
| 669,438.24 | 669,438.24 | 102,775.77 | 136,181.19 | 738,033.82 | 196,186 | 35,310 | 0 | 112,867 | 218,628.75 | 2,062,942 | 680,550 | 0 | 203,421 | 2,440,070.61 | 5,793,462 | 1,231,349 | 6,660,984.63 | 6,660,984.63 | |

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For Plant in Service
"Pre-Commercial (Eq)" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

| PJM Upgrade ID: h1869 | | | | PJM Upgrade ID: h2433.1, h2433.2, h2433.3 | | | | PJM Upgrade ID: h1153 | | | | PJM Upgrade ID: h1987 | | | |
|--|--------------|--------|--------------|---|--------------|-----------|--------------|-----------------------|--------------|-----------|--------------|-----------------------|--------------|-----------|------------|
| Narration | | | | Watts Run \$B | | | | Coversouth | | | | Balsville \$B | | | |
| "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | | | | Yes | | | | Yes | | | | Yes | | | |
| "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No" | | | | No | | | | No | | | | No | | | |
| Input the allowed ROE | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add. | | | | 34,103,172 | | | | 22,127,846 | | | | 2,970,311 | | | |
| reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWP balances. | | | | 1,308,927 | | | | 694,961 | | | | 77,897 | | | |
| Annual Depreciation See Item Attachment C | | | | 1,307,863 | | | | | | | | | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 2,914,304 | 1,308,927 | 85,650 | 5,308,021.58 | 5,371,089 | 1,307,863 | (372,875) | 6,086,276.21 | 2,539,774 | 694,961 | (180,237) | 3,074,497.53 | 340,927 | 77,897 | (214,199) | 387,365.09 |
| 2,914,304 | 1,308,927 | 85,650 | 5,308,021.58 | 5,371,089 | 1,307,863 | (372,875) | 6,086,276.21 | 2,539,774 | 694,961 | (180,237) | 3,074,497.53 | 340,927 | 77,897 | (214,199) | 387,365.09 |

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| PJM Upgrade ID: b1605, b1769 | | | | PJM Upgrade ID: b1845 | | | | PJM Upgrade ID: b1619 | | | | PJM Upgrade ID: b1995 | | | |
|------------------------------|--------------|--------|--------------|-----------------------|--------------|-----------|------------|-----------------------|--------------|---------|------------|-----------------------|--------------|---------|-----------|
| For MW Jet | | | | Johnston SE Gas plant | | | | Yazooport | | | | GrandRiver Cavalier | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.478% | | | | 11.478% | | | | 11.478% | | | | 11.478% | | | |
| 11.478% | | | | 11.478% | | | | 11.478% | | | | 11.478% | | | |
| 7,992,871 | | | | 4,962,618 | | | | 876,236 | | | | 501,122 | | | |
| 192,996 | | | | 136,413 | | | | 22,908 | | | | 13,801 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 917,438 | 192,996 | 64,787 | 1,545,617.73 | 589,801 | 130,413 | (186,254) | 513,779.41 | 100,573 | 22,908 | (6,918) | 116,583.12 | 87,618 | 13,801 | (4,014) | 87,304.64 |
| 917,438 | 192,996 | 64,787 | 1,545,617.73 | 589,801 | 130,413 | (186,254) | 513,779.41 | 100,573 | 22,908 | (6,918) | 116,583.12 | 87,618 | 13,801 | (4,014) | 87,304.64 |

For Plant in Service
"Pre-Commercial Eng" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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| PJM Upgrade ID: h1801 | | | | PJM Upgrade ID: h1805 | | | | PJM Upgrade ID: h1839 | | | | PJM Upgrade ID: h1864 | | | | PJM Upgrade ID: h1872 | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Above B/C | | | | Liner | | | | Grand Point & Outfall | | | | Wastewater | | | | Carbon Dioxide | | | |
| "Yes" if a project under PJM QATT Schedule 12, otherwise "No" | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | | | |
| Input the allowed FCR | | | | Input the allowed FCR | | | | Input the allowed FCR | | | | Input the allowed FCR | | | | Input the allowed FCR | | | |
| From line 3 above if "No" on line 12 and From line 7 above if "No" on line 12 | | | | From line 3 above if "No" on line 12 and From line 7 above if "No" on line 12 | | | | From line 3 above if "No" on line 12 and From line 7 above if "No" on line 12 | | | | From line 3 above if "No" on line 12 and From line 7 above if "No" on line 12 | | | | From line 3 above if "No" on line 12 and From line 7 above if "No" on line 12 | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| 11.7% then line 5, and if line 12 is "Yes" then line 7 | | | | 11.7% then line 5, and if line 12 is "Yes" then line 7 | | | | 11.7% then line 5, and if line 12 is "Yes" then line 7 | | | | 11.7% then line 5, and if line 12 is "Yes" then line 7 | | | | 11.7% then line 5, and if line 12 is "Yes" then line 7 | | | |
| Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add. | | | | Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add. | | | | Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add. | | | | Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add. | | | | Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add. | | | |
| Reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWIP balances. | | | | Reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWIP balances. | | | | Reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWIP balances. | | | | Reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWIP balances. | | | | Reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWIP balances. | | | |
| 28,658,362 | | | | 972,725 | | | | 1,385,447 | | | | 6,269,540 | | | | 444,573 | | | |
| 769,488 | | | | 53,321 | | | | 37,231 | | | | 165,312 | | | | 11,546 | | | |
| Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | |
| 3,295,505 769,488 (2,525,542) 3,834,451.15 | | | | 111,648 25,321 (7,476) 129,493.51 | | | | 109,134 37,231 (11,039) 145,325.34 | | | | 719,819 165,312 (47,718) 837,212.94 | | | | 51,039 11,546 (3,541) 59,444.29 | | | |
| See Calculations for each item below | | | | See Calculations for each item below | | | | See Calculations for each item below | | | | See Calculations for each item below | | | | See Calculations for each item below | | | |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in it

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| PJM Upgrade ID: 61996 | | | | PJM Upgrade ID: 61995, 62002 | | | | PJM Upgrade ID: 62342 | | | | PJM Upgrade ID: 61779 | | | | PJM Upgrade ID: 62148 | | | | PJM Upgrade ID: 60556 | | | |
|---|--------------|----------|------------|------------------------------|--------------|--------|---------|-----------------------|--------------|----------|------------|-----------------------|--------------|---------|-----------|-------------------------|--------------|--------|---------|-----------------------|--------------|---------|-----------|
| Shawville | | | | Northwood | | | | Shuman HS Sub | | | | Bulfinch Road | | | | Pleasantville Connector | | | | Gower HS Connector | | | |
| "Yes" if a project under PJM GATT Schedule 12, otherwise "No" | | | | "Yes" | | | | "Yes" | | | | "Yes" | | | | "Yes" | | | | "Yes" | | | |
| "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No" | | | | "No" | | | | "No" | | | | "No" | | | | "No" | | | | "No" | | | |
| Input the allowed FCR% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| From line 3 above & "No" on line 12 and From line 7 above & "Yes" on line 12 | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 5, and if line 12 is "Yes" then line 7 | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| Forecast – End of prior year net plant plus current year forecast of CWP or Cap Add, reconciliation – Average of 15 month prior year net plant balances plus prior year 13-mo CWP balances. | | | | 0 | | | | 1,056,068 | | | | 342,714 | | | | 0 | | | | 777,515 | | | |
| Annual Depreciation See Item Attachment 5 | | | | 65,392 | | | | 66,905 | | | | 9,207 | | | | 0 | | | | 11,307 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 243,270 | 45,382 | (13,625) | 275,026.01 | 0 | 0 | 0 | 0.00 | 121,214 | 66,905 | (11,065) | 177,083.95 | 39,336 | 9,207 | (2,729) | 45,813.95 | 0 | 0 | 0 | 0.00 | 89,242 | 11,307 | (5,511) | 96,037.93 |
| 243,270 | 45,382 | (13,625) | 275,026.01 | 0 | 0 | 0 | 0.00 | 121,214 | 66,905 | (11,065) | 177,083.95 | 39,336 | 9,207 | (2,729) | 45,813.95 | 0 | 0 | 0 | 0.00 | 89,242 | 11,307 | (5,511) | 96,037.93 |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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10 "Yes" if a project under PJM OATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 20. Otherwise "No"
14 Input the allowed ROCE
15 From line 3 above (2.76%) on line 12 and From line 7
16 above (1.76% then line 12) on line 12
17 Forecast – End of prior year net plant plus current year
forecast of CWIP or Cap Add.
reconciliation – Average of 13 month prior year net plant
balances plus prior year 13-month CWIP balances.
Annual Depreciation See Item Attachment 5

18 See Calculations for each item below
19 See Calculations for each item below
20

| PJM Upgrade ID: b1023.1 | PJM Upgrade ID: b1941 | PJM Upgrade ID: b2343 | PJM Upgrade ID: b1849 | PJM Upgrade ID: b2235 | PJM Upgrade ID: b2269 |
|--|---|------------------------------------|--|--|------------------------------------|
| 592 Junction Substation | Stedens Lake - Homer City | West Union | Rider Sub West Millport | Monaca SS | Bethesda SS Casselton |
| Yes | Yes | Yes | Yes | Yes | Yes |
| No | No | No | No | No | No |
| 11.70% | 11.70% | 11.70% | 11.70% | 11.70% | 11.70% |
| 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% |
| 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% |
| 23,321,786 | 9,912,078 | 785,503 | 14,167,591 | 31,708,024 | 528,837 |
| 134,532 | 260,981 | 20,153 | 389,550 | 795,714 | 13,795 |
| Return Depreciation amount Revenue | Return Depreciation amount Revenue | Return Depreciation amount Revenue | Return Depreciation amount Revenue | Return Depreciation amount Revenue | Return Depreciation amount Revenue |
| 2,676,833 134,532 (177,771) 2,823,593.89 | 1,137,891 260,981 (69,715) 1,321,967.89 | 90,159 20,153 (6,240) 104,071.73 | 1,626,178 389,550 (198,980) 1,806,167.74 | 3,630,393 795,714 (268,199) 4,146,908.25 | 60,814 13,795 (4,176) 70,432.94 |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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| PJM Upgrade ID: h1892 & h1898 | | | | PJM Upgrade ID: h0555 | | | | PJM Upgrade ID: h1943 | | | | PJM Upgrade ID: h0376 | | | | PJM Upgrade ID: h2364 & h2364.1 | | | |
|--|--|--|--|---|--|--|--|---|--|--|--|---|--|--|--|---|--|--|--|
| Maitland SS | | | | Johnston Sub Capacitor | | | | Cleveland River Bus | | | | Conemaugh Capacitor | | | | South Hilltop SS | | | |
| "Yes" if a project under PJM QATT Schedule 12, otherwise "No" | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | | | | No | | | | No | | | | No | | | | No | | | |
| Input the allowed FCR | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 5, and if line 12 is "Yes" then line 7 | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | 11.4778% | | | |
| Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Add. | | | | | | | | | | | | | | | | | | | |
| Reconciliation - Average of 15 month prior year net plant balances plus prior year 15-mo CWIP balances. | | | | 1,093,571 | | | | 5,895,634 | | | | 0 | | | | 15,205,528 | | | |
| Annual Depreciation Exp from Attachment 5 | | | | 28,707 | | | | 156,962 | | | | 0 | | | | 294,202 | | | |
| Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | | Return Depreciation Reconciliation Revenue | | | |
| 3,264,804 589,323 (211,316) 3,642,812.27 | | | | 125,071 28,707 (5,561) 148,216.13 | | | | 676,808 156,962 (46,712) 787,556.36 | | | | 0 0 0 0.00 | | | | 1,745,285 294,202 (164,004) 1,885,482.18 | | | |
| 3,264,804 589,323 (211,316) 3,642,812.27 | | | | 125,071 28,707 (5,561) 148,216.13 | | | | 676,808 156,962 (46,712) 787,556.36 | | | | 0 0 0 0.00 | | | | 1,745,285 294,202 (164,004) 1,885,482.18 | | | |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation as it

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| PJM Upgrade ID: b2562 & b2632.1 | PJM Upgrade ID: b2156 | PJM Upgrade ID: b2546 | PJM Upgrade ID: b2545 | PJM Upgrade ID: b2441 | PJM Upgrade ID: b2547, b2547.1, b2547.2 |
|---|---|---|---|---|---|
| South Yellow SVC | Shoshone Converter | Neenaw | Richmond HD | Eric South | Julius Sub |
| Yes | Yes | Yes | Yes | Yes | Yes |
| No | No | No | No | No | No |
| 11.70% | 11.70% | 11.70% | 11.70% | 11.70% | 11.70% |
| 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% |
| 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% | 11.4778% |
| Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Add, reconciliation – Average of 15 month prior year net plant balances plus prior year 13-mo CWIP balances. | 1,272,082 | 732,714 | 57,635,534 | 33,358,554 | 37,084,695 |
| 1,080,887 | 42,611 | 98,888 | 1,791,086 | 1,326,143 | 1,208,687 |
| Reconciliation | Reconciliation | Reconciliation | Reconciliation | Reconciliation | Reconciliation |
| Return Depreciation amount Revenue | Return Depreciation amount Revenue | Return Depreciation amount Revenue | Return Depreciation amount Revenue | Return Depreciation amount Revenue | Return Depreciation amount Revenue |
| 2,023,152 1,082,887 (197,665) 3,418,353.95 | 168,008 42,611 (19,684) 177,933.15 | 84,100 18,898 (6,711) 97,287.05 | 6,614,735 1,791,086 (454,230) 7,861,590.68 | 3,828,838 1,326,143 (283,940) 4,869,041.68 | 4,268,508 1,208,687 (209,540) 5,168,654.83 |
| 2,023,152 1,082,887 (197,665) 3,418,353.95 | 168,008 42,611 (19,684) 177,933.15 | 84,100 18,898 (6,711) 97,287.05 | 6,614,735 1,791,086 (454,230) 7,861,590.68 | 3,828,838 1,326,143 (283,940) 4,869,041.68 | 4,268,508 1,208,687 (209,540) 5,168,654.83 |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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| PJM Upgrade ID: b2475 | | | | PJM Upgrade ID: b1991 | | | | PJM Upgrade ID: b2261 | | | | PJM Upgrade ID: b2494 | | | |
|--|--------------|----------------|---------------|--|--------------|----------------|--------------|--|--------------|----------------|--------------|--|--------------|----------------|--------------|
| Oak Mount | | | | Farmers Valley Substation | | | | Debasious Substation | | | | Warren Substation | | | |
| "Yes" if a project under PJM GATT Schedule 12, otherwise "No" | | | | "Yes" if a project under PJM GATT Schedule 12, otherwise "No" | | | | "Yes" if a project under PJM GATT Schedule 12, otherwise "No" | | | | "Yes" if a project under PJM GATT Schedule 12, otherwise "No" | | | |
| "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No" | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No" | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No" | | | | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No" | | | |
| No | | | | No | | | | No | | | | No | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| Input the allowed ROE | | | | Input the allowed ROE | | | | Input the allowed ROE | | | | Input the allowed ROE | | | |
| From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | | | | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | | | | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | | | | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | | | |
| If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | | | | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | | | | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | | | | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | | | |
| Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add. | | | | Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add. | | | | Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add. | | | | Forecast - End of prior year net plant plus current year forecast of CWP or Cap Add. | | | |
| reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances. | | | | reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances. | | | | reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances. | | | | reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances. | | | |
| 94,982,429 | | | | 30,750,329 | | | | 1,704,653 | | | | 19,336,682 | | | |
| 2,111,292 | | | | 882,515 | | | | 46,534 | | | | 481,776 | | | |
| Return | Depreciation | Reconciliation | Revenue | Return | Depreciation | Reconciliation | Revenue | Return | Depreciation | Reconciliation | Revenue | Return | Depreciation | Reconciliation | Revenue |
| 10,981,922 | 2,111,292 | (728,097) | 12,281,117.86 | 3,534,982 | 882,515 | (213,516) | 4,203,980.42 | 195,646 | 46,534 | (458,853) | (216,673.19) | 2,219,432 | 481,776 | 190,676 | 2,891,882.68 |
| 10,981,922 | 2,111,292 | (728,097) | 12,281,117.86 | 3,534,982 | 882,515 | (213,516) | 4,203,980.42 | 195,646 | 46,534 | (458,853) | (216,673.19) | 2,219,432 | 481,776 | 190,676 | 2,891,882.68 |

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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| PJM Upgrade ID: s1041 | | | | PJM Upgrade ID: s2587 | | | | PJM Upgrade ID: s2996, s2996.1, s2996.2 | | | | | |
|-------------------------|--|--|--|------------------------|--|--|--|---|--|--|--|--|--|
| Joffre Substation S1041 | | | | Piercebrook Substation | | | | First Run Substation | | | | | |
| Yes | | | | Yes | | | | Yes | | | | | |
| No | | | | No | | | | No | | | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | | |
| 11.4778% | | | | 11.4778% | | | | 11.4778% | | | | | |
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\$5,340,236.15

As A Line 148

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up
Attachment 8, page 1, Table 1 and 2
Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2024

| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | |
|---|-------------------|------------|---------------|-----------------------|-----------------------------|-------------------------------------|---------------------------------|--|-----------------------------------|--|--|
| | t=N | Issue Date | Maturity Date | ORIGINAL ISSUANCE | Net Proceeds At Issuance | Net Amount Outstanding at t=N | Months Outstanding at t=N | Average Net Outstanding in Year* z" | Weighted Outstanding Ratios | Effective Cost Rate (Tables 2 and 3) | Weighted Debt Cost at t = N (h) * (i) |
| Long Term Debt Cost at Year Ended: | 12/31/2024 | | | | | | | | | | |
| First Mortgage Bonds: | | | | | | | | | | | |
| 3.85%, Senior Unsecured Notes | No | 12/11/2014 | 6/2/2025 | \$ 550,000,000 | \$ 545,247,429 | \$ 549,809,065 | 12 | \$ 549,809,065.00 | 88.00% | 3.95% | 3.48% |
| 3.76%, Senior Unsecured Notes | | 10/16/2015 | 5/30/2025 | \$ 75,000,000 | \$ 74,437,647 | \$ 74,975,995 | 12 | \$ 74,975,995.18 | 12.00% | 3.85% | 0.46% |
| Total | | | | \$ 625,000,000 | | \$ 624,785,060 | | \$ 624,785,060 | 100.000% | | 3.94% |

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

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

YEAR ENDED 12/31/2024

| Long Term Debt Issuances | | | | | | | | | | | | | |
|-------------------------------|-----------|------------|---------------|----------------|--------------------------------|------------------|-----------------------------|----------------------------------|----------------|--------------------|-------------|-----------------|---|
| | Affiliate | Issue Date | Maturity Date | Amount Issued | (Discount) Premium at Issuance | Issuance Expense | Loss/Gain on Recquired Debt | Less Related ADIT (Attachment 1) | Net Proceeds | Net Proceeds Ratio | Coupon Rate | Annual Interest | Effective Cost Rate* (Yield to Maturity at Issuance, t = 0) |
| 3.85%, Senior Unsecured Notes | No | 12/11/2014 | 6/2/2025 | \$ 550,000,000 | \$ (418,000) | 4,334,571 | - | xxx | \$ 545,247,429 | 99.1359 | 3.85% | \$ 21,175,000 | 3.95% |
| 3.76%, Senior Unsecured Notes | | 10/16/2015 | 5/30/2025 | \$ 75,000,000 | | 562,363 | | xxx | \$ 74,437,647 | 99.2502 | 3.76% | \$ 2,820,000 | 3.85% |
| | TOTALS | | | \$ 625,000,000 | (418,000) | \$ 4,896,924 | - | xxx | \$ 619,685,076 | | | \$ 23,995,000 | |

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C_{1,t}, C_{2,t}, etc.).

[illegible]

[illegible]

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

| | |
|---|--|
| Total Loan Amount | |
| Internal Rate of Return ¹ | |
| Based on following Financial Formula ² : | |
| $NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^{pwr(t)}$ | |

| | |
|---------------------------------|--|
| Origination Fees | |
| Origination Fees | |
| Addition Origination Fees | |
| Total Issuance Expense | |
| Revolving Credit Commitment Fee | |
| Revolving Credit Commitment Fee | |

After borrowing is at the midpoint (\$275,000)

| | | | |
|--|---|---|---|
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| | - | - | - |
| | - | - | - |
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| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
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Commitment fees for 4th quarter 2008

Attachment 3

Accounting of Transfers Between CWIP and Plant In Service

May 15, 2025

Trans-Allegheny Interstate Line Company
Detail Transfers from CWIP to Plant in Service
2024 Reconciliation of Transmission Revenue Requirement Formula Rate

| Work Order ID | Work Order Number | FERC Account 101/106 Sub-Account | Project / Description | Amount | Date of Transfer from CWIP to Plant in Service |
|---|-------------------|-------------------------------------|-------------------------------------|--------------|---|
| TrAIL Projects | | | | | |
| 502 Junction to Territorial Line | | | | | |
| 13419997 | 478541318 | 35500, 35610 | Line Construction 3 | 3,400.00 | February 1, 2024 |
| | 3548654143 | 35610 | Meadow Brook-Mount Storm 500kV 529 | 15,489.39 | January 1, 2024 |
| | 3548654143 | 35610 | Meadow Brook-Mount Storm 500kV 529 | 8.25 | February 1, 2024 |
| 16894108 | | | Total | 15,497.64 | |
| | 3595566355 | 35300 | 502 Jct :UAS anti-drone technology | (268.69) | January 1, 2024 |
| | 3595566355 | 35300 | 502 Jct :UAS anti-drone technology | 46.70 | February 1, 2024 |
| | 3595566355 | 35300 | 502 Jct :UAS anti-drone technology | 25.78 | June 1, 2024 |
| | 3595566355 | 35300 | 502 Jct :UAS anti-drone technology | 2,472.75 | July 1, 2024 |
| | 3595566355 | 35300 | 502 Jct :UAS anti-drone technology | 17,715.55 | August 1, 2024 |
| | 3595566355 | 35300 | 502 Jct :UAS anti-drone technology | 190.30 | September 1, 2024 |
| | 3595566355 | 35300 | 502 Jct :UAS anti-drone technology | 3,945.04 | December 1, 2024 |
| 17268380 | | | Total | 24,127.43 | |
| 17347839 | 3606433947 | 35300 | Meadow Brook | (11,808.62) | April 1, 2024 |
| 17694833 | 3681730819 | 35610 | 536 Line 502 Jct-Mount Storm 500kV | 84,885.13 | March 1, 2024 |
| 17704328 | 3652137412 | 35610 | 536 Line 502 Jct-Mount Storm 500kV | 915.29 | January 1, 2024 |
| | 3652939132 | 35400 | 536 Line 502 Jct-Mount Storm 500kV | 382,178.16 | October 1, 2024 |
| | 3652939132 | 35400 | 537 Line 502 Jct-Mount Storm 500kV | (87.83) | November 1, 2024 |
| | 3652939132 | 35400 | 538 Line 502 Jct-Mount Storm 500kV | (13,847.66) | December 1, 2024 |
| 17711664 | | | Total | 368,242.67 | |
| | 3657282620 | 35300 | Meadow Brook | (52,677.77) | December 1, 2024 |
| 17742108 | | | Total | (52,677.77) | |
| 17786366 | 3664598019 | 35610 | 502 JCT-MTSTORM 500kV | 84,802.95 | September 1, 2024 |
| | 3667239280 | 35610 | 536 Line 502 Jct-Mount Storm 500kV | 130.43 | January 1, 2024 |
| | 3667239280 | 35610 | 536 Line 502 Jct-Mount Storm 500kV | 66.47 | May 1, 2024 |
| | 3667239280 | 35610 | 536 Line 502 Jct-Mount Storm 500kV | 1.65 | June 1, 2024 |
| | 3667239280 | 35610 | 536 Line 502 Jct-Mount Storm 500kV | 0.03 | August 1, 2024 |
| 17807250 | | | Total | 198.58 | |
| 17829122 | 3669821867 | 35610 | 502 JCT-MTSTORM 500kV | 7,561.89 | December 1, 2024 |
| 17829224 | 3669826328 | 35610 | 502 JCT-MTSTORM 500kV | 773,846.70 | December 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | 463,831.47 | March 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | 906,669.33 | April 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | (247,755.11) | May 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | 12,452.93 | June 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | 3,878.73 | July 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | 31,830.52 | August 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | (3,039.21) | September 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | 233.39 | October 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | 1,474.27 | November 1, 2024 |
| | 3685155171 | 35610 | 502 JCT-MTSTORM 500kV | 1,775.70 | December 1, 2024 |
| 17962062 | | | Total | 1,171,352.02 | |
| | 3708077224 | 35610 | 529 Line Meadow Brook - Mt Storm 50 | 28,997.85 | September 1, 2024 |
| | 3708077224 | 35610 | 529 Line Meadow Brook - Mt Storm 50 | (119.30) | October 1, 2024 |
| | 3708077224 | 35610 | 529 Line Meadow Brook - Mt Storm 50 | (8,738.39) | November 1, 2024 |
| | 3708077224 | 35610 | 529 Line Meadow Brook - Mt Storm 50 | 2,498.65 | December 1, 2024 |
| 18137891 | | | Total | 22,638.81 | |
| Total 502 Junction to Territorial Line | | | | 2,492,982.72 | |
| Other Projects | | | | | |
| 14057705 | 534342055 | | Squab Hollow SS: Trail Co CIAC/230 | (169.77) | June 1, 2024 |

| | | | | | |
|----------|------------|---------------------|--------------------------------------|--------------|-------------------|
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 889.14 | January 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 889.14 | February 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | March 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | April 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | May 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 919.80 | June 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 919.80 | July 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 919.80 | August 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 919.80 | September 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 919.80 | October 1, 2024 |
| | 545657671 | 35210, 35220, 35300 | Trail- Const New Richwood Hill SS fo | 1,235.21 | November 1, 2024 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 919.80 | December 1, 2024 |
| 14276743 | | | Total | 11,160.29 | |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 6,231.75 | January 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 5,415.56 | February 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 10,674.52 | March 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 4,777.94 | April 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | (733.78) | May 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 18,463.77 | June 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 6,889.43 | July 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 12,112.16 | August 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 5,996.04 | September 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 11,482.13 | October 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 16,252.18 | November 1, 2024 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 6,360.39 | December 1, 2024 |
| 14464108 | | | Total | 103,922.09 | |
| | 711507286 | 35210, 35220, 35300 | Joffre Substation - Construct 138kv | 158.10 | February 1, 2024 |
| | 711507286 | 35210, 35220, 35300 | Joffre Substation - Construct 138kv | 9,074.00 | July 1, 2024 |
| 14528199 | | | | 9,232.10 | |
| 14744335 | 774109415 | 35300 | Cabot-Repl Arrester on Bank #3 | (32,813.62) | April 1, 2024 |
| 14986101 | 811528630 | 35300 | Meadow Brook | 100.60 | April 1, 2024 |
| | 3698275237 | 35300 | Meadow Brook SS | (5,505.74) | April 1, 2024 |
| | 3698275237 | 35300 | Meadow Brook SS | (9,857.59) | June 1, 2024 |
| 15251957 | | | Total | (15,363.33) | |
| 15386903 | 3366277229 | 35210, 35300 | Mainesburg-Inst shunt reactor+345kV | 91.82 | November 1, 2024 |
| 15510710 | 3382744628 | 35300 | Moshannon-Install Smart Card Reader | 5,589.90 | June 1, 2024 |
| 15510930 | 3382748514 | 35300 | Squab Hollow-Install Smart Card Rea | (30,259.39) | June 1, 2024 |
| 15556076 | 3389017329 | 35300 | Meadow Brook SVC-Repl Cooper SMP-16 | (9,619.22) | April 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | (5,938.75) | January 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 13,036.67 | February 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 25,095.69 | March 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 14,041.87 | April 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | (261,640.21) | May 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 31,956.47 | June 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 26,795.03 | July 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 42,715.66 | August 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 51,213.70 | September 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 18,871.76 | October 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 13,609.21 | November 1, 2024 |
| | 3417152395 | 35210, 35300 | Flint Run SS - New 500/138 kV | 17,400.67 | December 1, 2024 |
| 15801970 | | | Total | (12,842.23) | |
| | 3417152442 | 35300 | Flint Run SS - New MPLS and SCADA | (584.31) | January 1, 2024 |
| | 3417152442 | 35300 | Flint Run SS - New MPLS and SCADA | 103.81 | March 1, 2024 |
| | 3417152442 | 35300 | Flint Run SS - New MPLS and SCADA | 7,306.25 | April 1, 2024 |
| 15802094 | | | Total | 6,825.75 | |
| 15802349 | 3417165054 | 35300 | Harrison SS-Repl Belmont Relaying | 77.48 | April 1, 2024 |
| | 3417168029 | 35500, 35610 | Flint Run-Waldo Run 138 kV (No 2) | 3,396.79 | January 1, 2024 |
| | 3417168029 | 35500, 35610 | Flint Run-Waldo Run 138 kV (No 2) | (9.80) | June 1, 2024 |
| | 3417168029 | 35500, 35610 | Flint Run-Waldo Run 138 kV (No 2) | (108.78) | December 1, 2024 |
| 15802372 | | | Total | 3,278.21 | |
| | 3417168005 | 35500, 35610 | Flint Run-Waldo Run 138kV (No 1) | 1,429.81 | February 1, 2024 |
| | 3417168005 | 35500, 35610 | Flint Run-Waldo Run 138kV (No 1) | 217.56 | March 1, 2024 |
| | 3417168005 | 35500, 35610 | Flint Run-Waldo Run 138kV (No 1) | 108.78 | May 1, 2024 |
| | 3417168005 | 35500, 35610 | Flint Run-Waldo Run 138kV (No 1) | 9.80 | June 1, 2024 |
| | 3417168005 | 35500, 35610 | Flint Run-Waldo Run 138kV (No 1) | 108.78 | November 1, 2024 |
| | 3417168005 | 35500, 35610 | Flint Run-Waldo Run 138kV (No 1) | 110.80 | December 1, 2024 |
| 15802375 | | | Total | 1,985.53 | |
| 15922758 | 3432749643 | 35300 | Wylie Ridge SS-Repl SAM 900 | (265.63) | May 1, 2024 |

| | | | | | |
|----------|------------|-------|--|----------------|-------------------|
| 15922761 | 3432749693 | 35300 | Cabot SS-Repl SEL-1102 | 137.25 | May 1, 2024 |
| | 3432749693 | 35300 | Cabot SS-Repl SEL-1102 | 2160.3 | July 1, 2024 |
| | | | Total | 2297.55 | |
| 16105456 | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | (3,181.28) | January 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | 131.84 | February 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | 491.01 | April 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | 2,989.79 | May 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | 214.04 | June 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | 5,237.14 | July 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | 3,740.27 | August 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | (7.05) | September 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | (309.67) | October 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | 418.95 | November 1, 2024 |
| | 3452358055 | 35011 | Flint Run-Waldo Run 138Kv No. 1 | 12,045.50 | December 1, 2024 |
| | | | Total | 21,770.54 | |
| 16397760 | 3490446328 | 35300 | Black Oak SVC - Instll Security RADA | 471.47 | October 1, 2024 |
| | 3490446328 | 35300 | Black Oak SVC - Instll Security RADA | 262.52 | November 1, 2024 |
| | | | Total | 733.99 | |
| 16573287 | 3511789632 | 35300 | 502 JCT- On line Equipment Monitorin | 707.54 | April 1, 2024 |
| | 3511789632 | 35300 | 503 JCT- On line Equipment Monitorin | (289.04) | May 1, 2024 |
| | 3511789632 | 35300 | 502 JCT- On line Equipment Monitorin | 1,293.47 | August 1, 2024 |
| | 3511789632 | 35300 | 503 JCT- On line Equipment Monitorin | (482.74) | September 1, 2024 |
| | | | Total | 1,229.23 | |
| 16894108 | 3548654143 | 35610 | Meadow Brook-Mount Storm 500kv 529 | (15,481.14) | January 1, 2024 |
| | 3548654143 | 35610 | Meadow Brook-Mount Storm 500kv 529 | (8.25) | February 1, 2024 |
| | | | Total | (15,489.39) | |
| 17261189 | 3595553988 | 35303 | Flint Run-Counter UAS andtdrone tec | (19,531.70) | January 1, 2024 |
| | 3595553988 | 35304 | Flint Run-Counter UAS andtdrone tec | (5,907.13) | February 1, 2024 |
| | | | Total | (25,438.83) | |
| 17268003 | 3595562910 | 35300 | Wylie Ridge-Counter UAS antidrone | (7,658.62) | May 1, 2024 |
| | 3595562910 | 35300 | Wylie Ridge-Counter UAS antidrone | (1,290,379.18) | June 1, 2024 |
| | | | Total | (1,298,037.80) | |
| 17268196 | 3595562973 | 35300 | Doubs Sub-Counter UAS antidrone tec | (23,950.83) | January 1, 2024 |
| | * | 35300 | Doubs Sub-Counter UAS antidrone tec | 3,817.26 | February 1, 2024 |
| | | | Total | (20,133.57) | |
| 17268228 | 3595563014 | 35300 | Cabot: UAS anti-drone technology | 3,555.29 | July 1, 2024 |
| 17268254 | 3595565437 | 35300 | Meadowbrook-Counter UAS antidrone t | 19,214.24 | January 1, 2024 |
| | 3595565437 | 35300 | Meadowbrook-Counter UAS antidrone t | 270.58 | September 1, 2024 |
| | 3595565437 | 35300 | Meadowbrook-Counter UAS antidrone t | 1,547.15 | October 1, 2024 |
| | | | Total | 21,031.97 | |
| | | | | | |
| 17268359 | 3595566317 | 35300 | Bedington-Counter UAS antidrone tec | 270.59 | September 1, 2024 |
| | 3595566317 | 35300 | Bedington-Counter UAS antidrone tec | 1,547.23 | October 1, 2024 |
| | 3595566317 | 35300 | Bedington-Counter UAS antidrone tec | 1,371.80 | November 1, 2024 |
| | | | Total | 3,189.62 | |
| 17276805 | 3609757224 | 35300 | Hunterstown SVC | 31,657.08 | May 1, 2024 |
| | 3609757224 | 35300 | Hunterstown SVC | (1,306.24) | June 1, 2024 |
| | | | Total | 30,350.84 | |
| 17282607 | 3597232203 | 35300 | Flint Run 138kV | 2,328,004.59 | December 1, 2024 |
| 17297197 | 3599887776 | 35300 | Flint Run | 76,591.31 | December 1, 2024 |
| 17308124 | 3600488810 | 35300 | Flint Run-MPLS 7705 Card Rpl | (2,742.68) | October 1, 2024 |
| 17321079 | 3602424728 | 35300 | Bedington-MPLS 7705 Card Rpl | 0.02 | November 1, 2024 |
| 17327017 | 3603698615 | 35300 | Osage-Updat serial and ethernet cable | (5,531.19) | May 1, 2024 |
| | 3603698615 | 35300 | Osage-Updat serial and ethernet cable | (30,315.09) | June 1, 2024 |
| | * | | Total | (35,846.28) | |
| 17327352 | 3603698758 | 35300 | Wylie Ridge-Upgrade all serial an | (5,134.41) | May 1, 2024 |
| 17329070 | 3603812346 | 35300 | MOSHANNON-Upgrade serial and Ethern | 36,431.20 | May 1, 2024 |
| 17332346 | 3604293360 | 35300 | Doubs FE South MPLS 7705 | (1,460.91) | June 1, 2024 |
| 17334901 | 3604976667 | 35300 | Conemaugh Sub - Flash software upgrad 500kV transfor | 8,187.66 | January 1, 2024 |
| | 3604976667 | 35300 | Conemaugh Sub - Flash software upgrad 500kV transfor | 0.01 | February 1, 2024 |
| | 3604976667 | 35300 | Conemaugh Sub - Flash software upgrad 500kV transfor | 591.16 | September 1, 2024 |
| | | | Total | 8,778.83 | |

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|----------|------------|-------|-------------------------------------|--------------|-------------------|
| 17335425 | 3604989994 | 35300 | Pierce Brook | (7,320.78) | January 1, 2024 |
| | 3604989994 | 35300 | Pierce Brook | 1,920.83 | February 1, 2024 |
| | 3604989994 | 35300 | Pierce Brook | 383.77 | April 1, 2024 |
| | 3604989994 | 35300 | Pierce Brook | 3,262.44 | May 1, 2024 |
| | 3604989994 | 35300 | Pierce Brook | 68.48 | June 1, 2024 |
| | | | Total | (1,685.26) | |
| 17336257 | 3606585216 | 35300 | Meadow Brook-PE SVC | 658,072.79 | June 1, 2024 |
| | 3606585216 | 35300 | Meadow Brook-PE SVC | 417,485.82 | July 1, 2024 |
| | 3606585216 | 35300 | Meadow Brook-PE SVC | (18,797.14) | August 1, 2024 |
| | 3606585216 | 35300 | Meadow Brook-PE SVC | (3,151.38) | September 1, 2024 |
| | 3606585216 | 35300 | Meadow Brook-PE SVC | (253.69) | October 1, 2024 |
| | 3606585216 | 35300 | Meadow Brook-PE SVC | 4,442.71 | December 1, 2024 |
| | | | Total | 1,057,799.11 | |
| 17337444 | 3605198366 | 35300 | Flint Run - MP Program MP Group 1 | 491.65 | January 1, 2024 |
| | 3605198366 | 35300 | Flint Run - MP Program MP Group 1 | (491.78) | February 1, 2024 |
| | 3605198366 | 35300 | Flint Run - MP Program MP Group 1 | 20,081.42 | August 1, 2024 |
| | 3605198366 | 35300 | Flint Run - MP Program MP Group 1 | (22,065.10) | September 1, 2024 |
| | | | Total | (1,983.81) | |
| 17337445 | 3605198796 | 35300 | Richwood Hill Sub | 141,108.25 | September 1, 2024 |
| | 3605198796 | 35300 | Richwood Hill Sub | 1,197.59 | October 1, 2024 |
| | 3605198796 | 35300 | Richwood Hill Sub | (384.49) | November 1, 2024 |
| | 3605198796 | 35300 | Richwood Hill Sub | 2,712.62 | December 1, 2024 |
| | | | Total | 144,633.97 | |
| 17337550 | 3605198995 | 35300 | Cabot | 181,671.35 | April 1, 2024 |
| | 3605198995 | 35300 | Cabot | 92,597.02 | May 1, 2024 |
| | 3605198995 | 35300 | Cabot | (2,400.07) | June 1, 2024 |
| | 3605198995 | 35300 | Cabot | (21,784.00) | July 1, 2024 |
| | 3605198995 | 35300 | Cabot | (26,322.68) | August 1, 2024 |
| | 3605198995 | 35300 | Cabot | 28,081.56 | September 1, 2024 |
| | 3605198995 | 35300 | Cabot | (7,760.84) | October 1, 2024 |
| | 3605198995 | 35300 | Cabot | (58,377.23) | November 1, 2024 |
| | 3605198995 | 35300 | Cabot | 14,367.42 | December 1, 2024 |
| | | | Total | 200,072.53 | |
| 17337638 | 3605201133 | 35300 | Blairsville East | 5,495.00 | May 1, 2024 |
| | 3605201133 | 35300 | Blairsville East | (44,516.93) | June 1, 2024 |
| | 3605201133 | 35300 | Blairsville East | (68,273.18) | November 1, 2024 |
| | | | Total | (107,295.11) | |
| 17339301 | 3605320239 | 35300 | Altoona | 32.59 | January 1, 2024 |
| | 3605320239 | 35300 | Altoona | 36.43 | June 1, 2024 |
| | 3605320239 | 35300 | Altoona | 92.18 | July 1, 2024 |
| | 3605320239 | 35300 | Altoona | 7,993.53 | August 1, 2024 |
| | 3605320239 | 35300 | Altoona | 220.37 | November 1, 2024 |
| | 3605320239 | 35300 | Altoona | 4.09 | December 1, 2024 |
| | | | Total | 8,379.19 | |
| 17342210 | 3605715439 | 35300 | Shawville | 5,409.94 | January 1, 2024 |
| | 3605715439 | 35300 | Shawville | 2,661.14 | March 1, 2024 |
| | 3605715439 | 35300 | Shawville | (33.89) | April 1, 2024 |
| | | | Total | 8,037.19 | |
| 17344034 | 3605930964 | 35300 | Richwood Hill - Crossbow Connectiv | 168,841.72 | September 1, 2024 |
| 17346461 | 3606099639 | 35300 | Joffre Sub | 86,811.59 | December 1, 2024 |
| 17347839 | 3606433947 | 35300 | At Meadow Brook, replace outdated v | (36.89) | April 1, 2024 |
| 17349536 | 3606332919 | 35300 | Wylie Ridge | 166,673.04 | August 1, 2024 |
| | 3606332919 | 35300 | Wylie Ridge | (1,996.93) | September 1, 2024 |
| | 3606332919 | 35300 | Wylie Ridge | (28,257.14) | October 1, 2024 |
| | 3606332919 | 35300 | Wylie Ridge | 3,894.97 | November 1, 2024 |
| | 3606332919 | 35300 | Wylie Ridge | (3,511.80) | December 1, 2024 |
| | | | Total | 136,802.14 | |
| 17349545 | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | 3,362.55 | January 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | (9,796.47) | February 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | (11,314.67) | March 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | 11,457.10 | April 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | (1,479.67) | May 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | (17,145.52) | June 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | (43,230.14) | July 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | 6,268.05 | August 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | (619.17) | September 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | (17,582.71) | October 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | (275.09) | November 1, 2024 |
| | 3606332956 | 35300 | Oak Mound install Smart Gap Equi | 101,196.15 | December 1, 2024 |
| | | | Total | 20,840.41 | |
| 17352995 | 3606829099 | 35300 | Black Oak-upgrade serial & ethernet | (2,273.31) | December 1, 2024 |
| 17355990 | 3607538579 | 35300 | Squab Hollow: Video System - | (97,754.24) | June 1, 2024 |

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|----------|-------------|-------|--|--------------|-------------------|
| 17356400 | 3607547823 | 35300 | Rider-Instal Qualitrol wave fault | (10,696.94) | January 1, 2024 |
| | 3607547823 | 35300 | Rider-Instal Qualitrol wave fault | 17,756.53 | February 1, 2024 |
| | 3607547823 | 35300 | Rider-Instal Qualitrol wave fault | 319.95 | May 1, 2024 |
| | 3607547823 | 35300 | Rider-Instal Qualitrol wave fault | (0.13) | June 1, 2024 |
| | | | Total | 7,379.41 | |
| 17356413 | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | 14,342.96 | January 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | (29,117.78) | February 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | 3,077.29 | March 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | 2,770.05 | April 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | 15,067.94 | May 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | (636.89) | June 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | 73.93 | August 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | (0.76) | September 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | 1,528.38 | November 1, 2024 |
| | 3607550234 | 35300 | Oak Mound- Instal Qualitrol wave fault | (436.99) | December 1, 2024 |
| | | | Total | 6,668.13 | |
| 17356426 | 3607550880 | 35300 | Waldo Run- Instal Qualitrol wave fault | (19,236.25) | January 1, 2024 |
| | 3607550880 | 35300 | Waldo Run- Instal Qualitrol wave fault | 8,679.90 | February 1, 2024 |
| | 3607550880 | 35300 | Waldo Run- Instal Qualitrol wave fault | 16,010.29 | March 1, 2024 |
| | 3607550880 | 35300 | Waldo Run- Instal Qualitrol wave fault | (201.53) | April 1, 2024 |
| | 3607550880 | 35300 | Waldo Run- Instal Qualitrol wave fault | (207.75) | June 1, 2024 |
| | | | Total | 5,044.66 | |
| 17356451 | 3607550936 | 35300 | Squab Hollow | 160,501.33 | April 1, 2024 |
| | 3607550936 | 35300 | Squab Hollow | 2,562.22 | May 1, 2024 |
| | | | Total | 163,063.55 | |
| 17356590 | 3607551189 | 35300 | Altoona SVC | 18.35 | January 1, 2024 |
| 17357693 | 3607647611 | 35300 | Cabot | 2,605,801.61 | October 1, 2024 |
| | 3607647611 | 35300 | Cabot | 6,640.97 | November 1, 2024 |
| | 3607647611 | 35300 | Cabot | (4,163.28) | December 1, 2024 |
| | | | Total | 2,608,279.30 | |
| 17366394 | 3608691223 | 35300 | Johnstown - 230KV | 86,992.47 | January 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | (5,478.57) | February 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | 442.46 | March 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | (353.23) | April 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | (22,038.62) | May 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | (6,589.46) | June 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | (0.63) | July 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | (0.47) | September 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | (136,119.49) | October 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | 259.49 | November 1, 2024 |
| | 3608691223 | 35300 | Johnstown - 230KV | (924.50) | December 1, 2024 |
| | | | Total | (83,810.55) | |
| 17366406 | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | 15,813.59 | January 1, 2024 |
| | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | (2,007.64) | February 1, 2024 |
| | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | 16,510.80 | March 1, 2024 |
| | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | 4,535.15 | April 1, 2024 |
| | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | 6,802.03 | May 1, 2024 |
| | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | 3,548.50 | June 1, 2024 |
| | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | 9,684.83 | July 1, 2024 |
| | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | 602.66 | August 1, 2024 |
| | 3608691231 | 35300 | Black Oak - Replace Black Oak A 138 | (46.41) | September 1, 2024 |
| | | | Total | 55,443.51 | |
| 17372819 | 37342000654 | 35300 | Damascus-RTU Replacement | 910,149.79 | October 1, 2024 |
| | 37342000654 | 35300 | Damascus-RTU Replacement | 19,649.25 | November 1, 2024 |
| | 37342000654 | 35300 | Damascus-RTU Replacement | 21,896.77 | December 1, 2024 |
| | | | Total | 951,695.81 | |
| 17386902 | 3611558041 | 35300 | Beddington-Bank NO2 500-138Kv XFMR L | 44,253.98 | January 1, 2024 |
| | 3611558041 | 35300 | Beddington-Bank NO2 500-138Kv XFMR L | (213,608.55) | February 1, 2024 |
| | 3611558041 | 35300 | Beddington-Bank NO2 500-138Kv XFMR L | 29,726.46 | March 1, 2024 |
| | 3611558041 | 35300 | Beddington-Bank NO2 500-138Kv XFMR L | (188.05) | April 1, 2024 |
| | 3611558041 | 35300 | Beddington-Bank NO2 500-138Kv XFMR L | 219.17 | August 1, 2024 |
| | 3611558041 | 35300 | Beddington-Bank NO2 500-138Kv XFMR L | (6,693.36) | September 1, 2024 |
| | | | Total | 34.54 | October 1, 2024 |
| | | | | (146,255.81) | |
| 17387604 | 3611640065 | 35300 | Monocary-Counter UAS - Tier 2 subs | 4,173.63 | January 1, 2024 |
| | 3611640065 | 35300 | Monocary-Counter UAS - Tier 2 subs | 1,106.73 | September 1, 2024 |
| | | | Total | 5,280.36 | |

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| 17397066 | 3666908514 | 35300 | Squab Hollow: 230 kV SSVT install | (720,673.42) | January 1, 2024 |
| | 3666908514 | 35300 | Squab Hollow: 230 kV SSVT install | 1,994,190.15 | November 1, 2024 |
| | 3666908514 | 35300 | Squab Hollow: 230 kV SSVT install | <u>27,371.97</u> | December 1, 2024 |
| | | | | 1,300,888.70 | |
| 17408513 | 3614150941 | 35300 | Black Oak SVC | 6,064,252.74 | December 1, 2024 |
| 17494536 | 3627354174 | 35300;35900 | Property Accounting Adjustments | <u>(3,878.47)</u> | May 1, 2024 |
| | | | Total | (3,878.47) | |
| 17507850 | 3678601198 | 35300 | Doubs | 529,660.83 | October 1, 2024 |
| | 3678601198 | 35300 | Doubs | (458,324.50) | November 1, 2024 |
| | 3678601198 | 35300 | Doubs | <u>487,327.61</u> | December 1, 2024 |
| | | | Total | 558,663.94 | |
| 17509804 | 3630307038 | 35300 | Pierce Brook- Install Online Batter | 1,424.04 | January 1, 2024 |
| | 3630307038 | 35300 | Pierce Brook- Install Online Batter | 7,252.12 | February 1, 2024 |
| | 3630307038 | 35300 | Pierce Brook- Install Online Batter | 265.22 | March 1, 2024 |
| | 3630307038 | 35300 | Pierce Brook- Install Online Batter | (23.12) | April 1, 2024 |
| | 3630307038 | 35300 | Pierce Brook- Install Online Batter | (18,135.99) | May 1, 2024 |
| | 3630307038 | 35300 | Pierce Brook- Install Online Batter | (16,510.62) | June 1, 2024 |
| | 3630307038 | 35300 | Pierce Brook- Install Online Batter | (43,516.09) | July 1, 2024 |
| | 3630307038 | 35300 | Pierce Brook- Install Online Batter | 276.78 | August 1, 2024 |
| | 3630307038 | 35300 | Pierce Brook- Install Online Batter | <u>(27.34)</u> | September 1, 2024 |
| | | | Total | (68,995.00) | |
| 17642317 | 3644422841 | 35300 | Flint Run - damage mitigaton | 6,342,464.05 | January 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | (5,968,192.99) | February 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | 420,668.63 | March 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | (30,155.83) | April 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | 155,498.93 | May 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | 807,865.39 | June 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | 2,167,235.03 | July 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | (56,382.31) | August 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | 15,126.94 | September 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | (2,287,543.93) | October 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | 44,870.40 | November 1, 2024 |
| | 3644422841 | 35300 | Flint Run - damage mitigaton | <u>(7,154.85)</u> | December 1, 2024 |
| | | | Total | 1,604,299.46 | |
| 17703625 | 365187102 | 35300 | Armstrong | 346,338.86 | January 1, 2024 |
| | 365187102 | 35300 | Armstrong | 16,226.60 | February 1, 2024 |
| | 365187102 | 35300 | Armstrong | (3,343.06) | March 1, 2024 |
| | 365187102 | 35300 | Armstrong | (1,070.08) | April 1, 2024 |
| | 365187102 | 35300 | Armstrong | 264.96 | May 1, 2024 |
| | 365187102 | 35300 | Armstrong | (14,882.76) | June 1, 2024 |
| | 365187102 | 35300 | Armstrong | (37,105.63) | July 1, 2024 |
| | 365187102 | 35300 | Armstrong | <u>(16.75)</u> | August 1, 2024 |
| | | | Total | 306,412.14 | |
| 17738343 | 3656540234 | 35300 | Flint Run | 3,390,129.52 | October 1, 2024 |
| | 3656540234 | 35300 | Flint Run | 419,878.14 | November 1, 2024 |
| | 3656540234 | 35300 | Flint Run | <u>(47,451.34)</u> | December 1, 2024 |
| | | | Total | 3,762,556.32 | |
| 17738485 | 3656542303 | 35300 | Flint Run | (49,417.15) | June 1, 2024 |
| | 3656542303 | 35300 | Flint Run | (890,679.95) | July 1, 2024 |
| | 3656542303 | 35300 | Flint Run | -107444.68 | August 1, 2024 |
| | 3656542303 | 35300 | Flint Run | 6,375.88 | September 1, 2024 |
| | 3656542303 | 35300 | Flint Run | 35,894.75 | November 1, 2024 |
| | 3656542303 | 35300 | Flint Run | <u>(10,232.45)</u> | December 1, 2024 |
| | | | Total | (1,015,503.60) | |
| 17770636 | 3661348892 | 35210, 35300 | Flint Run | <u>(38,752.20)</u> | June 1, 2024 |
| | | | Total | (38,752.20) | |
| 17807063 | 3667197441 | 35210 | Monocacy - Physical Sercurity | 9,259.86 | January 1, 2024 |
| | 3667197441 | 35210 | Monocacy - Physical Sercurity | 1,795.12 | February 1, 2024 |
| | 3667197441 | 35210 | Monocacy - Physical Sercurity | 2,393.60 | March 1, 2024 |
| | 3667197441 | 35210 | Monocacy - Physical Sercurity | 398.91 | April 1, 2024 |
| | 3667197441 | 35210 | Monocacy - Physical Sercurity | 5,199.45 | June 1, 2024 |
| | 3667197441 | 35210 | Monocacy - Physical Sercurity | (4,800.55) | July 1, 2024 |
| | 3667197441 | 35210 | Monocacy - Physical Sercurity | 199.45 | August 1, 2024 |
| | 3667197441 | 35210 | Monocacy - Physical Sercurity | 1,859.02 | November 1, 2024 |
| | 3667197441 | 35210 | Monocacy - Physical Sercurity | <u>6,095.62</u> | December 1, 2024 |
| | | | Total | 22,400.48 | |
| 17807121 | 3667198336 | 35300 | Flint Run | 499,137.95 | October 1, 2024 |
| 17907191 | 3679362583 | 35300 | Joffre | 212,497.12 | November 1, 2024 |
| | 3679362583 | 35300 | Joffre | <u>18,515.44</u> | December 1, 2024 |
| | | | Total | 231,012.56 | |

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|--------------------|------------|---|-----------------------------|----------------|-------------------|
| | 3687539549 | 35300 | Black Oak | 24,347.67 | March 1, 2024 |
| 17987352 | 3687539549 | 35300 | Black Oak | (629.65) | April 1, 2024 |
| | | | Total | 23,718.02 | |
| 17987856 | 3687539644 | 35300 | Flint Run | (5,313,389.95) | December 1, 2024 |
| | 3688755820 | 35300 | Flint Run | 5,066,255.82 | September 1, 2024 |
| | 3688755820 | 35300 | Flint Run | (67,091.01) | October 1, 2024 |
| | 3688755820 | 35300 | Flint Run | 797,149.78 | November 1, 2024 |
| 17993903 | 3688755820 | 35300 | Flint Run | 5,734,188.56 | December 1, 2024 |
| | | | Total | 11,530,503.15 | |
| 18000783 | 3689390721 | 35300 | Monocacy | 285,715.47 | December 1, 2024 |
| | 3689391989 | 35300 | Squab Hollow | 801.48 | March 1, 2024 |
| | 3689391989 | 35300 | Squab Hollow | 218.80 | April 1, 2024 |
| | 3689391989 | 35300 | Squab Hollow | (1,020.28) | May 1, 2025 |
| | 3689391989 | 35300 | Squab Hollow | 210,394.99 | November 1, 2024 |
| 18000978 | 3689391989 | 35300 | Squab Hollow | (62,606.52) | December 1, 2024 |
| | | | Total | 147,788.47 | |
| 18067990 | 3698709412 | 35500 | Waldo Run | 366,888.26 | September 1, 2024 |
| 18088703 | 3701555094 | 35300 | Altoona | 10,378.48 | December 1, 2024 |
| D-01109.1301C | 4402274 | 35210 | Wylie Ridge | (17,420.95) | December 1, 2024 |
| D-03576.1301C | 4410193 | 35300 | Wylie Ridge | (137.35) | December 1, 2024 |
| | | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | 225,008.95 | January 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | 100,330.21 | February 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (186,792.74) | March 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (274,654.88) | April 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (99,153.44) | May 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (98,514.81) | June 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (120,313.00) | July 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (102,530.48) | August 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (100,687.59) | September 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (76,014.15) | October 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (97,044.67) | November 1, 2024 |
| | 508569170 | 35011, 35012, 35210, 35220, 35300, 35400, 35500, 35610, 35620, 35900 | Undist. Const. Ohds-Pension | (84,036.26) | December 1, 2024 |
| TR-900477-CCOH-ADJ | | | Total | (914,402.86) | |
| | | | Total Other Projects | 25,710,021.61 | |
| | | | Total Additions | 28,203,004.33 | |