



May 15, 2026

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

Re: Delmarva Power & Light Company (“Delmarva”), Docket No. ER09-1158
Informational Filing of 2026 Formula Rate Annual Update; Notice of
Annual Update

Dear Secretary Reese,

Delmarva hereby submits electronically, for informational purposes, its 2026 Annual Formula Rate Update. Delmarva’s Formula Rate implementation protocols provide that:

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

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

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

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

² See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1158 (February 17, 2010).

Delmarva's 2026 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

In addition, Delmarva provides notification regarding accounting changes made in 2025. Other than as noted below, Delmarva did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Delmarva advises that FERC Order No. 898 – Accounting and Reporting Treatment of Certain Renewable Energy Assets was implemented.

Certain other accounting changes as defined in the Settlement³ are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and/or within the FERC Form No. 1. Delmarva has made no change to Other Post-Employment Benefits charges that exceed the filing threshold set forth in the Protocols.⁴

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

Very truly yours,

/s/ Cynthia L.M. Holland

Cynthia L.M. Holland
Associate General Counsel
Exelon Corporation
701 Ninth Street, NW
Washington, DC 20001
Telephone: (267)533-1671
Email: cynthia.holland@exleincorp.com

Counsel for Delmarva Power & Light Company

Enclosures

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

³ March 20, 2006 Settlement Agreement and Offer of Settlement ("Settlement"). *Baltimore Gas and Elec. Co., et al.*, 115 FERC ¶ 61,066 (2006) (order approving Settlement).

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

DPL Jun26May27 Attachment H-3D PTRR 2026

ATTACHMENT H-3D

Delmarva Power & Light Company

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2026 Projected

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Direct Transmission Wages Expense	p354.21b	3,926,422
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote	4,320,013
1b	PHI Service Company Transmission Wages Expense	p354 footnote	651,450
1c	Total Transmission Wages Expense	(Line 1 + 1a + 1b)	8,897,885
2	Total Direct Wages Expense	p354.28b	35,119,565
2a	Total Exelon Business Services Company Wages Expense	p354 footnote	15,065,072
2b	Total PHI Service Company Wages Expense	p354 footnote	32,447,379
2c	Total Wages Expense	(Line 2 + 2a + 2b)	82,632,016
3	Less Direct A&G Wages Expense	p354.27b	2,179,153
3a	Less Exelon Business Services Company A&G Expense	p354 footnote	9,140,047
3b	Less PHI Service Company A&G Expense	p354 footnote	12,792,656
4	Total	(Line 2c - 3 - 3a - 3b)	58,520,160
5	Wages & Salary Allocator	(Line 1 / 4)	15.20%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) p207.104g (See Attachment 9A, line 14, column j)	6,560,511,979
6a	Less Merger Costs to Achieve	Attachment 10, line 80, column b	-
7	Common Plant In Service - Electric	(Line 24 - 24a)	249,019,962
8	Total Plant In Service	(Line 6 - 6a + 7)	6,809,531,940
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)	1,837,938,864
9a	Less Merger Costs to Achieve	Attachment 10, line 39, column b	-
10	Accumulated Intangible Amortization	p200.21c (See Attachment 9, line 14, column h)	8,537,481
10a	Less Merger Costs to Achieve	Attachment 9, line 15, column h	-
11	Accumulated Common Amortization - Electric	p356 (See Attachment 9, line 14, column i)	59,711,745
11a	Less Merger Costs to Achieve	Attachment 9, line 15, column i	-
12	Accumulated Common Plant Depreciation - Electric	p356 (See Attachment 9, line 14, column g)	67,223,501
12a	Less Merger Costs to Achieve	Attachment 9, line 15, column g	-
13	Total Accumulated Depreciation	(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,973,411,593
14	Net Plant	(Line 8 - 13)	4,836,120,348
15	Transmission Gross Plant	(Line 29 - Line 28)	2,443,877,814
16	Gross Plant Allocator	(Line 15 / 8)	35.89%
17	Transmission Net Plant	(Line 39 - Line 28)	1,739,703,368
18	Net Plant Allocator	(Line 17 / 14)	35.97%

Plant Calculations

Plant In Service			
19	Transmission Plant In Service	(Note B) p207.58.g (See Attachment 9, line 14, column b)	2,344,114,733
19a	Less Merger Costs to Achieve	Attachment 9, line 15, column b	-
20	This Line Intentionally Left Blank		-
21	This Line Intentionally Left Blank		-
22	Total Transmission Plant In Service	(Line 19 - 19a)	2,344,114,733
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	407,108,040
23a	Less Merger Costs to Achieve	Attachment 9, line 15, column c	-
24	Common Plant (Electric Only)	p356 (See Attachment 9, line 14, column d)	249,019,962
24a	Less Merger Costs to Achieve	Attachment 9, line 15, column d	-
25	Total General & Common	(Line 23 - 23a + 24 - 24a)	656,128,002
26	Wage & Salary Allocation Factor	(Line 5)	15.20%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)	99,763,082
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)	6,539,704
29	TOTAL Plant In Service	(Line 22 + 27 + 28)	\$ 2,450,417,518
Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B) p219.25.c (See Attachment 9, line 14, column e)	660,446,880
30a	Less Merger Costs to Achieve	Attachment 9, line 15, column e	-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Line 30 - 30a)	660,446,880
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 14, column f)	152,117,431
31a	Less Merger Costs to Achieve	Attachment 9, line 15, column f	-
32	Accumulated Intangible Amortization	(Line 10 - 10a)	8,537,481
33	Accumulated Common Amortization - Electric	(Line 11 - 11a)	59,711,745
34	Common Plant Accumulated Depreciation (Electric Only)	(Line 12 - 12a)	67,223,501
35	Total Accumulated Depreciation	(Line 31 - 31a + 32 + 33 + 34)	287,590,160
36	Wage & Salary Allocation Factor	(Line 5)	15.20%
37	General & Common Allocated to Transmission	(Line 35 * 36)	43,727,566
38	TOTAL Accumulated Depreciation	(Line 30b + 37)	\$ 704,174,446
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)	\$ 1,746,243,072

ATTACHMENT H-3D

Delmarva Power & Light Company				2026 Projected	
Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Instruction
Adjustment To Rate Base					
40a	Accumulated Deferred Income Taxes (ADIT)				
40a	Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 24	18,865,507
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 48	-
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 72	(350,689,592)
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 96	(7,211,799)
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 120	(157,934)
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	(339,193,819)
Unamortized Deficient / (Excess) ADIT					
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	(19,016,946)
41b	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	-
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	(19,016,946)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	(358,210,764)
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b (See Attachment 9, line 30, column b)	-
43b	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h	-
44	Transmission O&M Reserves				
	Total Balance Transmission Related Account Reserves	Enter Negative		Attachment 5	(4,295,317)
Prepayments					
45	Prepayments		(Note A)	Attachment 9, line 30, column f	15,155,013
46	Total Prepayments Allocated to Transmission			(Line 45)	15,155,013
Materials and Supplies					
47	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	-
48	Wage & Salary Allocation Factor			(Line 5)	15.20%
49	Total Transmission Allocated			(Line 47 * 48)	-
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	15,783,110
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	15,783,110
Cash Working Capital					
52	Operation & Maintenance Expense			(Line 85)	42,852,686
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	5,356,586
Network Credits					
55	Outstanding Network Credits		(Note N)	From PJM	-
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits		(Note N)	From PJM	-
57	Net Outstanding Credits			(Line 55 - 56)	-
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	\$ (326,211,373)
59	Rate Base			(Line 39 + 58)	\$ 1,420,031,699
O&M					
Transmission O&M					
60	Transmission O&M			Attachment 11A, line 27, column c	26,528,882
61	Less extraordinary property loss			Attachment 5	-
62	Plus amortized extraordinary property loss			Attachment 5	-
63	Less Account 565			p321.96.b	-
63a	Less Merger Costs to Achieve			Attachment 10, line 1, column x	-
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		(Note O)	PJM Data	-
65	Plus Transmission Lease Payments		(Note A)	p200.3.c	-
66	Transmission O&M			(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	26,528,882
Allocated General & Common Expenses					
67	Common Plant O&M		(Note A)	p356	-
68	Total A&G			Attachment 11B, line 15, column a	114,193,037
68a	For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 5	(609,770)
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b	-
68c	Less Other			Attachment 5	455,994
69	Less Property Insurance Account 924			p323.185b	739,968
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b	1,203,338
71	Less General Advertising Exp Account 930.1			p323.191b	1,088,497
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b	6,698,439
73	Less EPRI Dues		(Note D)	p352-353	-
74	General & Common Expenses			(Lines 67 + 68) - Sum (68b to 73)	104,006,801
75	Wage & Salary Allocation Factor			(Line 5)	15.20%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	15,814,047
Directly Assigned A&G					
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b	244,189
78	General Advertising Exp Account 930.1		(Note K)	p323.191b	-
79	Subtotal - Transmission Related			(Line 77 + 78)	244,189
80	Property Insurance Account 924			p323.185b	739,968
81	General Advertising Exp Account 930.1		(Note F)	p323.191b	-
82	Total			(Line 80 + 81)	739,968
83	Gross Plant Allocation Factor			(Line 16)	35.89%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	265,568
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	\$ 42,852,686

ATTACHMENT H-3D

Delmarva Power & Light Company
Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2026 Projected

Depreciation & Amortization Expense

86	Depreciation Expense			
	Transmission Depreciation Expense	P336.7b (See Attachment 5)		73,090,942
86a	Amortization of Abandoned Transmission Plant	Attachment 5		-
87	General Depreciation	p336.10b (See Attachment 5)		24,361,332
87a	Less Merger Costs to Achieve	Attachment 10, line 8, column b		-
88	Intangible Amortization	p336.1d&e (See Attachment 5)		4,466,448
88a	Less Merger Costs to Achieve	Attachment 10, line 9, column b		-
89	Total	(Line 87 - 87a + 88 - 88a)		28,827,780
90	Wage & Salary Allocation Factor	(Line 5)		15.20%
91	General Depreciation Allocated to Transmission	(Line 89 * 90)		4,383,212
92	Common Depreciation - Electric Only	p336.11.b (See Attachment 5)		(4,332,919)
93	Common Amortization - Electric Only	p356 or p336.11d (See Attachment 5)		5,936,978
94	Total	(Line 92 + 93)		1,604,059
95	Wage & Salary Allocation Factor	(Line 5)		15.20%
96	Common Depreciation - Electric Only Allocated to Transmission	(Line 94 * 95)		243,894
97	Total Transmission Depreciation & Amortization	(Line 86 + 91 + 96)		\$ 77,718,049

Taxes Other than Income

98	Taxes Other than Income	Attachment 2		15,766,780
99	Total Taxes Other than Income	(Line 98)		\$ 15,766,780

Return / Capitalization Calculations

100	Long Term Interest			
	Long Term Interest	p117.62c through 67c		103,453,378
101	Less LTD Interest on Securitization Bonds	Attachment 8		-
102	Long Term Interest	"(Line 100 - 101)"		103,453,378
103	Preferred Dividends	enter positive	p118.29c	-
104	Common Stock			
	Proprietary Capital			2,351,781,739
105	Less Preferred Stock	enter negative	p112.16c	-
106	Less Account 216.1	enter negative	p112.12c	2,177,779
106a	Less Account 219	enter negative	p112.15c	-
107	Common Stock	(Note Z)	(Sum Lines 104 to 106a)	2,353,959,518
108	Capitalization			
	Long Term Debt			2,305,053,846
109	Less Loss on Reacquired Debt	enter negative	p112.17c through 21c	(2,298,311)
110	Plus Gain on Reacquired Debt	enter positive	p111.81c	-
111	Less ADIT associated with Gain or Loss	enter positive	p113.61c	-
112	Less LTD on Securitization Bonds	enter negative	Attachment 1B - ADIT EOY, Line 7	531,401
		(Note P)	Attachment 8	-
113	Total Long Term Debt	(Note X)	(Sum Lines 108 to 112)	2,303,286,937
114	Preferred Stock	(Note Y)	p112.3c	-
115	Common Stock		(Line 107)	2,353,959,518
116	Total Capitalization		(Sum Lines 113 to 115)	4,657,246,455
117	Debt %	Total Long Term Debt	(Note Q)	49.48%
118	Preferred %	Preferred Stock	(Note Q)	0.00%
119	Common %	Common Stock	(Note Q)	50.52%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	4.49%
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.00%
122	Common Cost	Common Stock	(Note J)	10.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	2.22%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	5.31%
126	Total Return (R)		(Sum Lines 123 to 125)	7.53%
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	\$ 106,890,222

ATTACHMENT H-3D

Delmarva Power & Light Company
Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2026 Projected

Composite Income Taxes

Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)	21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)	8.50%
130	P	(Percent of federal income tax deductible for state purposes)	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)\}$	27.72%
132a	T / (1-T)		38.34%
132b	Tax Gross-Up Factor	$1 * 1 / (1-T)$	1.3834
ITC Adjustment			
133	Investment Tax Credit Amortization	(Note U) enter negative	(45,428)
134	Tax Gross-Up Factor	Attachment 1B - ADIT EOY (Line 132b)	1.3834
135	ITC Adjustment Allocated to Transmission	(Line 133 * 134)	(62,846)
Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	279,262
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	(1,028,505)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T)	-
136e	Other Income Tax Adjustments - Expense / (Benefit)	(Line 136a + 136b + 136c + 136d)	(749,243)
136f	Tax Gross-Up Factor 1/(1-T)	(Line 132b)	1.3834
136g	Other Income Tax Adjustment	(Line 136e * 136f)	(1,036,513)
137	Income Tax Component =	$CIT = (T / (1-T)) * \text{Investment Return} * (1 - (WCLTD/R))$	28,884,115
138	Total Income Taxes	(Line 135 + 136g + 137)	\$ 27,784,757

REVENUE REQUIREMENT

Summary			
139	Net Property, Plant & Equipment	(Line 39)	1,746,243,072
140	Adjustment to Rate Base	(Line 58)	(326,211,373)
141	Rate Base	(Line 59)	\$ 1,420,031,699
142	O&M	(Line 85)	42,852,686
143	Depreciation & Amortization	(Line 97)	77,718,049
144	Taxes Other than Income	(Line 99)	15,766,780
145	Investment Return	(Line 127)	106,890,222
146	Income Taxes	(Line 138)	27,784,757
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	\$ 271,012,494
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 19)	2,344,114,733
149	Excluded Transmission Facilities	(Note M) Attachment 5	-
150	Included Transmission Facilities	(Line 148 - 149)	2,344,114,733
151	Inclusion Ratio	(Line 150 / 148)	100%
152	Gross Revenue Requirement	(Line 147)	271,012,494
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)	\$ 271,012,494
Revenue Credits & Interest on Network Credits			
154	Revenue Credits	(Note N) Attachment 3	10,061,811
155	Interest on Network Credits	PJM Data	-
156	Net Revenue Requirement	(Line 153 - 154 + 155)	\$ 260,950,683
Net Plant Carrying Charge			
157	Net Revenue Requirement	(Line 156)	260,950,683
158	Net Transmission Plant	(Line 19 - 30)	1,683,667,853
159	Net Plant Carrying Charge	(Line 157 / 158)	15.50%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158	11.16%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158	3.16%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)	126,275,704
163	Increased Return and Taxes	Attachment 4	144,600,536
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)	270,876,240
165	Net Transmission Plant	(Line 19 - 30)	1,683,667,853
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)	16.09%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 164 - 86) / 165	11.75%
168	Net Revenue Requirement	(Line 156)	260,950,683
169	True-up amount	Attachment 6A, line 4, column j	12,617,560
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12	341,452
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5	-
171a	MAPP Abandonment recovery pursuant to ER13-607	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171 + 171a)	\$ 273,909,695
Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	4,198.4
174	Rate (\$/MW-Year)	(Line 172 / 173)	65,241
175	Network Service Rate (\$/MW/Year)	(Note ZZ) (Line 174)	65,241

ATTACHMENT H-3D

Delmarva Power & Light Company Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2026 Projected

Notes

- A Electric portion only.
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only.
- D All EPRI Annual Membership Dues.
- E All Regulatory Commission Expenses.
- F Safety related advertising included in Account 930.1.
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing.
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q DPL capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 - Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48 , EL15-27 and ER16-456.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, these balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is derived by applying the wage and salary allocator to the total of line 5 and is specified in a footnote to the Form 1, page 227.
- ZZ The revisions made in the Order No. 864 Cleanup Filing will not require any adjustment to rates, or annual update filings, for rates charged and annual update filings made prior to the date of the order accepting the revised tariff sheets.

END

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

Rate Year = **Projected for the 12 Months Ended December 31, 2026**

Accumulated Deferred Income Taxes (Account No. 190)

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration					12/31/2025 (Actuals)			21,722,301				
2	Projected / Actual Activity					12/31/2026 (Projected)							
3	January	31	-	214	50.00%	(868,758)	(434,379)	21,287,922	-	-	-	-	-
4	February	28	-	214	50.00%	(868,758)	(434,379)	20,853,542	-	-	-	-	-
5	March	31	-	214	50.00%	(868,758)	(434,379)	20,419,163	-	-	-	-	-
6	April	30	-	214	50.00%	(868,758)	(434,379)	19,984,784	-	-	-	-	-
7	May	31	-	214	50.00%	(868,758)	(434,379)	19,550,405	-	-	-	-	-
8	June	30	185	214	86.45%	(868,758)	(751,029)	18,799,376	-	-	-	-	-
9	July	31	154	214	71.96%	(868,758)	(625,181)	18,174,195	-	-	-	-	-
10	August	31	123	214	57.48%	(868,758)	(499,333)	17,674,862	-	-	-	-	-
11	September	30	93	214	43.46%	(868,758)	(377,544)	17,297,317	-	-	-	-	-
12	October	31	62	214	28.97%	(868,758)	(251,696)	17,045,621	-	-	-	-	-
13	November	30	32	214	14.95%	(868,758)	(129,908)	16,915,713	-	-	-	-	-
14	December	31	1	214	0.47%	(868,758)	(4,060)	16,911,653	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)					(10,425,099)			(4,810,647)				
16	Beginning Balance - ADIT Not Subject to Proration					12/31/2025 (Actuals)			2,414,597				
17	Beginning Balance - ADIT Adjustment					(Note F)			-				
18	Beginning Balance - DTA / (DTL)					(Col. (H), Line 16 + Line 17)			2,414,597				
19	Ending Balance - ADIT Not Subject to Proration					12/31/2026 (Projected)			1,493,110				
20	Ending Balance - ADIT Adjustment					(Note F)			-				
21	Ending Balance - DTA / (DTL)					(Col. (H), Line 19 + Line 20)			1,493,110				
22	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 18 + Line 21) / 2]			1,953,863				
23	Prorated ADIT					(Col. (H), Line 14)			16,911,653				
24	Amount for Attachment H-3D, Line 40a					(Col. (H), Line 22 + Line 23)			18,865,507				

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

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
25	ADIT Subject to Proration					12/31/2025 (Actuals)			-				
26	Projected / Actual Activity					12/31/2026 (Projected)			-				
27	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
28	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
29	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
30	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
31	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
32	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
33	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
34	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
35	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
36	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
37	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
38	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)					-			-				
40	Beginning Balance - ADIT Not Subject to Proration					12/31/2025 (Actuals)			-				
41	Beginning Balance - ADIT Adjustment					(Note F)			-				
42	Beginning Balance - DTA / (DTL)					(Col. (H), Line 40 + Line 41)			-				
43	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2026 (Projected)			-				
44	Ending Balance - ADIT Adjustment					(Note F)			-				
45	Ending Balance - DTA / (DTL)					(Col. (H), Line 43 + Line 44)			-				
46	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 42 + Line 45) / 2]			-				
47	Prorated ADIT					(Col. (H), Line 38)			-				
48	Amount for Attachment H-3D, Line 40b					(Col. (H), Line 46 + Line 47)			-				

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

Rate Year = **Projected for the 12 Months Ended December 31, 2026**

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

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
49	ADIT Subject to Proration					12/31/2025 (Actuals)		(120,701,011)	-				-
50	Projected / Actual Activity					12/31/2026 (Projected)			-				-
51	January	31	-	214	50.00%	29,048	14,524	(120,686,487)	-	-	-	-	-
52	February	28	-	214	50.00%	28,216	14,108	(120,672,379)	-	-	-	-	-
53	March	31	-	214	50.00%	28,939	14,469	(120,657,910)	-	-	-	-	-
54	April	30	-	214	50.00%	26,787	13,393	(120,644,517)	-	-	-	-	-
55	May	31	-	214	50.00%	26,187	13,094	(120,631,423)	-	-	-	-	-
56	June	30	185	214	86.45%	26,998	23,340	(120,608,083)	-	-	-	-	-
57	July	31	154	214	71.96%	24,946	17,952	(120,590,131)	-	-	-	-	-
58	August	31	123	214	57.48%	24,292	13,962	(120,576,169)	-	-	-	-	-
59	September	30	93	214	43.46%	25,247	10,972	(120,565,197)	-	-	-	-	-
60	October	31	62	214	28.97%	23,349	6,765	(120,558,433)	-	-	-	-	-
61	November	30	32	214	14.95%	22,777	3,406	(120,555,027)	-	-	-	-	-
62	December	31	1	214	0.47%	23,064	108	(120,554,919)	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)					309,850	146,092		-	-	-	-	-
64	Beginning Balance - ADIT Not Subject to Proration					12/31/2025 (Actuals)		(225,636,817)	-				-
65	Beginning Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
66	Beginning Balance - DTA / (DTL)					(Col. (H), Line 64 + Line 65)		(225,636,817)	(Col. (M), Line 64 + Line 65)				-
67	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2026 (Projected)		(234,632,529)	-				-
68	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
69	Ending Balance - DTA / (DTL)					(Col. (H), Line 67 + Line 68)		(234,632,529)	(Col. (M), Line 67 + Line 68)				-
70	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 66 + Line 69) / 2]			[(Col. (M), Line 66 + Line 69) / 2]				
71	Prorated ADIT					(Col. (H), Line 62)			(Col. (M), Line 62)				
72	Amount for Attachment H-3D, Line 40c					(Col. (H), Line 70 + Line 71)			(Col. (M), Line 70 + Line 71)				

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

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
73	ADIT Subject to Proration					12/31/2025 (Actuals)		-	-				-
74	Projected / Actual Activity					12/31/2026 (Projected)			-				-
75	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
76	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
84	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
86	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
87	Total (Sum of Lines 75 - 86)					-	-	-	-	-	-	-	-
88	Beginning Balance - ADIT Not Subject to Proration					12/31/2025 (Actuals)		(7,563,126)	-				-
89	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
90	Beginning Balance - DTA / (DTL)					(Col. (H), Line 88 + Line 89)		(7,563,126)	(Col. (M), Line 88 + Line 89)				-
91	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2026 (Projected)		(6,860,472)	-				-
92	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
93	Ending Balance - DTA / (DTL)					(Col. (H), Line 91 + Line 92)		(6,860,472)	(Col. (M), Line 91 + Line 92)				-
94	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 90 + Line 93) / 2]			[(Col. (M), Line 90 + Line 93) / 2]				
95	Prorated ADIT					(Col. (H), Line 86)			(Col. (M), Line 86)				
96	Amount for Attachment H-3D, Line 40d					(Col. (H), Line 94 + Line 95)			(Col. (M), Line 94 + Line 95)				

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

Rate Year = **Projected for the 12 Months Ended December 31, 2026**

Accumulated Deferred Investment Tax Credits (Account No. 255)						Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	DITC Subject to Proration					12/31/2025 (Actuals)		-	-				-
98	Projected / Actual Activity					12/31/2026 (Projected)			-				
99	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
100	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
101	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
102	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
103	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
105	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
106	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
107	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
108	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
109	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
110	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)					-	-	-	-	-	-	-	-
112	Beginning Balance - DITC Not Subject to Prorator					12/31/2025 (Actuals)		(182,798)	-				-
113	Beginning Balance - DITC Adjustment					(Note F)		-	(Note F)				-
114	Beginning Balance - DITC					(Col. (H), Line 112 + Line 113)		(182,798)	(Col. (M), Line 112 + Line 113)				-
115	Estimated Ending Balance - DITC Not Subject to Prorator					12/31/2026 (Projected)		(133,071)	-				-
116	Ending Balance - DITC Adjustment					(Note F)		-	(Note F)				-
117	Ending Balance - DITC					(Col. (H), Line 115 + Line 116)		(133,071)	(Col. (M), Line 115 + Line 116)				-
118	Average Balance as adjusted (non-prorated)					(Col. (H), Line 114 + Line 117) / 2		(157,934)	(Col. (M), Line 114 + Line 117) / 2				-
119	Prorated DITC					(Col. (H), Line 110)		-	(Col. (M), Line 110)				-
120	Amount for Attachment H-3D, Line 40e					(Col. (H), Line 118 + Line 119)		(157,934)	(Col. (M), Line 118 + Line 119)				-

Instructions

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

Rate Year **Projected Activity** **OK**

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

Notes

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

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

December 31, 2026 (Projected)

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	1,493,110	-	207,863	698,894	586,353
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(234,632,529)	-	-	(234,632,529)	-
4	ADIT-283	(6,860,472)	-	-	(3,750,506)	(3,109,966)
5	ADITC-255	(133,071)	-	-	(133,071)	-
6	Subtotal - Transmission ADIT	(240,132,962)	-	207,863	(237,817,212)	(2,523,613)

Line	Description	Total
7	ADIT (Reacquired Debt)	(531,401)

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

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

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

December 31, 2026 (Projected)							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification	
ADIT-190 (Not Subject to Proration)							
Accrued Benefits	1,297,872	181,702	-	-	1,116,170	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.	
Accrued Bodily Injuries	987,351	138,229	-	657,339	191,783	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.	
Accrued Bonuses & Incentives	2,931,041	410,346	-	-	2,520,695	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.	
Accrued Environmental Liability	256,231	48,368	207,863	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Accrued Liability - Lega	-	-	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Accrued OPEB	(664,844)	(93,078)	-	-	(571,766)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.	
Accrued Other Expenses	185,931	185,931	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Accrued Payroll Taxes - AIP	211,000	211,000	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.	
Accrued Retention	-	-	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Accrued Severance	27,620	3,867	-	-	23,753	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.	
Accrued Vacation	302,659	302,659	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Accrued Worker's Compensation	648,288	90,760	-	-	557,528	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.	
Allowance for Doubtful Accounts	7,945,133	7,945,133	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Asset Retirement Obligation	3,428,366	3,428,366	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Deferred Compensation	21,162	2,963	-	-	18,199	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.	
Deferred Revenue	3,384,261	3,384,261	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Merrill Creek Liability	-	-	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Other Deferred Credits	(74,795)	(74,795)	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Purchased Power	-	-	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Regulatory Liability	5,222,991	5,222,991	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Sales & Use Tax Reserve	239,880	239,880	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
State Income Taxes	(474,870)	(474,870)	-	-	-	- Federal Taxes on state income taxes	
State Net Operating Loss Carryforward - MD	419,981	1,632,094	-	(1,212,113)	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.	
Maryland Additional Subtraction Carryforward	8,301,299	8,301,299	-	-	-	- The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate base.	
Maryland 10-309 Carryforward	2,780,163	278,016	-	2,502,147	-	- The Maryland 10-309 Carryforward, net of federal taxes, is related to plant and included in rate base.	
State Net Operating Loss Carryforward - DE	32,624,854	6,333,016	-	26,291,838	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.	
Delaware NOL - Valuation Allowance	(32,624,854)	(6,333,016)	-	(26,291,838)	-	- The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.	
Unamortized Investment Tax Credit	841,076	14,397	-	826,679	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.	
Other Accrued Deferred Tax Assets	71,787	71,787	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Income Tax Regulatory Liability	59,564,543	5,956,454	-	53,608,089	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. The balance is excluded from rate base and removed below.	
Charitable Contribution Carryforward	-	-	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Merger Commitments	-	-	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formula	
Subtotal: ADIT-190 (Not Subject to Proration)	97,854,126	37,407,760	207,863	56,382,141	3,856,362		
Less: ASC 740 ADIT Adjustments excluded from rate base	(841,076)	(14,397)	-	(826,679)	-		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(59,564,543)	(5,956,454)	-	(53,608,089)	-		
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-		
Total: ADIT-190 (Not Subject to Proration)	37,448,507	31,436,909	207,863	1,947,373	3,856,362		
Wages & Salary Allocator					15.20%		
Gross Plant Allocator				35.89%			
Transmission Allocator			100.00%				
Other Allocator		0.00%					
ADIT - Transmission	1,493,110	-	207,863	698,894	586,353		

(A)	(B)	(C)	(D)	(E)	(F)	(G)	
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification	
ADIT-190 (Subject to Proration)							
Corporate Alternative Minimum Tax Credit Carry-Forward	-	-	-	-	-	Electric portion included in rate base	
Federal Net Operating Loss Carry-Forward	-	(31,478,111)	-	31,478,111	-	Electric portion included in rate base	
Subtotal: ADIT-190 (Subject to Proration)	-	(31,478,111)	-	31,478,111	-		
Less: ASC 740 ADIT Adjustments excluded from rate base							
Less: ASC 740 ADIT Adjustments related to AFUDC Equity							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not separately removed							
Total: ADIT-190 (Subject to Proration)	-	(31,478,111)	-	31,478,111	-		
Wages & Salary Allocator					15.20%		
Gross Plant Allocator				35.89%			
Transmission Allocator			100.00%				
Other Allocator		0.00%					
ADIT - Transmission	11,297,202	-	-	11,297,202	-		

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

December 31, 2026 (Projected)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	97,854,126	37,407,760	207,863	56,382,141	3,856,362	
ADIT-190 (Subject to Proration)	-	(31,478,111)	-	31,478,111	-	
Total - FERC Form 1, Page 234	97,854,126	5,929,649	207,863	87,860,252	3,856,362	

Instructions for Account 190:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(725,190,945)	(71,419,429)	-	(653,771,516)	-	ADIT attributable to plant in service that is included in rate base
Contribution in Aid of Constructor	37,355,255	37,355,255	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base
AFUDC Equity	(21,676,113)	(12,459,025)	(9,217,088)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Maryland Section 10-309 Book / Tax Timing Difference	(7,831,523)	(783,152)	-	(7,048,371)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	7,831,523	783,152	-	7,048,371	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modifier	10,656,504	10,656,504	-	-	-	Plant related basis difference not currently includible in rate base
Plant Deferred Taxes - Flow-through	(9,081,933)	(908,193)	-	(8,173,740)	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(707,937,232)	(36,774,868)	(9,217,088)	(661,945,256)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(1,574,571)	(9,748,311)	-	8,173,740	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	21,676,113	12,459,025	9,217,088	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(687,835,690)	(34,064,174)	-	(653,771,516)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				35.89%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(234,632,529)	-	-	(234,632,529)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
Plant Related Deferred Taxes	(372,726,153)	(37,272,615)	-	(335,453,538)	-	ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(372,726,153)	(37,272,615)	-	(335,453,538)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(372,726,153)	(37,272,615)	-	(335,453,538)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				35.89%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(120,391,161)	-	-	(120,391,161)	-	

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

December 31, 2026 (Projected)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(707,937,232)	(36,774,888)	(9,217,088)	(661,945,256)	-	
ADIT-282 (Subject to Proration)	(372,726,153)	(37,272,615)	-	(335,453,538)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,080,663,385)	(74,047,503)	(9,217,088)	(997,398,794)	-	

Instructions for Account 282:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Accrued Property Taxes	(7,998,023)	(1,119,723)	-	(6,878,300)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(1,039,644)	(1,039,644)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Materials Reserve	153,557	21,498	-	132,059	-	ADIT relates to all functions and attributable materials and supplies included in rate base
Other Deferred Debits	(4,795,941)	(1,091,909)	-	(3,704,032)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula
Pension Asset	(23,783,505)	(3,329,691)	-	-	(20,453,814)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(31,025,327)	(31,025,327)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vacation	(979,829)	(979,829)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Renewable Energy Credits	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Unamortized Loss on Reacquired Debt	(483,580)	(483,580)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Deb
Subtotal: ADIT-283 (Not Subject to Proration)	(69,952,292)	(39,048,205)	-	(10,450,273)	(20,453,814)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(69,952,292)	(39,048,205)	-	(10,450,273)	(20,453,814)	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				35.89%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(6,860,472)	-	-	(3,750,506)	(3,109,966)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Subject to Proration)						
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				35.89%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

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

December 31, 2026 (Projected)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
ADIT-283 (Not Subject to Proration)	(69,952,292)	(39,048,205)	-	(10,450,273)	(20,453,814)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(69,952,292)	(39,048,205)	-	(10,450,273)	(20,453,814)	

Instructions for Account 283:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(3,034,466)	(2,663,683)	-	(370,783)	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(3,034,466)	(2,663,683)	-	(370,783)	-	
Total: ADIT-255	(3,034,466)	(2,663,683)	-	(370,783)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				35.89%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(133,071)	-	-	(133,071)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	126,579	-	-	126,579	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	126,579	-	-	126,579	-	
Total: Investment Tax Amortization	126,579	-	-	126,579	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				35.89%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	45,428	-	-	45,428	-	

END

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

December 31, 2025 (Actuals)

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	2,414,597	-	207,863	1,487,903	718,831
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(225,636,817)	-	-	(225,636,817)	-
4	ADIT-283	(7,563,126)	-	-	(3,838,777)	(3,724,349)
5	ADITC-255	(182,798)	-	-	(182,798)	-
6	Subtotal - Transmission ADIT	(230,968,144)	-	207,863	(228,170,489)	(3,005,518)

Line	Description	Total
7	ADIT (Reacquired Debt)	(636,977)

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

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

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	1,297,872	181,702	-	-	1,116,170	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	987,351	138,229	-	657,339	191,783	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,931,041	410,346	-	-	2,520,695	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	256,231	48,368	207,863	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	348,280	48,759	-	-	299,521	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	185,930	185,930	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	211,000	211,000	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	27,620	3,867	-	-	23,753	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	302,659	302,659	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Worker's Compensation	648,288	90,760	-	-	557,528	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	7,945,133	7,945,133	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	3,428,366	3,428,366	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	21,162	2,963	-	-	18,199	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,384,262	3,384,262	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	59,226	59,226	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	5,222,991	5,222,991	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	239,880	239,880	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(474,870)	(474,870)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward - MD	2,888,392	1,878,935	-	1,009,457	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Carryforward	8,124,877	8,124,877	-	-	-	The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate base.
Maryland 10-309 Carryforward	2,648,569	264,857	-	2,383,712	-	The Maryland 10-309 Carryforward, net of federal taxes, is related to plant and included in rate base.
State Net Operating Loss Carryforward - DE	32,624,853	6,333,016	-	26,291,838	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Delaware NOL - Valuation Allowance	(32,624,853)	(6,333,016)	-	(26,291,838)	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	876,158	19,309	-	856,849	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base
Other Accrued Deferred Tax Assets	71,788	71,788	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	64,066,314	6,406,631	-	57,659,683	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	105,698,520	38,195,968	207,863	62,567,040	4,727,649	
Less: ASC 740 ADIT Adjustments excluded from rate base	(876,158)	(19,309)	-	(856,849)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(64,066,314)	(6,406,631)	-	(57,659,683)	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190 (Not Subject to Proration)	40,756,048	31,770,028	207,863	4,050,508	4,727,649	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	2,414,597	-	207,863	1,487,903	718,831	

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
Corporate Alternative Minimum Tax Credit Carry-Forward	16,752,856	16,752,856		-		Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	(59,134,453)		59,134,453		Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	16,752,856	(42,381,597)	-	59,134,453	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	16,752,856	(42,381,597)	-	59,134,453	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	21,722,301	-	-	21,722,301	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	105,698,520	38,195,968	207,863	62,567,040	4,727,649	
ADIT-190 (Subject to Proration)	16,752,856	(42,381,597)	-	59,134,453	-	
Total - FERC Form 1, Page 234	122,451,376	(4,185,629)	207,863	121,701,493	4,727,649	

Instructions for Account 190:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(680,597,042)	(66,347,659)	-	(614,249,383)	-	ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	30,730,893	30,730,893	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(19,436,515)	(10,743,936)	(8,692,579)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Maryland Section 10-309 Book / Tax Timing Difference	(7,963,118)	(796,312)	-	(7,166,806)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	7,963,118	796,312	-	7,166,806	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modification	10,678,917	10,678,917	-	-	-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(9,167,069)	(916,707)	-	(8,250,362)	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(667,790,815)	(36,598,491)	(8,692,579)	(622,499,745)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(1,511,849)	(9,762,210)	-	8,250,362	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	19,436,515	10,743,936	8,692,579	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(649,866,149)	(35,616,766)	-	(614,249,383)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(225,636,817)	-	-	(225,636,817)	-	

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
Plant Related Deferred Taxes	(365,092,712)	(36,509,271)	-	(328,583,441)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(365,092,712)	(36,509,271)	-	(328,583,441)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(365,092,712)	(36,509,271)	-	(328,583,441)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(120,701,011)	-	-	(120,701,011)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(667,790,815)	(36,598,491)	(8,692,579)	(622,499,745)	-	
ADIT-282 (Subject to Proration)	(365,092,712)	(36,509,271)	-	(328,583,441)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,032,883,527)	(73,107,763)	(8,692,579)	(951,083,186)	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Accrued Property Taxes	(7,998,023)	(1,119,723)	-	(6,878,300)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(1,039,644)	(1,039,644)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Materials Reserve	153,557	21,498	-	132,059	-	ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(4,795,941)	(1,091,909)	-	(3,704,032)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(28,482,008)	(3,987,481)	-	-	(24,494,527)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(38,963,300)	(38,963,300)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(979,829)	(979,829)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Renewable Energy Credits	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(579,223)	(579,223)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(82,684,411)	(47,739,611)	-	(10,450,273)	(24,494,527)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(82,684,411)	(47,739,611)	-	(10,450,273)	(24,494,527)	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,563,126)	-	-	(3,838,777)	(3,724,349)	

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
ADIT-283 (Not Subject to Proration)	(82,684,411)	(47,739,611)	-	(10,450,273)	(24,494,527)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(82,684,411)	(47,739,611)	-	(10,450,273)	(24,494,527)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(3,161,313)	(2,663,683)	-	(497,630)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(3,161,313)	(2,663,683)	-	(497,630)	-	
				-		
				-		
Total: ADIT-255	(3,161,313)	(2,663,683)	-	(497,630)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(182,798)	-	-	(182,798)	-	

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	159,816	15,078	-	144,738	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	159,816	15,078	-	144,738	-	
Total: Investment Tax Amortization	159,816	15,078	-	144,738	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	53,168	-	-	53,168	-	

END

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

Rate Year = **Projected for the 12 Months Ended December 31, 2026**

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A)	(B)	(C)	(D)	(E)								
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2025 (Actuals)							
2	Projected / Actual Activity					12/31/2026 (Projected)				-			
3	January	31	-	214	50.00%	(92,341)	(46,171)	34,216,998		-	-	-	-
4	February	28	-	214	50.00%	(92,341)	(46,171)	34,170,828		-	-	-	-
5	March	31	-	214	50.00%	(92,341)	(46,171)	34,124,657		-	-	-	-
6	April	30	-	214	50.00%	(92,341)	(46,171)	34,078,486		-	-	-	-
7	May	31	-	214	50.00%	(92,341)	(46,171)	34,032,316		-	-	-	-
8	June	30	185	214	86.45%	(92,341)	(79,828)	33,952,488		-	-	-	-
9	July	31	154	214	71.96%	(92,341)	(66,451)	33,886,037		-	-	-	-
10	August	31	123	214	57.48%	(92,341)	(53,075)	33,832,962		-	-	-	-
11	September	30	93	214	43.46%	(92,341)	(40,130)	33,792,832		-	-	-	-
12	October	31	62	214	28.97%	(92,341)	(26,753)	33,766,079		-	-	-	-
13	November	30	32	214	14.95%	(92,341)	(13,808)	33,752,271		-	-	-	-
14	December	31	1	214	0.47%	(92,341)	(432)	33,751,840		-	-	-	-
15	Total (Sum of Lines 3 - 14)					(1,108,096)	(511,329)		-	-	-	-	-
16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2025 (Actuals)				-			-
17	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)	-			-
18	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 16 + Line 17)			(Col. (M), Line 16 + Line 17)				-
19	Ending Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2026 (Projected)				-			-
20	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)	-			-
21	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 19 + Line 20)			(Col. (M), Line 19 + Line 20)				-
22	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 18 + Line 21) / 2]			[(Col. (M), Line 18 + Line 21) / 2]				-
23	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 14)			(Col. (M), Line 14)				-
24	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 22 + Line 23)			(Col. (M), Line 22 + Line 23)				-
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A)	(B)	(C)	(D)	(E)								
	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
25	Deficient / (Excess) ADIT Subject to Proration					12/31/2025 (Actuals)				-			
26	Projected / Actual Activity					12/31/2026 (Projected)				-			
27	January	31	-	214	50.00%	178,050	89,025	(53,665,692)		-	-	-	-
28	February	28	-	214	50.00%	178,050	89,025	(53,576,667)		-	-	-	-
29	March	31	-	214	50.00%	178,050	89,025	(53,487,642)		-	-	-	-
30	April	30	-	214	50.00%	178,050	89,025	(53,398,617)		-	-	-	-
31	May	31	-	214	50.00%	178,050	89,025	(53,309,592)		-	-	-	-
32	June	30	185	214	86.45%	178,050	153,922	(53,155,670)		-	-	-	-
33	July	31	154	214	71.96%	178,050	128,129	(53,027,540)		-	-	-	-
34	August	31	123	214	57.48%	178,050	102,337	(52,925,203)		-	-	-	-
35	September	30	93	214	43.46%	178,050	77,377	(52,847,826)		-	-	-	-
36	October	31	62	214	28.97%	178,050	51,585	(52,796,242)		-	-	-	-
37	November	30	32	214	14.95%	178,050	26,624	(52,769,617)		-	-	-	-
38	December	31	1	214	0.47%	178,050	832	(52,768,785)		-	-	-	-
39	Total (Sum of Lines 27 - 38)					2,136,601	985,932		-	-	-	-	-
40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)				-			-
41	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)	-			-
42	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 40 + Line 41)			(Col. (M), Line 40 + Line 41)				-
43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2026 (Projected)				-			-
44	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)	-			-
45	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 43 + Line 44)			(Col. (M), Line 43 + Line 44)				-
46	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 42 + Line 45) / 2]			[(Col. (M), Line 42 + Line 45) / 2]				-
47	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 38)			(Col. (M), Line 38)				-
48	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 46 + Line 47)			(Col. (M), Line 46 + Line 47)				-

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

Rate Year = **Projected for the 12 Months Ended December 31, 2026**

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
49	ADIT Subject to Proration					12/31/2025 (Actuals)							
50	Projected / Actual Activity					12/31/2026 (Projected)							
51	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
52	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
53	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
54	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
55	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
56	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
57	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
58	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
59	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
60	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
61	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
62	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)					-			-				
64	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)							
65	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
66	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 64 + Line 65)			(Col. (M), Line 64 + Line 65)				
67	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2026 (Projected)							
68	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
69	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 67 + Line 68)			(Col. (M), Line 67 + Line 68)				
70	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 66 + Line 69) / 2]			[(Col. (M), Line 66 + Line 69) / 2]				
71	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 62)			(Col. (M), Line 62)				
72	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 70 + Line 71)			(Col. (M), Line 70 + Line 71)				

Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
73	ADIT - 190 (Col. (H), Line 24)	\$ 33,751,840	ADIT - 190	(Col. (M), Line 24)	-
74	ADIT - 282 (Col. (H), Line 48)	(52,768,785)	ADIT - 282	(Col. (M), Line 48)	-
75	ADIT - 283 (Col. (H), Line 72)	-	ADIT - 283	(Col. (M), Line 72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-3D, Line 41a)	\$ (19,016,946)	Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-3D, Line 41)	\$ -	-

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
77	Deficient / (Excess) ADIT Subject to Proration					12/31/2025 (Actuals)							
78	Projected / Actual Activity					12/31/2026 (Projected)							
79	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
81	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
82	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
83	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
84	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
85	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
86	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
87	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
88	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
89	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
90	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
91	Total (Sum of Lines 79 - 90)					-			-				
92	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)							
93	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
94	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 92 + Line 93)			(Col. (M), Line 92 + Line 93)				
95	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2026 (Projected)							
96	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
97	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 95 + Line 96)			(Col. (M), Line 95 + Line 96)				
98	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 94 + Line 97) / 2]			[(Col. (M), Line 94 + Line 97) / 2]				
99	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 90)			(Col. (M), Line 90)				
100	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 98 + Line 99)			(Col. (M), Line 98 + Line 99)				

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

Rate Year = **Projected for the 12 Months Ended December 31, 2026**

Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
101	Deficient / (Excess) ADIT Subject to Proration					12/31/2025 (Actuals)		-	-				-
102	Projected / Actual Activity					12/31/2026 (Projected)			-				
103	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
105	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
106	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
107	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
108	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
109	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
110	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
111	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
112	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
113	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
114	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
115	Total (Sum of Lines 103 - 114)					365	-	-	-	-	-	-	-
116	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)		-	-				-
117	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
118	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 116 + Line 117)		-	(Col. (M), Line 116 + Line 117)				-
119	Ending Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2026 (Projected)		-	-				-
120	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
121	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 119 + Line 120)		-	(Col. (M), Line 119 + Line 120)				-
122	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 118 + Line 121) / 2]			[(Col. (M), Line 118 + Line 121) / 2]				
123	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 114)			(Col. (M), Line 114)				
124	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 122 + Line 123)			(Col. (M), Line 122 + Line 123)				
Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
125	ADIT Subject to Proration					12/31/2025 (Actuals)		-	-				-
126	Projected / Actual Activity					12/31/2026 (Projected)			-				
127	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
128	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
129	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
130	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
131	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
132	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
133	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
134	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
135	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
136	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
137	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
138	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
139	Total (Sum of Lines 127 - 138)					365	-	-	-	-	-	-	-
140	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2025 (Actuals)		-	-				-
141	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
142	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Line 141)				-
143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2026 (Projected)		-	-				-
144	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
145	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 143 + Line 144)		-	(Col. (M), Line 143 + Line 144)				-
146	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 142 + Line 145) / 2]			[(Col. (M), Line 142 + Line 145) / 2]				
147	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 138)			(Col. (M), Line 138)				
148	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 146 + Line 147)			(Col. (M), Line 146 + Line 147)				
Unamortized Deficient / (Excess) ADIT - State (Projected)						Unamortized Deficient / (Excess) ADIT - State (Actual)							
Line	(A)		(B)		(C)	(D)		(E)	(F)				
	Deficient / (Excess) Deferred Income Taxes		Reference		EOY Balance	Deficient / (Excess) Deferred Income Taxes		Reference	Projected EOY Balance				
149	ADIT - 190		(Col. (H), Line 100)		\$ -	ADIT - 190		(Col. (M), Line 100)	\$ -				
150	ADIT - 282		(Col. (H), Line 124)		-	ADIT - 282		(Col. (M), Line 124)	-				
151	ADIT - 283		(Col. (H), Line 148)		-	ADIT - 283		(Col. (M), Line 148)	-				
152	Unamortized Deficient / (Excess) ADIT - State		(Entered in ATT H-3D, Line 41b)		\$ -	Unamortized Deficient / (Excess) ADIT - State		(Entered in ATT H-3D, Line 41b)	\$ -				

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

Rate Year = **Projected for the 12 Months Ended December 31, 2026**

Instructions

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

Rate Year **Projected Activity** **OK**

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

Notes

- A** This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather
- B** This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) and averaging in accordance with IRC Section 168(l)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorat
- C** Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D** Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L). In other situations, enter zero.
- E** Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter
- F** This section is reserved for adjustments necessary to comply with the IRS normalization rule:

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

Federal Deficient / (Excess) Deferred Income Taxes

Tax Cuts and Jobs Act of 2017

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
1	Unprotected Non-Property							
2	ADIT - 190	(Note A)	411.1	4 Years	\$ (2,276,084)	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	411.1	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	411.1	4 Years	(2,583,952)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
7	Unprotected Property							
8	ADIT - 190	(Note A)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	411.1	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	411.1	5 Years	(46,442,704)	-	-	-
11	ADIT - 283	(Note A)	411.1	5 Years	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				\$ (46,442,704)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 36,290,158	\$ 34,263,169	\$ (1,108,096)	\$ 33,155,073
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(68,077,223)	(53,754,717)	2,136,601	(51,618,116)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT				\$ (31,787,065)	\$ (19,491,548)	\$ 1,028,505	\$ (18,463,043)
19	Total - Deficient / (Excess) ADIT				\$ (83,089,806)	\$ (19,491,548)	\$ 1,028,505	\$ (18,463,043)

Tax Reform Act of 1986

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

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

Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
27	Unprotected Non-Property							
28	ADIT - 190		411.1		\$ (2,276,084)	\$ -	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-	-
30	ADIT - 282		411.1		-	-	-	-
31	ADIT - 283		411.1		(2,583,952)	-	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(46,442,704)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (46,442,704)	\$ -	\$ -	\$ -
39	Protected Property							
40	ADIT - 190		410.1		\$ 36,290,158	\$ 34,263,169	\$ (1,108,096)	\$ 33,155,073
41	ADIT - 281		411.1		-	-	-	-
42	ADIT - 282		411.1		(67,993,545)	(53,754,717)	2,136,601	(51,618,116)
43	ADIT - 283		411.1		-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (31,703,387)	\$ (19,491,548)	\$ 1,028,505	\$ (18,463,043)
45	Total - Deficient / (Excess) ADIT				\$ (83,006,128)	\$ (19,491,548)	\$ 1,028,505	\$ (18,463,043)

Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
46	ADIT - 190		411.1		\$ 34,014,073	\$ 34,263,169	\$ (1,108,096)	\$ 33,155,073
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(114,436,249)	(53,754,717)	2,136,601	(51,618,116)
49	ADIT - 283		411.1		(2,583,952)	-	-	-
50	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1A, Line 41a			\$ (83,006,128)	\$ (19,491,548)	\$ 1,028,505	\$ (18,463,043)
51	Tax Gross-Up Factor	ATT H-3D, Line 132b			1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (114,831,746)	\$ (26,964,859)	\$ 1,422,847	\$ (25,542,011)

Federal Income Tax Regulatory Asset / (Liability)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
53	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)				(114,831,746)	(26,964,859)	1,422,847	(25,542,011)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (114,831,746)	\$ (26,964,859)	\$ 1,422,847	\$ (25,542,011)

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

State Deficient / (Excess) Deferred Income Taxes

State Tax Rate Change

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024	(G) Current Year Amortization	(H) December 31, 2025
						BOY Balance		EOY Balance
56	Unprotected Non-Property							
57	ADIT - 190	(Note C)	411.1	4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281	(Note C)	411.1	4 Years	-	-	-	-
59	ADIT - 282	(Note C)	411.1	4 Years	-	-	-	-
60	ADIT - 283	(Note C)	411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190	(Note C)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	411.1	5 Years	-	-	-	-
65	ADIT - 282	(Note C)	411.1	5 Years	-	-	-	-
66	ADIT - 283	(Note C)	411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190	(Note C)	410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	411.1	NA	-	-	-	-
71	ADIT - 282	(Note C)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note C)	411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024	(G) Current Year Amortization	(H) December 31, 2025
						BOY Balance		EOY Balance
75	Unprotected Non-Property							
76	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
77	ADIT - 281		411.1		-	-	-	-
78	ADIT - 282		411.1		-	-	-	-
79	ADIT - 283		411.1		-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
83	ADIT - 281		411.1		-	-	-	-
84	ADIT - 282		411.1		-	-	-	-
85	ADIT - 283		411.1		-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
89	ADIT - 281		411.1		-	-	-	-
90	ADIT - 282		411.1		-	-	-	-
91	ADIT - 283		411.1		-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

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

Total State Deficient / (Excess) Deferred Income Taxes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
94	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
95	ADIT - 281		411.1		-	-	-	-
96	ADIT - 282		411.1		-	-	-	-
97	ADIT - 283		411.1		-	-	-	-
98	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
99	Tax Gross-Up Factor	ATT H-3D, Line 132b			1.38	1.38	1.38	1.38
100	Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
101	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
102	Account 254 (Other Regulatory Liabilities)				-	-	-	-
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)

Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
104	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)				(114,831,746)	(26,964,859)	1,422,847	(25,542,011)
106	Total - Transmission Regulatory Asset / (Liability)				\$ (114,831,746)	\$ (26,964,859)	\$ 1,422,847	\$ (25,542,011)

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

Instructions

1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where DPL resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

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

Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)														ADIT - Post Rate Change (December 31, 2017)													
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT	Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT
(A)		(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)														
FERC Account 190 - Non-Current (Note A)																											
1	Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 722,032	\$ 252,711	\$ 61,373	\$ (21,480)	\$ 292,604	\$ 722,032	\$ 151,627	\$ 61,373	\$ (12,888)	\$ 200,111														
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	2,128,198	744,869	180,897	(63,314)	862,452	2,128,198	446,922	180,897	(37,988)	589,830														
3	Provision for Uncollectible Accounts - MT	Allowance for Doubtful Accounts	Unprotected Non-Property	5,630,317	1,970,611	478,577	(167,502)	2,281,686	5,630,317	1,182,367	478,577	(100,501)	1,560,442														
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	6,475,628	2,266,470	550,428	(192,650)	2,626,248	6,475,628	1,359,882	550,428	(115,590)	1,794,720														
5	Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	2,339,148	817,702	-	-	2,339,148	2,339,148	491,421	-	-	491,421														
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	42,572	(22,924)	42,572	-	-	-	-	51,742														
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	133,331	(46,666)	86,665	-	-	-	-	133,331														
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	1,766,351	618,223	150,140	(52,549)	715,814	1,766,351	370,934	150,140	(31,529)	489,544														
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	230,355	80,624	19,580	(8,653)	93,551	230,355	48,375	19,580	(4,112)	63,843														
10	Accumulated Deferred Investment Tax Cred	Deferred LTC	Unprotected Non-Property	2,744,836	960,693	233,311	(81,232)	1,154,436	2,744,836	570,416	233,311	(48,935)	700,731														
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	208,001	72,800	60,180	(21,623)	106,957	208,001	44,680	60,180	(12,638)	196,222														
12	Other Liability - State Fund	Environmental Expense	Unprotected Non-Property	536,932	187,926	45,639	(15,974)	217,592	536,932	112,756	45,639	(9,584)	148,811														
13	Liability-Environmental (925300)-Contr	Environmental Expense	Unprotected Non-Property	(708,000)	(247,800)	(60,180)	21,063	(286,917)	(708,000)	(148,680)	(60,180)	12,638	(196,222)														
14	Accrued Liab-Environmental Site Exp - Long Terr	Environmental Expense	Unprotected Non-Property	1,306,782	457,374	111,076	(38,877)	529,573	1,306,782	274,424	111,076	(23,326)	362,175														
15	Accrued Liab-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	1,408,008	498,601	408,681	(143,038)	1,340,455	1,408,008	289,422	408,681	(85,823)	1,332,539														

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

Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)										ADIT - Post Rate Change (December 31, 2017)									
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT						
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)						
FERC Account 282 - Property (Note A)																			
82	Fixed Asset Basis Differences (PowerTax) - Protecte	Protected Property (PowerTax	Protected Property	\$ (1,475,410.754)	\$ (516,393.764)	\$ -	\$ -	\$ (516,393.764)	\$ (1,475,410.754)	\$ (309,836.258)	\$ -	\$ -	\$ (309,836.258)						
83	Fixed Asset Basis Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property	(1,205,260.067)	(421,841.023)	-	-	(421,841.023)	(1,205,260.067)	(253,104.614)	-	-	(253,104.614)						
84	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax	Unprotected Property	80,655.390	31,379.387	-	-	31,379.387	80,655.390	18,827.632	-	-	18,827.632						
85	Maryland Fixed Asset Basis (PowerTax	Non-Protected Property (PowerTax	Unprotected Property	-	-	(49,092.225)	17,182.279	(31,909.946)	-	-	(49,092.225)	10,309.367	(38,782.858)						
86	Maryland Fixed Asset Basis (PowerTax) - CIAI	Non-Protected Property (PowerTax	Unprotected Property	-	-	2,511.377	(878.982)	1,632.395	-	-	2,511.377	(527.389)	1,983.988						
87	Delaware Fixed Asset Basis (PowerTax	Non-Protected Property (PowerTax	Unprotected Property	-	-	(152,798.237)	53,479.383	(99,318.854)	-	-	(152,798.237)	32,087.630	(120,710.607)						
88	Delaware Fixed Asset Basis (PowerTax) - CIAI	Non-Protected Property (PowerTax	Unprotected Property	-	-	5,110.357	(1,788.625)	3,321.732	-	-	5,110.357	(1,073.175)	4,037.182						
89	Fixed Asset Basis Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property	(56,147.253)	(19,651.538)	-	-	(19,651.538)	(56,147.253)	(11,790.923)	-	-	(11,790.923)						
90	Maryland Fixed Asset Basis (PowerTax FT	Non-Protected Property (PowerTax	Unprotected Property	-	-	(1,572.123)	550.243	(1,021.880)	-	-	(1,572.123)	330.146	(1,241.977)						
91	Delaware Fixed Asset Basis (PowerTax FT	Non-Protected Property (PowerTax	Unprotected Property	-	-	(3,200.393)	1,120.138	(2,080.256)	-	-	(3,200.393)	672.083	(2,528.311)						
92	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax	Unprotected Property	(3,458.769)	(1,210.569)	-	-	(1,210.569)	(3,458.769)	(726.342)	-	-	(726.342)						
93	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property	14,702.392	5,145.837	-	-	5,145.837	14,702.392	3,087.502	-	-	3,087.502						
94	Maryland Fixed Asset Basis (Non-PowerTax	Non-Protected Property (Non-PowerTax	Unprotected Property	-	-	(96.846)	33.896	(62.950)	-	-	(96.846)	20.338	(76.508)						
95	Maryland Fixed Asset Basis (Non-PowerTax) - CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property	-	-	411.667	(144.083)	267.584	-	-	411.667	(86.450)	325.217						
96	Delaware Fixed Asset Basis (Non-PowerTax	Non-Protected Property (Non-PowerTax	Unprotected Property	-	-	(197.150)	69.002	(128.147)	-	-	(197.150)	41.401	(155.748)						
97	Delaware Fixed Asset Basis (Non-PowerTax) - CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property	-	-	838.036	(293.313)	544.724	-	-	838.036	(175.988)	662.049						
98	Total FERC Account 282			\$ (2,635,919,061)	\$ (922,571,671)	\$ (198,085,536)	\$ 69,329,938	\$ (1,051,327,270)	\$ (2,635,919,061)	\$ (553,543,003)	\$ (198,085,536)	\$ 41,997,963	\$ (710,030,576)						
FERC Account 283 - Non-Current (Note A)																			
99	Reg Asset-Blueprint for the Future-MC	Blueprint for the Future	Unprotected Non-Property	\$ (1,551,232)	\$ (542,931)	\$ (131,855)	\$ 46,149	\$ (628,637)	\$ (1,551,232)	\$ (325,759)	\$ (131,855)	\$ 27,689	\$ (429,924)						
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(458,580)	(160,503)	(38,979)	13,643	(458,580)	(458,580)	(96,302)	(38,979)	8,186	(127,095)						
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(4,934,591)	(1,727,107)	(419,440)	146,804	(1,999,743)	(4,934,591)	(1,036,264)	(419,440)	88,082	(1,367,622)						
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(29,346)	(10,271)	(2,494)	873	(11,892)	(29,346)	(6,163)	(2,494)	524	(8,133)						
103	Materials-Reserve for Obsolete Materi	Materials Reserv	Unprotected Non-Property	462,934	162,027	39,349	(13,772)	187,604	462,934	97,216	39,349	(128,302)	128,302						
104	Accrued Charitable Contributions-DE	Merger Commitment Fee	Unprotected Non-Property	985,653	344,979	83,781	(29,323)	399,436	985,653	206,987	83,781	(17,594)	273,174						
105	Accrued Charitable Contributions-MC	Merger Commitment Fee	Unprotected Non-Property	187,499	65,625	15,937	(5,578)	79,984	187,499	39,375	15,937	(3,347)	51,965						
106	Deferred Credits-Genera	Merger Commitment Fee	Unprotected Non-Property	3,196,442	1,118,755	271,698	(95,994)	1,296,358	3,196,442	671,253	271,698	(57,056)	885,894						
107	Accrued Charitable Contributions-DE Long Tern	Merger Commitment Fee	Unprotected Non-Property	6,914,606	2,420,112	587,742	(205,710)	2,802,144	6,914,606	1,452,067	587,742	(123,426)	1,916,383						
108	Accrued Charitable Contributions-MD Long Tern	Merger Commitment Fee	Unprotected Non-Property	1,313,274	459,664	111,628	(39,070)	532,204	1,313,274	275,787	111,628	(23,442)	363,974						
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(196,896,680)	(68,913,838)	(16,736,218)	5,857,676	(79,792,966)	(196,896,680)	(41,348,303)	(16,736,218)	3,514,606	(54,569,915)						
110	Prepayments - Other Taxes	Property Taxes	Unprotected Non-Property	(22,946,358)	(8,031,225)	(1,950,440)	682,654	(9,299,012)	(22,946,358)	(4,818,735)	(1,950,440)	409,592	(6,359,583)						
111	Unamortized Loss on Reacquired Deb	Reacquired Debt	Unprotected Non-Property	(6,719,422)	(2,351,798)	(671,151)	199,903	(6,719,422)	(6,719,422)	(1,411,079)	(671,151)	119,942	(1,862,288)						
112	Unamortized Loss - Revenue Bond	Reacquired Debt	Unprotected Non-Property	(510,837)	(178,793)	(43,421)	15,197	(207,017)	(510,837)	(107,276)	(43,421)	9,118	(141,578)						
113	Unamortized Loss - Pollution Bond	Reacquired Debt	Unprotected Non-Property	(443,834)	(155,342)	(37,726)	15,204	(179,864)	(443,834)	(93,205)	(37,726)	7,922	(123,009)						
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(56,498,500)	(19,774,475)	(4,802,372)	1,680,830	(22,896,017)	(56,498,500)	(11,864,685)	(4,802,372)	1,008,498	(15,658,559)						
115	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj	Unprotected Non-Property	(7,549,595)	(2,642,358)	(641,716)	224,600	(3,059,473)	(7,549,595)	(1,585,415)	(641,716)	134,760	(2,092,370)						
116	Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(653,578)	(228,752)	(55,554)	19,444	(653,578)	(653,578)	(137,251)	(55,554)	11,666	(181,139)						
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(24,070,683)	(8,424,739)	(2,046,008)	716,103	(9,754,644)	(24,070,683)	(5,054,843)	(2,046,008)	429,662	(6,671,190)						
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(65,234,696)	(22,832,143)	(5,544,949)	1,940,732	(26,436,360)	(65,234,696)	(13,699,286)	(5,544,949)	1,164,439	(18,079,796)						
119	Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(4,171,437)	(1,460,003)	(354,572)	124,100	(1,690,475)	(4,171,437)	(876,002)	(354,572)	74,460	(1,156,114)						
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(2,895,921)	(1,013,573)	(246,153)	86,154	(1,173,572)	(2,895,921)	(608,144)	(246,153)	51,692	(802,605)						
121	Other Regulatory Assets - Genera	Reg Asset - Other	Unprotected Non-Property	273,083	95,579	23,212	(8,124)	110,667	273,083	57,347	23,212	(4,875)	75,685						
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(8,153,327)	(2,853,665)	(693,033)	242,561	(3,304,136)	(8,153,327)	(1,712,199)	(693,033)	145,337	(2,259,695)						
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(4,564,995)	(1,597,748)	(388,025)	135,809	(1,849,964)	(4,564,995)	(958,649)	(388,025)	81,485	(1,265,188)						
124	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(8,922,464)	(3,122,862)	(758,409)	265,443	(3,615,828)	(8,922,464)	(1,873,717)	(758,409)	159,266	(2,472,861)						
125	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(871,250)	(304,937)	(74,056)	25,920	(353,074)	(871,250)	(182,962)	(74,056)	15,552	(241,467)						
126	Other Regulatory Assets - Vacation Accrui	Reg Asset - Other	Unprotected Non-Property	(8,185,597)	(2,864,959)	(695,776)	243,522	(3,317,213)	(8,185,597)	(1,718,975)	(695,776)	146,113	(2,268,638)						
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(8,413,845)	(2,944,846)	(715,177)	250,312	(3,409,711)	(8,413,845)	(1,766,907)	(715,177)	150,187	(2,331,897)						
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(353,649)	(123,777)	(30,060)	10,521	(143,316)	(353,649)	(74,266)	(30,060)	6,313	(98,014)						
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(559,451)	(195,808)	(47,553)	16,644	(228,717)	(559,451)	(117,485)	(47,553)	9,986	(155,052)						
130	Regulatory Asset- Maryland Meter	Reg Asset - Other	Unprotected Non-Property	(13,123,094)	(4,593,083)	(1,115,463)	390,412	(5,318,134)	(13,123,094)	(2,755,850)	(1,115,463)	234,247	(3,637,065)						
131	Regulatory Asset-Meters-Incremental Depreciatio	Reg Asset - Other	Unprotected Non-Property	(454,446)	(159,056)	(38,628)	13,520	(184,164)	(454,446)	(95,434)	(38,628)	8,112	(125,950)						
132	Regulatory Asset - MD AM	Reg Asset - Other	Unprotected Non-Property	3,762,977	1,317,042	319,853	(111,949)	1,524,946	3,762,977	790,225	319,853	(67,169)	1,042,909						
133	Regulatory Assets - COPCO Acquisition	Reg Asset- COPCO Acquisition Adjustment	Unprotected Non-Property	(5,079,638)	(1,777,873)	(431,769)	151,119	(2,058,523)	(5,079,638)	(1,066,724)	(431,769)	90,672	(1,407,822)						
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(34,891,472)	(12,212,015)	(2,965,775)	1,038,021	(14,139,769)	(34,891,472)	(7,327,209)	(2,965,775)	622,813	(9,670,171)						
135	Reg Asset-DE Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	6,586,665	2,298,333	558,167	(195,358)	2,661,141	6,586,665	1,379,000	558,167	(117,215)	1,819,951						
136	Reg Asset-MD Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	718,620	290,870	(81,983)	948,407						
137	Regulatory Assets-Current-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	(22,183,141)	(7,764,100)	(1,885,567)	659,948	(8,989,718)	(22,183,141)	(4,658,460)	(1,885,567)	395,969	(6,148,058)						
138	Regulatory Assets-Elec Gen	Reg Liab - Other	Unprotected Non-Property	(265,986)	(93,095)	(22,609)	7,913	(107,791)	(265,986)	(55,857)	(22,609)	4,748	(73,718)						
139	Regulatory Assets-Gas-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(85,417)	(29,896)	(7,260)	2,541	(34,615)	(85,417)	(17,937)	(7,260)	1,525	(23,673)						
140	Regulatory Assets-Contr-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	34,891,472	12,212,015	2,965,775	(1,038,021)	14,139,769	34,891,472	7,327,209	2,965,775	(622,813)	9,670,171						
141	Regulatory Assets-Contr-Ret Acctg	Reg Liab - Other	Unprotected Non-Property	22,949,490	8,032,721	1,950,707	(682,747)	9,300,281	22,949,490	4,819,393	1,950,707	(409,648)	6,360,451						
142	Reg Assets-Asset Retirement Oblig-Gas-Contr	Reg Liab - Other	Unprotected Non-Property	392,189	137,266	33,336	(11,668)	158,935	392,189	82,360	33,336	(7,001)	108,695						
143	Regulatory Assets-DPL DE-DSM-Energy Efficiency	Reg Liab - Other Reg																	

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

Tax Cuts and Jobs Act of 2017													
ADIT - Pre Rate Change (December 31, 2017)										ADIT - Post Rate Change (December 31, 2017)			
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT
(A)		(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)
Instructions													
<p>1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Ot Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. It is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.</p> <p>2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-prop</p> <p>3. Set the allocation percentages equal to the applicable percentages at the date of the rate chan;</p>													
Notes													
A	Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.												
B	The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.												
END													

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

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)													
Line	Detailed Description	Description	Category	Rate Change	Non-Recoverable	Income Tax Regulatory	Total	Jurisdiction	Electric	Allocator	Transmission	FERC	
				Deferred Tax Impact		Asset / Liability	Deficient / (Excess)				ADIT Balance		Deficient / (Excess)
				(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)	
FERC Account 190 - Non-Current Note A													
1	Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 92,492	\$ -	\$ -	\$ 92,492	Labor	No	0.00%	\$ -	190	
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	272,622	-	-	272,622	100% DE	No	0.00%	-	190	
3	Provision for Uncollectible Accounts - MC	Allowance for Doubtful Accounts	Unprotected Non-Property	721,244	-	-	721,244	100% MD	No	0.00%	-	190	
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	829,528	-	-	829,528	100% DE	No	0.00%	-	190	
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	327,481	327,481	-	-	Labor	No	0.00%	-	190	
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(9,169)	(9,169)	-	0	Labor	No	0.00%	-	190	
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(18,666)	(18,666)	-	(0)	Labor	No	0.00%	-	190	
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	226,270	-	-	226,270	Labor	Yes	6.08%	13,758	190	
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	29,509	-	-	29,509	Plant	Yes	31.49%	9,293	190	
10	Accumulated Deferred Investment Tax Cred	Deferred ITC	Unprotected Non-Property	351,613	351,613	-	(0)	Plant	No	0.00%	-	190	
11	Accrued Liab-Environmental Site Exj	Environmental Expense	Unprotected Non-Property	90,695	-	-	90,695	Plant	Yes	31.49%	28,563	190	
12	Other Liability - State Fund:	Environmental Expense	Unprotected Non-Property	68,781	-	-	68,781	Plant	No	0.00%	-	190	
13	Liability-Environmental (925300)-Contr:	Environmental Expense	Unprotected Non-Property	(90,695)	-	-	(90,695)	Plant	Yes	31.49%	(28,563)	190	
14	Accrued Liab-Environmental Site Exp - Long Terr	Environmental Expense	Unprotected Non-Property	167,399	-	-	167,399	Plant	Yes	31.49%	52,719	190	
15	Accrued Liab-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	615,906	615,906	-	0	Plant	No	0.00%	-	190	
16	Accrued Liab-Merrill Creek Lease - Long Term	Merrill Creek	Unprotected Non-Property	186,917	-	-	186,917	(0)	Plant	No	0.00%	-	190
17	Liab-Merrill Crk Capacity (92420X)-Contr:	Merrill Creek	Unprotected Non-Property	(174,106)	-	-	(0)	Plant	No	0.00%	-	190	
18	Liab-Merrill Crk Lease (92420X)-Contr:	Merrill Creek	Unprotected Non-Property	(615,906)	-	-	(0)	Plant	No	0.00%	-	190	
19	Excess Merrill Creek Capacity:	Merrill Creek	Unprotected Non-Property	984,459	-	-	(0)	Plant	No	0.00%	-	190	
20	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	1,898,511	-	-	1,898,511	Labor	Yes	6.08%	115,433	190	
21	Taxes Accrued - Taxes other than incom:	Other (190)	Unprotected Non-Property	(0)	-	-	(0)	Plant	Yes	31.49%	(0)	190	
22	Accrued Liability - Other Energy Purchase:	Other (190)	Unprotected Non-Property	910	-	-	910	100% MD	No	0.00%	-	190	
23	Above-market Energy Supply Contract	Other (190)	Unprotected Non-Property	174,106	-	-	174,106	Plant	Yes	36.62%	63,758	190	
24	Oth Reg Liab-Asset Retirement Obligation	Other (190)	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	36.62%	132,962	190	
25	Oth Reg Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	107,114	-	-	107,114	Plant	Yes	36.62%	39,225	190	
26	Regulatory Liability-MD Grid Resilienc	Other (190)	Unprotected Non-Property	29,545	-	-	29,545	100% MD	No	0.00%	-	190	
27	Liabilities-Disability (92420L)-Contr:	Other (190)	Unprotected Non-Property	(63,511)	-	-	(63,511)	Labor	Yes	6.08%	(3,862)	190	
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	309,076	-	-	309,076	Labor	Yes	6.08%	18,792	190	
29	Accrued Payroll Taxes - Manus	Other Labor Related Accrual	Unprotected Non-Property	46,295	-	-	46,295	Labor	Yes	6.08%	2,815	190	
30	Accrued Liab-Required Health Claims Residenti	Other Labor Related Accrual	Unprotected Non-Property	103,992	-	-	103,992	Labor	Yes	6.08%	6,323	190	
31	Accrued Liabilities - Workers Comp	Other Labor Related Accrual	Unprotected Non-Property	148,681	-	-	148,681	Labor	Yes	6.08%	9,040	190	
32	Accrued Liabilities - Disability	Other Labor Related Accrual	Unprotected Non-Property	63,511	-	-	63,511	Labor	Yes	6.08%	3,862	190	
33	Accrued Liability - PHI Incentive Plar	Other Labor Related Accrual	Unprotected Non-Property	644,781	-	-	644,781	Labor	Yes	6.08%	39,204	190	
34	Accrued Liab-Sick Pay Carryove	Other Labor Related Accrual	Unprotected Non-Property	411,936	-	-	411,936	Labor	Yes	6.08%	25,047	190	
35	Accrued Liab-Vacator	Other Labor Related Accrual	Unprotected Non-Property	655,433	-	-	655,433	Labor	Yes	6.08%	39,852	190	
36	Acc Liab - Deferred Comp S1	Other Labor Related Accrual	Unprotected Non-Property	4,612	-	-	4,612	Labor	Yes	6.08%	280	190	
37	Liabilities-SERP (92420L) - Contr:	Other Labor Related Accrual	Unprotected Non-Property	(439,325)	(439,325)	-	0	Labor	No	0.00%	-	190	
38	Liab-Workers Comp (92420L)-Contr:	Other Labor Related Accrual	Unprotected Non-Property	(148,681)	-	-	(148,681)	Labor	Yes	6.08%	(9,040)	190	
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accrual	Unprotected Non-Property	530,817	-	-	530,817	Labor	Yes	6.08%	32,275	190	
40	Accrued Liab-SERP	Other Labor Related Accrual	Unprotected Non-Property	439,325	439,325	-	(0)	Labor	No	0.00%	-	190	
41	Liability-Deferred Comp (92530P)-Contr:	Other Labor Related Accrual	Unprotected Non-Property	(4,612)	-	-	(4,612)	Labor	Yes	6.08%	(280)	190	
42	Acc Liab - Deferred Comp LT	Other Labor Related Accrual	Unprotected Non-Property	119,083	-	-	119,083	Labor	Yes	6.08%	7,241	190	
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accrual	Unprotected Non-Property	36,608	-	-	36,608	Labor	Yes	6.08%	2,226	190	
44	481(a) - Payroll Taxes	Other Labor Related Accrual	Unprotected Non-Property	(24,381)	-	-	(24,381)	Labor	Yes	6.08%	(1,482)	190	
45	Reg Liab-MD Dynamic Pricing/Critical PI	Reg Asset - DSM	Unprotected Non-Property	98,169	-	-	98,169	100% MD	No	0.00%	-	190	
46	Provision for Uncollectible POR - DPL MC	Reg Liab - Other	Unprotected Non-Property	156,255	-	-	156,255	100% MD	No	0.00%	-	190	
47	Renewable Energy Credits - MT	Reg Liab - Other	Unprotected Non-Property	(1,441)	-	-	(1,441)	100% MD	No	0.00%	-	190	
48	SERP Asset	Reg Liab - Other	Unprotected Non-Property	439,325	412,613	-	26,712	Labor	Yes	100.00%	26,712	190	
49	Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(52,461)	-	-	(52,461)	Labor	Yes	0.00%	-	190	
50	Deferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property	(399,502)	-	-	(399,502)	Labor	Yes	0.00%	-	190	
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	96,689	-	-	96,689	Plant	Yes	0.00%	-	190	
52	Virginia Use Tax Payabl	Reg Liab - Other	Unprotected Non-Property	137	-	-	137	Plant	Yes	0.00%	-	190	
53	Accrued Liability-Claims-Contr:	Reg Liab - Other	Unprotected Non-Property	(187,937)	-	-	(187,937)	Labor	Yes	0.00%	-	190	
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	62,295	-	-	62,295	Labor	Yes	6.08%	3,788	190	
55	Regulatory Liability-Current-Rev Acc	Reg Liab - Other	Unprotected Non-Property	(98,169)	-	-	(98,169)	Plant	Yes	0.00%	-	190	
56	Other Regulatory Liability - Geners	Reg Liab - Other	Unprotected Non-Property	(144,393)	-	-	(144,393)	Plant	Yes	36.62%	(52,877)	190	
57	Reg Liab-Asset Retirement Oblig-Electr	Reg Liab - Other	Unprotected Non-Property	(363,085)	-	-	(363,085)	Plant	No	0.00%	-	190	
58	Reg Liab-Asset Retirement Oblig-Gas-Contr:	Reg Liab - Other	Unprotected Non-Property	(107,114)	-	-	(107,114)	100% DE	No	0.00%	-	190	
59	Regulatory Liability - Gas - Unbille	Reg Liab - Other	Unprotected Non-Property	1,081,182	-	-	1,081,182	100% DE	No	0.00%	-	190	
60	Other Regulatory Liability - MD SO ₂	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	190	
61	Other Regulatory Liability - DE SO ₂	Reg Liab - Other	Unprotected Non-Property	942,125	-	-	942,125	100% DE	No	0.00%	-	190	
62	Accrued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	187,937	-	-	187,937	Labor	Yes	0.00%	-	190	
63	Accrued Liability - LTIP - Long-Term	Reg Liab - Other	Unprotected Non-Property	16,669	-	-	16,669	Labor	Yes	6.08%	1,013	190	
64	Asset Retirement Obligation - Non-Utilit	Reg Liab - Other	Unprotected Non-Property	719,886	719,886	-	(0)	Plant	No	0.00%	-	190	
65	Asset Retirement Obligation-Electric Utilit	Reg Liab - Other	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	0.00%	-	190	
66	Asset Retirement Obligation-Gas Utilit	Reg Liab - Other	Unprotected Non-Property	107,114	-	-	107,114	100% DE	No	0.00%	-	190	
67	Miscellaneous Deferred Debit:	Reg Liab - Other	Unprotected Non-Property	(220,537)	-	-	(220,537)	Labor	Yes	6.08%	(13,409)	190	
68	Accrued Liab-Genera	Reg Liab - Other	Unprotected Non-Property	2,562	-	-	2,562	Plant	Yes	31.49%	807	190	
69	Renewable Energy Credits - DE	Reg Liab - Other	Unprotected Non-Property	(1,016,921)	-	-	(1,016,921)	100% DE	No	0.00%	-	190	
70	Other Regulatory Liability - DE SO ₂	Reg Liab - Other	Unprotected Non-Property	18,049	-	-	18,049	100% DE	No	0.00%	-	190	
71	Accrued Liability - Other Energy Purchase:	Renewable Energy Credit	Unprotected Non-Property	1,317,664	-	-	1,317,664	100% DE	No	0.00%	-	190	
72	Maryland Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(1,936,152)	-	-	(1,936,152)	Plant	Yes	32.96%	(638,117)	190	
73	Delaware Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(6,685,602)	-	-	(6,685,602)	Plant	Yes	32.96%	(2,203,441)	190	
74	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utilit)	Protected Property	110,110,316	-	-	110,110,316	Plant	Yes	32.96%	36,290,158	190	
75	Federal Net Operating Loss Carry-Forward:	Federal Net Operating Loss Carry-Forward (Non-Utilit)	Protected Property	(110,110,316)	(110,110,316)	-	-	Plant	No	0.00%	-	190	
76	FAS109 Regulatory Asset - Electr	FAS109 Non-TCJA	N/A	(4,095,392)	-	(4,095,392)	-	Plant	Yes	0.00%	-	190	
77	FAS109 Regulatory Asset	FAS109 Non-TCJA	N/A	(476,448)	-	(476,448)	-	Plant	Yes	0.00%	-	190	
78	FAS109 Regulatory Liability - Electr	FAS109 Non-TCJA	N/A	196,555	-	196,555	-	Plant	Yes	0.00%	-	190	
79	FAS109 Regulatory Liability - Gas	FAS109 Non-TCJA	N/A	43,027	-	43,027	-	Plant	Yes	0.00%	-	190	
80	SFAS109-Regulatory Liability Electr	FAS109 TCJA	N/A	(150,539,586)	-	(150,539,586)	-	-	-	0.00%	-	190	
81	Total FERC Account 190			\$ (150,574,374)	\$ (107,329,289)	\$ (154,871,844)	\$ 111,626,759				\$ 34,014,073		

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

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed Description (A)	Description (B)	Category (C)	Rate Change	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B) (T)	Transmission Allocated Deficient / (Excess) ADIT Balance (U) = (Q) + (T)	FERC Account (V)
				Deferred Tax Impact (N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(U)		
FERC Account 282 - Property (Note A)												
82	Fixed Asset Basis Differences (PowerTax) - Protectec	Protected Property (PowerTax	Protected Property)	\$ (206,557,506)	\$ -	\$ -	\$ (206,557,506)	Plant	Yes	32.96%	\$ (68,077,223)	282
83	Fixed Asset Basis Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	(168,736,409)	-	-	(161,543,946)	Plant	Yes	32.96%	(53,241,654)	282
84	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax	Unprotected Property)	12,551,755	-	(7,192,463)	12,551,755	Plant	No	0.00%	-	282
85	Maryland Fixed Asset Basis (PowerTax	Non-Protected Property (PowerTax	Unprotected Property)	6,872,912	-	-	6,872,912	Plant	Yes	32.96%	2,265,174	282
86	Maryland Fixed Asset Basis (PowerTax) - CIAI	Non-Protected Property (PowerTax	Unprotected Property)	(351,593)	-	-	(351,593)	Plant	No	0.00%	-	282
87	Delaware Fixed Asset Basis (PowerTax	Non-Protected Property (PowerTax	Unprotected Property)	21,391,753	-	-	21,391,753	Plant	Yes	32.96%	7,050,294	282
88	Delaware Fixed Asset Basis (PowerTax) - CIAI	Non-Protected Property (PowerTax	Unprotected Property)	(715,450)	-	-	(715,450)	Plant	No	0.00%	-	282
89	Fixed Asset Basis Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	(7,860,615)	-	-	(7,860,615)	Plant	Yes	32.96%	(2,590,702)	282
90	Maryland Fixed Asset Basis (PowerTax FT	Non-Protected Property (PowerTax	Unprotected Property)	220,097	-	-	220,097	Plant	Yes	32.96%	72,540	282
91	Delaware Fixed Asset Basis (PowerTax FT	Non-Protected Property (PowerTax	Unprotected Property)	448,055	-	-	448,055	Plant	Yes	32.96%	147,670	282
92	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax	Unprotected Property)	(484,228)	-	-	(484,228)	Plant	Yes	32.96%	(159,592)	282
93	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	2,058,335	-	-	2,058,335	Plant	No	0.00%	-	282
94	Maryland Fixed Asset Basis (Non-PowerTax	Non-Protected Property (Non-PowerTax	Unprotected Property)	13,558	-	-	13,558	Plant	Yes	32.96%	4,469	282
95	Maryland Fixed Asset Basis (Non-PowerTax) - CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	(57,633)	-	-	(57,633)	Plant	No	0.00%	-	282
96	Delaware Fixed Asset Basis (Non-PowerTax	Non-Protected Property (Non-PowerTax	Unprotected Property)	27,601	-	-	27,601	Plant	Yes	32.96%	9,097	282
97	Delaware Fixed Asset Basis (Non-PowerTax) - CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	(117,325)	-	-	(117,325)	Plant	No	0.00%	-	282
98	Total FERC Account 282			\$ (341,296,693)	\$ -	\$ (7,192,463)	\$ (334,104,230)				\$ (114,519,927)	
FERC Account 283 - Non-Current (Note A)												
99	Reg Asset-Blueprint for the Future-MC	Blueprint for the Future	Unprotected Non-Property	\$ (198,713)	\$ -	\$ -	\$ (198,713)	100% MD	No	0.00%	\$ -	283
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(58,744)	-	-	(58,744)	100% DE	No	0.00%	-	283
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(632,121)	-	-	(632,121)	100% DE	No	0.00%	-	283
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(3,759)	-	-	(3,759)	100% DE	No	0.00%	-	283
103	Materials-Reserve for Obsolete Materi	Materials Reserve	Unprotected Non-Property	59,302	-	-	59,302	Plant	Yes	31.49%	18,676	283
104	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	126,262	126,262	-	(0)	Labor	No	0.00%	-	283
105	Accrued Charitable Contributions-MC	Merger Commitment Fees	Unprotected Non-Property	24,019	24,019	-	0	Labor	No	0.00%	-	283
106	Deferred Credits-Genera	Merger Commitment Fees	Unprotected Non-Property	409,464	409,464	-	0	Labor	No	0.00%	-	283
107	Accrued Charitable Contributions-DE Long Tern	Merger Commitment Fees	Unprotected Non-Property	885,761	885,761	-	(0)	Labor	No	0.00%	-	283
108	Accrued Charitable Contributions-MD Long Tern	Merger Commitment Fees	Unprotected Non-Property	168,230	168,230	-	-	100% MD	No	0.00%	-	283
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(25,222,465)	-	-	(25,222,465)	Labor	Yes	6.08%	(1,533,576)	283
110	Prepayments - Other Taxes	Property Taxes	Unprotected Non-Property	(2,939,428)	-	-	(2,939,428)	Plant	No	0.00%	-	283
111	Unamortized Loss on Reacquired Deb	Reacquired Debt	Unprotected Non-Property	(860,758)	-	-	(860,758)	100% DE	No	0.00%	-	283
112	Unamortized Loss - Revenue Bond	Reacquired Debt	Unprotected Non-Property	(65,438)	-	-	(65,438)	Plant	Yes	31.49%	(20,609)	283
113	Unamortized Loss - Pollution Bond	Reacquired Debt	Unprotected Non-Property	(56,855)	-	-	(56,855)	Plant	Yes	31.49%	(17,906)	283
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(7,237,458)	-	-	(7,237,458)	100% MD	No	0.00%	-	283
115	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj	Unprotected Non-Property	(967,103)	-	-	(967,103)	100% Transmission	Yes	100.00%	(967,103)	283
116	Regulatory Assets - Asset Retirement Obligatio	Reg Asset - Other	Unprotected Non-Property	(63,723)	-	-	(63,723)	Plant	Yes	0.00%	-	283
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(3,083,455)	-	-	(3,083,455)	100% MD	No	0.00%	-	283
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(8,356,564)	-	-	(8,356,564)	100% DE	No	0.00%	-	283
119	Regulatory Assets - MC	Reg Asset - Other	Unprotected Non-Property	(534,361)	-	-	(534,361)	100% MD	No	0.00%	-	283
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(370,968)	-	-	(370,968)	100% DE	No	0.00%	-	283
121	Other Regulatory Assets - Genera	Reg Asset - Other	Unprotected Non-Property	34,982	-	-	34,982	Plant	Yes	0.00%	-	283
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(1,044,441)	-	-	(1,044,441)	100% DE	No	0.00%	-	283
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(584,776)	-	-	(584,776)	100% DE	No	0.00%	-	283
124	Regulatory Assets - DSM - Direct Loar	Reg Asset - Other	Unprotected Non-Property	(1,142,968)	-	-	(1,142,968)	100% MD	No	0.00%	-	283
125	Regulatory Assets - DSM - Direct Loar	Reg Asset - Other	Unprotected Non-Property	(111,607)	-	-	(111,607)	100% DE	No	0.00%	-	283
126	Other Regulatory Assets - Vacation Accrui	Reg Asset - Other	Unprotected Non-Property	(1,048,575)	-	-	(1,048,575)	Labor	Yes	6.08%	(63,755)	283
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(1,077,814)	-	-	(1,077,814)	100% MD	No	0.00%	-	283
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(45,302)	-	-	(45,302)	100% MD	No	0.00%	-	283
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(71,666)	-	-	(71,666)	100% DE	No	0.00%	-	283
130	Regulatory Asset- Maryland Meter	Reg Asset - Other	Unprotected Non-Property	(1,681,068)	-	-	(1,681,068)	100% MD	No	0.00%	-	283
131	Regulatory Asst-Meters-Incremental Depreciatio	Reg Asset - Other	Unprotected Non-Property	(58,214)	-	-	(58,214)	Plant	Yes	0.00%	-	283
132	Regulatory Asset Contra - MD AM	Reg Asset - Other	Unprotected Non-Property	482,037	-	-	482,037	100% MD	No	0.00%	-	283
133	Regulatory Assets - COPCO Acquisition Adjustmen	Reg Asset- COPCO Acquisition Adjustmen	Unprotected Non-Property	(650,702)	-	-	(650,702)	100% MD	No	0.00%	-	283
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(4,469,598)	-	-	(4,469,598)	Plant	Yes	0.00%	-	283
135	Reg Asset-DE Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property	841,190	-	-	841,190	100% DE	No	0.00%	-	283
136	Reg Asset-MD Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	283
137	Regulatory Assets-Current-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	(2,841,660)	-	-	(2,841,660)	Plant	Yes	0.00%	-	283
138	Regulatory Assets-Elec Gen	Reg Liab - Other	Unprotected Non-Property	(34,073)	-	-	(34,073)	Plant	Yes	0.00%	-	283
139	Regulatory Assets-Gas-Current-Asse	Reg Liab - Other	Unprotected Non-Property	(10,942)	-	-	(10,942)	100% DE	No	0.00%	-	283
140	Regulatory Assets-Contra-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	4,469,598	-	-	4,469,598	Plant	Yes	0.00%	-	283
141	Regulatory Assets-Contra-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	2,939,830	-	-	2,939,830	Plant	Yes	0.00%	-	283
142	Reg Assets-Asset Retirement Oblig-Gas-Contri	Reg Liab - Other	Unprotected Non-Property	50,239	-	-	50,239	100% DE	No	0.00%	-	283
143	Regulatory Assets-DPL DE-DSM-Energy Efficiency	Reg Liab - Other	Unprotected Non-Property	(5,784)	-	-	(5,784)	100% DE	No	0.00%	-	283
144	Other Reg Assets - Gas Derivatives FAE	Reg Liab - Other	Unprotected Non-Property	(137,035)	-	-	(137,035)	100% DE	No	0.00%	-	283
145	Regulatory Assets-Elec Gen1-Contri	Reg Liab - Other	Unprotected Non-Property	34,073	-	-	34,073	Plant	Yes	0.00%	-	283
146	Regulatory Assets-Gas-Contra-Asset Acc	Reg Liab - Other	Unprotected Non-Property	(10,942)	-	-	(10,942)	100% DE	No	0.00%	-	283
147	Reg Assets-Third Party Supplier Recove	Reg Liab - Other	Unprotected Non-Property	(301,692)	-	-	(301,692)	100% MD	No	0.00%	-	283
148	Other Regulatory Assets - DE SOS	Reg Liab - Other	Unprotected Non-Property	(133,644)	-	-	(133,644)	100% DE	No	0.00%	-	283
149	Reg Liab-DE Dtd Energy Supply-Nettin	Reg Liab - Other	Unprotected Non-Property	(841,190)	-	-	(841,190)	100% DE	No	0.00%	-	283
150	Reg Liab-MD Dtd Energy Supply-Nettin	Reg Liab - Other	Unprotected Non-Property	(438,358)	-	-	(438,358)	100% MD	No	0.00%	-	283
151	Regulatory Assets-DE Renewable Energy	Reg Liab - Other	Unprotected Non-Property	(63,467)	-	-	(63,467)	100% DE	No	0.00%	-	283
152	Reg Asset-DSM-MD-Egy Eff-CIF Merger Commitments	Reg Liab - Other	Unprotected Non-Property	491,159	491,159	-	(0)	100% MD	No	0.00%	-	283
153	Regulatory Asset Contra-DE Electric CT1	Reg Liab - Other	Unprotected Non-Property	341,063	-	-	341,063	100% DE	No	0.00%	-	283
154	Current State Income Taxes Deductibl	Reg Liab - Other	Unprotected Non-Property	973	-	-	973	Plant	Yes	32.96%	321	283
155	Total FERC Account 283			\$ (55,659,038)	\$ 2,104,895	\$ -	\$ (57,763,933)				\$ (2,583,952)	
156	Grand Total			<u>\$ (547,530,106)</u>	<u>\$ (105,224,394)</u>	<u>\$ (162,064,307)</u>	<u>\$ (280,241,405)</u>				<u>\$ (83,089,806)</u>	
							Protected Property	\$ (96,447,190)			\$ (31,787,065)	
							Unprotected Property	(127,546,725)			(46,442,704)	
							Unprotected Non-Property	(56,247,490)			(4,860,037)	
							Total Unprotected	\$ (183,794,215)			\$ (51,302,741)	
							Total Deficient / (Excess) ADIT	<u>\$ (280,241,405)</u>			<u>\$ (83,089,806)</u>	

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

						Deficient / (Excess) Deferred Income Taxes (December 31, 2017)						Transmission Allocated		FERC
Line	Detailed Description	Description	Category	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Deficient / (Excess) ADIT Balance		Account	
(A)		(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)		(V)	
Instructions														
<p>1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.</p> <p>2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-pro</p> <p>3. Set the allocation percentages equal to the applicable percentages at the date of the rate change</p>														
Notes														
<p>A. Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.</p> <p>B. The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.</p>														

END

Delmarva Power & Light Company

Attachment 2 - Taxes Other Than Income Worksheet

Projected for the 12 Months Ended December 31, 2026

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Plant Related			Gross Plant Allocator	
1	Real property (State, Municipal or Local)	42,518,883		
2	Personal property			
3	Federal/State Excise			
4				
5				
Total Plant Related		42,518,883	35.89%	15,259,632
Labor Related			Wages & Salary Allocator	
6	Federal FICA & Unemployment & State unemployment	3,266,756		
7				
8				
9				
10				
Total Labor Related		3,266,756	15.20%	496,704
Other Included			Gross Plant Allocator	
11	Miscellaneous	29,099		
Total Other Included		29,099	35.89%	10,443
Total Included				15,766,780
Excluded				
12	MD State Franchise Tax	10,290,601		
13	DE Gross Receipts Tax	770,593		
14	MD Sales and Use Tax	69,658		
15	Sales and Use tax VA	-		
16	PA Franchise	-		
17	DE Public Utility Tax	8,439,692		
18	Wilmington City Franchise Tax	1,767,868		
19	MD Environmental Surcharge	3,103,168		
20	MD PSC Assessment	958,117		
21	DE PSC Assessment	633,093		
22	Exclude State Dist RA amort in line 7	-		
23	Total "Other" Taxes (included on p. 263)	71,847,528		
24	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	71,847,528		
25	Difference	-		

Criteria for Allocation:

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

Delmarva Power & Light Company
Attachment 3 - Revenue Credit Workpaper

		<i>Total Amount</i>	<i>Allocation Factor</i>	<i>Allocation %</i>	<i>Total Amount Included In Rates</i>
Account 454 - Rent from Electric Property					
1	Rent from Electric Property - Transmission Related	\$ -	Transmission	100%	\$ -
2	Total Rent Revenues (Sum Lines 1)	-			-
Account 456 - Other Electric Revenues (Note 1)					
3	Schedule 1A	1,506,398	Transmission	100%	1,506,398
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 3)	-	Transmission	100%	-
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3)	4,413,891	Transmission	100%	4,413,891
6	PJM Transitional Revenue Neutrality (Note 1)	-	Transmission	100%	-
7	PJM Transitional Market Expansion (Note 1)	-	Transmission	100%	-
8	Professional Services	-	Transmission	100%	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,554,596	Transmission	100%	2,554,596
10	Rent or Attachment Fees associated with Transmission Facilities	-	Transmission	100%	-
11	Affiliate Credits	5,292,191	Wages and Salaries	15.20%	804,668
11a	Miscellaneous Credits (Attachment 5)		Various		416,332
12	Shared Revenues (Attachment 3a)	365,926	Transmission	100%	365,926
13	Gross Revenue Credits (Sum Lines 2-12)	14,133,002			\$ 10,061,811
<u>Revenue Adjustment to determine Revenue Credit</u>					
14	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.				
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
16	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule	3,424,224			
17	Amount offset in line 4 above	263,106,081			
18	Total Account 454, 456 and 456.1	\$ 280,663,306			
19	Note 3: SECA revenues booked in Account 447.				

Delmarva Power & Light Company
Attachment 3 - Revenue Credit Workpaper

Ln	Item	Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	<u>Incremental Expenses</u>					
2	Functionalized Operating Expenses	-	-	-	-	-
3	Functionalized Taxes Other Than Income Taxes	+	-	-	-	-
4	Total Functionalized Expenses	-	-	-	-	-
5	Functional Allocator	×	100%	100%	100%	100%
6	Allocated Functional Expenses	-	-	-	-	-
7	Administrative & General Expenses (Labor)	-	-	-	-	-
8	Labor-related Taxes Other Than Income Taxes	+	-	-	-	-
9	Total Labor-related Expenses	-	-	-	-	-
10	Wages and Salaries Allocator	×	15.20%	15.20%	15.20%	15.20%
11	Allocated Labor-related Expenses	-	-	-	-	-
12	Property Insurance	-	-	-	-	-
13	Plant-related Taxes Other Than Income Taxes	+	-	-	-	-
14	Total Plant-related Expenses	-	-	-	-	-
15	Gross Plant Allocator	×	35.89%	35.89%	35.89%	35.89%
16	Allocated Plant-related Expenses	-	-	-	-	-
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)	-	-	-	-	-
18	Gross Revenues	872,152	-	-	-	-
19	Total Non-Recovered Expenses	-	-	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)	-	-	-	-	-
21	Pre-tax Net Revenue for Sharing (minimum of zero)	872,152	-	-	-	-
22	Utility Pre-Tax Allocation Factor	×	58.04%	58.04%	58.04%	58.04%
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)	506,226	-	-	-	-
24	Composite Tax Rate	×	27.72%	27.72%	27.72%	27.72%
25	State and Federal Income Taxes (Ln 23 × Ln 24)	140,301	-	-	-	-
26	Customer Net Revenue Share (Ln 21 - Ln 23)	365,926	-	-	-	-
27	Minimum Customer Revenue Credit (Ln 17)	+	-	-	-	-
28	Total Customer Revenue Credit (Ln 26 + Ln 27)	365,926	-	-	-	-
29	Sum of Customer Credits (Sum of Ln 28)	365,926				
30	Post-Tax Utility Share (Ln 21 - Ln 25 - Ln 26)	365,926	-	-	-	-
31	Sum of Utility Share (Sum of Ln 30)	365,926				
32	Federal Tax Rate	21.00% = FIT				
33	State Tax Rate	8.50% = SIT				
34	Percent of FIT deductible for SIT	0.00% = p				
35	Composite Tax Rate	27.72% = $CTR = 1 - ((1-SIT)*(1-FIT))/(1-(SIT*FIT*p))$				
36	Customer % of Post-tax Revenues	50.00% = CUSTP				
37	Customer to Utility Post-tax Ratio	100.00% = $CUSTR = 1/((1-CUSTP)/CUSTP)$				
38	Utility Pre-Tax Allocation Factor	58.04% = $1/(1+CUSTR-(CTR*CUSTR))$				
39	Functional Allocator	100.00% = FA				
40	Wages and Salaries Allocator	15.20% = WS				
41	Gross Plant Allocator	35.89% = GP				

Notes

- Revenue Categories are those defined in *Pacific Gas & Electric Company*, 90 FERC ¶ 61,314 and *Pacific Gas & Electric Company*, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.
- "Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate

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

A	Return and Taxes with 100 Basis Point increase in ROE			
	100 Basis Point increase in ROE and Income Taxes	(Line 127 + Line 138)		144,600,536
B	100 Basis Point increase in ROE			1.00%

Return Calculation

59	Rate Base		(Line 39 + 58)	1,420,031,699
	Long Term Interest			
100	Long Term Interest		p117.62c through 67c	103,453,378
101	Less LTD Interest on Securitization B (Note P)		Attachment 8	-
102	Long Term Interest		*(Line 100 - Line 101)*	103,453,378
103	Preferred Dividends	enter positive	p118.29c	-
	Common Stock			
104	Proprietary Capital		p112.16c	2,351,781,739
105	Less Preferred Stock	enter negative	(Line 114)	-
106	Less Account 216.1	enter negative	p112.12c	2,177,779
107	Common Stock		(Sum Lines 104 to 106)	2,353,959,518
	Capitalization			
108	Long Term Debt		p112.17c through 21c	2,305,053,846
109	Less Loss on Reacquired Debt	enter negative	p111.81c	(2,298,311)
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	-
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	531,401
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	-
113	Total Long Term Debt		(Sum Lines 108 to 112)	2,303,286,937
114	Preferred Stock		p112.3c	-
115	Common Stock		(Line 107)	2,353,959,518
116	Total Capitalization		(Sum Lines 113 to 115)	4,657,246,455
117	Debt %	Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.48%
118	Preferred %	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (108 + 114 + 115))	50.52%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	4.49%
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.00%
122	Common Cost (Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	11.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	2.22%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	5.81%
126	Total Return (R)		(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	114,064,911

Composite Income Taxes

	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I from ATT H-3D)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I from ATT H-3D)		8.50%
130	P	(Percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.72%
132a	T / (1-T)			38.34%
132b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$		1.3834
	ITC Adjustment	(Note U from ATT H-3D)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	(45,428)
134	Tax Gross-Up Factor		(Line 132b)	1.3834
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	(62,846)
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-3D)	Attachment 5, Line 136a	279,262
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136b	(1,028,505)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136c	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136d	-
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	(749,243)
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)	1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f)	(1,036,513)
137	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R)) =$	(Line 132a * 127 * (1 - (123 / 126)))	31,634,983
138	Total Income Taxes		(Line 135 + 136g + 137)	30,535,625

Delmarva Power & Light Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-Electric Portion	Details
Plant Allocation Factors							
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$	11,162,498		
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column i)	\$	62,605,315		
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	\$	64,996,752		
24	Plant In Service Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$	284,830,024		
Accumulated Deferred Income Taxes							
41	Accumulated Investment Tax Credit Account No. 255	(Notes U)	p266.h (See Attachment 1B)	\$	3,034,466	\$ 3,034,466	
Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, column e)	\$	-		
65	Allocated General & Common Expenses Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column c)	\$ 20,142,868	\$ 6,539,704	\$ 13,603,164	Specific identification based on plant records. The following plant investments are included: 1 Mandel Substation 2 Ocean City-West Culver: SS322B 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors							
6	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$ 6,777,909,136			
19	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, column b)	\$ 2,417,319,868			See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$ 284,830,024			
30	Accumulated Depreciation Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, column e)	\$ 688,968,388			See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
73	Allocated General & Common Expenses Less EPRI Dues	(Note D)	p352-353	\$ 190,147	\$ 91,271	EPRI Membership dues in FERC Transmission O&M Account 566

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-Transmission Related	Details
70	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$ 1,203,338	\$ 244,189	\$ 959,149	FERC Form 1 page 351.1 line 14 (h) - 16 (h), transmission related only.
77	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p323.189b	\$ 1,203,338	\$ 244,189	\$ 959,149	FERC Form 1 page 351.1 line 14 (h) - 16 (h), transmission related only.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	p323.191b	\$ 1,088,497			None

Multistate Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates									
129	SIT=State Income Tax Rate or Composite	(Note I)	8.50%	MD 8.25%	DE 8.70%				Enter Calculation Apportioned: DE 5.400%, MD 3.100%

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p323.191b	\$ 1,088,497	0	\$ 1,088,497	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
149	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
Instructions:				Enter \$	None
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the 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					
B Identifiable investment in Transmission (provide workpapers)					
C Identifiable investment in Distribution (provide workpapers)					
D Amount to be excluded (A x (C / (B + C)))					
Total				0	Add more lines if necessary

Delmarva Power & Light Company
Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions														
45	Prepayments													
		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December
	Pension Liabilities, if any													W&S Allocator
	Other Prepayments	707,131	968,190	1,057,684	613,207	558,696	603,842	462,094	404,844	346,084	261,400	204,627	148,943	453,902
	Prepaid Rent	730,786	750,145	672,854	607,800	515,956	440,601	362,829	319,452	340,073	487,193	496,505	672,237	793,941
	Prepaid Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
	Prepaid Taxes	(0)	271,699	135,850	(0)	271,699	135,850	(0)	313,263	156,631	(0)	313,261	156,630	(0)
	Prepaid Property Tax	25,677,862	-	(86,100)	13,244,368	-	-	11,725	-	-	296,855	-	-	28,682,447
	Cost in Excess of Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
	Prepaid Software Fee & License	(13,849)	11,671	11,671	(10,789)	(20,122)	(16,522)	8,812	14,145	33,887	33,887	33,887	28,810	28,810
	Leased Asset ROU-Op-Building	11,908	-	-	10,131	-	-	8,946	-	-	-	-	-	8,946
	Prepaid Environmental Credits	28,651,385	32,332,989	35,225,367	8,916,399	10,532,953	12,201,454	14,806,006	18,156,981	20,552,043	22,397,788	24,034,453	26,139,975	29,674,661
	Prepayments Monthly Balance	55,774,244	34,334,684	37,017,325	23,381,116	11,859,182	13,365,225	15,680,412	18,208,685	21,428,718	23,486,070	25,082,733	27,146,595	59,642,407
	Prepaid Pensions if not included in Prepayments	119,879,210	118,347,375	117,465,457	115,878,479	114,307,791	112,731,102	111,242,792	109,672,074	108,101,386	106,798,540	105,227,651	103,657,153	102,156,354
	Total Monthly Balance Included in Rates	18,460,106	15,546,712	15,405,691	16,836,445	14,937,620	14,713,732	14,482,157	14,303,314	14,077,802	13,935,680	13,728,767	13,520,483	17,066,655

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes														
44	Transmission Related Account Reserves													
		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December
	Current and Long-Term Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 228.4) and the accrued portions of below items that have not been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore available to Company.													13 Month Averages
	Bodily Injuries - Plant Related	(1,510,092)	(1,510,092)	(1,540,092)	(1,506,369)	(1,549,895)	(1,766,547)	(1,555,868)	(2,559,368)	(2,461,262)	(3,436,039)	(3,536,170)	(2,536,170)	(2,757,883)
	Bodily Injuries - Labor Related	(362,868)	(362,868)	(362,868)	(362,868)	(349,342)	(327,690)	(501,132)	(497,632)	(695,736)	(804,763)	(804,632)	(804,632)	(536,262)
	Current AR-Workers Comp	233,942	253,360	253,197	253,197	253,195	253,195	253,195	242,869	242,869	242,869	235,877	235,786	235,786
	Other AR-Workers Comp	986,846	939,586	938,994	938,994	938,985	938,985	938,985	901,474	909,768	884,039	884,039	884,039	922,041
	Workers Comp - Long Term	(3,406,243)	(3,477,396)	(3,405,998)	(3,112,399)	(3,080,486)	(3,085,492)	(3,086,468)	(3,049,021)	(3,097,576)	(3,087,536)	(3,130,121)	(3,120,461)	(3,127,204)
	Workers Comp - Short Term	(357,848)	(428,658)	(409,003)	(328,180)	(319,395)	(320,773)	(321,047)	(310,733)	(324,100)	(322,793)	(304,021)	(337,362)	(331,744)
	FASB 112 Liability	(1,563,340)	(1,563,340)	(1,563,340)	(1,563,340)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)
	Other Payroll Taxes	(441,355)	(457,382)	(475,341)	(511,122)	(515,621)	(517,288)	(520,834)	(530,252)	(494,380)	(490,801)	(491,001)	(490,736)	(391,857)
	Accrued Bonuses & Incentives	(11,911,081)	(11,658,062)	(1,450,507)	(2,211,272)	(2,968,762)	(3,715,618)	(4,779,058)	(5,570,851)	(6,555,789)	(7,417,802)	(7,549,933)	(7,912,832)	(10,277,337)
	Accrued Benefits - Medical, Dental, Vision Benefits, etc.	(6,308,979)	(5,749,579)	(5,765,562)	(4,289,867)	(4,393,563)	(4,514,121)	(4,855,299)	(5,049,926)	(4,784,082)	(4,820,292)	(4,703,947)	(4,544,005)	(4,952,127)
	ASC 712 OPEB Obligation - Current & Long-term	(499,104)	(499,104)	(499,104)	(499,104)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)
	Non-Pension Postretiree Benefit Obligation	(3,077,755)	(2,904,376)	(2,730,996)	(2,558,371)	(2,385,243)	(2,212,115)	(2,038,967)	(1,865,850)	(1,692,731)	(1,519,603)	(1,346,475)	(1,173,347)	(768,198)
	Current & Long-term Incentive Plans	(89,881)	(91,450)	(92,317)	(90,675)	(87,348)	(89,649)	(71,611)	(73,487)	(74,770)	(75,493)	(75,969)	(76,355)	(78,589)
	Deferred Comp Plan - Level 2	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(130,804)	(130,805)	(129,200)	(110,891)	(99,883)	(99,621)	(107,766)
	Severance Liability	(259,925)	(277,176)	(63,605)	(96,018)	(127,386)	(151,371)	(180,684)	(200,501)	(220,319)	(239,497)	(259,315)	(278,493)	(298,310)
	Accrued Retention	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
	Accrued Environmental Expenses	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
	Transmission Related Account Reserves Monthly Balance	(29,419,683)	(28,636,566)	(18,017,543)	(16,817,593)	(15,901,824)	(16,826,844)	(18,088,092)	(19,901,024)	(20,522,784)	(22,390,611)	(22,455,306)	(21,492,265)	(24,003,932)
	Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.													

Miscellaneous Revenue Credits

Miscellaneous Revenue Credits		Allocator	Allocation Factor	Description
Account 456	1,287,821	15.20%	Wages & Salary	Intracompany Sales
Account 456	1,450,335	15.20%	Wages & Salary	Kennett Square Rent Revenue
Account 456	-	100%	100% Transmission	Engineering support services
	2,738,156	35.89%	Gross Plant	
	416,332	Attachment 3 - Revenue Credit line 11a		

Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

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

Interest on Outstanding Network Credits Cost Support

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

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

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

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			4,198.4	PJM
173	1 CP Peak	(Note L)	PJM Data	

Delmarva Power & Light Company
Attachment 5 - Cost Support

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
B	Months Remaining in Amortization Period	Per FERC Order	
C	Monthly Amortization	A/B	
D	Months in Year to be Amortized		
E	Amortization in Rate Year	C*D	Line 86a
F	Deductions		
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						
			DPL	Pepco		Total
171a	2013-14 rate period	\$	9,750,649	\$ 12,725,412	\$	22,476,061
171a	2014-15 rate period	\$	14,666,395	\$ 16,524,210	\$	31,190,605
171a	2015-16 rate period	\$	12,208,522	\$ 14,624,812	\$	26,833,334
	Total	\$	36,625,566	\$ 43,874,434	\$	80,500,000

Plant Related Exclusions - Cost Support

				Form 1 Amounts	Capital Leases	Includable Plant	
8	Electric Plant in Service	p207.104g		6,442,612,653	55,239,202	6,387,373,451	General Capital Lease \$55239202
9	Accumulated Depreciation (Total Electric Plant)	p219.29c		1,740,089,115		1,740,089,115	
10	Accumulated Intangible Amortization	p200.21c		36,743,368	30,047,318	6,696,050	General Capital Lease \$30047318
19	Transmission Plant In Service	p207.58.g		2,297,586,361		2,297,586,361	
23	General & Intangible	p205.5.g & p207.99.g		462,028,346	55,239,202	406,789,144	General Capital Lease \$55239202
31	Accumulated General Depreciation	p219.28c		140,765,863		140,765,863	

Expense Related Exclusions - Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total Form 1 Amount	Merger Costs	Separation Costs	State Approved Distribution Reg Asset Amortization current rate year	Membership Dues in 923	Chamber of Commerce (923)	Chamber of Commerce (930.2)	Woods Legislative Costs	Gross Receipt Taxes Refund (in 923)	Gross Receipt Taxes Refund (Total)	EPRI Membership	Total Amount After Exclusion
68	Total A&G	114,193,037	-	-	446,676	9,118							113,737,043
69	Transmission O&M	p321.112.b										91,271	26,629,862

Depreciation & Amortization - Cost Support

	Attachment A Line #s, Descriptions and Notes	Amounts	Merger Costs	Non Merger Related
86	Transmission Depreciation Expense	p336.7b&c	73,090,942	73,090,942
87	General Depreciation	p336.10b&c	24,361,332	24,361,332
88	Intangible Amortization	p336.1d&e	4,466,448	4,466,448
92	Common Depreciation - Electric Only	p336.11b	(4,332,919)	(4,332,919)
93	Common Amortization - Electric Only	p336.11d	5,936,978	5,936,978

PBOP Expense in FERC 926

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G Account 926: p.323.187.b and c	114,193,037	9,030,397	(609,770)	(316,327)	The actuarially determined amount of OPEB expense in FERC 926 decreased from the prior year. The decrease in postretirement welfare costs is primarily due to an increase in expected return on plan assets as well as the amortization of actuarial gains. There were favorable returns in 2024 which increased the asset base in 2025 with the ERCA assumption remaining the same. The actuarial gains were a result in the change in discount rate and asset returns.

Other Income Tax Adjustments

Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-3D, Line 131	Amount to Line 136e
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Inst. 1, 2, 3 below	1,007,620	X	\$ 279,262
136b	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component				
136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Inst. 4 below			(1,028,505)
136d	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Inst. 4 below			-
136d	Amortization of Other Flow-Through Items - Transmission Component	Inst. 5 below			
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Inst. 6 below			<u>\$ (749,243)</u>
Inst. #s	Instructions				
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, DPL will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).				
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
Inst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).				
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - ADIT Amortization, Column G, Line 50 and Line 98 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.				
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.				
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.				

Delmarva Power & Light Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Reference	Updated FERC Form 1 Reference
1	Transmission Wages Expense	ATT H-3D	F10	p354.21b	p354-355.21.b
2	Total Wages Expense	ATT H-3D	F14	p354.28b	p354-355.28.b
3	Less A&G Wages Expense	ATT H-3D	F18	p354.27b	p354-355.27.b
4	Electric Plant in Service	ATT H-3D	F27	p207.104g (See Attachment 9A, line 14, column j)	p204-207.104.g (See Attachment 9A, line 14, column j)
5	Accumulated Intangible Amortization	ATT H-3D	F34	p200.21c (See Attachment 9, line 14, column h)	p200-201.21.c (See Attachment 9, line 14, column h)
6	Transmission Plant in Service	ATT H-3D	F54	p207.58.g (See Attachment 9, line 14, column b) p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	p204-207.58.g (See Attachment 9, line 14, column b) p204-207.5.g & p204-207.99.g (See Attachment 9, line 14, column c)
7	General & Intangible	ATT H-3D	F60		
8	Less Account 565	ATT H-3D	F147	p321.96.b	p320-321.96.b
9	Plus Transmission Lease Payments	ATT H-3D	F150	p200.3.c	p200-201.3.c
10	Less Property Insurance Account 924	ATT H-3D	F159	p323.189b	p320-323.189.b
11	Less Regulatory Commission Exp Account 928	ATT H-3D	F160	p323.189b	p320-323.189.b
12	Less General Advertising Exp Account 930.1	ATT H-3D	F161	p323.191b	p320-323.191.b
13	Regulatory Commission Exp Account 925	ATT H-3D	F169	p323.189b	p320-323.189.b
14	General Advertising Exp Account 930.1	ATT H-3D	F170	p323.191b	p320-323.191.b
15	Property Insurance Account 924	ATT H-3D	F173	p323.189b	p320-323.189.b
16	General Advertising Exp Account 930.1	ATT H-3D	F174	p323.191b	p320-323.191.b
17	Transmission Depreciation Expense	ATT H-3D	F185	P336.7b&c (See Attachment 5)	p336-337.7.b&c (See Attachment 5)
18	General Depreciation	ATT H-3D	F189	p336.10b&c (See Attachment 5)	p336-337.10.b&c (See Attachment 5)
19	Intangible Amortization	ATT H-3D	F191	p336.10b&c (See Attachment 5)	p336-337.10.b&c (See Attachment 5)
20	Common Depreciation - Electric Only	ATT H-3D	F197	p336.11.b (See Attachment 5)	p336-337.11.b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-3D	F198	p356 or p336.11d (See Attachment 5)	p356 or p336-337.11.d (See Attachment 5)
22	Long Term Interest	ATT H-3D	F215	p117.62c through 67c	p114-117.62.c through 67.c
23	Proprietary Capital	ATT H-3D	F222	p112.16c	p112-113.16.c
24	Less Account 216.1	ATT H-3D	F224	p112.12c	p112-113.12.c
25	Less Account 219	ATT H-3D	F225	p112.15c	p112-113.15.c
26	Long Term Debt	ATT H-3D	F229	p112.17c through 21c	p112-113.17.c through 21.c
27	Less Loss on Recacquired Debt	ATT H-3D	F230	p111.81c	p110-111.81.c
28	Plus Gain on Recacquired Debt	ATT H-3D	F231	p113.81c	p112-113.81.c
29	Preferred Stock	ATT H-3D	F236	p112.33c	p112-113.33.c
30	Footnote X	ATT H-3D	C383	112 lines 18.c & d to 21.c & d	p112-113.18.c&d through 21.c&d
31	Footnote Y	ATT H-3D	C384	112 line 3.c & d	p112-113.3.c&d
32	Footnote Z	ATT H-3D	C385	112 lines 16.c & d	p112-113.16.c&d
33	ADIT-282	1B - ADIT EOY	B182	Total - Pg. 275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c	Total - p274-275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63.c & 64.c
33	Instructions for Account 282:	1B - ADIT EOY	B192		
34	ADIT-283 (Subject to Proration)	1B - ADIT EOY	B254	Total - Pg. 277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c	Total - p276-277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63.c & 64.c
34	Instructions for Account 283:	1B - ADIT EOY	B264		
35	ADIT-282	1C - ADIT BOY	B182	Total - Pg. 275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c	Total - p274-275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63.d & 64.d
35	Instructions for Account 282:	1C - ADIT BOY	B192		
36	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B254	Total - Pg. 277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c	Total - p276-277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63.d & 64.d
36	Instructions for Account 283:	1C - ADIT BOY	B264		
37	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C54	114.14)	Total "Taxes Other Than Income Taxes" - acct 408.10 (p.114-117.14)
38	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21.c (See Attachment 9, column h)
39	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3.c	p200-201.3.c
40	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104.g (See Attachment 9A, column b)
41	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207.58.g (See Attachment 9, column b)	p204-207.58.g (See Attachment 9, column b)
42	Less Regulatory Commission Exp Account 928	5 - Cost Support 1	F50	p323.189b	p320-323.189.b
43	Regulatory Commission Exp Account 928	5 - Cost Support 1	F52	p323.189b	p320-323.189.b
44	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323.191b	p320-323.191.b
45	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191.b
46	Prepayments	5 - Cost Support 1	F106	p111.157	p110-111.57
47	Electric Plant in Service	5 - Cost Support 1	F219	p207.104g	p204-207.104.g
48	Accumulated Intangible Amortization	5 - Cost Support 1	F221	p200.221c	p200-201.21.c
49	Transmission Plant in Service	5 - Cost Support 1	F222	p207.58.g	p204-207.58.g
50	General & Intangible	5 - Cost Support 1	F223	p205.5.g & p207.99.g	p204-207.5.g & p204-207.99.g
51	Total A&G	5 - Cost Support 1	F229	Total: p.323.197.b	Total: p320-323.197.b
52	Transmission O&M	5 - Cost Support 1	F230	p321.112.b	p320-323.112.b
53	Total A&G	5 - Cost Support 1	F244	Total: p.323.197.b Account 928: p.323.187.b and c	Total: p320-323.197.b Account 928: p320-323.187.b&c
54	Transmission (Gross Plant In Service)	9 - Rate Base	C10	207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I) 207.99.g minus 207.98.g for end of year, records for other months	204-207.58.g minus 204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note I) 204-207.99.g minus 204-207.98.g for end of year, records for other months
55	General & Intangible (Gross Plant In Service)	9 - Rate Base	D10		
56	Intangible (Accumulated Amortization)	9 - Rate Base	I10	200.21c for end of year, records for other months 207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	200-201.21.c for end of year, records for other months 204-207.104.g. Projected monthly balances that are the amounts expected to be included in 204-207.104.g for end of year and records for other months
57	Total Plant in Service (Gross Plant In Service)	9A - Gross Plant & ARO	C10	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I) 207.99.g plus 205.5.g, for end of year, records for other months	204-207.58.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note I) 204-207.99.g plus 204-207.5.g, for end of year, records for other months
58	Transmission (Gross Plant In Service)	9A - Gross Plant & ARO	D10		
59	General & Intangible (Gross Plant In Service)	9A - Gross Plant & ARO	E10	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	204-207.57.g. + 204-207.74.g. + 204-207.83.g. + 204-207.98.g. Projected monthly balances that are the amounts expected to be included in 204-207.57.g. + 204-207.74.g. + 204-207.83.g. + 204-207.98.g. for end of year and records for other months
60	Total Plant in Service (Asset Retirement Obligations)	9A - Gross Plant & ARO	G10	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.57.g for end of year and records for other months
61	Transmission (Asset Retirement Obligations)	9A - Gross Plant & ARO	H10		
62	General & Intangible (Asset Retirement Obligations)	9A - Gross Plant & ARO	I10	207.98.g for end of year, records for other months	204-207.98.g. for end of year, records for other months
63	Intangible Amort. (Accumulated Depreciation & Amortization)	9A - Gross Plant & ARO	F30	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
64	Intangible Amort. (Asset Retirement Obligations)	9A - Gross Plant & ARO	L30	201.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
65	Attachment 11A - O&M Worksheet	11A - O&M	E7	321.83.b to 321.112.b	320-323.83.b to 320-323.112.b
66	Attachment 11B - A&G Worksheet	11B - A&G	E7	323.181.b to 323.196.b	320-323.181.b to 320-323.196.b

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	\$ 1,520,486	1,447,443	2,571,111				\$ 2,664	\$ 5,541,704
Support Services	8,472,230	7,002,654	14,363,640			29,785	3,853,753	33,722,062
Financial Services	8,171,763	7,495,495	13,710,569				17,523	29,395,350
Human Resources	3,224,381	2,151,266	4,641,890				-	10,017,537
Legal Services	1,851,507	1,647,165	2,938,590				471,374	6,908,636
Customer Operations	46,701,747	46,872,676	35,290,390				-	128,864,813
Information Technology	4,521,643	4,363,707	7,859,210				4,042	16,748,602
Gov't, External, and Reg Affairs	11,468,873	7,690,010	15,273,651				1,290	34,433,824
Communication Services	2,282,059	2,031,773	3,785,750				2,540	8,102,122
Reg Electric and Gas Op Services	41,865,642	38,655,502	65,845,460	252,021	164,673	67,826	172	146,851,296
Supply Services	\$ 779,184	543,400	1,461,593				\$ 156	\$ 2,784,333
Total	\$ 130,859,515	\$ 119,901,091	\$ 167,741,854	\$ 252,021	\$ 164,673	\$ 97,611	\$ 4,353,514	\$ 423,370,279

Name of Respondent: PH Service Company	This Report Is:	Date of Report 12/31/2025	Year/Period of Report: Fiscal yr. 2025 Q4		
	(?) <input checked="" type="checkbox"/> An Original (?) <input type="checkbox"/> A Reexamination				
Schedule X99 - Analysis of Billing - Associate Companies (Account 457)					
1. Fair Sources Rostered to Associate Companies (Account 457). List all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 457-1 Direct Costs Charged (b)	Account 457-2 Indirect Costs Charged (c)	Account 457-3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Potomac Electric Company	57,319,338	110,477,290	(4,724)	167,711,804
2	Dalhousie Power & Light Company	44,205,606	65,616,732	(1,283)	109,609,515
3	Atlantic City Electric Company	35,867,646	50,616,736	(1,691)	115,161,691
4	Exelon Business Services Company, LLC	16.63	3,870,677		3,867,206
5	Potomac Holdings LLC	463.40	20,281	(4)	483,707
6	Baltimore Gas and Electric Company	198,110	53,831		252,041
7	Commonwealth Edison Company	0	154,672		154,673
8	PECO Energy Company	0	87,611		87,611
9	Con Edison LLC	2,598			2,598
10					0
40	Total	142,192,982	261,220,810	(6,362)	423,310,279

Service Company Billing Analysis by Utility FERC Account
For the Twelve Months Ended December 31, 2025
Total PHI

[illegible]

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

586	Meter expenses	973,074	357,303	21,694	-	-	-	-	1,352,071	Not included
587	Customer installations expenses	407,672	3,015	455,507	-	-	-	-	866,194	Not included
588	Miscellaneous distribution expenses	3,166,251	1,186,954	5,935,287	5,385	16,542	6,813	-	10,317,232	Not included
589	Rents	868	(1)	18,696	-	-	-	-	19,563	Not included
590	Maintenance Supervision & Engineering	-	15	-	-	-	-	-	15	Not included
591	Maintain structures	1,507	7	6,988	-	-	-	-	8,502	Not included
592	Maintain equipment	105,499	45,478	412,718	158,728	-	-	-	722,423	Not included
593	Maintain overhead lines	1,001,085	1,132,234	1,081,664	-	-	-	-	3,214,983	Not included
594	Maintain underground line	34,636	32,614	232,669	-	-	-	-	299,919	Not included
595	Maintain line transformers	4,134	1,343	6,306	-	-	-	-	11,783	Not included
596	Maintain street lighting & signal systems	6,134	3,583	18,460	-	-	-	-	28,177	Not included
597	Maintain meters	906,781	-	2,695	-	-	-	-	909,476	Not included
598	Maintain distribution plant	27,807	27,018	21,926	-	-	-	-	76,751	Not included
813	Other gas supply expenses	214,143	-	-	-	-	-	-	214,143	Not included
841	Operation labor & expense	-	-	-	-	-	-	-	-	Not included
843.9	Maintenance of other equipment	(190)	-	-	-	-	-	-	(190)	Not included
850	Operation Supervision & Engineering	-	-	-	-	-	-	-	-	Not included
851	System control & load dispatching	-	-	-	-	-	-	-	-	Not included
856	Mains expense	-	-	-	-	-	-	-	-	Not included
857	Measuring & regulating station expenses	-	-	-	-	-	-	-	-	Not included
859	Other transmission expenses	-	-	-	-	-	-	-	-	Not included
860	Rents	-	-	-	-	-	-	-	-	Not included
863	Maintenance of mains	-	-	-	-	-	-	-	-	Not included
870	Operation Supervision & Engineering	-	-	-	-	-	-	-	-	Not included
871	Distribution load dispatching	-	-	-	-	-	-	-	-	Not included
874	Mains & service expenses	14,559	-	-	-	-	-	-	14,559	Not included
875	Measuring & regulating station exp-Gener	-	-	-	-	-	-	-	-	Not included
878	Meter & house regulator expense	731,689	-	-	-	-	-	-	731,689	Not included
879	Customer installations expenses	-	-	-	-	-	-	-	-	Not included
880	Other distribution expenses	11,834	-	-	-	-	-	-	11,834	Not included
881	Rents	-	-	-	-	-	-	-	-	Not included
885	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	Not included
887	Maintenance of mains	-	-	-	-	-	-	-	-	Not included
888	Maintenance of compressor station equipment	-	-	-	-	-	-	-	-	Not included
892	Maintenance of services	-	-	-	-	-	-	-	-	Not included
893	Maintenance of meters & house regulators	356,045	-	-	-	-	-	-	356,045	Not included
894	Maintenance of other equipment	-	-	-	-	-	-	-	-	Not included
902	Meter reading expenses	159,437	416,731	-	-	-	-	-	576,168	Not included
903	Customer records and collection expenses	38,236,528	38,505,600	27,898,868	-	-	-	-	104,640,996	Not included
907	Supervision - Customer Svc & Information	-	127,006	-	-	-	-	-	127,006	Not included
908	Customer assistance expenses	1,885,491	5,632,843	3,206,844	-	-	-	-	10,725,178	Not included
909	Informational & instructional advertising	181,300	168,678	323,213	-	-	-	-	673,191	Not included
910	Miscellaneous customer service	229,088	231,174	390,115	-	-	-	-	850,377	Not included
921	Office supplies & expenses	-	-	-	-	-	-	-	-	Wage & Salary Factor
923	Outside services employed	42,004,136	36,572,383	65,766,642	-	-	29,785	-	144,372,946	Wage & Salary Factor
924	Property insurance	20,839	19,417	36,297	-	-	-	-	76,553	Net Plant Factor
925	Injuries & damages	-	-	-	-	-	-	-	-	Wage & Salary Factor
928	Regulatory commission expenses	707,214	1,210,132	1,249,160	-	-	-	-	3,166,506	Direct transmission Only
930.1	General ad expenses	635,517	591,971	1,115,525	-	-	-	-	2,343,013	Direct transmission Only
930.2	Miscellaneous general expenses	358,829	291,091	597,707	-	-	-	-	1,247,627	Wage & Salary Factor
935	Maintenance of general plant	-	-	-	-	-	-	-	-	Wage & Salary Factor
		130,859,515	119,901,091	167,741,854	252,021	164,673	97,611	4,353,514	423,370,279	

* Primarily represents vehicle and facility cost that are charged to the utilities and included within the clearing account. The cost in the utility clearing accounts get distributed to various FERC accounts during the utility overhead allocation process.

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	\$ 29,965	24,344	51,278	100,156	182,577	83,639	\$ 28,743	\$ 500,702
BSC Communications	1,417,000	1,150,327	2,258,329	3,935,835	6,908,436	3,599,102	1,058,952	20,327,981
BSC Corp Development	85,322	69,315	146,007	251,372	519,864	238,149	81,842	1,391,872
BSC Corp Secretary	581,242	467,231	1,100,446	1,953,141	3,811,739	1,860,027	644,331	10,418,157
BSC Corp Strategy	1,199,000	974,423	2,033,366	3,698,339	7,244,430	3,369,262	1,090,886	19,609,706
BSC Corporate SLA	1,545,519	1,255,576	2,644,778	4,553,355	9,416,823	4,313,838	1,482,488	25,212,377
BSC Executive Services	3,904,419	3,079,182	6,680,654	11,544,209	23,237,360	10,729,637	3,649,398	62,824,859
BSC Exelon Utilities	11,559,633	7,550,121	17,080,514	30,900,845	39,020,337	31,358,441	1,458,114	138,928,005
BSC Exelon Transmission Co	-	-	-	-	-	-	5,707	5,707
BSC Finance	12,281,538	10,168,123	21,082,338	35,638,303	61,000,721	29,846,893	14,799,150	184,817,067
BSC Gen Company Activities	718,692	575,531	1,156,088	2,081,835	3,983,916	1,959,641	463,604	10,939,307
BSC General Counsel	478,846	389,013	819,427	1,411,533	2,287,784	1,338,742	518,200	7,243,544
BSC HR	2,858,578	1,893,972	4,214,774	10,180,722	19,835,765	9,244,549	4,128,678	52,357,038
BSC IT	88,700,427	71,397,763	132,976,725	251,662,500	471,202,663	236,701,911	26,340,929	1,278,982,918
BSC Investment	155,228	126,107	265,635	457,328	945,803	433,272	148,898	2,532,272
BSC Legal Services	1,445,857	1,431,147	2,442,034	3,969,218	6,554,182	3,890,036	827,082	20,559,556
BSC Real Estate	185,462	229,866	279,681	742,939	3,111,089	697,194	43,218	5,289,449
BSC Reg & Gov't Affairs	921,905	748,954	1,577,615	2,716,084	5,617,222	2,573,211	884,308	15,039,300
BSC Supply Services	2,389,292	1,973,055	4,483,212	6,282,714	12,635,725	7,463,136	315,076	35,542,212
BSC Unassigned Departments	\$ 1,287	1,046	2,203	3,889	20,739	3,593	\$ 3,770	\$ 36,526

Total	\$ 130,459,212	\$ 103,505,095	\$ 201,295,107	\$ 372,084,319	\$ 677,537,176	\$ 349,704,273	\$ 57,973,372	\$ 1,892,558,555
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FERC FORM No. 60 (REVISED 12-07)

Page 303

Name of Respondent: Exelon Business Services Company, LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4	
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Atlantic City Electric Co.	14,755,328	88,170,377	579,390	103,505,095
2	Baltimore Gas and Electric Company	125,368,020	244,615,137	2,101,161	372,084,318
3	Commonwealth Edison Company	195,129,048	478,062,702	4,345,425	677,537,175
4	Delmarva Power & Light Co.	20,388,059	109,357,969	713,185	130,459,213
5	Exelon Corporation	86,119	8,758,126	202,438	9,046,683
6	Exelon Enterprises Company, LLC	4,780	0	0	4,780
7	Exelon Transmission Company, LLC	205,943			205,943
8	PECO Energy Company	98,225,369	249,488,269	1,990,635	349,704,273
9	PEPCO Holdings Inc.	137,065	6,733,977	155,900	7,026,942
10	PHI Service Company.	10,612,424	30,750,841	325,761	41,689,026
11	Potomac Electric Power Co.	27,848,713	172,225,952	1,220,442	201,295,107
12					0
40	Total	492,760,868	1,388,163,350	11,634,337	1,892,558,555

FERC FORM No. 60 (REVISED 12-07)

Page 307

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

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

Line No.	(1)	(2) Attachment H-3D Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	2,344,114,733	
2	Net Transmission Plant - Total	Attach 9, line 16, column j	1,683,667,853	
3	O&M EXPENSE			
4	Total O&M Allocated to Transmission	Attach H-3D, line 85	42,852,686	
	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.0183	0.0183
5	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
6	Total G, I & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96	4,627,106	
	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.0020	0.0020
7	TAXES OTHER THAN INCOME TAXES			
8	Total Other Taxes	Attach H-3D, line 99	15,766,780	
	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.0067	0.0067
9	Less Revenue Credits (Enter As Negative)	Attach H-3D, line 154	(10,061,811)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.0043)	(0.0043)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.0227
12	INCOME TAXES			
13	Total Income Taxes	Attach H-3D, line 138	27,784,757	
	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.0165	0.0165
14	RETURN			
15	Return on Rate Base	Attach H-3D, line 145	106,890,222	
	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.0635	0.0635
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.0800	0.0800

Line No.	(1) All True-Up Items	(2) PJM Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant or CWIP Balance	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Return in basis Points	(12) Incentive Return	(13) Total Annual Revenue Requirement	(14) True-Up Adjustment	(15) Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a	Zonal	Zonal	\$ 2,243,014,159	0.0227	\$ 50,890,928	\$ 1,610,061,526	0.0800	\$ 128,787,279	\$ 70,202,355	\$ 249,880,562	-	\$ -	\$ 249,880,562		\$ 249,880,562
17b	Red Lion sub reconfiguration	B0241.3	14,689,101	0.0227	333,276	9,652,838	0.0800	772,121	419,689	1,525,085	150	63,555	1,588,640		1,588,640
17c	Red Lion-Keeney	B0494.1-4	3,099,104	0.0227	70,314	2,036,554	0.0800	162,902	88,546	321,762	150	13,409	335,171		335,171
17d	Red Lion-Keeney	B0241.1-.2	2,418,717	0.0227	54,877	1,589,443	0.0800	127,138	69,106	251,122	150	10,465	261,587		261,587
17e	Mt. Pleasant-Townsend	B0567	6,414,723	0.0227	145,541	4,398,667	0.0800	351,845	183,278	680,664	150	29,375	710,039		710,039
17f	Oak Hall-Wattsville	B0483.1-.3	8,379,558	0.0227	190,121	5,865,691	0.0800	469,191	239,416	898,728	150	39,431	938,159		938,159
17g	Cool Springs	B0320	14,504,530	0.0227	329,088	10,049,567	0.0800	803,855	414,415	1,547,358	150	67,337	1,614,695		1,614,695
17h	3rd Indian River	B0568	6,681,345	0.0227	151,591	4,804,205	0.0800	384,284	190,896	726,770	150	32,565	759,335		759,335
17i	Keeney 500kV Sub	B0272.1	217,662	0.0227	4,938	161,692	0.0800	12,934	6,219	24,091	-	-	24,091		24,091
17j	Keeney - Additional Breakers on 500kV Bus	B0751	5,055,041	0.0227	114,692	3,755,173	0.0800	300,373	144,430	559,494	-	-	559,494		559,494
17k	Trappe Tap - Todd	B0566	16,372,433	0.0227	371,468	12,396,271	0.0800	991,566	467,784	1,830,818	150	85,316	1,916,133		1,916,133
17l	Harmony Add 2nd 230/138 Auto Tr	B0733	10,567,349	0.0227	239,759	8,101,634	0.0800	648,042	301,924	1,189,725	-	-	1,189,725		1,189,725
17m	Glasgow - Cecil 138kV Circuit Rebuild	B1247	7,246,743	0.0227	164,419	5,444,214	0.0800	435,477	207,050	806,946	-	-	806,946		806,946
17n	b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines	B2633.10	5,454,268	0.0227	123,750	5,350,377	0.0800	427,972	155,836	707,558	-	-	707,558		707,558
17o															
18	Annual Totals		\$ 2,344,114,733		\$ 53,184,762	\$ 1,683,667,853		\$ 134,674,979	\$ 73,090,942	\$ 260,950,683		\$ 341,452	\$ 261,292,135	-	\$ 261,292,135

Note Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-3D.
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Unamortized Abandoned Plant.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as a separate line item.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant.
- F True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year.
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- H The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
- I The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- J The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate.
- K Requires approval by FERC of incentive return applicable to the specified project(s).
- M All transmission facilities reflected in the revenue requirement on Attachment H-3D are to be included in this Attachment 6.
- N Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11.
- O When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.
- P "All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or

Delmarva Power & Light Company
Attachment 6A
True-Up

Rate Year being Trued-Up		Revenue Requirement Projected For Rate Year		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
				247,378,978					
A	B	C	D	E	F	G	H	I	J
All True-Up Items	PJM Project Number	Projected Net Revenue Requirement ¹	% of Total Revenue Requirement	Revenue Received (E, Line 2) x (D)	Actual Net Revenue Requirement ²	Net Under/(Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Interest Income (Expense) ⁴	Total True-Up (G) + (H) + (I)
Zonal	Zonal	\$ 247,208,921	0.96	236,305,714	247,208,921	10,903,207	-	1,152,469	\$ 12,055,676
3a	Red Lion sub reconfiguration	B0241.3	0.01	1,614,577	1,614,577	71,211	-	7,527	78,738
3b	Red Lion-Keeney	B0494.1-4	0.00	325,619	340,643	15,024	-	1,588	16,612
3c	Red Lion-Keeney	B0241.1-.2	0.00	254,132	265,857	11,726	-	1,239	12,965
3d	Mt. Pleasant-Townsend	B0567	0.00	689,620	721,439	31,819	-	3,363	35,183
3e	Oak Hall-Wattsville	B0483.1-.3	0.00	911,062	953,098	42,037	-	4,443	46,480
3f	Cool Springs	B0320	0.01	1,568,158	1,640,513	72,355	-	7,648	80,003
3g	3rd Indian River	B0568	0.00	737,280	771,298	34,018	-	3,596	37,614
3h	Keeney 500kV Sub	B0272.1	0.00	23,340	24,416	1,077	-	114	1,191
3i	Keeney - Additional Breakers on 500kV Bus	B0751	0.00	542,044	567,054	25,010	-	2,644	27,654
3j	Trappe Tap - Todd	B0566	0.01	1,859,882	1,945,697	85,815	-	9,071	94,886
3k	Harmony Add 2nd 230/138 Auto Tr	B0733	0.00	1,152,442	1,205,616	53,174	-	5,620	58,794
3l	Glasgow - Cecil 138kV Circuit Rebuild	B1247	0.00	781,735	817,804	36,069	-	3,813	39,882
3m	b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines	B2633.10	0.00	684,585	716,172	31,587	-	3,339	34,926
3n	Asset separation costs						(2,753)	(291)	(3,044)
Total Annual Revenue Requirements (Note A)		\$ 258,793,109	1.00	247,378,978	258,793,109	11,414,131		1,206,183	\$ 12,617,560
Monthly Interest Rate								0.0062	
Interest Income (Expense)								1,206,183	

Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- 2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues. Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

5	(a) Prior Period Adjustments (Note B)	(b) Amount In Dollars	(c) Interest (Note B)	(d) Total Col. (b) + Col. (c)
	Prior Period Adjustments listed in row 3n to 3s	(2,753)	(291)	(3,044)
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
8		PJM Billed Revenue	Annual Revenue	Earned
9	Jan-May (Year 1)	Earned	True-up	(net of true-ups)
10	June-Dec (Year 1)	104,862,684	8,755,650	96,107,034
11		158,243,396	6,971,453	151,271,943
				247,378,978
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.			
13	Jan-Dec (Year 1)	258,793,109		258,793,109

Notes:

- A For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

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

	Month (Note A)	[A] FERC Monthly	
1	January	0.0068	2025
2	February	0.0062	2025
3	March	0.0068	2025
4	April	0.0062	2025
5	May	0.0064	2025
6	June	0.0062	2025
7	July	0.0064	2025
8	August	0.0064	2025
9	September	0.0062	2025
10	October	0.0064	2025
11	November	0.0062	2025
12	December	0.0064	2025
13	January	0.0061	2026
14	February	0.0055	2026
15	March	0.0061	2026
16	April	0.0056	2026
17	May	0.0058	2026
18	Average of lines 1-17 above	0.0062	

Note A:

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

19 Year
20

	A	B	C	D	E	F
	Project Name	RTO Project Number or Zonal	Amount Attachment 6A, Col G + Col H	17 Months	Monthly Interest Rate Line 18 above	Interest Col C x Col D x Col E
21	Total	Zonal	10,903,207	17	0.0062	1,152,469
21a	Red Lion sub reconfiguration	B0241.3	71,211	17	0.0062	7,527
21b	Red Lion-Keeney	B0494.1-4	15,024	17	0.0062	1,588
21c	Red Lion-Keeney	B0241.1-.2	11,726	17	0.0062	1,239
21d	Mt. Pleasant-Townsend	B0567	31,819	17	0.0062	3,363
21e	Oak Hall-Wattsville	B0483.1-.3	42,037	17	0.0062	4,443
21f	Cool Springs	B0320	72,355	17	0.0062	7,648
21g	3rd Indian River	BO568	34,018	17	0.0062	3,596
21h	Keeney 500kV Sub	BO272.1	1,077	17	0.0062	114
21i	Keeney - Additional Breakers on 500kV Bus	BO751	25,010	17	0.0062	2,644
21j	Trappe Tap - Todd	BO566	85,815	17	0.0062	9,071
21k	Harmony Add 2nd 230/138 Auto Tr	BO733	53,174	17	0.0062	5,620
21l	Glasgow - Cecil 138kV Circuit Rebuild	B1247	36,069	17	0.0062	3,813
	b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines	B2633.10	31,587	17	0.0062	3,339
21m	Asset separation costs		(2,753)	17	0.0062	(291)
21n						
21o						
22	Total		11,411,377			1,206,183

[illegible]

Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

1
2
3
4
5
6
7
8
9
10
11

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

Details		B0483.1-.3 Oak Hall-Wattsville				B0320 Cool Springs				B0568 3rd Indian River				B0272.1 Keeney 500kV Sub			
Schedule 12	(Yes or No)	No				No				No				Yes			
Life		32				32				32				32			
CIAC	(Yes or No)	No				No				No				No			
Increased ROE (Basis Points)		150				150				150				0			
Base FCR		11.16%				11.16%				11.16%				11.16%			
FCR for This Project		12.04%				12.04%				12.04%				11.16%			
Investment		8,379,558				14,504,530				6,681,345				217,662			
Annual Depreciation Exp		261,861				453,267				208,792				6,802			
Month In Service or Month for CWIP		12				9				8				6			
Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
W Increased ROE	2026	4,720,983	261,861	4,459,122	759,400	8,068,145	453,267	7,614,878	1,302,917	3,891,486	208,792	3,682,694	619,698	131,958	6,802	125,156	20,767
Base FCR	2026	4,720,983	261,861	4,459,122	798,831	8,068,145	453,267	7,614,878	1,370,254	3,891,486	208,792	3,682,694	652,264	131,958	6,802	125,156	20,767
W Increased ROE	2027	4,459,122	261,861	4,197,261	730,182	7,614,878	453,267	7,161,612	1,252,343	3,682,694	208,792	3,473,902	596,402	125,156	6,802	118,354	20,008
Base FCR	2027	4,459,122	261,861	4,197,261	767,297	7,614,878	453,267	7,161,612	1,315,671	3,682,694	208,792	3,473,902	627,121	125,156	6,802	118,354	20,008
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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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

Details		BO751 Keeney - Additional Breakers on 500kV Bus				BO566 Trappe Tap - Todd				BO733 Harmony Add 2nd 230/138 Auto Tr				B1247 Glasgow - Cecil 138kV Circuit Rebuild			
Schedule 12 (Yes or No)		Yes				No				Yes				Yes			
Life		32				32				32				32			
CIAC (Yes or No)		No				No				No				No			
Increased ROE (Basis Points)		0				150				0				0			
Base FCR		11.16%				11.16%				11.16%				11.16%			
FCR for This Project		11.16%				12.04%				11.16%				11.16%			
Investment		5,055,041				16,372,433				10,567,349				7,246,743			
Annual Depreciation Exp		157,970				511,639				330,230				226,461			
Month In Service or Month for CWIP		6				12				4				5			
Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
W Increased ROE	2026	3,064,619	157,970	2,906,649	482,287	10,159,679	511,639	9,648,041	1,588,144	6,658,059	330,230	6,327,829	1,036,274	4,454,258	226,461	4,227,797	698,188
Base FCR	2027	3,064,619	157,970	2,906,649	482,287	10,159,679	511,639	9,648,041	1,673,460	6,658,059	330,230	6,327,829	1,036,274	4,454,258	226,461	4,227,797	698,188
W Increased ROE	2027	2,906,649	157,970	2,748,679	464,661	9,648,041	511,639	9,136,402	1,531,057	6,327,829	330,230	5,997,600	999,428	4,227,797	226,461	4,001,336	672,920
	2027	2,906,649	157,970	2,748,679	464,661	9,648,041	511,639	9,136,402	1,611,848	6,327,829	330,230	5,997,600	999,428	4,227,797	226,461	4,001,336	672,920
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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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

Details		b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines						
Schedule 12	(Yes or No)	Yes						
Life		32						
CIAC	(Yes or No)	No						
Increased ROE (Basis Points)		0						
Base FCR		11.16%						
FCR for This Project		11.16%						
Investment		5,454,268						
Annual Depreciation Exp		170,446						
Month In Service or Month for CWIP		6						
Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
W Increased ROE	2026	4,605,285	170,446	4,434,839	665,275	\$ 9,478,692		\$ 9,478,692
Base FCR	2026	4,605,285	170,446	4,434,839	665,275	\$ 9,820,144	\$ 9,820,144	
W Increased ROE	2027	4,434,839	170,446	4,264,393	646,257	\$ 9,126,174		\$ 9,126,174
Base FCR	2027	4,434,839	170,446	4,264,393	646,257	\$ 9,447,576	\$ 9,447,576	
W Increased ROE	2027	4,434,839	170,446	4,264,393	646,257	\$ 9,447,576		\$ -
	----	----	----	-----	----		\$ -	\$ -
	----	----	-----	-----	----		\$ 236,925,881	\$ 228,221,397

\$ 341,452

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

Line #

Long Term Interest

101

Less LTD Interest on Securitization Bonds

-

Capitalization

112

Less LTD on Securitization Bonds

-

Calculation of the above Securitization Adjustments



Delmarva Power & Light Company
Attachment 9
Rate Base Worksheet

Line No	(Note H) Month (a)	Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-3D, Line No:	207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 207.99.g minus 207.98.g plus 205.5.g for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Col. (b) - Col. (e) (h)	Col. (c) - Col. (f) - Col. (i)	Col. (d) - Col. (g) - Col. (l)
1	December Prior Year	2,297,586,361	406,039,205	205,596,142	627,000,313	140,118,055	69,547,856	6,696,050	56,668,337	1,670,586,048	259,225,100	79,379,949
2	January	2,305,152,840	401,974,584	227,817,320	632,987,887	142,119,597	69,218,968	6,799,441	57,192,257	1,672,164,953	253,055,547	101,406,096
3	February	2,308,332,508	402,522,084	229,750,571	638,937,630	144,122,140	68,860,854	7,011,904	57,712,701	1,669,394,878	251,388,040	103,177,016
4	March	2,315,792,497	403,216,024	238,322,951	644,568,239	146,084,929	68,237,017	7,266,044	58,230,571	1,671,224,258	249,865,051	111,855,363
5	April	2,321,923,490	404,076,515	243,667,473	650,430,794	148,096,949	67,911,443	7,583,922	58,742,111	1,671,492,696	248,395,644	117,013,918
6	May	2,332,357,034	404,684,864	246,152,443	655,289,795	150,115,596	67,595,692	7,938,339	59,247,531	1,677,067,239	246,630,929	119,309,220
7	June	2,343,869,022	405,962,783	248,524,008	660,073,119	152,049,504	67,055,005	8,307,132	59,752,566	1,683,795,903	245,606,146	121,716,437
8	July	2,354,293,184	406,846,661	254,777,987	665,632,568	154,062,925	66,761,401	8,710,174	60,256,688	1,688,860,617	244,073,562	127,759,899
9	August	2,358,850,344	407,692,493	257,509,506	671,683,342	156,084,583	66,481,834	9,152,013	60,759,316	1,687,167,002	242,455,896	130,268,355
10	September	2,365,969,316	408,902,892	261,407,213	677,501,374	158,116,367	65,983,582	9,619,228	61,238,576	1,688,467,942	241,167,297	134,185,055
11	October	2,373,316,706	411,085,639	268,340,760	683,354,466	160,151,553	65,738,308	10,114,277	61,695,183	1,689,962,239	240,819,808	140,907,269
12	November	2,378,728,352	412,252,652	270,563,105	689,381,524	162,194,316	65,514,807	10,626,238	62,151,539	1,689,346,828	239,432,098	142,896,760
13	December	2,417,319,868	417,148,126	284,830,024	688,968,388	164,210,092	64,998,752	11,162,498	62,605,315	1,728,351,480	241,775,537	157,225,957
14	Average of the 13 Monthly Balances (Attachment 9A)	2,344,114,733	407,108,040	249,019,962	660,446,880	152,117,431	67,223,501	8,537,481	59,711,745	1,683,667,853	246,453,127	122,084,715
15	Less Merger Cost to Achieve (Attachment 10)	-	-	-	-	-	-	-	-	-	-	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,344,114,733	407,108,040	249,019,962	660,446,880	152,117,431	67,223,501	8,537,481	59,711,745	1,683,667,853	246,453,127	122,084,715

Adjustments to Rate Base

Line No	Month	CWIP	PHFU		Undistributed	Unamortized	Unamortized	Account No. 282	Account No. 283	Account No. 190	Account No. 255
			Plant Held for Future			Regulatory Asset	Abandoned Plant	Accumulated Deferred	Accumulated Deferred	Accumulated Deferred	Accumulated Deferred
	(a)	CWIP in Rate Base	Use	Materials & Supplies	Stores Expense	Prepayments		(i)	(j)	(k)	(l)
		(b)	(c)	(d)	(e)	(f)	(g)	(h)			
	Attachment H-3D, Line No:	43a	28	50	47	45		43b			
				227. 8. c + 227.5.c (see	(227.16.c * Labor Ratio)						
				Att H-3D Note AA) for	for end of year, records						
				end of year, records for	for other months						
				other months							
		(Note C)	214 for end of year,			(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1
			records for other months								
17	December Prior Year		6,539,704	13,858,156		18,460,106					
18	January		6,539,704	14,644,528		15,546,712					
19	February		6,539,704	15,415,515		15,405,691					
20	March		6,539,704	15,619,695		16,836,445					
21	April		6,539,704	15,795,140		14,937,620					
22	May		6,539,704	16,267,342		14,713,732					
23	June		6,539,704	16,326,308		14,482,157					
24	July		6,539,704	16,302,714		14,303,314					
25	August		6,539,704	16,391,242		14,077,802					
26	September		6,539,704	16,343,852		13,935,680					
27	October		6,539,704	16,149,884		13,728,767					
28	November		6,539,704	15,872,149		13,520,483					
29	December		6,539,704	16,193,907		17,066,655					
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	6,539,704	15,783,110	-	15,155,013	-	-			

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.
- E Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- F Projected balances are for the calendar year the revenue under this formula begins to be charged.
- G From Attachment 5 for the end of year balance and records for other months.
- H In the true-up calculation, actual monthly balance records are used.

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

Line No	(a)	Gross Plant in Service				Asset Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligations			
		Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (l)	Common (m)
	Attachment H-3D, Line No:	p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 207.99.g. plus 205.5.g. for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1	December Prior Year	6,387,373.451	2,297,586.361	406,789,144	205,596,142	4,720,867		749,939		6,382,652.584	2,297,586.361	406,039,205	205,596,142
2	January	6,422,686,526	2,305,152,840	402,724,523	227,817,320	4,720,867		749,939		6,417,965,659	2,305,152,840	401,974,584	227,817,320
3	February	6,444,685,062	2,308,332,508	403,272,022	229,750,571	4,720,867		749,939		6,439,964,195	2,308,332,508	402,522,084	229,750,571
4	March	6,475,039,679	2,315,792,497	403,965,963	238,322,951	4,720,867		749,939		6,470,318,812	2,315,792,497	403,216,024	238,322,951
5	April	6,501,295,249	2,321,923,490	404,826,453	243,667,473	4,720,867		749,939		6,496,574,382	2,321,923,490	404,076,515	243,667,473
6	May	6,531,788,545	2,332,357,034	405,434,803	246,152,443	4,720,867		749,939		6,521,067,677	2,332,357,034	404,684,864	246,152,443
7	June	6,565,901,103	2,343,869,022	406,712,721	248,524,008	4,720,867		749,939		6,561,180,236	2,343,869,022	405,962,793	248,524,008
8	July	6,597,161,606	2,354,293,184	407,596,599	254,777,987	4,720,867		749,939		6,592,440,739	2,354,293,184	406,846,661	254,777,987
9	August	6,620,911,396	2,358,850,344	408,442,432	257,509,506	4,720,867		749,939		6,616,190,528	2,358,850,344	407,692,493	257,509,506
10	September	6,647,768,513	2,365,969,316	409,652,831	261,407,213	4,720,867		749,939		6,643,047,646	2,365,969,316	408,902,892	261,407,213
11	October	6,675,092,344	2,373,316,706	411,835,577	268,340,760	4,720,867		749,939		6,670,371,477	2,373,316,706	411,085,639	268,340,760
12	November	6,700,414,386	2,378,728,352	413,002,590	270,563,105	4,720,867		749,939		6,695,693,518	2,378,728,352	412,252,652	270,563,105
13	December	6,777,909,136	2,417,319,868	417,898,065	284,830,024	4,720,867		749,939		6,773,188,268	2,417,319,868	417,148,126	284,830,024
14	Average of the 13 Monthly Balances	6,565,232,846	2,344,114,733	407,857,979	249,019,962	4,720,867	-	749,939	-	6,560,511,979	2,344,114,733	407,108,040	249,019,962

		Accumulated Depreciation & Amortization						Asset Retirement Obligations					
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
Attachment H-3D, Line No:		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Projected monthly balances that are the amounts expected to be included in 219.28c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
15	December Prior Year	1,740,089,115	627,000,313	140,765,863	6,696,050	69,547,856	56,668,337	2,062,803		647,808	-	-	-
16	January	1,757,690,388	632,987,887	142,767,405	6,799,441	69,218,968	57,192,257	2,062,803		647,808	-	-	-
17	February	1,774,507,865	638,937,630	144,769,948	7,011,904	68,860,854	57,712,701	2,062,803		647,808	-	-	-
18	March	1,791,017,888	644,568,239	146,732,737	7,266,044	68,237,017	58,230,571	2,062,803		647,808	-	-	-
19	April	1,807,404,320	650,430,794	148,744,757	7,583,922	67,911,443	58,742,111	2,062,803		647,808	-	-	-
20	May	1,823,531,679	655,289,795	150,763,404	7,938,339	67,595,692	59,247,531	2,062,803		647,808	-	-	-
21	June	1,839,067,938	660,073,119	152,697,312	8,307,132	67,055,005	59,752,566	2,062,803		647,808	-	-	-
22	July	1,855,729,362	665,632,568	154,710,733	8,710,174	66,761,401	60,256,688	2,062,803		647,808	-	-	-
23	August	1,873,084,845	671,683,342	156,732,391	9,152,013	66,481,834	60,759,316	2,062,803		647,808	-	-	-
24	September	1,890,234,594	677,501,374	158,764,175	9,619,228	65,983,582	61,238,576	2,062,803		647,808	-	-	-
25	October	1,907,677,128	683,354,466	160,799,361	10,114,277	65,738,308	61,695,183	2,062,803		647,808	-	-	-
26	November	1,925,165,816	689,381,524	162,842,124	10,626,238	65,514,807	62,151,539	2,062,803		647,808	-	-	-
27	December	1,934,830,731	688,968,388	164,857,900	11,162,498	64,998,752	62,605,315	2,062,803		647,808	-	-	-
28	Average of the 13 Monthly Balances	1,840,001,667	660,446,880	152,765,239	8,537,481	67,223,501	59,711,745	2,062,803	-	647,808	-	-	-

Line No	(a)	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations					
		Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	Attachment H-3D, Line No:	Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year	1,738,026,312	627,000,313	140,118,055	6,696,050	69,547,856	56,668,337
30	January	1,755,617,585	632,987,887	142,119,597	6,799,441	69,218,968	57,192,257
31	February	1,772,445,062	638,937,630	144,122,140	7,011,904	68,860,854	57,712,701
32	March	1,789,955,086	644,568,239	146,084,929	7,266,044	68,237,017	58,230,571
33	April	1,805,341,518	650,430,794	148,096,949	7,583,922	67,911,443	58,742,111
34	May	1,821,468,876	655,289,795	150,115,596	7,938,339	67,595,692	59,247,531
35	June	1,837,005,135	660,073,119	152,049,504	8,307,132	67,055,005	59,752,566
36	July	1,853,666,560	665,632,568	154,062,925	8,710,174	66,761,401	60,256,688
37	August	1,871,022,042	671,683,342	156,084,583	9,152,013	66,481,834	60,759,316
38	September	1,888,171,792	677,501,374	158,116,367	9,619,228	65,983,582	61,238,576
39	October	1,905,614,326	683,354,466	160,151,553	10,114,277	65,738,308	61,695,183
40	November	1,923,103,013	689,381,524	162,194,316	10,626,238	65,514,807	62,151,539
41	December	1,932,767,928	688,968,388	164,210,092	11,162,498	64,998,752	62,605,315
42	Average of the 13 Monthly Balances	1,837,938,864	660,446,880	152,117,431	8,537,481	67,223,501	59,711,745

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

Delmarva Power & Light Company
Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
O&M Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
1 Transmission O&M		-	100.00%			\$ -
2 A&G		-	15.20%			\$ -
3						\$ -
4 Total		\$ -				\$ -
Depreciation & Amortization Expense Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
6 General Plant		-	15.20%			\$ -
7 Intangible Plant		-	15.20%			\$ -
8						\$ -
9 Total		\$ -				\$ -
Capital Cost To Achieve included in the General and Intangible Plant						
		General	Intangible			Total
Gross Plant						
10 December Prior Year		-	-			\$ -
11 January		-	-			\$ -
12 February		-	-			\$ -
13 March		-	-			\$ -
14 April		-	-			\$ -
15 May		-	-			\$ -
16 June		-	-			\$ -
17 July		-	-			\$ -
18 August		-	-			\$ -
19 September		-	-			\$ -
20 October		-	-			\$ -
21 November		-	-			\$ -
22 December		-	-			\$ -
23 Average		-	-			\$ -
Accumulated Depreciation						
		General	Intangible			Total
24 December Prior Year		-	-			\$ -
25 January		-	-			\$ -
26 February		-	-			\$ -
27 March		-	-			\$ -
28 April		-	-			\$ -
29 May		-	-			\$ -
30 June		-	-			\$ -
31 July		-	-			\$ -
32 August		-	-			\$ -
33 September		-	-			\$ -
34 October		-	-			\$ -
35 November		-	-			\$ -
36 December		-	-			\$ -
37 Average		-	-			\$ -
Net Plant = Gross Plant Minus Accumulated Depreciation from above						
		General	Intangible			Total
38 December Prior Year		-	-	-	-	\$ -
39 January		-	-	-	-	\$ -
40 February		-	-	-	-	\$ -
41 March		-	-	-	-	\$ -
42 April		-	-	-	-	\$ -
43 May		-	-	-	-	\$ -
44 June		-	-	-	-	\$ -
45 July		-	-	-	-	\$ -
46 August		-	-	-	-	\$ -
47 September		-	-	-	-	\$ -
48 October		-	-	-	-	\$ -
49 November		-	-	-	-	\$ -
50 December		-	-	-	-	\$ -
51 Average		-	-	-	-	\$ -
Depreciation (Monthly Change of Accumulated Depreciation from above)						
		General	Intangible			Total
52 January		-	-			\$ -
53 February		-	-			\$ -
54 March		-	-			\$ -
55 April		-	-			\$ -
56 May		-	-			\$ -
57 June		-	-			\$ -
58 July		-	-			\$ -
59 August		-	-			\$ -
60 September		-	-			\$ -
61 October		-	-			\$ -
62 November		-	-			\$ -
63 December		-	-			\$ -
64 Total		-	-			\$ -
Capital Cost To Achieve included in Total Electric Plant in Service						
65 December Prior Year		-				
66 January		-				
67 February		-				
68 March		-				
69 April		-				
70 May		-				
71 June		-				
72 July		-				
73 August		-				
74 September		-				
75 October		-				
76 November		-				
77 December		-				
78 Average		-				

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

		(a)	(b)	(c)
		321.83.b to 321.112.b		
		Total	Non-Recoverable	Directly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 9,249,699	\$ 9,249,699
2	Load Dispatch-Reliability	561.1	-	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	14,668	14,668
4	Load Dispatch-Trans Svc & Scheduling	561.3	-	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	(1,302)	(1,302)
6	Reliability Planning & Standards Devel	561.5	-	-
7	Transmission Service Studies	561.6	-	-
8	Generation Interconnection Studies	561.7	-	-
9	Reliability Planning & Standard Devel	561.8	(2,709)	(2,709)
10	Station Expenses	562.0	-	-
11	Overhead Line Expenses	563.0	-	-
12	Underground Line Expenses	564.0	-	-
13	Transmission of Electricity by Others	565.0	-	-
14	Miscellaneous Transmission Expenses	566.0	4,277,750 91,271	4,186,479
15	Rents	567.0	-	-
16	Maintenance, Supervision & Engineering	568.0	-	-
17	Maintenance of Structures	569.0	434,468	434,468
18	Maintenance of Computer Hardware	569.1	-	-
19	Maintenance of Computer Software	569.2	-	-
20	Maintenance of Communication Equipment	569.3	-	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-	-
22	Maintenance of Station Equipment	570.0	7,354,607	7,354,607
23	Maintenance of Overhead Lines	571.0	4,923,526	4,923,526
24	Maintenance of Underground Lines	572.0	-	-
25	Maintenance of Misc Transmission Plant	573.0	369,446	369,446
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 26,620,153 \$ 91,271	\$ 26,528,882
27	Transmission O&M		Total \$	26,528,882

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

			(a)	(b)	(c)	(d)	(e)
			323.181.b to 323.196.3b				
			Total	S&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 2,687,200	2,687,200			
2	Office Supplies and Expenses	921.0	8,533,644	8,533,644			
3	Administrative Expenses Transferred-Credit	922.0	-	-			
4	Outside Service Employed	923.0	80,598,553	80,142,559		455,994	
5	Property Insurance	924.0	739,968		739,968		
6	Injuries and Damages	925.0	2,699,065	2,699,065			
7	Employee Pensions and Benefits	926.0	9,030,397	9,030,397			
8	Franchise Requirements	927.0	-	-			
9	Regulatory Commission Expenses	928.0	1,203,338			959,149	244,189
10	Duplicate Charges-Credit	929.0	-	-			
11	General Advertising Expenses	930.1	1,088,497			1,088,497	
12	Miscellaneous General Expenses	930.2	7,462,754	764,315		6,698,439	
13	Rents	931.0	-	-			
14	Maintenance of General Plant	935.0	90,256	90,256			
14a	Maintenance of Computer Hardware	935.1	-	-			
14b	Maintenance of Computer Software	935.2	59,365	59,365			
14c	Maintenance of Communications Equipment	935.3	-	-			
15	Administrative & General - Total (Sum of lines 1-14c)		\$ 114,193,037	\$ 104,006,801	\$ 739,968	\$ 9,202,078	\$ 244,189
16	Allocation Factor			15.20%	35.89%	0.00%	100.00%
17	Transmission A&G ¹			15,814,047	265,568	-	244,189
18						Total ² \$	16,323,804

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

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

Total from ATT H-3D \$ 16,323,804
Difference -

Delmarva Power & Light Company
Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
Electric Transmission		
350.2	Land and Land Rights	0.87%
352	Structures and Improvements	1.66%
353	Station Equipment	3.18%
354	Towers and Fixtures	1.21%
355	Poles and Fixtures	3.77%
356	Overhead Conductors and Devices	3.18%
357	Underground Conduit	1.26%
358	Underground Conductors and Devices	1.71%
359	Roads and Trails	0.54%
Electric General		
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.43%
391.1 DE	Structures and Improvements	5.65%
391.1 MD	Structures and Improvements	5.78%
391.3 MD	Structures and Improvements	10.14%
391.3 DE	Structures and Improvements	21.49%
392	Transportation Equipment	
392.2 DE	Transportation Equipment	8.34%
392.3 MD	Transportation Equipment	6.80%
392.4 MD	Transportation Equipment	6.10%
392.8 DE	Transportation Equipment	4.57%
393 DE	Stores Equipment	19.74%
393 MD	Stores Equipment	
394 DE	Tools, Shop, Garage Equipment	6.32%
394 MD	Tools, Shop, Garage Equipment	7.19%
395 DE	Laboratory Equipment	15.46%
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.89%
397.3 DE	Communication Equipment	6.98%
397 MD	Communication Equipment	3.32%
397.1 MD	Communication Equipment	7.90%
397.3 MD	Communication Equipment	8.44%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	8.16%
Electric Intangible		
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%
Common General		
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	36.45%
391.3	Structures and Improvements	
392	Transportation Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.22%
Common Intangible		
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

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

DPL Jun26May27 Attachment H-3D True-Up 2025

ATTACHMENT H-3D

Delmarva Power & Light Company

Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 True-up

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Direct Transmission Wages Expense	p354.21b	3,926,422
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote	4,320,013
1b	PHI Service Company Transmission Wages Expense	p354 footnote	651,450
1c	Total Transmission Wages Expense	(Line 1 + 1a + 1b)	8,897,885
2	Total Direct Wages Expense	p354.28b	35,119,565
2a	Total Exelon Business Services Company Wages Expense	p354 footnote	15,065,072
2b	Total PHI Service Company Wages Expense	p354 footnote	32,447,379
2c	Total Wages Expense	(Line 2 + 2a + 2b)	82,632,016
3	Less Direct A&G Wages Expense	p354.27b	2,179,153
3a	Less Exelon Business Services Company A&G Expense	p354 footnote	9,140,047
3b	Less PHI Service Company A&G Expense	p354 footnote	12,792,656
4	Total	(Line 2c - 3 - 3a - 3b)	58,520,160
5	Wages & Salary Allocator	(Line 1 / 4)	15.20%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) p207.104g (See Attachment 9A, line 14, column j)	6,189,368,049
6a	Less Merger Costs to Achieve	Attachment 10, line 80, column b	-
7	Common Plant In Service - Electric	(Line 24 - 24a)	204,104,899
8	Total Plant In Service	(Line 6 - 6a + 7)	6,393,472,948
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)	1,667,237,313
9a	Less Merger Costs to Achieve	Attachment 10, line 39, column b	-
10	Accumulated Intangible Amortization	(Note A) p200.21c (See Attachment 9, line 14, column h)	10,435,108
10a	Less Merger Costs to Achieve	Attachment 9, line 15, column h	-
11	Accumulated Common Amortization - Electric	(Note A) p356 (See Attachment 9, line 14, column i)	53,241,775
11a	Less Merger Costs to Achieve	Attachment 9, line 15, column i	-
12	Accumulated Common Plant Depreciation - Electric	(Note A) p356 (See Attachment 9, line 14, column g)	69,382,212
12a	Less Merger Costs to Achieve	Attachment 9, line 15, column g	-
13	Total Accumulated Depreciation	(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,800,296,408
14	Net Plant	(Line 8 - 13)	4,593,176,540
15	Transmission Gross Plant	(Line 29 - Line 28)	2,348,562,208
16	Gross Plant Allocator	(Line 15 / 8)	36.73%
17	Transmission Net Plant	(Line 39 - Line 28)	1,706,319,153
18	Net Plant Allocator	(Line 17 / 14)	37.15%

Plant Calculations

Plant In Service			
19	Transmission Plant In Service	(Note B) p207.58.g (See Attachment 9, line 14, column b)	2,259,144,302
19a	Less Merger Costs to Achieve	Attachment 9, line 15, column b	-
20	This Line Intentionally Left Blank		
21	This Line Intentionally Left Blank		
22	Total Transmission Plant In Service	(Line 19 - 19a)	2,259,144,302
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	383,984,306
23a	Less Merger Costs to Achieve	Attachment 9, line 15, column c	-
24	Common Plant (Electric Only)	(Notes A & B) p356 (See Attachment 9, line 14, column d)	204,104,899
24a	Less Merger Costs to Achieve	Attachment 9, line 15, column d	-
25	Total General & Common	(Line 23 - 23a + 24 - 24a)	588,089,205
26	Wage & Salary Allocation Factor	(Line 5)	15.20%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)	89,417,905
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)	6,539,704
29	TOTAL Plant In Service	(Line 22 + 27 + 28)	\$ 2,355,101,912
Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B) p219.25.c (See Attachment 9, line 14, column e)	602,068,179
30a	Less Merger Costs to Achieve	Attachment 9, line 15, column e	-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Line 30 - 30a)	602,068,179
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 14, column f)	131,165,504
31a	Less Merger Costs to Achieve	Attachment 9, line 15, column f	-
32	Accumulated Intangible Amortization	(Line 10 - 10a)	10,435,108
33	Accumulated Common Amortization - Electric	(Line 11 - 11a)	53,241,775
34	Common Plant Accumulated Depreciation (Electric Only)	(Line 12 - 12a)	69,382,212
35	Total Accumulated Depreciation	(Line 31 - 31a + 32 + 33 + 34)	264,224,599
36	Wage & Salary Allocation Factor	(Line 5)	15.20%
37	General & Common Allocated to Transmission	(Line 35 * 36)	40,174,875
38	TOTAL Accumulated Depreciation	(Line 30b + 37)	\$ 642,243,054
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)	\$ 1,712,858,857

ATTACHMENT H-3D

Delmarva Power & Light Company
Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 True-up

Adjustment To Rate Base

40a	Accumulated Deferred Income Taxes (ADIT)				
40b	Account No. 190 (ADIT)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 24	25,668,589
40c	Account No. 281 (ADIT - Accel. Amort)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 48	-
40d	Account No. 282 (ADIT - Other Property)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 72	(337,907,787)
40e	Account No. 283 (ADIT - Other)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 96	(7,360,530)
40f	Account No. 255 (Accum. Deferred Investment Tax Credits)	True-up Adjustment	(Note U)	Attachment 1A - ADIT Summary, Line 120	(209,744)
	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	(319,809,472)
	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT - Federal	True-up Adjustment	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	(20,066,225)
41b	Unamortized Deficient / (Excess) ADIT - State	True-up Adjustment	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	-
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	(20,066,225)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	(339,875,697)
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b (See Attachment 9, line 30, column b)	-
43b	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h	-
44	Transmission O&M Reserves				
	Total Balance Transmission Related Account Reserves	Enter Negative		Attachment 5	(4,313,657)
	Prepayments				
45	Prepayments		(Note A)	Attachment 9, line 30, column f	15,155,013
46	Total Prepayments Allocated to Transmission			(Line 45)	15,155,013
	Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	-
48	Wage & Salary Allocation Factor			(Line 5)	15.20%
49	Total Transmission Allocated			(Line 47 * 48)	-
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	15,783,110
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	15,783,110
	Cash Working Capital				
52	Operation & Maintenance Expense			(Line 85)	42,858,936
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	5,357,367
	Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM	-
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits		(Note N)	From PJM	-
57	Net Outstanding Credits			(Line 55 - 56)	-
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	\$ (307,893,864)
59	Rate Base			(Line 39 + 58)	\$ 1,404,964,993

O&M

	Transmission O&M				
60	Transmission O&M			Attachment 11A, line 27, column c	26,528,882
61	Less extraordinary property loss			Attachment 5	-
62	Plus amortized extraordinary property loss			Attachment 5	-
63	Less Account 565			p321.96.b	-
63a	Less Merger Costs to Achieve			Attachment 10, line 1, column x	-
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		(Note O)	PJM Data	-
65	Plus Transmission Lease Payments		(Note A)	p200.3.c	-
66	Transmission O&M			(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	26,528,882
	Allocated General & Common Expenses				
67	Common Plant O&M		(Note A)	p356	-
68	Total A&G			Attachment 11B, line 15, column a	114,193,037
68a	For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 5	(609,770)
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b	-
68c	Less Other			Attachment 5	455,994
69	Less Property Insurance Account 924			p323.185b	739,968
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b	1,203,338
71	Less General Advertising Exp Account 930.1			p323.191b	1,088,497
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b	6,698,439
73	Less EPRI Dues		(Note D)	p352-353	-
74	General & Common Expenses			(Lines 67 + 68) - Sum (68b to 73)	104,006,801
75	Wage & Salary Allocation Factor			(Line 5)	15.20%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	15,814,047
	Directly Assigned A&G				
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b	244,189
78	General Advertising Exp Account 930.1		(Note K)	p323.191b	-
79	Subtotal - Transmission Related			(Line 77 + 78)	244,189
80	Property Insurance Account 924			p323.185b	739,968
81	General Advertising Exp Account 930.1		(Note F)	p323.191b	-
82	Total			(Line 80 + 81)	739,968
83	Gross Plant Allocation Factor			(Line 16)	36.73%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	271,818
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	\$ 42,858,936

ATTACHMENT H-3D

Delmarva Power & Light Company
Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 True-up

Depreciation & Amortization Expense

86	Depreciation Expense			
	Transmission Depreciation Expense	P336.7b (See Attachment 5)		71,253,981
86a	Amortization of Abandoned Transmission Plant	Attachment 5		-
87	General Depreciation	p336.10b (See Attachment 5)		22,249,651
87a	Less Merger Costs to Achieve	Attachment 10, line 8, column b		-
88	Intangible Amortization	p336.1d&e (See Attachment 5)	(Note A)	-
88a	Less Merger Costs to Achieve	Attachment 10, line 9, column b		-
89	Total	(Line 87 - 87a + 88 - 88a)		22,249,651
90	Wage & Salary Allocation Factor	(Line 5)		15.20%
91	General Depreciation Allocated to Transmission	(Line 89 * 90)		3,383,019
92	Common Depreciation - Electric Only	p336.11.b (See Attachment 5)	(Note A)	4,055,201
93	Common Amortization - Electric Only	p356 or p336.11d (See Attachment 5)	(Note A)	7,365,952
94	Total	(Line 92 + 93)		11,421,153
95	Wage & Salary Allocation Factor	(Line 5)		15.20%
96	Common Depreciation - Electric Only Allocated to Transmission	(Line 94 * 95)		1,736,566
97	Total Transmission Depreciation & Amortization	(Line 86 + 91 + 96)		\$ 76,373,566

Taxes Other than Income

98	Taxes Other than Income	Attachment 2		16,126,173
99	Total Taxes Other than Income	(Line 98)		\$ 16,126,173

Return / Capitalization Calculations

100	Long Term Interest			
	Long Term Interest	p117.62c through 67c		103,453,378
101	Less LTD Interest on Securitization Bonds	Attachment 8	(Note P)	-
102	Long Term Interest	"(Line 100 - 101)"		103,453,378
103	Preferred Dividends	enter positive	p118.29c	-
104	Common Stock			
	Proprietary Capital	p112.16c		2,351,781,739
105	Less Preferred Stock	(Line 114)	enter negative	-
106	Less Account 216.1	p112.12c	enter negative	2,177,779
106a	Less Account 219	p112.15c	enter negative	-
107	Common Stock	(Sum Lines 104 to 106a)	(Note Z)	2,353,959,518
108	Capitalization			
	Long Term Debt	p112.17c through 21c		2,305,053,846
109	Less Loss on Reacquired Debt	p111.81c	enter negative	(2,298,311)
110	Plus Gain on Reacquired Debt	p113.61c	enter positive	-
111	Less ADIT associated with Gain or Loss	Attachment 1B - ADIT EOY, Line 7	enter positive	636,977
112	Less LTD on Securitization Bonds	Attachment 8	enter negative	-
113	Total Long Term Debt	(Sum Lines 108 to 112)	(Note X)	2,303,392,513
114	Preferred Stock	p112.3c	(Note Y)	-
115	Common Stock	(Line 107)		2,353,959,518
116	Total Capitalization	(Sum Lines 113 to 115)		4,657,352,031
117	Debt %	Total Long Term Debt	(Note Q)	49.48%
118	Preferred %	Preferred Stock	(Note Q)	0.00%
119	Common %	Common Stock	(Note Q)	50.52%
120	Debt Cost	Total Long Term Debt		4.49%
121	Preferred Cost	Preferred Stock		0.00%
122	Common Cost	Common Stock	(Note J)	10.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		2.22%
124	Weighted Cost of Preferred	Preferred Stock		0.00%
125	Weighted Cost of Common	Common Stock		5.31%
126	Total Return (R)	(Sum Lines 123 to 125)		7.53%
127	Investment Return = Rate Base * Rate of Return	(Line 59 * 126)		\$ 105,754,673

ATTACHMENT H-3D

Delmarva Power & Light Company
Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 True-up

Composite Income Taxes

Income Tax Rates				
128	FIT=Federal Income Tax Rate	(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)		8.50%
130	P	(Percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)\}$		27.72%
132a	T / (1-T)			38.34%
132b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$		1.3834
ITC Adjustment				
133	Investment Tax Credit Amortization	(Note U)		
134	Tax Gross-Up Factor	enter negative	Attachment 1B - ADIT EOY (Line 132b)	(53,168)
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	(73,553)
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	Attachment 5, Line 136a	253,197
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	Attachment 5, Line 136b	(1,067,079)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	Attachment 5, Line 136c	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T)	Attachment 5, Line 136d	-
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	(813,882)
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)	1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f)	(1,125,934)
137	Income Tax Component =	$CIT = (T / (1 - T)) * \text{Investment Return} * (1 - (WCLTD / R))$	(Line 132a * 127 * (1 - (123 / 126)))	28,577,651
138	Total Income Taxes		(Line 135 + 136g + 137)	\$ 27,378,164

REVENUE REQUIREMENT

Summary				
139	Net Property, Plant & Equipment		(Line 39)	1,712,858,857
140	Adjustment to Rate Base		(Line 58)	(307,893,864)
141	Rate Base		(Line 59)	\$ 1,404,964,993
142	O&M		(Line 85)	42,858,936
143	Depreciation & Amortization		(Line 97)	76,373,566
144	Taxes Other than Income		(Line 99)	16,126,173
145	Investment Return		(Line 127)	105,754,673
146	Income Taxes		(Line 138)	27,378,164
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	\$ 268,491,512
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
148	Transmission Plant In Service		(Line 19)	2,259,144,302
149	Excluded Transmission Facilities	(Note M)	Attachment 5	-
150	Included Transmission Facilities		(Line 148 - 149)	2,259,144,302
151	Inclusion Ratio		(Line 150 / 148)	100%
152	Gross Revenue Requirement		(Line 147)	268,491,512
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)	\$ 268,491,512
Revenue Credits & Interest on Network Credits				
154	Revenue Credits		Attachment 3	10,061,811
155	Interest on Network Credits	(Note N)	PJM Data	-
156	Net Revenue Requirement		(Line 153 - 154 + 155)	\$ 258,429,701
Net Plant Carrying Charge				
157	Net Revenue Requirement		(Line 156)	258,429,701
158	Net Transmission Plant		(Line 19 - 30)	1,657,076,123
159	Net Plant Carrying Charge		(Line 157 / 158)	15.60%
160	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158	11.30%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158	3.26%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
162	Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)	125,296,865
163	Increased Return and Taxes		Attachment 4	142,953,082
164	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 162 + 163)	268,249,947
165	Net Transmission Plant		(Line 19 - 30)	1,657,076,123
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 164 / 165)	16.19%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 164 - 86) / 165	11.89%
168	Net Revenue Requirement		(Line 156)	\$ 258,429,701
169	True-up amount		Attachment 6A, line 4, column j	-
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 6, line 18, column 12	363,407
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515		Attachment 5	-
171a	MAPP Abandonment recovery pursuant to ER13-607		Attachment 5	-
172	Net Zonal Revenue Requirement		(Line 168 + 169 + 170 + 171 + 171a)	\$ 258,793,109
Network Zonal Service Rate				
173	1 CP Peak	(Note L)	PJM Data	4,188.5
174	Rate (\$/MW-Year)		(Line 172 / 173)	61,787
175	Network Service Rate (\$/MW/Year)	(Note ZZ)	(Line 174)	61,787

ATTACHMENT H-3D

Delmarva Power & Light Company Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 True-up

Notes

- A Electric portion only.
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only.
- D All EPRI Annual Membership Dues.
- E All Regulatory Commission Expenses.
- F Safety related advertising included in Account 930.1.
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing.
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q DPL capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 - Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48 , EL15-27 and ER16-456.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, these balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is derived by applying the wage and salary allocator to the total of line 5 and is specified in a footnote to the Form 1, page 227.
- ZZ The revisions made in the Order No. 864 Cleanup Filing will not require any adjustment to rates, or annual update filings, for rates charged and annual update filings made prior to the date of the order accepting the revised tariff sheets.

END

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

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

Accumulated Deferred Income Taxes (Account No. 190)

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
2	Projected / Actual Activity					12/31/2025 (Projected)			12/31/2025 (Actuals)				
3	January	31	-	214	50.00%	(182,324)	(91,162)	45,373,168	(1,978,502)	(1,796,178)	(1,887,340)	-	43,576,990
4	February	28	-	214	50.00%	(182,324)	(91,162)	45,282,006	(1,978,502)	(1,796,178)	(1,887,340)	-	41,689,649
5	March	31	-	214	50.00%	(182,324)	(91,162)	45,190,844	(1,978,502)	(1,796,178)	(1,887,340)	-	39,802,309
6	April	30	-	214	50.00%	(182,324)	(91,162)	45,099,682	(1,978,502)	(1,796,178)	(1,887,340)	-	37,914,968
7	May	31	-	214	50.00%	(182,324)	(91,162)	45,008,520	(1,978,502)	(1,796,178)	(1,887,340)	-	36,027,628
8	June	30	185	214	86.45%	(182,324)	(157,617)	44,850,904	(1,978,502)	(1,796,178)	(1,953,795)	-	34,073,833
9	July	31	154	214	71.96%	(182,324)	(131,205)	44,719,698	(1,978,502)	(1,796,178)	(1,927,384)	-	32,146,449
10	August	31	123	214	57.48%	(182,324)	(104,794)	44,614,905	(1,978,502)	(1,796,178)	(1,900,972)	-	30,245,477
11	September	30	93	214	43.46%	(182,324)	(79,234)	44,535,671	(1,978,502)	(1,796,178)	(1,875,413)	-	28,370,064
12	October	31	62	214	28.97%	(182,324)	(52,823)	44,482,848	(1,978,502)	(1,796,178)	(1,849,001)	-	26,521,063
13	November	30	32	214	14.95%	(182,324)	(27,263)	44,455,584	(1,978,502)	(1,796,178)	(1,823,442)	-	24,697,621
14	December	31	1	214	0.47%	(182,324)	(852)	44,454,732	(1,978,502)	(1,796,178)	(1,797,030)	-	22,900,591
15	Total (Sum of Lines 3 - 14)					(2,187,888)	(1,009,598)		(23,742,029)	(21,554,142)	(22,563,739)	-	
16	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
17	Beginning Balance - ADIT Adjustment					(Note F)			(Note F)				
18	Beginning Balance - DTA / (DTL)					(Col. (H), Line 16 + Line 17)			(Col. (M), Line 16 + Line 17)				
19	Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)			12/31/2025 (Actuals)				
20	Ending Balance - ADIT Adjustment					(Note F)			(Note F)				
21	Ending Balance - DTA / (DTL)					(Col. (H), Line 19 + Line 20)			(Col. (M), Line 19 + Line 20)				
22	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 18 + Line 21) / 2]			[(Col. (M), Line 18 + Line 21) / 2]				
23	Prorated ADIT					(Col. (H), Line 14)			(Col. (M), Line 14)				
24	Amount for Attachment H-3D, Line 40a					(Col. (H), Line 22 + Line 23)			(Col. (M), Line 22 + Line 23)				

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

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

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

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

Accumulated Deferred Income Taxes - Property (Account No. 282)						Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
Line	Days in Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
49	ADIT Subject to Proration					12/31/2024 (Actuals)		(117,040,338)	12/31/2024 (Actuals)		(117,040,338)		
50	Projected / Actual Activity					12/31/2025 (Projected)			12/31/2025 (Actuals)				
51	January	31	-	214	50.00%	(104,257)	(52,128)	(117,092,467)	(331,598)	(227,341)	(279,469)	-	(117,319,808)
52	February	28	-	214	50.00%	(99,725)	(49,862)	(117,142,329)	(324,760)	(225,035)	(274,898)	-	(117,594,705)
53	March	31	-	214	50.00%	(93,381)	(46,691)	(117,189,020)	(330,699)	(237,318)	(284,009)	-	(117,878,714)
54	April	30	-	214	50.00%	(94,744)	(47,372)	(117,236,392)	(312,999)	(218,255)	(265,627)	-	(118,144,341)
55	May	31	-	214	50.00%	(92,920)	(46,460)	(117,282,852)	(308,070)	(215,150)	(261,610)	-	(118,405,951)
56	June	30	185	214	86.45%	(93,111)	(80,493)	(117,363,345)	(314,742)	(221,631)	(302,124)	-	(118,708,075)
57	July	31	154	214	71.96%	(86,967)	(62,583)	(117,425,928)	(297,861)	(210,894)	(273,477)	-	(118,981,553)
58	August	31	123	214	57.48%	(85,622)	(49,213)	(117,475,141)	(292,483)	(206,861)	(256,074)	-	(119,237,626)
59	September	30	93	214	43.46%	(87,490)	(38,021)	(117,513,162)	(300,334)	(212,844)	(250,865)	-	(119,488,491)
60	October	31	62	214	28.97%	(84,057)	(24,353)	(117,537,515)	(284,728)	(200,671)	(225,024)	-	(119,713,515)
61	November	30	32	214	14.95%	(82,106)	(12,277)	(117,549,792)	(280,018)	(197,913)	(210,190)	-	(119,923,706)
62	December	31	1	214	0.47%	(80,686)	(377)	(117,550,169)	(282,382)	(201,696)	(202,073)	-	(120,125,779)
63	Total (Sum of Lines 51 - 62)					(1,085,064)	(509,831)		(3,660,673)	(2,575,609)	(3,085,440)	-	
64	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)		(209,927,200)	12/31/2024 (Actuals)		(209,927,200)		
65	Beginning Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)		-		
66	Beginning Balance - DTA / (DTL)					(Col. (H), Line 64 + Line 65)		(209,927,200)	(Col. (M), Line 64 + Line 65)		(209,927,200)		
67	Estimated Ending Balance - ADIT Not Subject to Prorator					12/31/2025 (Projected)		(218,867,264)	12/31/2025 (Actuals)		(225,636,817)		
68	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)		-		
69	Ending Balance - DTA / (DTL)					(Col. (H), Line 67 + Line 68)		(218,867,264)	(Col. (M), Line 67 + Line 68)		(225,636,817)		
70	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 66 + Line 69) / 2]		(214,397,232)	[(Col. (M), Line 66 + Line 69) / 2]		(217,782,009)		
71	Prorated ADIT					(Col. (H), Line 62)		(117,550,169)	(Col. (M), Line 62)		(120,125,779)		
72	Amount for Attachment H-3D, Line 40c					(Col. (H), Line 70 + Line 71)		(331,947,402)	(Col. (M), Line 70 + Line 71)		(337,907,787)		
Accumulated Deferred Income Taxes - Other (Account No. 283)						Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
Line	Days in Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
73	ADIT Subject to Proration					12/31/2024 (Actuals)		-	12/31/2024 (Actuals)		-		
74	Projected / Actual Activity					12/31/2025 (Projected)			12/31/2025 (Actuals)				
75	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
76	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
84	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
86	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
87	Total (Sum of Lines 75 - 86)					-	-	-	-	-	-	-	-
88	Beginning Balance - ADIT Not Subject to Prorator					12/31/2024 (Actuals)		(7,157,935)	12/31/2024 (Actuals)		(7,157,935)		
89	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)		-		
90	Beginning Balance - DTA / (DTL)					(Col. (H), Line 88 + Line 89)		(7,157,935)	(Col. (M), Line 88 + Line 89)		(7,157,935)		
91	Estimated Ending Balance - ADIT Not Subject to Prorator					12/31/2025 (Projected)		(6,533,625)	12/31/2025 (Actuals)		(7,563,126)		
92	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)		-		
93	Ending Balance - DTA / (DTL)					(Col. (H), Line 91 + Line 92)		(6,533,625)	(Col. (M), Line 91 + Line 92)		(7,563,126)		
94	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 90 + Line 93) / 2]		(6,845,780)	[(Col. (M), Line 90 + Line 93) / 2]		(7,360,530)		
95	Prorated ADIT					(Col. (H), Line 86)		-	(Col. (M), Line 86)		-		
96	Amount for Attachment H-3D, Line 40d					(Col. (H), Line 94 + Line 95)		(6,845,780)	(Col. (M), Line 94 + Line 95)		(7,360,530)		

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

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

Accumulated Deferred Investment Tax Credits (Account No. 255)						Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	DITC Subject to Proration					12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
98	Projected / Actual Activity					12/31/2025 (Projected)			12/31/2025 (Actuals)				
99	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
100	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
101	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
102	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
103	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
105	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
106	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
107	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
108	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
109	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
110	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)					-	-	-	-	-	-	-	-
112	Beginning Balance - DITC Not Subject to Prorator					12/31/2024 (Actuals)		(236,689)	12/31/2024 (Actuals)				(236,689)
113	Beginning Balance - DITC Adjustment					(Note F)		-	(Note F)				-
114	Beginning Balance - DITC					(Col. (H), Line 112 + Line 113)		(236,689)	(Col. (M), Line 112 + Line 113)				(236,689)
115	Estimated Ending Balance - DITC Not Subject to Prorator					12/31/2025 (Projected)		(182,487)	12/31/2025 (Actuals)				(182,798)
116	Ending Balance - DITC Adjustment					(Note F)		-	(Note F)				-
117	Ending Balance - DITC					(Col. (H), Line 115 + Line 116)		(182,487)	(Col. (M), Line 115 + Line 116)				(182,798)
118	Average Balance as adjusted (non-prorated)					([Col. (H), Line 114 + Line 117] / 2)		(209,588)	([Col. (M), Line 114 + Line 117] / 2)				(209,744)
119	Prorated DITC					(Col. (H), Line 110)		-	(Col. (M), Line 110)				-
120	Amount for Attachment H-3D, Line 40e					(Col. (H), Line 118 + Line 119)		(209,588)	(Col. (M), Line 118 + Line 119)				(209,744)

Instructions

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

Rate Year True-up Adjustment OK

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

Notes

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

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

December 31, 2025 (Actuals)

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	2,414,597	-	207,863	1,487,903	718,831
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(225,636,817)	-	-	(225,636,817)	-
4	ADIT-283	(7,563,126)	-	-	(3,838,777)	(3,724,349)
5	ADITC-255	(182,798)	-	-	(182,798)	-
6	Subtotal - Transmission ADIT	(230,968,144)	-	207,863	(228,170,489)	(3,005,518)

Line	Description	Total
7	ADIT (Reacquired Debt)	(636,977)

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

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

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	1,297,872	181,702	-	-	1,116,170	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	987,351	138,229	-	657,339	191,783	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,931,041	410,346	-	-	2,520,695	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	256,231	48,368	207,863	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	348,280	48,759	-	-	299,521	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Other Expenses	185,930	185,930	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	211,000	211,000	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	27,620	3,867	-	-	23,753	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	302,659	302,659	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Worker's Compensation	648,288	90,760	-	-	557,528	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	7,945,133	7,945,133	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	3,428,366	3,428,366	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	21,162	2,963	-	-	18,199	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,384,262	3,384,262	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	59,226	59,226	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	5,222,991	5,222,991	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	239,880	239,880	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(474,870)	(474,870)	-	-	-	Federal Taxes on state income taxes
State Net Operating Loss Carryforward - MD	2,888,392	1,878,935	-	1,009,457	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Carryforward	8,124,877	8,124,877	-	-	-	The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate base.
Maryland 10-309 Carryforward	2,648,569	264,857	-	2,383,712	-	The Maryland 10-309 Carryforward, net of federal taxes, is related to plant and included in rate base.
State Net Operating Loss Carryforward - DE	32,624,853	6,333,016	-	26,291,838	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Delaware NOL - Valuation Allowance	(32,624,853)	(6,333,016)	-	(26,291,838)	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	876,158	19,309	-	856,849	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other Accrued Deferred Tax Assets	71,788	71,788	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	64,066,314	6,406,631	-	57,659,683	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	105,698,520	38,195,968	207,863	62,567,040	4,727,649	
Less: ASC 740 ADIT Adjustments excluded from rate base	(876,158)	(19,309)	-	(856,849)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(64,066,314)	(6,406,631)	-	(57,659,683)	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190 (Not Subject to Proration)	40,756,048	31,770,028	207,863	4,050,508	4,727,649	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	2,414,597	-	207,863	1,487,903	718,831	

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

December 31, 2025 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
Corporate Alternative Minimum Tax Credit Carry-Forward	16,752,856	16,752,856		-		Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	(59,134,453)		59,134,453		Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	16,752,856	(42,381,597)	-	59,134,453	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	16,752,856	(42,381,597)	-	59,134,453	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	21,722,301	-	-	21,722,301	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	105,698,520	38,195,968	207,863	62,567,040	4,727,649	
ADIT-190 (Subject to Proration)	16,752,856	(42,381,597)	-	59,134,453	-	
Total - FERC Form 1, Page 234	122,451,376	(4,185,629)	207,863	121,701,493	4,727,649	

Instructions for Account 190:

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

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(680,597,042)	(66,347,659)	-	(614,249,383)	-	ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	30,730,893	30,730,893	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(19,436,515)	(10,743,936)	(8,692,579)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Maryland Section 10-309 Book / Tax Timing Difference	(7,963,118)	(796,312)	-	(7,166,806)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	7,963,118	796,312	-	7,166,806	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modification	10,678,917	10,678,917	-	-	-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(9,167,069)	(916,707)	-	(8,250,362)	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(667,790,815)	(36,598,491)	(8,692,579)	(622,499,745)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(1,511,849)	(9,762,210)	-	8,250,362	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	19,436,515	10,743,936	8,692,579	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(649,866,149)	(35,616,766)	-	(614,249,383)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(225,636,817)	-	-	(225,636,817)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
Plant Related Deferred Taxes	(365,092,712)	(36,509,271)	-	(328,583,441)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(365,092,712)	(36,509,271)	-	(328,583,441)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(365,092,712)	(36,509,271)	-	(328,583,441)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(120,701,011)	-	-	(120,701,011)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(667,790,815)	(36,598,491)	(8,692,579)	(622,499,745)	-	
ADIT-282 (Subject to Proration)	(365,092,712)	(36,509,271)	-	(328,583,441)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,032,883,527)	(73,107,763)	(8,692,579)	(951,083,186)	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Accrued Property Taxes	(7,998,023)	(1,119,723)	-	(6,878,300)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(1,039,644)	(1,039,644)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Materials Reserve	153,557	21,498	-	132,059	-	ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(4,795,941)	(1,091,909)	-	(3,704,032)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(28,482,008)	(3,987,481)	-	-	(24,494,527)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(38,963,300)	(38,963,300)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(979,829)	(979,829)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Renewable Energy Credits	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(579,223)	(579,223)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(82,684,411)	(47,739,611)	-	(10,450,273)	(24,494,527)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(82,684,411)	(47,739,611)	-	(10,450,273)	(24,494,527)	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,563,126)	-	-	(3,838,777)	(3,724,349)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Subject to Proration)						
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
ADIT-283 (Not Subject to Proration)	(82,684,411)	(47,739,611)	-	(10,450,273)	(24,494,527)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(82,684,411)	(47,739,611)	-	(10,450,273)	(24,494,527)	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

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

December 31, 2025 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(3,161,313)	(2,663,683)	-	(497,630)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(3,161,313)	(2,663,683)	-	(497,630)	-	
				-		
				-		
Total: ADIT-255	(3,161,313)	(2,663,683)	-	(497,630)	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(182,798)	-	-	(182,798)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	144,738	-	-	144,738	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	144,738	-	-	144,738	-	
Total: Investment Tax Amortization	144,738	-	-	144,738	-	
Wages & Salary Allocator					15.20%	
Gross Plant Allocator				36.73%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	53,168	-	-	53,168	-	

END

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

December 31, 2024 (Actuals)

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	3,121,400	-	-	2,164,397	957,003
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(209,927,200)	-	-	(209,927,200)	-
4	ADIT-283	(7,157,935)	-	-	(2,967,310)	(4,190,624)
5	ADITC-255	(236,689)	-	-	(236,689)	-
6	Subtotal - Transmission ADIT	(214,200,424)	-	-	(210,966,802)	(3,233,622)

Line	Description	Total
7	ADIT (Reacquired Debt)	(794,496)

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

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

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	1,726,728	241,742	-	-	1,484,986	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	519,091	72,673	-	359,929	86,489	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	3,373,194	472,247	-	-	2,900,947	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	217,662	217,662	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	1,424,606	199,445	-	-	1,225,161	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	469,836	469,836	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	247,642	34,670	-	-	212,972	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	27,715	3,880	-	-	23,835	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	450,143	450,143	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Worker's Compensation	705,431	98,760	-	-	606,671	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	6,990,513	6,990,513	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	3,545,215	3,545,215	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	24,910	3,487	-	-	21,423	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,517,333	3,517,333	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	59,226	59,226	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	3,682,590	3,682,590	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	218,715	218,715	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(138,508)	(138,508)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward - MD	5,297,670	2,119,863	-	3,177,807	-	Federal Taxes on state income taxes
Maryland Additional Subtraction Carryforward	8,050,708	8,050,708	-	-	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Maryland 10-309 Carryforward	2,593,246	259,325	-	2,333,921	-	The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate base.
State Net Operating Loss Carryforward - DE	32,624,853	6,579,938	-	26,044,915	-	The Maryland 10-309 Carryforward, net of federal taxes, is related to plant and included in rate base.
Delaware NOL - Valuation Allowance	(32,350,496)	(6,305,581)	-	(26,044,915)	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	178,033	24,925	-	153,108	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base
Other Accrued Deferred Tax Assets	45,531	45,531	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	68,429,797	6,842,980	-	61,586,817	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	111,931,384	37,757,318	-	67,611,582	6,562,484	
Less: ASC 740 ADIT Adjustments excluded from rate base	(178,033)	(24,925)	-	(153,108)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(68,429,797)	(6,842,980)	-	(61,586,817)	-	
Less: OPEB related ADIT, Above if not separately removed	(199,445)	(199,445)	-	-	-	
Total: ADIT-190 (Not Subject to Proration)	43,124,109	30,689,968	-	5,871,657	6,562,484	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	3,121,400	-	-	2,164,397	957,003	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
Corporate Alternative Minimum Tax Credit Carry-Forward	4,077,976	(43,835,050)	-	47,913,026	-	Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	(75,424,296)	-	75,424,296	-	Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)	-	123,337,321	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)	-	123,337,321	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	45,464,330	-	-	45,464,330	-	

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

Instructions for Account 190:

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

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

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
Plant Related Deferred Taxes	(352,790,413)	(35,279,041)	-	(317,511,372)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(352,790,413)	(35,279,041)	-	(317,511,372)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(352,790,413)	(35,279,041)	-	(317,511,372)	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(117,040,338)	-	-	(117,040,338)	-	

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

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Accrued Property Taxes	(7,094,756)	(993,266)	-	(6,101,490)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(845,299)	(845,299)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Materials Reserve	322,055	45,088	-	276,967	-	ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(2,996,528)	(771,222)	-	(2,225,306)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(33,414,536)	(4,678,035)	-	-	(28,736,501)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(37,649,208)	(37,649,208)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(1,025,007)	(1,025,007)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Renewable Energy Credits	(2,449,595)	(2,449,595)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(709,708)	(709,708)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,157,935)	-	-	(2,967,310)	(4,190,624)	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

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

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).
- Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

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

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADITC-255	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	191,052	15,078	-	175,974	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	191,052	15,078	-	175,974	-	
Total: Investment Tax Amortization	191,052	15,078	-	175,974	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.86%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	64,867	-	-	64,867	-	

END

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

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

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)		Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line		(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration						12/31/2024 (Actuals)		35,371,265	12/31/2024 (Actuals)				35,371,265
2	Projected / Actual Activity						12/31/2025 (Projected)			12/31/2025 (Actuals)				
3	January		31	-	214	50.00%	(92,341)	(46,171)	35,325,094	(92,341)	-	(46,171)	-	35,325,094
4	February		28	-	214	50.00%	(92,341)	(46,171)	35,278,924	(92,341)	-	(46,171)	-	35,278,924
5	March		31	-	214	50.00%	(92,341)	(46,171)	35,232,753	(92,341)	-	(46,171)	-	35,232,753
6	April		30	-	214	50.00%	(92,341)	(46,171)	35,186,582	(92,341)	-	(46,171)	-	35,186,582
7	May		31	-	214	50.00%	(92,341)	(46,171)	35,140,412	(92,341)	-	(46,171)	-	35,140,412
8	June		30	185	214	86.45%	(92,341)	(79,828)	35,060,584	(92,341)	-	(79,828)	-	35,060,584
9	July		31	154	214	71.96%	(92,341)	(66,451)	34,994,133	(92,341)	-	(66,451)	-	34,994,133
10	August		31	123	214	57.48%	(92,341)	(53,075)	34,941,058	(92,341)	-	(53,075)	-	34,941,058
11	September		30	93	214	43.46%	(92,341)	(40,130)	34,900,928	(92,341)	-	(40,130)	-	34,900,928
12	October		31	62	214	28.97%	(92,341)	(26,753)	34,874,175	(92,341)	-	(26,753)	-	34,874,175
13	November		30	32	214	14.95%	(92,341)	(13,808)	34,860,367	(92,341)	-	(13,808)	-	34,860,367
14	December		31	1	214	0.47%	(92,341)	(432)	34,859,936	(92,341)	-	(432)	-	34,859,936
15	Total (Sum of Lines 3 - 14)		365				(1,108,096)	(511,329)		(1,108,096)	-	(511,329)	-	
16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration						12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
17	Beginning Balance - Deficient / (Excess) ADIT Adjustment						(Note F)		-	(Note F)				-
18	Beginning Balance - Deficient / (Excess) ADIT						(Col. (H), Line 16 + Line 17)		-	(Col. (M), Line 16 + Line 17)				-
19	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration						12/31/2025 (Projected)		-	12/31/2025 (Actuals)				-
20	Ending Balance - Deficient / (Excess) ADIT Adjustment						(Note F)		-	(Note F)				-
21	Ending Balance - Deficient / (Excess) ADIT						(Col. (H), Line 19 + Line 20)		-	(Col. (M), Line 19 + Line 20)				-
22	Average Balance as adjusted (non-prorated)						((Col. (H), Line 18 + Line 21) / 2)		-	((Col. (M), Line 18 + Line 21) / 2)				-
23	Prorated Deficient / (Excess) ADIT						(Col. (H), Line 14)		34,859,936	(Col. (M), Line 14)				34,859,936
24	Deficient / (Excess) ADIT - Account 190						(Col. (H), Line 22 + Line 23)		34,859,936	(Col. (M), Line 22 + Line 23)				34,859,936
Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)		Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line		(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
25	Deficient / (Excess) ADIT Subject to Proration						12/31/2024 (Actuals)		(55,929,892)	12/31/2024 (Actuals)				(55,929,892)
26	Projected / Actual Activity						12/31/2025 (Projected)			12/31/2025 (Actuals)				
27	January		31	-	214	50.00%	186,879	93,439	(55,836,453)	181,265	(5,614)	90,632	-	(55,839,260)
28	February		28	-	214	50.00%	186,879	93,439	(55,743,013)	181,265	(5,614)	90,632	-	(55,748,627)
29	March		31	-	214	50.00%	186,879	93,439	(55,649,574)	181,265	(5,614)	90,632	-	(55,657,995)
30	April		30	-	214	50.00%	186,879	93,439	(55,556,135)	181,265	(5,614)	90,632	-	(55,567,363)
31	May		31	-	214	50.00%	186,879	93,439	(55,462,695)	181,265	(5,614)	90,632	-	(55,476,731)
32	June		30	185	214	86.45%	186,879	161,554	(55,301,141)	181,265	(5,614)	156,701	-	(55,320,030)
33	July		31	154	214	71.96%	186,879	134,483	(55,166,659)	181,265	(5,614)	130,443	-	(55,189,587)
34	August		31	123	214	57.48%	186,879	107,412	(55,059,247)	181,265	(5,614)	104,185	-	(55,085,402)
35	September		30	93	214	43.46%	186,879	81,214	(54,978,033)	181,265	(5,614)	78,774	-	(55,006,628)
36	October		31	62	214	28.97%	186,879	54,142	(54,923,891)	181,265	(5,614)	52,516	-	(54,954,113)
37	November		30	32	214	14.95%	186,879	27,944	(54,895,946)	181,265	(5,614)	27,105	-	(54,927,008)
38	December		31	1	214	0.47%	186,879	873	(54,895,073)	181,265	(5,614)	847	-	(54,926,161)
39	Total (Sum of Lines 27 - 38)		365				2,242,544	1,034,819		2,175,175	(67,369)	1,003,731	-	
40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration						12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
41	Beginning Balance - Deficient / (Excess) ADIT Adjustment						(Note F)		-	(Note F)				-
42	Beginning Balance - Deficient / (Excess) ADIT						(Col. (H), Line 40 + Line 41)		-	(Col. (M), Line 40 + Line 41)				-
43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration						12/31/2025 (Projected)		-	12/31/2025 (Actuals)				-
44	Ending Balance - Deficient / (Excess) ADIT Adjustment						(Note F)		-	(Note F)				-
45	Ending Balance - Deficient / (Excess) ADIT						(Col. (H), Line 43 + Line 44)		-	(Col. (M), Line 43 + Line 44)				-
46	Average Balance as adjusted (non-prorated)						((Col. (H), Line 42 + Line 45) / 2)		-	((Col. (M), Line 42 + Line 45) / 2)				-
47	Prorated Deficient / (Excess) ADIT						(Col. (H), Line 38)		(54,895,073)	(Col. (M), Line 38)				(54,926,161)
48	Deficient / (Excess) ADIT - Account 282						(Col. (H), Line 46 + Line 47)		(54,895,073)	(Col. (M), Line 46 + Line 47)				(54,926,161)

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

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

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
49	ADIT Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
50	Projected / Actual Activity					12/31/2025 (Projected)			12/31/2025 (Actuals)				
51	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
52	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
53	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
54	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
55	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
56	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
57	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
58	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
59	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
60	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
61	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
62	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)					-	-	-	-	-	-	-	-
64	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
65	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
66	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 64 + Line 65)			(Col. (M), Line 64 + Line 65)				
67	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)			12/31/2025 (Actuals)				
68	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
69	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 67 + Line 68)			(Col. (M), Line 67 + Line 68)				
70	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 66 + Line 69) / 2]			[(Col. (M), Line 66 + Line 69) / 2]				
71	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 62)			(Col. (M), Line 62)				
72	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 70 + Line 71)			(Col. (M), Line 70 + Line 71)				

Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
73	ADIT - 190 (Col. (H), Line 24)	\$ 34,859,936	ADIT - 190	(Col. (M), Line 24)	\$ 34,859,936
74	ADIT - 282 (Col. (H), Line 48)	(54,895,073)	ADIT - 282	(Col. (M), Line 48)	(54,926,161)
75	ADIT - 283 (Col. (H), Line 72)	-	ADIT - 283	(Col. (M), Line 72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-3D, Line 41a)	\$ (20,035,138)	Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-3D, Line 41)	\$ (20,066,225)	

State Deficient / (Excess) Deferred Income Taxes

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

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

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

Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
101	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
102	Projected / Actual Activity					12/31/2025 (Projected)			12/31/2025 (Actuals)				
103	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
105	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
106	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
107	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
108	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
109	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
110	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
111	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
112	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
113	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
114	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
115	Total (Sum of Lines 103 - 114)					365		-	-	-	-	-	-
116	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
117	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
118	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 116 + Line 117)		-	(Col. (M), Line 116 + Line 117)				-
119	Ending Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2025 (Projected)		-	12/31/2025 (Actuals)				-
120	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
121	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 119 + Line 120)		-	(Col. (M), Line 119 + Line 120)				-
122	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 118 + Line 121) / 2]			[(Col. (M), Line 118 + Line 121) / 2]				
123	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 114)			(Col. (M), Line 114)				
124	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 122 + Line 123)			(Col. (M), Line 122 + Line 123)				
Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
125	ADIT Subject to Proration					12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
126	Projected / Actual Activity					12/31/2025 (Projected)			12/31/2025 (Actuals)				
127	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
128	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
129	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
130	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
131	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
132	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
133	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
134	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
135	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
136	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
137	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
138	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
139	Total (Sum of Lines 127 - 138)					365		-	-	-	-	-	-
140	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
141	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
142	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Line 141)				-
143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Prorator					12/31/2025 (Projected)		-	12/31/2025 (Actuals)				-
144	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
145	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 143 + Line 144)		-	(Col. (M), Line 143 + Line 144)				-
146	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 142 + Line 145) / 2]			[(Col. (M), Line 142 + Line 145) / 2]				
147	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 138)			(Col. (M), Line 138)				
148	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 146 + Line 147)			(Col. (M), Line 146 + Line 147)				
Unamortized Deficient / (Excess) ADIT - State (Projected)						Unamortized Deficient / (Excess) ADIT - State (Actual)							
Line	(A)		(B)		(C)	(D)		(E)	(F)				
	Deficient / (Excess) Deferred Income Taxes		Reference		EOY Balance	Deficient / (Excess) Deferred Income Taxes		Reference	Projected EOY Balance				
149	ADIT - 190		(Col. (H), Line 100)		\$ -	ADIT - 190		(Col. (M), Line 100)	\$ -				
150	ADIT - 282		(Col. (H), Line 124)		-	ADIT - 282		(Col. (M), Line 124)	-				
151	ADIT - 283		(Col. (H), Line 148)		-	ADIT - 283		(Col. (M), Line 148)	-				
152	Unamortized Deficient / (Excess) ADIT - State		(Entered in ATT H-3D, Line 41b)		\$ -	Unamortized Deficient / (Excess) ADIT - State		(Entered in ATT H-3D, Line 41)	\$ -				

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

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

Instructions

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

Rate Year **True-up Adjustment** **OK**

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

Notes

- A** This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather
- B** This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorat
- C** Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D** Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L). In other situations, enter zero.
- E** Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter
- F** This section is reserved for adjustments necessary to comply with the IRS normalization rule:

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

Federal Deficient / (Excess) Deferred Income Taxes

Tax Cuts and Jobs Act of 2017

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
1	Unprotected Non-Property							
2	ADIT - 190	(Note A)	411.1	4 Years	\$ (2,276,084)	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	411.1	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	411.1	4 Years	(2,583,952)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
7	Unprotected Property							
8	ADIT - 190	(Note A)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	411.1	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	411.1	5 Years	(46,442,704)	-	-	-
11	ADIT - 283	(Note A)	411.1	5 Years	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				\$ (46,442,704)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 36,290,158	\$ 35,371,265	\$ (1,108,096)	\$ 34,263,169
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(68,077,223)	(55,929,892)	2,175,175	(53,754,717)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT				\$ (31,787,065)	\$ (20,558,627)	\$ 1,067,079	\$ (19,491,548)
19	Total - Deficient / (Excess) ADIT				\$ (83,089,806)	\$ (20,558,627)	\$ 1,067,079	\$ (19,491,548)

Tax Reform Act of 1986

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

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

Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
27	Unprotected Non-Property							
28	ADIT - 190		411.1		\$ (2,276,084)	\$ -	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-	-
30	ADIT - 282		411.1		-	-	-	-
31	ADIT - 283		411.1		(2,583,952)	-	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(46,442,704)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (46,442,704)	\$ -	\$ -	\$ -
39	Protected Property							
40	ADIT - 190		410.1		\$ 36,290,158	\$ 35,371,265	\$ (1,108,096)	\$ 34,263,169
41	ADIT - 281		411.1		-	-	-	-
42	ADIT - 282		411.1		(67,993,545)	(55,929,892)	2,175,175	(53,754,717)
43	ADIT - 283		411.1		-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (31,703,387)	\$ (20,558,627)	\$ 1,067,079	\$ (19,491,548)
45	Total - Deficient / (Excess) ADIT				\$ (83,006,128)	\$ (20,558,627)	\$ 1,067,079	\$ (19,491,548)

Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
46	ADIT - 190		411.1		\$ 34,014,073	\$ 35,371,265	\$ (1,108,096)	\$ 34,263,169
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(114,436,249)	(55,929,892)	2,175,175	(53,754,717)
49	ADIT - 283		411.1		(2,583,952)	-	-	-
50	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1A, Line 41a			\$ (83,006,128)	\$ (20,558,627)	\$ 1,067,079	\$ (19,491,548)
51	Tax Gross-Up Factor	ATT H-3D, Line 132b			1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (114,831,746)	\$ (28,441,069)	\$ 1,476,211	\$ (26,964,859)

Federal Income Tax Regulatory Asset / (Liability)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
53	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)				(114,831,746)	(28,441,069)	1,476,211	(26,964,859)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (114,831,746)	\$ (28,441,069)	\$ 1,476,211	\$ (26,964,859)

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

State Deficient / (Excess) Deferred Income Taxes

State Tax Rate Change

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024	(G) Current Year Amortization	(H) December 31, 2025
						BOY Balance		EOY Balance
56	Unprotected Non-Property							
57	ADIT - 190	(Note C)	411.1	4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281	(Note C)	411.1	4 Years	-	-	-	-
59	ADIT - 282	(Note C)	411.1	4 Years	-	-	-	-
60	ADIT - 283	(Note C)	411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190	(Note C)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	411.1	5 Years	-	-	-	-
65	ADIT - 282	(Note C)	411.1	5 Years	-	-	-	-
66	ADIT - 283	(Note C)	411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190	(Note C)	410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	411.1	NA	-	-	-	-
71	ADIT - 282	(Note C)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note C)	411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024	(G) Current Year Amortization	(H) December 31, 2025
						BOY Balance		EOY Balance
75	Unprotected Non-Property							
76	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
77	ADIT - 281		411.1		-	-	-	-
78	ADIT - 282		411.1		-	-	-	-
79	ADIT - 283		411.1		-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
83	ADIT - 281		411.1		-	-	-	-
84	ADIT - 282		411.1		-	-	-	-
85	ADIT - 283		411.1		-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
89	ADIT - 281		411.1		-	-	-	-
90	ADIT - 282		411.1		-	-	-	-
91	ADIT - 283		411.1		-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

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

Total State Deficient / (Excess) Deferred Income Taxes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
94	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
95	ADIT - 281		411.1		-	-	-	-
96	ADIT - 282		411.1		-	-	-	-
97	ADIT - 283		411.1		-	-	-	-
98	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
99	Tax Gross-Up Factor	ATT H-3D, Line 132b			1.38	1.38	1.38	1.38
100	Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
101	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
102	Account 254 (Other Regulatory Liabilities)				-	-	-	-
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)

Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
104	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)				(114,831,746)	(28,441,069)	1,476,211	(26,964,859)
106	Total - Transmission Regulatory Asset / (Liability)				\$ (114,831,746)	\$ (28,441,069)	\$ 1,476,211	\$ (26,964,859)

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

Instructions

1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where DPL resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

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

Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)

ADIT - Post Rate Change (December 31, 2017)

Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	
FERC Account 190 - Non-Current (Note A)													
1	Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 722,032	\$ 252,711	\$ 61,373	\$ (21,480)	\$ 292,604	\$ 722,032	\$ 151,627	\$ 61,373	\$ (12,888)	\$ 200,111
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	2,128,198	744,869	180,897	(63,314)	862,452	2,128,198	446,922	180,897	(37,988)	589,830
3	Provision for Uncollectible Accounts - MT	Allowance for Doubtful Accounts	Unprotected Non-Property	5,630,317	1,970,611	478,577	(167,502)	2,281,686	5,630,317	1,182,367	478,577	(100,501)	1,560,442
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	6,475,628	2,266,470	550,428	(192,650)	2,626,248	6,475,628	1,359,882	550,428	(115,590)	1,794,720
5	Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	2,339,148	816,702	-	-	2,339,148	2,339,148	491,221	-	-	491,221
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	42,572	(22,924)	42,572	-	-	65,496	(13,754)	51,742
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	133,331	(46,666)	86,665	-	-	133,331	(28,000)	105,332
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	1,766,351	618,223	150,140	(52,549)	715,814	1,766,351	370,934	150,140	(31,529)	489,544
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	230,355	80,624	19,580	(8,653)	93,551	230,355	48,375	19,580	(4,112)	63,843
10	Accumulated Deferred Investment Tax Cred	Deferred LTC	Unprotected Non-Property	2,744,836	960,693	233,311	(84,239)	1,154,446	2,744,836	579,416	233,311	(48,935)	700,731
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	208,001	72,800	60,180	(21,623)	708,000	208,001	148,680	60,180	(12,638)	196,222
12	Other Liability - State Fund	Environmental Expense	Unprotected Non-Property	536,932	187,926	45,639	(15,974)	217,592	536,932	112,756	45,639	(9,584)	148,811
13	Liability-Environmental (925300)-Contr	Environmental Expense	Unprotected Non-Property	(708,000)	(247,800)	(60,180)	21,063	(286,917)	(708,000)	(148,680)	(60,180)	12,638	(196,222)
14	Accrued Liab-Environmental Site Exp - Long Terr	Environmental Expense	Unprotected Non-Property	1,306,782	457,374	111,076	(38,877)	529,573	1,306,782	274,424	111,076	(23,326)	362,175
15	Accrued Liab-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	1,408,008	498,601	408,681	(143,038)	1,940,645	1,408,008	1,009,682	408,681	(85,823)	1,332,539
16	Accrued Liab-Merrill Creek Lease - Long Terr	Merrill Creek	Unprotected Non-Property	1,459,150	510,702	124,028	(43,410)	591,320	1,459,150	306,421	124,028	(26,046)	404,403
17	Liab-Merrill Crk Capacity (92420X)-Contr	Merrill Creek	Unprotected Non-Property	(1,359,144)	(475,700)	(115,527)	40,435	(550,793)	(1,359,144)	(285,420)	(115,527)	24,261	(376,687)
18	Liab-Merrill Crk Lease (92420X)-Contr	Merrill Creek	Unprotected Non-Property	(4,808,008)	(1,682,803)	(408,681)	143,038	(1,948,445)	(4,808,008)	(1,009,682)	(408,681)	85,823	(1,332,539)
19	Excess Merrill Creek Capacity	Merrill Creek	Unprotected Non-Property	7,685,079	2,689,778	653,232	(226,831)	3,114,378	7,685,079	1,618,867	653,232	(137,179)	2,129,920
20	Accrued Liab-OPER	OPER	Unprotected Non-Property	14,820,536	5,187,188	1,259,746	(440,911)	6,006,022	14,820,536	3,112,513	1,259,746	(264,547)	4,107,512
21	Taxes Accrued - Taxes other than incom	Other (190)	Unprotected Non-Property	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)
22	Accrued Liability - Other Energy Purchase	Other (190)	Unprotected Non-Property	7,105	2,487	604	(211)	2,879	7,105	1,492	604	(127)	1,969
23	Above-market Energy Supply Contract	Other (190)	Unprotected Non-Property	1,359,144	475,700	115,527	(40,435)	550,793	1,359,144	285,420	115,527	(24,261)	376,687
24	On Reg Liab-Asset Retirement Obligation	Other (190)	Unprotected Non-Property	2,834,391	992,037	240,923	(84,239)	1,148,637	2,834,391	592,222	240,923	(50,594)	785,551
25	On Reg Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	292,663	101,675	23,310	(7,938)	339,687	292,663	61,373	23,310	(4,935)	70,748
26	Regulatory Liability-MD Grid Resilienc	Other (190)	Unprotected Non-Property	230,641	80,724	19,604	(6,862)	93,467	230,641	48,435	19,604	(4,117)	63,922
27	Liabilities-Disability (92420L)-Contr	Other (190)	Unprotected Non-Property	(495,792)	(173,527)	(42,142)	14,750	(200,920)	(495,792)	(104,116)	(42,142)	8,850	(137,409)
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	2,412,768	844,469	205,085	(71,780)	977,774	2,412,768	506,681	205,085	(43,068)	668,699
29	Accrued Payroll Taxes - Marias	Other Labor Related Accrual	Unprotected Non-Property	361,399	126,490	30,719	(10,752)	146,457	361,399	75,894	30,719	(6,451)	100,162
30	Other Liab-Required Retirement Residenc	Other Labor Related Accrual	Unprotected Non-Property	911,805	318,003	69,003	(24,531)	322,479	911,805	329,003	69,003	(14,490)	407,516
31	Accrued Liabilities - Workers Comp	Other Labor Related Accrual	Unprotected Non-Property	1,160,862	406,232	98,756	(34,500)	470,358	1,160,862	243,739	98,756	(20,718)	321,677
32	Accrued Liabilities - Disability	Other Labor Related Accrual	Unprotected Non-Property	495,792	173,527	42,142	(14,750)	200,920	495,792	104,116	42,142	(8,850)	137,409
33	Accrued Liability - PHI Incentive Plan	Other Labor Related Accrual	Unprotected Non-Property	5,033,420	1,761,697	427,841	(149,744)	2,039,794	5,033,420	1,057,018	427,841	(89,847)	1,395,012
34	Accrued Liab-Sick Pay Carryover	Other Labor Related Accrual	Unprotected Non-Property	3,215,738	1,125,508	273,338	(96,668)	1,303,178	3,215,738	673,305	273,338	(57,401)	891,242
35	Other Liab-Vacation	Other Labor Related Accrual	Unprotected Non-Property	5,116,872	1,780,852	434,809	(151,824)	2,074,837	5,116,872	1,074,480	434,809	(91,331)	1,418,958
36	Acc Liab - Deferred Comp ST	Other Labor Related Accrual	Unprotected Non-Property	36,000	12,600	3,060	(1,071)	14,589	36,000	7,560	3,060	(643)	9,977
37	Liabilities-SERP (92420L) - Contr	Other Labor Related Accrual	Unprotected Non-Property	(3,429,545)	(1,200,341)	(291,511)	102,029	(1,389,823)	(3,429,545)	(720,204)	(291,511)	61,217	(950,498)
38	Liab-Workers Comp (92420L)-Contr	Other Labor Related Accrual	Unprotected Non-Property	(1,160,662)	(406,232)	(98,656)	34,530	(470,358)	(1,160,662)	(243,739)	(98,656)	20,718	(321,677)
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accrual	Unprotected Non-Property	4,143,768	1,450,319	352,220	(123,277)	1,679,262	4,143,768	870,191	352,220	(73,966)	1,148,445
40	Other Liab-SERP	Other Labor Related Accrual	Unprotected Non-Property	3,429,545	1,200,341	291,511	(102,029)	1,389,823	3,429,545	720,204	291,511	(61,217)	950,498
41	Liability-Deferred Comp (92530P)-Contr	Other Labor Related Accrual	Unprotected Non-Property	(143,000)	(12,600)	(3,060)	1,071	(14,589)	(36,000)	(7,560)	(3,060)	643	(9,977)
42	Acc Liab - Deferred Comp LT	Other Labor Related Accrual	Unprotected Non-Property	929,613	325,365	79,017	(27,566)	376,726	929,613	195,219	79,017	(16,594)	257,642
43	Acc Liab - Deferred Comp LT - Activ	Other Labor Related Accrual	Unprotected Non-Property	285,774	100,021	24,291	(8,502)	115,810	285,774	60,013	24,291	(5,101)	79,202
44	48(a) - Payroll Taxes	Other Labor Related Accrual	Unprotected Non-Property	(190,331)	(66,616)	(16,178)	5,662	(77,132)	(190,331)	(39,970)	(16,178)	3,397	(52,750)
45	Reg Liab-MD Dynamic Pricing/Critical Pl	Reg Liab - Other	Unprotected Non-Property	266,340	92,643	22,653	(7,938)	106,338	266,340	55,140	22,653	(4,935)	62,728
46	Provision for Uncollectible POR - DPL MC	Reg Liab - Other	Unprotected Non-Property	1,219,792	426,927	103,682	(36,289)	494,321	1,219,792	256,156	103,682	(21,773)	338,065
47	Renewable Energy Credits - MT	Reg Liab - Other	Unprotected Non-Property	(11,250)	(3,938)	(956)	335	(4,559)	(11,250)	(2,363)	(956)	201	(3,118)
48	SERP Asset	Reg Liab - Other	Unprotected Non-Property	3,429,545	1,200,341	291,511	(102,029)	1,389,823	3,429,545	720,204	291,511	(61,217)	950,498
49	Misc Deferred Debits - Long-Term Receiv	Reg Liab - Other	Unprotected Non-Property	(409,535)	(143,337)	(34,810)	12,184	(165,964)	(409,535)	(86,002)	(34,810)	7,310	(110,503)
50	Reg Liab-Deferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property	(3,118,870)	(1,091,581)	(265,087)	(92,941)	(1,454,209)	(3,118,870)	(655,087)	(265,087)	55,688	(1,337,486)
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	754,792	264,177	64,517	(22,455)	305,879	754,792	156,506	64,517	(13,473)	209,591
52	Virginia Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	1,067	373	91	(32)	432	1,067	224	91	(19)	296
53	Accrued Liability-Claims-Contr	Reg Liab - Other	Unprotected Non-Property	(1,467,110)	(513,489)	(124,704)	43,647	(594,546)	(1,467,110)	(308,093)	(124,704)	26,188	(406,610)
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	486,300	170,205	41,336	(14,467)	197,073	486,300	102,123	41,336	(8,680)	134,778
55	Regulatory Liability-Current-Ren Gen	Reg Liab - Other	Unprotected Non-Property	(666,348)	(226,934)	(55,934)	19,053	(276,348)	(666,348)	(139,543)	(55,934)	12,179	(212,393)
56	Other Regulatory Liability - Genera	Reg Liab - Other	Unprotected Non-Property	(1,127,189)	(394,516)	(95,811)	33,534	(456,793)	(1,127,189)	(236,710)	(95,811)	20,120	(312,400)
57	Reg Liab-Asset Retirement Oblig-Electri	Reg Liab - Other	Unprotected Non-Property	(2,834,391)	(992,037)	(240,923)	84,239	(1,148,637)	(2,834,391)	(595,222)	(240,923)	50,594	(785,551)
58	Reg Liab-Asset Retirement Oblig-Gas-Contr	Reg Liab - Other	Unprotected Non-Property	(836,175)	(292,661)	(71,075)	24,876	(338,860)	(836,175)	(175,597)	(71,075)	14,926	(231,746)
59	Regulatory Liability - Gas - Unbill	Reg Liab - Other	Unprotected Non-Property	8,440,144	2,954,050	717,412	(251,094)	3,402,368	8,440,144	1,722,430	717,412	(150,657)	2,339,186
60	Reg Liab-Regulatory Liability - MD SO	Reg Liab - Other	Unprotected Non-Property	3,422,000	1,197,700	292,870	(1,387,785)	2,922,000	3,422,000	720,400	292,870	(61,948)	974,400
61	Other Regulatory Liability - DE SO	Reg Liab - Other	Unprotected Non-Property	7,354,606	2,574,112	625,142	(218,000)	2,980,545	7,354,606	1,544,667	625,142	(131,280)	2,038,329
62	Accrued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	1,467,110	513,489	124,704	(43,647)	594,546	1,467,110	308,093	124,704	(26,188)	406,610
63	Accrued Liability - LTIP - Long-Term	Reg Liab - Other	Unprotected Non-Property	130,121	45,542	11,060	(3,871)	52,732	130,121	27,325	11,060	(2,323)	36,063
64	Asset Retirement Obligation - Non-Unit	Reg Liab - Other	Unprotected Non-Property	5,619,712	1,966,902	477,676	(167,187)	2,277,392	5,619,712	1,180,141	477,676	(100,312)	1,557,506
65	Asset Retirement Obligation-Electric Utili	Reg Liab - Other	Unprotected Non-Property	2,834,391	992,037	240,923	(84,239)	1,148,637	2,834,391	595,222	240,923	(50,594)	785,551
66	Asset Retirement Obligation-Gas Utili	Reg Liab - Other	Unprotected Non-Property	836,175	292,661	71,075	(24,876)	338,860	836,175	175,597	71,075	(14,926)	231,746
67	Miscellaneous Deferred Debit	Reg Liab - Other	Unprotected Non-Property	(1,721,598)	(602,559)	(146,336)	51,218	(697,678)	(1,721,598)	(361,356)	(146,336)	30,731	(477,141)
68	Accrued Liab-Genera	Reg Liab - Other	Unprotected Non-Property	20,000	7,000	1,700	(595)	8,105	20,000	4,200	1,700	(357)	5,543
69	Renewable Energy Credits - DE	Reg Liab - Other	Unprotected Non-Property	(7,938,492)	(2,778,472)	(674,772)	236,170	(3,217,074)	(7,938,492)	(1,667,083)	(674,772)	141,702	(2,200,153)
70	Other Regulatory Liability - DE SO	Reg Liab - Other	Unprotected Non-Property	140,896	49,313	12,323	(4,192)	19,895	140,896	29,895	12,323	(2,595)	32,713
71	Accrued Liability - Other Energy Purchase	Renewable Energy Credit	Unprotected Non-Property	10,286,210	3,600,174	874,328	(306,015)	4,168,487	10,286,210	2,160,104	874,328	(183,009)	2,850,823
72	Maryland Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	-	-	-	13,829,656	13,829,656	-	-	-	13,829,656	(2,904,228)
73	Delaware Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	-	-	-	47,754,299	47,754,299	-	-	-	37,725,896	(10,028,403)
74	Federal Net Operating Loss Carry-Forward (Utility)	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	786,502,256	275,275,790	-	-	275,275,790	786,502,256	165,165,474	-	-	165,165,474
75	Federal Net Operating Loss Carry-Forward (Non-Utility)	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	786,502,256	275,275,790	-	-	275,275,790	786,502,2				

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

Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)										ADIT - Post Rate Change (December 31, 2017)									
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT						
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)						
FERC Account 282 - Property (Note A)																			
82	Fixed Asset Basis Differences (PowerTax) - Protecte	Protected Property (PowerTax	Protected Property	\$ (1,475,410.754)	\$ (516,393.764)	\$ -	\$ -	\$ (516,393.764)	\$ (1,475,410.754)	\$ (309,836.258)	\$ -	\$ -	\$ (309,836.258)						
83	Fixed Asset Basis Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property	(1,205,260.067)	(421,841.023)	-	-	(421,841.023)	(1,205,260.067)	(253,104.614)	-	-	(253,104.614)						
84	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax	Unprotected Property	80,655.390	31,379.387	-	-	31,379.387	80,655.390	18,827.632	-	-	18,827.632						
85	Maryland Fixed Asset Basis (PowerTax	Non-Protected Property (PowerTax	Unprotected Property	-	-	(49,092.225)	17,182.279	(31,909.946)	-	-	(49,092.225)	10,309.367	(38,782.858)						
86	Maryland Fixed Asset Basis (PowerTax) - CIAI	Non-Protected Property (PowerTax	Unprotected Property	-	-	2,511.377	(878.982)	1,632.395	-	-	2,511.377	(527.389)	1,983.988						
87	Delaware Fixed Asset Basis (PowerTax	Non-Protected Property (PowerTax	Unprotected Property	-	-	(152,798.237)	53,479.383	(99,318.854)	-	-	(152,798.237)	32,087.630	(120,710.607)						
88	Delaware Fixed Asset Basis (PowerTax) - CIAI	Non-Protected Property (PowerTax	Unprotected Property	-	-	5,110.357	(1,788.625)	3,321.732	-	-	5,110.357	(1,073.175)	4,037.182						
89	Fixed Asset Basis Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property	(56,147.253)	(19,651.538)	-	-	(19,651.538)	(56,147.253)	(11,790.923)	-	-	(11,790.923)						
90	Maryland Fixed Asset Basis (PowerTax FT	Non-Protected Property (PowerTax	Unprotected Property	-	-	(1,572.123)	550.243	(1,021.880)	-	-	(1,572.123)	330.146	(1,241.977)						
91	Delaware Fixed Asset Basis (PowerTax FT	Non-Protected Property (PowerTax	Unprotected Property	-	-	(3,200.393)	1,120.138	(2,080.256)	-	-	(3,200.393)	672.083	(2,528.311)						
92	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax	Unprotected Property	(3,458.769)	(1,210.569)	-	-	(1,210.569)	(3,458.769)	(726.342)	-	-	(726.342)						
93	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property	14,702.392	5,145.837	-	-	5,145.837	14,702.392	3,087.502	-	-	3,087.502						
94	Maryland Fixed Asset Basis (Non-PowerTax	Non-Protected Property (Non-PowerTax	Unprotected Property	-	-	(96.846)	33.896	(62.950)	-	-	(96.846)	20.338	(76.508)						
95	Maryland Fixed Asset Basis (Non-PowerTax) - CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property	-	-	411.667	(144.083)	267.584	-	-	411.667	(86.450)	325.217						
96	Delaware Fixed Asset Basis (Non-PowerTax	Non-Protected Property (Non-PowerTax	Unprotected Property	-	-	(197.150)	69.002	(128.147)	-	-	(197.150)	41.401	(155.748)						
97	Delaware Fixed Asset Basis (Non-PowerTax) - CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property	-	-	838.036	(293.313)	544.724	-	-	838.036	(175.988)	662.049						
98	Total FERC Account 282			\$ (2,635,919,061)	\$ (922,571,671)	\$ (198,085,536)	\$ 69,329,938	\$ (1,051,327,270)	\$ (2,635,919,061)	\$ (553,543,003)	\$ (198,085,536)	\$ 41,997,963	\$ (710,630,576)						
FERC Account 283 - Non-Current (Note A)																			
99	Reg Asset-Blueprint for the Future-MC	Blueprint for the Future	Unprotected Non-Property	\$ (1,551,232)	\$ (542,931)	\$ (131,855)	\$ 46,149	\$ (628,637)	\$ (1,551,232)	\$ (325,759)	\$ (131,855)	\$ 27,689	\$ (429,924)						
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(458,580)	(160,503)	(38,979)	13,643	(458,580)	(458,580)	(96,302)	(38,979)	8,186	(127,095)						
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(4,934,591)	(1,727,107)	(419,440)	146,804	(1,999,743)	(4,934,591)	(1,036,264)	(419,440)	88,082	(1,367,622)						
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(29,346)	(10,271)	(2,494)	873	(11,892)	(29,346)	(6,163)	(2,494)	524	(8,133)						
103	Materials-Reserve for Obsolete Materi	Materials Reserv	Unprotected Non-Property	462,934	162,027	39,349	(13,772)	187,604	462,934	97,216	39,349	(128,302)	273,174						
104	Accrued Charitable Contributions-DE	Merger Commitment Fee	Unprotected Non-Property	985,653	344,979	83,781	(29,323)	399,436	985,653	206,987	83,781	(17,594)	51,965						
105	Accrued Charitable Contributions-MC	Merger Commitment Fee	Unprotected Non-Property	187,499	65,625	15,937	(5,578)	79,984	187,499	39,375	15,937	(3,347)	885,894						
106	Deferred Credits-Genera	Merger Commitment Fee	Unprotected Non-Property	3,196,442	1,118,755	271,698	(95,994)	1,296,358	3,196,442	671,253	271,698	(57,056)	1,916,383						
107	Accrued Charitable Contributions-DE Long Tern	Merger Commitment Fee	Unprotected Non-Property	6,914,606	2,420,112	587,742	(205,710)	2,802,144	6,914,606	1,452,067	587,742	(123,426)	3,633,974						
108	Accrued Charitable Contributions-MD Long Tern	Merger Commitment Fee	Unprotected Non-Property	1,313,274	459,664	111,628	(39,070)	532,204	1,313,274	275,787	111,628	(23,442)	3,514,606						
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(196,896,680)	(68,913,838)	(16,736,218)	5,857,676	(79,792,966)	(196,896,680)	(41,348,303)	(16,736,218)	3,514,606	(54,569,915)						
110	Prepayments - Other Taxes	Property Taxes	Unprotected Non-Property	(22,946,358)	(8,031,225)	(1,950,440)	682,654	(9,299,012)	(22,946,358)	(4,818,735)	(1,950,440)	490,592	(6,359,583)						
111	Unamortized Loss on Reacquired Deb	Reacquired Debt	Unprotected Non-Property	(6,719,422)	(2,351,798)	(671,151)	199,903	(6,719,422)	(6,719,422)	(1,411,079)	(671,151)	119,942	(1,862,288)						
112	Unamortized Loss - Revenue Bond	Reacquired Debt	Unprotected Non-Property	(510,837)	(178,793)	(43,421)	15,197	(207,017)	(510,837)	(107,276)	(43,421)	9,118	(141,578)						
113	Unamortized Loss - Pollution Bond	Reacquired Debt	Unprotected Non-Property	(443,834)	(155,342)	(37,726)	15,204	(179,864)	(443,834)	(93,205)	(37,726)	7,922	(123,009)						
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(56,498,500)	(19,774,475)	(4,802,372)	1,680,830	(22,896,017)	(56,498,500)	(11,864,685)	(4,802,372)	1,008,498	(15,658,559)						
115	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj	Unprotected Non-Property	(7,549,595)	(2,642,358)	(641,716)	224,600	(3,059,473)	(7,549,595)	(1,585,415)	(641,716)	134,760	(2,092,370)						
116	Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(653,578)	(228,752)	(55,554)	19,444	(653,578)	(653,578)	(137,251)	(55,554)	11,666	(181,139)						
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(24,070,683)	(8,424,739)	(2,046,008)	716,103	(9,754,644)	(24,070,683)	(5,054,843)	(2,046,008)	429,662	(6,671,190)						
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(65,234,696)	(22,832,143)	(5,544,949)	1,940,732	(26,436,360)	(65,234,696)	(13,699,286)	(5,544,949)	1,164,439	(18,079,796)						
119	Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(4,171,437)	(1,460,003)	(354,572)	124,100	(1,690,475)	(4,171,437)	(876,002)	(354,572)	74,460	(1,156,114)						
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(2,895,921)	(1,013,573)	(246,153)	86,154	(1,173,572)	(2,895,921)	(608,144)	(246,153)	51,692	(802,605)						
121	Other Regulatory Assets - Genera	Reg Asset - Other	Unprotected Non-Property	273,083	95,579	23,212	(8,124)	110,667	273,083	57,347	23,212	(4,875)	75,685						
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(8,153,327)	(2,853,665)	(693,033)	242,561	(3,304,136)	(8,153,327)	(1,712,199)	(693,033)	145,337	(2,259,695)						
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(4,564,995)	(1,597,748)	(388,025)	135,809	(1,849,964)	(4,564,995)	(958,649)	(388,025)	81,485	(1,265,188)						
124	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(8,922,464)	(3,122,862)	(758,409)	265,443	(3,615,828)	(8,922,464)	(1,873,717)	(758,409)	159,266	(2,472,861)						
125	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(871,250)	(304,937)	(74,056)	25,920	(353,074)	(871,250)	(182,962)	(74,056)	15,552	(241,467)						
126	Other Regulatory Assets - Vacation Accrui	Reg Asset - Other	Unprotected Non-Property	(8,185,597)	(2,864,959)	(695,776)	243,522	(3,317,213)	(8,185,597)	(1,718,975)	(695,776)	146,113	(2,268,638)						
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(8,413,845)	(2,944,846)	(715,177)	250,312	(3,409,711)	(8,413,845)	(1,766,907)	(715,177)	150,187	(2,331,897)						
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(353,649)	(123,777)	(30,060)	10,521	(143,316)	(353,649)	(74,266)	(30,060)	6,313	(98,014)						
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(559,451)	(195,808)	(47,553)	16,644	(228,717)	(559,451)	(117,485)	(47,553)	9,986	(155,052)						
130	Regulatory Asset- Maryland Meter	Reg Asset - Other	Unprotected Non-Property	(13,123,094)	(4,593,083)	(1,115,463)	390,412	(5,318,134)	(13,123,094)	(2,755,850)	(1,115,463)	234,247	(3,637,065)						
131	Regulatory Asset-Meters-Incremental Depreciatio	Reg Asset - Other	Unprotected Non-Property	(454,446)	(159,056)	(38,628)	13,520	(184,164)	(454,446)	(95,434)	(38,628)	8,112	(125,950)						
132	Regulatory Asset - MD AM	Reg Asset - Other	Unprotected Non-Property	3,762,977	1,317,042	319,853	(111,949)	1,524,946	3,762,977	790,225	319,853	(67,169)	1,042,909						
133	Regulatory Assets - COPCO Acquisition	Reg Asset- COPCO Acquisition Adjustment	Unprotected Non-Property	(5,079,638)	(1,777,873)	(431,769)	151,119	(2,058,523)	(5,079,638)	(1,066,724)	(431,769)	90,672	(1,407,822)						
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(34,891,472)	(12,212,015)	(2,965,775)	1,038,021	(14,139,769)	(34,891,472)	(7,327,209)	(2,965,775)	622,813	(9,670,171)						
135	Reg Asset-DE Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	6,586,665	2,298,333	558,167	(195,358)	2,661,141	6,586,665	1,379,000	558,167	(117,215)	1,819,951						
136	Reg Asset-MD Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	718,620	290,870	(81,983)	948,407						
137	Regulatory Assets-Current-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	(22,183,141)	(7,764,100)	(1,885,567)	659,948	(8,989,718)	(22,183,141)	(4,658,460)	(1,885,567)	395,969	(6,148,058)						
138	Regulatory Assets-Elec Gen	Reg Liab - Other	Unprotected Non-Property	(265,986)	(93,095)	(22,609)	7,913	(107,791)	(265,986)	(55,857)	(22,609)	4,748	(73,718)						
139	Regulatory Assets-Gas-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(85,417)	(29,896)	(7,260)	2,541	(34,615)	(85,417)	(17,937)	(7,260)	1,525	(23,673)						
140	Regulatory Assets-Contr-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	34,891,472	12,212,015	2,965,775	(1,038,021)	14,139,769	34,891,472	7,327,209	2,965,775	(622,813)	9,670,171						
141	Regulatory Assets-Contr-Ret Acctg	Reg Liab - Other	Unprotected Non-Property	22,949,490	8,032,721	1,950,707	(682,747)	9,300,281	22,949,490	4,819,393	1,950,707	(409,648)	6,360,451						
142	Reg Assets-Asset Retirement Oblig-Gas-Contr	Reg Liab - Other	Unprotected Non-Property	392,189	137,266	33,336	(11,668)	158,935	392,189	82,360	33,336	(7,001)	108,695						
143	Regulatory Assets-DPL DE-DSM-Energy Efficiency	Reg Li																	

Delmarva Power & Light Company

Accumulated Deferred Income Taxes Remeasurement

Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)ADIT - Post Rate Change (December 31, 2017)[illegible]

1. In accordance with ASC 740, deferred assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirement for the accounts. If as a result of a tax law or expected tax law change, a deferred tax asset or liability is determined to be realizable or deductible, the deferred tax asset or liability is re-measured and the resulting increase or decrease is recorded in the appropriate deferred income tax balance sheet account. If the deferred tax asset or liability is passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254.0 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deferred (and excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If the deferred tax asset or liability is not passed through to customers through future rates, the change in the deferred tax asset or liability will be recorded in the appropriate deferred income tax balance sheet account. If the deferred tax asset or liability is passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes—Credit, Other Income or Deductions), as appropriate.

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

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

Notes

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

END

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

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)													
Line	Detailed Description	Description	Category	Rate Change	Non-Recoverable	Income Tax Regulatory	Total	Jurisdiction	Electric	Allocator	Transmission	FERC	
				Deferred Tax Impact		Asset / Liability	Deficient / (Excess)				ADIT Balance		Allocated
		(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)	
FERC Account 190 - Non-Current Note A													
1	Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 92,492	\$ -	\$ -	\$ 92,492	Labor	No	0.00%	\$ -	190	
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	272,622	-	-	272,622	100% DE	No	0.00%	-	190	
3	Provision for Uncollectible Accounts - MC	Allowance for Doubtful Accounts	Unprotected Non-Property	721,244	-	-	721,244	100% MD	No	0.00%	-	190	
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	829,528	-	-	829,528	100% DE	No	0.00%	-	190	
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	327,481	327,481	-	-	Labor	No	0.00%	-	190	
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(9,169)	(9,169)	-	0	Labor	No	0.00%	-	190	
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(18,666)	(18,666)	-	(0)	Labor	No	0.00%	-	190	
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	226,270	-	-	226,270	Labor	Yes	6.08%	13,758	190	
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	29,509	-	-	29,509	Plant	Yes	31.49%	9,293	190	
10	Accumulated Deferred Investment Tax Cred	Deferred ITC	Unprotected Non-Property	351,613	351,613	-	(0)	Plant	No	0.00%	-	190	
11	Accrued Liab-Environmental Site Exj	Environmental Expense	Unprotected Non-Property	90,695	-	-	90,695	Plant	Yes	31.49%	28,563	190	
12	Other Liability - State Fund	Environmental Expense	Unprotected Non-Property	68,781	-	-	68,781	Plant	No	0.00%	-	190	
13	Liability-Environmental (925300)-Contr	Environmental Expense	Unprotected Non-Property	(90,695)	-	-	(90,695)	Plant	Yes	31.49%	(28,563)	190	
14	Accrued Liab-Environmental Site Exp - Long Terr	Environmental Expense	Unprotected Non-Property	167,399	-	-	167,399	Plant	Yes	31.49%	52,719	190	
15	Accrued Liab-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	615,906	615,906	-	0	Plant	No	0.00%	-	190	
16	Accrued Liab-Merrill Creek Lease - Long Term	Merrill Creek	Unprotected Non-Property	186,917	-	-	186,917	(0)	Plant	No	0.00%	-	190
17	Liab-Merrill Crk Capacity (92420X)-Contr	Merrill Creek	Unprotected Non-Property	(174,106)	-	-	(0)	Plant	No	0.00%	-	190	
18	Liab-Merrill Crk Lease (92420X)-Contr	Merrill Creek	Unprotected Non-Property	(615,906)	-	-	(0)	Plant	No	0.00%	-	190	
19	Excess Merrill Creek Capacity	Merrill Creek	Unprotected Non-Property	984,459	-	-	(0)	Plant	No	0.00%	-	190	
20	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	1,898,511	-	-	1,898,511	Labor	Yes	6.08%	115,433	190	
21	Taxes Accrued - Taxes other than incom	Other (190)	Unprotected Non-Property	(0)	-	-	(0)	Plant	Yes	31.49%	(0)	190	
22	Accrued Liability - Other Energy Purchase	Other (190)	Unprotected Non-Property	910	-	-	910	100% MD	No	0.00%	-	190	
23	Above-market Energy Supply Contract	Other (190)	Unprotected Non-Property	174,106	-	-	174,106	Plant	Yes	36.62%	63,758	190	
24	Oth Reg Liab-Asset Retirement Obligation	Other Labor Related Accrual	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	36.62%	132,962	190	
25	Oth Reg Liab - Asset Retirement Obligation	Other Labor Related Accrual	Unprotected Non-Property	107,114	-	-	107,114	Plant	Yes	36.62%	38,225	190	
26	Regulatory Liability-MD Grid Resilienc	Other (190)	Unprotected Non-Property	29,545	-	-	29,545	100% MD	No	0.00%	-	190	
27	Liabilities-Disability (92420L)-Contr	Other (190)	Unprotected Non-Property	(63,511)	-	-	(63,511)	Labor	Yes	6.08%	(3,862)	190	
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	309,076	-	-	309,076	Labor	Yes	6.08%	18,792	190	
29	Accrued Payroll Taxes - Manus	Other Labor Related Accrual	Unprotected Non-Property	46,295	-	-	46,295	Labor	Yes	6.08%	2,815	190	
30	Accrued Liab-Required Health Claims Residenti	Other Labor Related Accrual	Unprotected Non-Property	103,992	-	-	103,992	Labor	Yes	6.08%	6,323	190	
31	Accrued Liabilities - Workers Comp	Other Labor Related Accrual	Unprotected Non-Property	148,681	-	-	148,681	Labor	Yes	6.08%	9,040	190	
32	Accrued Liabilities - Disability	Other Labor Related Accrual	Unprotected Non-Property	63,511	-	-	63,511	Labor	Yes	6.08%	3,862	190	
33	Accrued Liability - PHL Incentive Plan	Other Labor Related Accrual	Unprotected Non-Property	644,781	-	-	644,781	Labor	Yes	6.08%	39,204	190	
34	Accrued Liab-Sick Pay Carryove	Other Labor Related Accrual	Unprotected Non-Property	411,936	-	-	411,936	Labor	Yes	6.08%	25,047	190	
35	Accrued Liab-Vacator	Other Labor Related Accrual	Unprotected Non-Property	655,433	-	-	655,433	Labor	Yes	6.08%	39,852	190	
36	Acc Liab - Deferred Comp S1	Other Labor Related Accrual	Unprotected Non-Property	4,612	-	-	4,612	Labor	Yes	6.08%	280	190	
37	Liabilities-SERP (92420L) - Contr	Other Labor Related Accrual	Unprotected Non-Property	(439,325)	(439,325)	-	0	Labor	No	0.00%	-	190	
38	Liab-Workers Comp (92420L)-Contr	Other Labor Related Accrual	Unprotected Non-Property	(148,681)	-	-	(148,681)	Labor	Yes	6.08%	(9,040)	190	
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accrual	Unprotected Non-Property	530,817	-	-	530,817	Labor	Yes	6.08%	32,275	190	
40	Accrued Liab-SERP	Other Labor Related Accrual	Unprotected Non-Property	439,325	439,325	-	(0)	Labor	No	0.00%	-	190	
41	Liability-Deferred Comp (92530P)-Contr	Other Labor Related Accrual	Unprotected Non-Property	(4,612)	-	-	(4,612)	Labor	Yes	6.08%	(280)	190	
42	Acc Liab - Deferred Comp LT	Other Labor Related Accrual	Unprotected Non-Property	119,083	-	-	119,083	Labor	Yes	6.08%	7,241	190	
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accrual	Unprotected Non-Property	36,608	-	-	36,608	Labor	Yes	6.08%	2,226	190	
44	481(a) - Payroll Taxes	Other Labor Related Accrual	Unprotected Non-Property	(24,381)	-	-	(24,381)	Labor	Yes	6.08%	(1,482)	190	
45	Reg Liab-MD Dynamic Pricing/Critical PI	Reg Asset - DSM	Unprotected Non-Property	98,169	-	-	98,169	100% MD	No	0.00%	-	190	
46	Provision for Uncollectible POR - DPL MC	Reg Liab - Other	Unprotected Non-Property	156,255	-	-	156,255	100% MD	No	0.00%	-	190	
47	Renewable Energy Credits - MT	Reg Liab - Other	Unprotected Non-Property	(1,441)	-	-	(1,441)	100% MD	No	0.00%	-	190	
48	SERP Asset	Reg Liab - Other	Unprotected Non-Property	439,325	412,613	-	26,712	Labor	Yes	100.00%	26,712	190	
49	Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(52,461)	-	-	(52,461)	Labor	Yes	0.00%	-	190	
50	Deferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property	(399,502)	-	-	(399,502)	Labor	Yes	0.00%	-	190	
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	96,689	-	-	96,689	Plant	Yes	0.00%	-	190	
52	Virginia Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	137	-	-	137	Plant	Yes	0.00%	-	190	
53	Accrued Liability-Claims-Contr	Reg Liab - Other	Unprotected Non-Property	(187,937)	-	-	(187,937)	Labor	Yes	0.00%	-	190	
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	62,295	-	-	62,295	Labor	Yes	6.08%	3,788	190	
55	Regulatory Liability-Current-Rev Acc	Reg Liab - Other	Unprotected Non-Property	(98,169)	-	-	(98,169)	Plant	Yes	0.00%	-	190	
56	Other Regulatory Liability - Geners	Reg Liab - Other	Unprotected Non-Property	(144,393)	-	-	(144,393)	Plant	Yes	36.62%	(52,877)	190	
57	Reg Liab-Asset Retirement Oblig-Electr	Reg Liab - Other	Unprotected Non-Property	(363,085)	-	-	(363,085)	Plant	No	0.00%	-	190	
58	Reg Liab-Asset Retirement Oblig-Gas-Contr	Reg Liab - Other	Unprotected Non-Property	(107,114)	-	-	(107,114)	100% DE	No	0.00%	-	190	
59	Regulatory Liability - Gas - Unbille	Reg Liab - Other	Unprotected Non-Property	1,081,182	-	-	1,081,182	100% DE	No	0.00%	-	190	
60	Other Regulatory Liability - MD SO ₂	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	190	
61	Other Regulatory Liability - DE SO ₂	Reg Liab - Other	Unprotected Non-Property	942,125	-	-	942,125	100% DE	No	0.00%	-	190	
62	Accrued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	187,937	-	-	187,937	Labor	Yes	0.00%	-	190	
63	Accrued Liability - LTIP - Long-Term	Reg Liab - Other	Unprotected Non-Property	16,669	-	-	16,669	Labor	Yes	6.08%	1,013	190	
64	Asset Retirement Obligation - Non-Utilit	Reg Liab - Other	Unprotected Non-Property	719,886	719,886	-	(0)	Plant	No	0.00%	-	190	
65	Asset Retirement Obligation-Electric Utilit	Reg Liab - Other	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	0.00%	-	190	
66	Asset Retirement Obligation-Gas Utilit	Reg Liab - Other	Unprotected Non-Property	107,114	-	-	107,114	100% DE	No	0.00%	-	190	
67	Miscellaneous Deferred Debit	Reg Liab - Other	Unprotected Non-Property	(220,537)	-	-	(220,537)	Labor	Yes	6.08%	(13,409)	190	
68	Accrued Liab-Genera	Reg Liab - Other	Unprotected Non-Property	2,562	-	-	2,562	Plant	Yes	31.49%	807	190	
69	Renewable Energy Credits - DE	Reg Liab - Other	Unprotected Non-Property	(1,016,921)	-	-	(1,016,921)	100% DE	No	0.00%	-	190	
70	Other Regulatory Liability - DE SO ₂	Reg Liab - Other	Unprotected Non-Property	18,049	-	-	18,049	100% DE	No	0.00%	-	190	
71	Accrued Liability - Other Energy Purchase	Renewable Energy Credit	Unprotected Non-Property	1,317,664	-	-	1,317,664	100% DE	No	0.00%	-	190	
72	Maryland Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(1,936,152)	-	-	(1,936,152)	Plant	Yes	32.96%	(638,117)	190	
73	Delaware Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(6,685,602)	-	-	(6,685,602)	Plant	Yes	32.96%	(2,203,441)	190	
74	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utilit)	Protected Property	110,110,316	-	-	110,110,316	Plant	Yes	32.96%	36,290,158	190	
75	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utilit)	Protected Property	(110,110,316)	(110,110,316)	-	-	Plant	No	0.00%	-	190	
76	FAS109 Regulatory Asset - Electr	FAS109 Non-TCJA	N/A	(4,095,392)	-	(4,095,392)	-	Plant	Yes	0.00%	-	190	
77	FAS109 Regulatory Asset	FAS109 Non-TCJA	N/A	(476,448)	-	(476,448)	-	Plant	Yes	0.00%	-	190	
78	FAS109 Regulatory Liability - Electr	FAS109 Non-TCJA	N/A	196,555	-	196,555	-	Plant	Yes	0.00%	-	190	
79	FAS109 Regulatory Liability - Gas	FAS109 Non-TCJA	N/A	43,027	-	43,027	-	Plant	Yes	0.00%	-	190	
80	SFAS109-Regulatory Liability Electr	FAS109 TCJA	N/A	(150,539,586)	-	(150,539,586)	-	-	-	0.00%	-	190	
81	Total FERC Account 190			\$ (150,574,374)	\$ (107,329,289)	\$ (154,871,844)	\$ 111,626,759				\$ 34,014,073		

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

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed Description (A)	Description (B)	Category (C)	Rate Change	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B) (T)	Transmission Allocated Deficient / (Excess) ADIT Balance (U) = (Q) + (T)	FERC Account (V)
				Deferred Tax Impact (N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(U)		
FERC Account 282 - Property (Note A)												
82	Fixed Asset Basis Differences (PowerTax) - Protectec	Protected Property (PowerTax	Protected Property)	\$ (206,557,506)	\$ -	\$ -	\$ (206,557,506)	Plant	Yes	32.96%	\$ (68,077,223)	282
83	Fixed Asset Basis Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	(168,736,409)	-	-	(161,543,946)	Plant	Yes	32.96%	(53,241,654)	282
84	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax	Unprotected Property)	12,551,755	-	(7,192,463)	12,551,755	Plant	No	0.00%	-	282
85	Maryland Fixed Asset Basis (PowerTax	Non-Protected Property (PowerTax	Unprotected Property)	6,872,912	-	-	6,872,912	Plant	Yes	32.96%	2,265,174	282
86	Maryland Fixed Asset Basis (PowerTax) - CIAI	Non-Protected Property (PowerTax	Unprotected Property)	(351,593)	-	-	(351,593)	Plant	No	0.00%	-	282
87	Delaware Fixed Asset Basis (PowerTax	Non-Protected Property (PowerTax	Unprotected Property)	21,391,753	-	-	21,391,753	Plant	Yes	32.96%	7,050,294	282
88	Delaware Fixed Asset Basis (PowerTax) - CIAI	Non-Protected Property (PowerTax	Unprotected Property)	(715,450)	-	-	(715,450)	Plant	No	0.00%	-	282
89	Fixed Asset Basis Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	(7,860,615)	-	-	(7,860,615)	Plant	Yes	32.96%	(2,590,702)	282
90	Maryland Fixed Asset Basis (PowerTax FT	Non-Protected Property (PowerTax	Unprotected Property)	220,097	-	-	220,097	Plant	Yes	32.96%	72,540	282
91	Delaware Fixed Asset Basis (PowerTax FT	Non-Protected Property (PowerTax	Unprotected Property)	448,055	-	-	448,055	Plant	Yes	32.96%	147,670	282
92	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax	Unprotected Property)	(484,228)	-	-	(484,228)	Plant	Yes	32.96%	(159,592)	282
93	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	2,058,335	-	-	2,058,335	Plant	No	0.00%	-	282
94	Maryland Fixed Asset Basis (Non-PowerTax	Non-Protected Property (Non-PowerTax	Unprotected Property)	13,558	-	-	13,558	Plant	Yes	32.96%	4,469	282
95	Maryland Fixed Asset Basis (Non-PowerTax) - CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	(57,633)	-	-	(57,633)	Plant	No	0.00%	-	282
96	Delaware Fixed Asset Basis (Non-PowerTax	Non-Protected Property (Non-PowerTax	Unprotected Property)	27,601	-	-	27,601	Plant	Yes	32.96%	9,097	282
97	Delaware Fixed Asset Basis (Non-PowerTax) - CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	(117,325)	-	-	(117,325)	Plant	No	0.00%	-	282
98	Total FERC Account 282			\$ (341,296,693)	\$ -	\$ (7,192,463)	\$ (334,104,230)				\$ (114,519,927)	
FERC Account 283 - Non-Current (Note A)												
99	Reg Asset-Blueprint for the Future-MC	Blueprint for the Future	Unprotected Non-Property	\$ (198,713)	\$ -	\$ -	\$ (198,713)	100% MD	No	0.00%	\$ -	283
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(58,744)	-	-	(58,744)	100% DE	No	0.00%	-	283
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(632,121)	-	-	(632,121)	100% DE	No	0.00%	-	283
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(3,759)	-	-	(3,759)	100% DE	No	0.00%	-	283
103	Materials-Reserve for Obsolete Materi	Materials Reserve	Unprotected Non-Property	59,302	-	-	59,302	Plant	Yes	31.49%	18,676	283
104	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	126,262	126,262	-	(0)	Labor	No	0.00%	-	283
105	Accrued Charitable Contributions-MC	Merger Commitment Fees	Unprotected Non-Property	24,019	24,019	-	0	Labor	No	0.00%	-	283
106	Deferred Credits-Genera	Merger Commitment Fees	Unprotected Non-Property	409,464	409,464	-	0	Labor	No	0.00%	-	283
107	Accrued Charitable Contributions-DE Long Tern	Merger Commitment Fees	Unprotected Non-Property	885,761	885,761	-	(0)	Labor	No	0.00%	-	283
108	Accrued Charitable Contributions-MD Long Tern	Merger Commitment Fees	Unprotected Non-Property	168,230	168,230	-	-	100% MD	No	0.00%	-	283
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(25,222,465)	-	-	(25,222,465)	Labor	Yes	6.08%	(1,533,576)	283
110	Prepayments - Other Taxes	Property Taxes	Unprotected Non-Property	(2,939,428)	-	-	(2,939,428)	Plant	No	0.00%	-	283
111	Unamortized Loss on Reacquired Deb	Reacquired Debt	Unprotected Non-Property	(860,758)	-	-	(860,758)	100% DE	No	0.00%	-	283
112	Unamortized Loss - Revenue Bond	Reacquired Debt	Unprotected Non-Property	(65,438)	-	-	(65,438)	Plant	Yes	31.49%	(20,609)	283
113	Unamortized Loss - Pollution Bond	Reacquired Debt	Unprotected Non-Property	(56,855)	-	-	(56,855)	Plant	Yes	31.49%	(17,906)	283
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(7,237,458)	-	-	(7,237,458)	100% MD	No	0.00%	-	283
115	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj	Unprotected Non-Property	(967,103)	-	-	(967,103)	100% Transmission	Yes	100.00%	(967,103)	283
116	Regulatory Assets - Asset Retirement Obligatio	Reg Asset - Other	Unprotected Non-Property	(63,723)	-	-	(63,723)	Plant	Yes	0.00%	-	283
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(3,083,455)	-	-	(3,083,455)	100% MD	No	0.00%	-	283
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(8,356,564)	-	-	(8,356,564)	100% DE	No	0.00%	-	283
119	Regulatory Assets - MC	Reg Asset - Other	Unprotected Non-Property	(534,361)	-	-	(534,361)	100% MD	No	0.00%	-	283
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(370,968)	-	-	(370,968)	100% DE	No	0.00%	-	283
121	Other Regulatory Assets - Genera	Reg Asset - Other	Unprotected Non-Property	34,982	-	-	34,982	Plant	Yes	0.00%	-	283
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(1,044,441)	-	-	(1,044,441)	100% DE	No	0.00%	-	283
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(584,776)	-	-	(584,776)	100% DE	No	0.00%	-	283
124	Regulatory Assets - DSM - Direct Loar	Reg Asset - Other	Unprotected Non-Property	(1,142,968)	-	-	(1,142,968)	100% MD	No	0.00%	-	283
125	Regulatory Assets - DSM - Direct Loar	Reg Asset - Other	Unprotected Non-Property	(111,607)	-	-	(111,607)	100% DE	No	0.00%	-	283
126	Other Regulatory Assets - Vacation Accrui	Reg Asset - Other	Unprotected Non-Property	(1,048,575)	-	-	(1,048,575)	Labor	Yes	6.08%	(63,755)	283
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(1,077,814)	-	-	(1,077,814)	100% MD	No	0.00%	-	283
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(45,302)	-	-	(45,302)	100% MD	No	0.00%	-	283
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(71,666)	-	-	(71,666)	100% DE	No	0.00%	-	283
130	Regulatory Asset- Maryland Meter	Reg Asset - Other	Unprotected Non-Property	(1,681,068)	-	-	(1,681,068)	100% MD	No	0.00%	-	283
131	Regulatory Asst-Meters-Incremental Depreciatio	Reg Asset - Other	Unprotected Non-Property	(58,214)	-	-	(58,214)	Plant	Yes	0.00%	-	283
132	Regulatory Asset Contra - MD AM	Reg Asset - Other	Unprotected Non-Property	482,037	-	-	482,037	100% MD	No	0.00%	-	283
133	Regulatory Assets - COPCO Acquisition Adjustmen	Reg Asset- COPCO Acquisition Adjustmen	Unprotected Non-Property	(650,702)	-	-	(650,702)	100% MD	No	0.00%	-	283
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(4,469,598)	-	-	(4,469,598)	Plant	Yes	0.00%	-	283
135	Reg Asset-DE Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property	841,190	-	-	841,190	100% DE	No	0.00%	-	283
136	Reg Asset-MD Dtd Energy Supply	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	283
137	Regulatory Assets-Current-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	(2,841,660)	-	-	(2,841,660)	Plant	Yes	0.00%	-	283
138	Regulatory Assets-Elec Gen	Reg Liab - Other	Unprotected Non-Property	(34,073)	-	-	(34,073)	Plant	Yes	0.00%	-	283
139	Regulatory Assets-Gas-Current-Asse	Reg Liab - Other	Unprotected Non-Property	(10,942)	-	-	(10,942)	100% DE	No	0.00%	-	283
140	Regulatory Assets-Contra-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	4,469,598	-	-	4,469,598	Plant	Yes	0.00%	-	283
141	Regulatory Assets-Contra-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	2,939,830	-	-	2,939,830	Plant	Yes	0.00%	-	283
142	Reg Assets-Asset Retirement Oblig-Gas-Contri	Reg Liab - Other	Unprotected Non-Property	50,239	-	-	50,239	100% DE	No	0.00%	-	283
143	Regulatory Assets-DPL DE-DSM-Energy Efficiency	Reg Liab - Other	Unprotected Non-Property	(5,784)	-	-	(5,784)	100% DE	No	0.00%	-	283
144	Other Reg Assets - Gas Derivatives FAE	Reg Liab - Other	Unprotected Non-Property	(137,035)	-	-	(137,035)	100% DE	No	0.00%	-	283
145	Regulatory Assets-Elec Gen1-Contri	Reg Liab - Other	Unprotected Non-Property	34,073	-	-	34,073	Plant	Yes	0.00%	-	283
146	Regulatory Assets-Gas-Contra-Asset Acc	Reg Liab - Other	Unprotected Non-Property	(10,942)	-	-	(10,942)	100% DE	No	0.00%	-	283
147	Reg Assets-Third Party Supplier Recove	Reg Liab - Other	Unprotected Non-Property	(301,692)	-	-	(301,692)	100% MD	No	0.00%	-	283
148	Other Regulatory Assets - DE SOS	Reg Liab - Other	Unprotected Non-Property	(133,644)	-	-	(133,644)	100% DE	No	0.00%	-	283
149	Reg Liab-DE Dtd Energy Supply-Nettin	Reg Liab - Other	Unprotected Non-Property	(841,190)	-	-	(841,190)	100% DE	No	0.00%	-	283
150	Reg Liab-MD Dtd Energy Supply-Nettin	Reg Liab - Other	Unprotected Non-Property	(438,358)	-	-	(438,358)	100% MD	No	0.00%	-	283
151	Regulatory Assets-DE Renewable Energy	Reg Liab - Other	Unprotected Non-Property	(63,467)	-	-	(63,467)	100% DE	No	0.00%	-	283
152	Reg Asset-DSM-MD-Egy Eff-CIF Merger Commitments	Reg Liab - Other	Unprotected Non-Property	491,159	491,159	-	(0)	100% MD	No	0.00%	-	283
153	Regulatory Asset Contra-DE Electric CT1	Reg Liab - Other	Unprotected Non-Property	341,063	-	-	341,063	100% DE	No	0.00%	-	283
154	Current State Income Taxes Deductibl	Reg Liab - Other	Unprotected Non-Property	973	-	-	973	Plant	Yes	32.96%	321	283
155	Total FERC Account 283			\$ (55,659,038)	\$ 2,104,895	\$ -	\$ (57,763,933)				\$ (2,583,952)	
156	Grand Total			<u>\$ (547,530,106)</u>	<u>\$ (105,224,394)</u>	<u>\$ (162,064,307)</u>	<u>\$ (280,241,405)</u>				<u>\$ (83,089,806)</u>	
							Protected Property	\$ (96,447,190)			\$ (31,787,065)	
							Unprotected Property	(127,546,725)			(46,442,704)	
							Unprotected Non-Property	(56,247,490)			(4,860,037)	
							Total Unprotected	\$ (183,794,215)			\$ (51,302,741)	
							Total Deficient / (Excess) ADIT	<u>\$ (280,241,405)</u>			<u>\$ (83,089,806)</u>	

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

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed Description	Description	Category	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
(A)		(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
Instructions												
<p>1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 294 (Ot Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.</p> <p>2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-prop</p> <p>3. Set the allocation percentages equal to the applicable percentages at the date of the rate chan</p>												
Notes												
A	Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.											
B	The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.											
END												

Delmarva Power & Light Company

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Plant Related			Gross Plant Allocator	
1	Real property (State, Municipal or Local)	42,518,883		
2	Personal property			
3	Federal/State Excise			
4				
5				
Total Plant Related		42,518,883	36.73%	15,618,779
Labor Related			Wages & Salary Allocator	
6	Federal FICA & Unemployment & State unemployment	3,266,756		
7				
8				
9				
10				
Total Labor Related		3,266,756	15.20%	496,704
Other Included			Gross Plant Allocator	
11	Miscellaneous	29,099		
Total Other Included		29,099	36.73%	10,689
Total Included				16,126,173
Excluded				
12	MD State Franchise Tax	10,290,601		
13	DE Gross Receipts Tax	770,593		
14	MD Sales and Use Tax	69,658		
15	Sales and Use tax VA	-		
16	PA Franchise	-		
17	DE Public Utility Tax	8,439,692		
18	Wilmington City Franchise Tax	1,767,868		
19	MD Environmental Surcharge	3,103,168		
20	MD PSC Assessment	958,117		
21	DE PSC Assessment	633,093		
22	Exclude State Dist RA amort in line 7	-		
23	Total "Other" Taxes (included on p. 263)	71,847,528		
24	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	71,847,528		
25	Difference	-		

Criteria for Allocation:

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

Delmarva Power & Light Company
Attachment 3 - Revenue Credit Workpaper

		Total Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
Account 454 - Rent from Electric Property					
1	Rent from Electric Property - Transmission Related	\$ -	Transmission	100%	\$ -
2	Total Rent Revenues (Sum Lines 1)	-			-
Account 456 - Other Electric Revenues (Note 1)					
3	Schedule 1A	1,506,398	Transmission	100%	1,506,398
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 3)	-	Transmission	100%	-
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3)	4,413,891	Transmission	100%	4,413,891
6	PJM Transitional Revenue Neutrality (Note 1)		Transmission	100%	-
7	PJM Transitional Market Expansion (Note 1)	-	Transmission	100%	-
8	Professional Services	-	Transmission	100%	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	2,554,596	Transmission	100%	2,554,596
10	Rent or Attachment Fees associated with Transmission Facilities		Transmission	100%	-
11	Affiliate Credits	5,292,191	Wages and Salaries	15.20%	804,668
11a	Miscellaneous Credits (Attachment 5)		Various		416,332
12	Shared Revenues (Attachment 3a)	365,926	Transmission	100%	365,926
13	Gross Revenue Credits (Sum Lines 2-12)	14,133,002			\$ 10,061,811
<u>Revenue Adjustment to determine Revenue Credit</u>					
14	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.				
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
16	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule	3,424,224			
17	Amount offset in line 4 above	263,106,081			
18	Total Account 454, 456 and 456.1	\$ 280,663,306			
19	Note 3: SECA revenues booked in Account 447.				

Delmarva Power & Light Company
Attachment 3 - Revenue Credit Workpaper

Ln	Item	Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	<u>Incremental Expenses</u>					
2	Functionalized Operating Expenses	-	-	-	-	-
3	Functionalized Taxes Other Than Income Taxes	+	-	-	-	-
4	Total Functionalized Expenses	-	-	-	-	-
5	Functional Allocator	×	100%	100%	100%	100%
6	Allocated Functional Expenses	-	-	-	-	-
7	Administrative & General Expenses (Labor)	-	-	-	-	-
8	Labor-related Taxes Other Than Income Taxes	+	-	-	-	-
9	Total Labor-related Expenses	-	-	-	-	-
10	Wages and Salaries Allocator	×	15.20%	15.20%	15.20%	15.20%
11	Allocated Labor-related Expenses	-	-	-	-	-
12	Property Insurance	-	-	-	-	-
13	Plant-related Taxes Other Than Income Taxes	+	-	-	-	-
14	Total Plant-related Expenses	-	-	-	-	-
15	Gross Plant Allocator	×	36.73%	36.73%	36.73%	36.73%
16	Allocated Plant-related Expenses	-	-	-	-	-
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)	-	-	-	-	-
18	Gross Revenues	872,152	-	-	-	-
19	Total Non-Recovered Expenses	-	-	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)	-	-	-	-	-
21	Pre-tax Net Revenue for Sharing (minimum of zero)	872,152	-	-	-	-
22	Utility Pre-Tax Allocation Factor	×	58.04%	58.04%	58.04%	58.04%
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)	506,226	-	-	-	-
24	Composite Tax Rate	×	27.72%	27.72%	27.72%	27.72%
25	State and Federal Income Taxes (Ln 23 × Ln 24)	140,301	-	-	-	-
26	Customer Net Revenue Share (Ln 21 - Ln 23)	365,926	-	-	-	-
27	Minimum Customer Revenue Credit (Ln 17)	+	-	-	-	-
28	Total Customer Revenue Credit (Ln 26 + Ln 27)	365,926	-	-	-	-
29	Sum of Customer Credits (Sum of Ln 28)	365,926				
30	Post-Tax Utility Share (Ln 21 - Ln 25 - Ln 26)	365,926	-	-	-	-
31	Sum of Utility Share (Sum of Ln 30)	365,926				
32	Federal Tax Rate	21.00% = FIT				
33	State Tax Rate	8.50% = SIT				
34	Percent of FIT deductible for SIT	0.00% = p				
35	Composite Tax Rate	27.72% = $CTR = 1 - ((1-SIT)*(1-FIT))/(1-(SIT*FIT*p))$				
36	Customer % of Post-tax Revenues	50.00% = CUSTP				
37	Customer to Utility Post-tax Ratio	100.00% = $CUSTR = 1/((1-CUSTP)/CUSTP)$				
38	Utility Pre-Tax Allocation Factor	58.04% = $1/(1+CUSTR-(CTR*CUSTR))$				
39	Functional Allocator	100.00% = FA				
40	Wages and Salaries Allocator	15.20% = WS				
41	Gross Plant Allocator	36.73% = GP				

Notes

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

- 2 "Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate

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

A	Return and Taxes with 100 Basis Point increase in ROE			
	100 Basis Point increase in ROE and Income Taxes		(Line 127 + Line 138)	142,953,082
B	100 Basis Point increase in ROE			1.00%
Return Calculation				
59	Rate Base		(Line 39 + 58)	1,404,964,993
	Long Term Interest			
100	Long Term Interest		p117.62c through 67c	103,453,378
101	Less LTD Interest on Securitization B (Note P)		Attachment 8	-
102	Long Term Interest		=(Line 100 - Line 101)	103,453,378
103	Preferred Dividends	enter positive	p118.29c	-
	Common Stock			
104	Proprietary Capital		p112.16c	2,351,781,739
105	Less Preferred Stock	enter negative	(Line 114)	-
106	Less Account 216.1	enter negative	p112.12c	2,177,779
107	Common Stock		(Sum Lines 104 to 106)	2,353,959,518
	Capitalization			
108	Long Term Debt		p112.17c through 21c	2,305,053,846
109	Less Loss on Reacquired Debt	enter negative	p111.81c	(2,298,311)
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	-
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	636,977
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	-
113	Total Long Term Debt		(Sum Lines 108 to 112)	2,303,392,513
114	Preferred Stock		p112.3c	-
115	Common Stock		(Line 107)	2,353,959,518
116	Total Capitalization		(Sum Lines 113 to 115)	4,657,352,031
117	Debt %	Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.48%
118	Preferred %	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (108 + 114 + 115))	50.52%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	4.49%
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.00%
122	Common Cost (Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	11.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	2.22%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	5.81%
126	Total Return (R)		(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	112,853,237
Composite Income Taxes				
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I from ATT H-3D)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I from ATT H-3D)		8.50%
130	P (Percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.72%
132a	T / (1-T)			38.34%
132b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$		1.3834
	ITC Adjustment	(Note U from ATT H-3D)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	(53,168)
134	Tax Gross-Up Factor		(Line 132b)	1.3834
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	(73,553)
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-3D)	Attachment 5, Line 136a	253,197
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136b	(1,067,079)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136c	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136d	-
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	(813,882)
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)	1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f)	(1,125,934)
137	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R)) =$	(Line 132a * 127 * (1 - (123 / 126)))	31,299,332
138	Total Income Taxes		(Line 135 + 136g + 137)	30,099,845

Delmarva Power & Light Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$	6,696,050		
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column i)	\$	56,668,337		
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	\$	69,547,856		
Plant In Service							
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$	205,596,142		
Accumulated Deferred Income Taxes							
41	Accumulated Investment Tax Credit Account No. 255	(Notes U)	p266.h (See Attachment 1B)	\$	3,161,313	\$	3,161,313
Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, column e)	\$	-		
Allocated General & Common Expenses							
65	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column c)	\$	20,142,868	\$	13,603,164
							Specific identification based on plant records: The following plant investments are included: 1 Maridel Substation 2 Ocean City-West Culver: SS322B 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors							
6	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$	6,387,373,451		
Plant In Service							
19	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, column b)	\$	2,297,586,361		See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$	205,596,142		
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, column e)	\$	627,000,313		See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount		EPRI Dues		Details	
Allocated General & Common Expenses									
73	Less EPRI Dues	(Note D)	p352-353	\$	190,147	\$	91,271		EPRI Membership dues in FERC Transmission O&M Account 566

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
Allocated General & Common Expenses							
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$	1,203,338	\$	244,189
77	Directly Assigned A&G	(Note G)	p323.189b	\$	1,203,338	\$	244,189
							FERC Form 1 page 351.1 line 14 (h) - 16 (h), transmission related only. FERC Form 1 page 351.1 line 14 (h) - 16 (h), transmission related only.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	\$	1,088,497		None

Multistate Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates									
129	SIT=State Income Tax Rate or Composite	(Note I)	8.50%	MD	DE				Enter Calculation
									Apportioned: DE 5.400%, MD 3.100%

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Education & Outreach			Details	
				Form 1 Amount	Outreach	Other		
Directly Assigned A&G								
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	\$	1,088,497	0	\$	1,088,497
								None

Excluded Plant Cost Support

Attachment 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					
149	Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
					None
Instructions:				Enter \$	
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process					
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:				Or	
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
Total				0	Add more lines if necessary

Delmarva Power & Light Company
Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions														End of Year	W&S Allocator
45	Prepayments	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	
	Pension Liabilities, if any	707,131	968,190	1,057,684	613,207	558,696	603,842	462,084	404,844	346,084	261,400	204,627	148,943	453,902	15.20%
	Other Prepayments	739,786	750,145	672,854	607,800	515,956	440,601	382,820	319,452	340,073	487,193	496,505	672,237	793,641	15.20%
	Prepaid Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	15.20%
	Prepaid Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	15.20%
	Prepaid Taxes	(0)	271,699	135,850	(0)	271,699	135,850	(0)	313,263	156,631	(0)	313,261	156,630	(0)	15.20%
	Prepaid Property Tax	25,677,862	(86,100)	(86,100)	13,244,368	-	-	11,725	-	-	296,855	-	-	-	15.20%
	Cost in Excess of Billings	-	-	-	-	-	-	-	-	-	-	-	-	-	15.20%
	Prepaid Software Fee & License	(13,849)	11,671	11,671	(10,789)	(20,122)	(16,522)	8,812	14,145	33,887	33,887	33,887	28,810	28,810	15.20%
	Leased Asset ROU-Op-Building	11,908	-	-	10,131	-	-	8,946	-	-	8,946	-	-	8,946	0.00%
	Prepaid Environmental Credits	28,651,385	32,332,989	35,225,367	8,916,399	10,532,953	12,201,454	14,806,006	18,156,981	20,552,043	22,397,788	24,034,453	26,139,975	29,674,661	0.00%
	Prepayments Monthly Balance	55,774,244	34,334,694	37,017,326	23,361,116	11,869,182	13,365,226	15,680,412	19,208,685	21,426,718	23,486,070	25,062,733	27,146,595	59,642,407	
	Prepaid Pensions if not included in Prepayments	119,878,210	118,347,375	117,465,457	115,878,479	114,307,791	112,737,102	111,242,762	109,672,074	108,101,386	106,798,540	105,227,851	103,657,163	102,156,394	15.20%
	Total Monthly Balance Included in Rates	18,460,106	15,546,712	15,405,691	16,836,445	14,937,620	14,713,732	14,482,157	14,303,314	14,077,802	13,935,680	13,728,767	13,520,483	17,066,655	

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes														End of Year	13 Month
44	Transmission Related Account Reserves	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Averages
	Current and Long-Term Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 228.4) and the accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore available to Company.	(1,510,092)	(1,510,092)	(1,540,092)	(1,506,369)	(1,540,895)	(1,766,547)	(1,555,868)	(2,559,368)	(2,461,262)	(3,436,039)	(3,536,170)	(2,536,170)	(2,757,883)	(2,171,219)
	Bodily Injuries - Plant Related	(362,868)	(362,868)	(362,868)	(362,868)	(349,342)	(327,690)	(501,132)	(497,632)	(595,736)	(604,763)	(604,632)	(604,632)	(604,632)	(536,282)
	Current A/R-Workers Comp	233,942	253,360	253,197	253,197	253,195	253,195	253,195	242,869	242,869	242,869	235,877	235,786	235,786	245,534
	Other A/R-Workers Comp	986,846	939,586	938,994	938,994	938,985	938,985	938,985	901,474	909,768	884,369	884,039	884,039	884,039	922,041
	Workers Comp - Long Term	(3,408,243)	(3,477,396)	(3,405,998)	(3,112,399)	(3,080,488)	(3,085,492)	(3,086,488)	(3,049,021)	(3,097,578)	(3,067,536)	(3,130,121)	(3,123,461)	(3,127,204)	(3,172,956)
	Workers Comp - Short Term	(357,848)	(426,658)	(409,003)	(328,180)	(319,395)	(320,773)	(321,047)	(310,733)	(324,100)	(322,793)	(340,021)	(337,362)	(331,744)	(342,435)
	FASB 112 Liability	(1,563,340)	(1,563,340)	(1,563,340)	(1,563,340)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)	(256,903)
	Other Payroll Taxes	(441,355)	(457,382)	(476,341)	(511,122)	(515,621)	(517,288)	(520,634)	(500,252)	(494,389)	(499,801)	(491,001)	(490,736)	(491,001)	(391,857)
	Accrued Bonuses & Incentives	(11,911,081)	(11,658,092)	(1,450,507)	(2,211,272)	(2,966,762)	(3,715,518)	(4,779,058)	(5,570,851)	(6,555,789)	(7,417,802)	(7,549,933)	(7,912,832)	(10,277,337)	(6,458,756)
	Accrued Benefits - Medical, Dental, Vision Benefits, etc.	(6,308,979)	(5,749,579)	(5,765,562)	(4,289,867)	(4,393,563)	(4,514,121)	(4,855,299)	(5,049,626)	(4,784,082)	(4,820,292)	(4,703,947)	(4,544,005)	(4,952,127)	(4,979,334)
	ASC 712 OPEB Obligation - Current & Long-term	(499,104)	(499,104)	(499,104)	(499,104)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(231,559)	(313,881)
	Non-Pension Postretiree Benefit Obligation	(3,077,755)	(2,904,376)	(2,730,998)	(2,558,371)	(2,385,243)	(2,212,115)	(2,038,987)	(1,865,859)	(1,692,731)	(1,516,603)	(1,346,475)	(1,173,347)	(768,188)	(2,021,080)
	Current & Long-term Incentive Plans	(89,881)	(91,450)	(92,317)	(90,675)	(67,848)	(69,649)	(71,611)	(71,957)	(73,487)	(74,770)	(75,493)	(75,969)	(76,355)	(78,589)
	Deferred Comp Plan - Level 2	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(130,804)	(130,805)	(129,200)	(110,891)	(99,983)	(99,621)	(99,657)	(107,766)
	Severance Liability	(259,925)	(277,176)	(63,605)	(96,018)	(127,386)	(151,371)	(180,684)	(200,501)	(220,319)	(239,497)	(259,315)	(278,493)	(298,310)	(204,046)
	Other Accrued Incentive Plans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accrued Retention	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
	Accrued Environmental Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission Related Account Reserves Monthly Balance	(29,419,683)	(28,636,566)	(18,017,543)	(16,817,593)	(15,901,824)	(16,826,844)	(18,088,092)	(19,901,024)	(20,522,784)	(22,390,611)	(22,455,308)	(21,492,265)	(24,003,932)	(21,113,390)
	Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.														

Miscellaneous Revenue Credits

		Allocator	Allocation Factor	Description
Miscellaneous Revenue Credits	Account 456	1,287,821	15.20%	Wages & Salary Intra-company Sales
	Account 456	1,450,335	15.20%	Wages & Salary Kennett Square Rent Revenue
	Account 456	-	100%	100% Transmission Engineering support services
		-	36.73%	Gross Plant
		2,738,156		
		416,332	Attachment 3 - Revenue Credit line 11a	

Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

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

Interest on Outstanding Network Credits Cost Support

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

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

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

PJM Load Cost Support

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

Delmarva Power & Light Company
Attachment 5 - Cost Support

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
B	Months Remaining in Amortization Period	Per FERC Order	
C	Monthly Amortization	A/B	
D	Months in Year to be Amortized		
E	Amortization in Rate Year	C*D	Line 86a
F	Deductions		
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
		DPL	Pepco	Total
171a	2013-14 rate period	\$ 9,750,649	\$ 12,725,412	\$ 22,476,061
171a	2014-15 rate period	\$ 14,666,395	\$ 16,524,210	\$ 31,190,605
171a	2015-16 rate period	\$ 12,208,522	\$ 14,624,812	\$ 26,833,334
Total		\$ 36,625,566	\$ 43,874,434	\$ 80,500,000

Plant Related Exclusions - Cost Support

			Form 1 Amounts	Capital Leases	Includable Plant
8	Electric Plant in Service	p207.104g	6,442,612.653	55,239,202	6,387,373.451 General Capital Lease \$55239202
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	1,740,089.115		1,740,089.115
10	Accumulated Intangible Amortization	p200.21c	36,743.368	30,047.318	6,696.050 General Capital Lease \$30047318
19	Transmission Plant in Service	p207.58.g	2,297,586.361		2,297,586.361
23	General & Intangible	p205.5.g & p207.99.g	462,028.346	55,239,202	406,789.144 General Capital Lease \$55239202
31	Accumulated General Depreciation	p219.28c	140,765.863		140,765.863

Expense Related Exclusions - Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total Form 1 Amount	Merger Costs	Separation Costs	State Approved Distribution Reg Asset Amortization	Membership Due in 923 current rate year	Chamber of Commerce (923)	Chamber of Commerce (930.2)	Illinois Legislative Costs	Gross Receipt Taxes Refund (in 923)	Gross Receipt Taxes Refund (Total)	EPRI Membership	Total Amount After Exclusion
88	Total A&G	Total: p.323.197.b	114,193.037	-	-	446,876	9,118							113,737.043
89	Transmission O&M	p321.112.b	26,620.153										91,271	26,528.882

Depreciation & Amortization - Cost Support

Attachment A Line #s, Descriptions and Notes			Amounts	Merger Costs	Non Merger Related
86	Transmission Depreciation Expense	p336.7b&c	71,253.981		71,253.981
87	General Depreciation	p336.10b&c	22,249.651	-	22,249.651
88	Intangible Amortization	p336.10d&c			
92	Common Depreciation - Electric Only	p336.11b	4,055.201		4,055.201
93	Common Amortization - Electric Only	p336.11d	7,365.952		7,365.952

PBOP Expense in FERC 926

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
88	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c	114,193.037	9,030.397	(609,770)	(316,327)	The actuarially determined amount of OPFB expense in FERC 926 decreased from the prior year. The decrease in postretirement welfare costs is primarily due to an increase in expected return on plan assets as well as the amortization of actuarial gains. There were favorable returns in 2024 which increased the asset base in 2025 with the ERDA assumption remaining the same. The actuarial gains were a result in the change in discount rate and asset returns.

Other Income Tax Adjustments

Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-3D, Line 131	Amount to Line 136e
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	913,575	X 27.72%	253,197
136b	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component				
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			(1,067,079)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			\$ (813,882)
Instructions					
Instr. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of the effective date of the Settlement in Docket No ER19-5 et al. and at least every five years thereafter, DPL will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).				
Instr. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
Instr. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).				
Instr. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - ADIT Amortization, Column G, Line 50 and Line 98 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.				
Instr. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for rate-making purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.				
Instr. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.				

Delmarva Power & Light Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Reference	Updated FERC Form 1 Reference
1	Transmission Wages Expense	ATT H-3D	F10	p354.21b	p354-355.21.b
2	Total Wages Expense	ATT H-3D	F14	p354.28b	p354-355.28.b
3	Less A&G Wages Expense	ATT H-3D	F18	p354.27b	p354-355.27.b
4	Electric Plant in Service	ATT H-3D	F27	p207.104g (See Attachment 9A, line 14, column j)	p204-207.104.g (See Attachment 9A, line 14, column j)
5	Accumulated Intangible Amortization	ATT H-3D	F34	p200.21c (See Attachment 9, line 14, column h)	p200-201.21.c (See Attachment 9, line 14, column h)
6	Transmission Plant in Service	ATT H-3D	F54	p207.58.g (See Attachment 9, line 14, column b)	p204-207.58.g (See Attachment 9, line 14, column b)
7	General & Intangible	ATT H-3D	F60	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	p204-207.5.g & p204-207.99.g (See Attachment 9, line 14, column c)
8	Less Account 555	ATT H-3D	F147	p321.19b.b	p320-321.19b.b
9	Plus Transmission Lease Payments	ATT H-3D	F150	p200.3.c	p200-201.3.c
10	Less Property Insurance Account 924	ATT H-3D	F159	p323.185b	p320-323.185.b
11	Less Regulatory Commission Exp Account 928	ATT H-3D	F160	p323.189b	p320-323.189.b
12	Less General Advertising Exp Account 930.1	ATT H-3D	F161	p323.191b	p320-323.191.b
13	Regulatory Commission Exp Account 928	ATT H-3D	F169	p323.189b	p320-323.189.b
14	General Advertising Exp Account 930.1	ATT H-3D	F170	p323.191b	p320-323.191.b
15	Property Insurance Account 924	ATT H-3D	F173	p323.185b	p320-323.185.b
16	General Advertising Exp Account 930.1	ATT H-3D	F174	p323.191b	p320-323.191.b
17	Transmission Depreciation Expense	ATT H-3D	F185	P336.7b&c (See Attachment 5)	p336-337.7.b&c (See Attachment 5)
18	General Depreciation	ATT H-3D	F189	p336.10b&c (See Attachment 5)	p336-337.10.b&c (See Attachment 5)
19	Intangible Amortization	ATT H-3D	F191	p336.1d&e (See Attachment 5)	p336-337.1.d&e (See Attachment 5)
20	Common Depreciation - Electric Only	ATT H-3D	F197	p336.11.b (See Attachment 5)	p336-337.11.b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-3D	F198	p336 or p336-337.11.d (See Attachment 5)	p336 or p336-337.11.d (See Attachment 5)
22	Long Term Interest	ATT H-3D	F215	p117.62c through 67c	p114-117.62.c through 67.c
23	Proprietary Capital	ATT H-3D	F222	p112.16c	p112-113.16.c
24	Less Account 216.1	ATT H-3D	F224	p112.12c	p112-113.12.c
25	Less Account 219	ATT H-3D	F225	p112.15c	p112-113.15.c
26	Long Term Debt	ATT H-3D	F229	p112.17c through 21c	p112-113.17.c through 21.c
27	Less Loss on Reacquired Debt	ATT H-3D	F230	p113.61c	p110-111.61.c
28	Plus Gain on Reacquired Debt	ATT H-3D	F231	p113.61c	p112-113.61.c
29	Preferred Stock	ATT H-3D	F235	p112.3c	p112-113.3.c
30	Footnote X	ATT H-3D	C363	112 lines 16.c & d to 21.c & d	p112-113.18.c&d through 21.c&d
31	Footnote Y	ATT H-3D	C364	112 line 3.c & d	p112-113.3.c&d
32	Footnote Z	ATT H-3D	C385	112 lines 16.c & d	p112-113.16.c&d
33	ADIT-282	1B - ADIT EOY	B162	Total - Pg. 275 (Form 1-F filer: see note 7, below)	Total - p274-275 (Form 1-F filer: see note 7, below)
33	Instructions for Account 282:	1B - ADIT EOY	B192	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63.c & 64.c
34	ADIT-283 (Subject to Proration)	1B - ADIT EOY	B254	Total - Pg. 277 (Form 1-F filer: see note 7, below)	Total - p276-277 (Form 1-F filer: see note 7, below)
34	Instructions for Account 283:	1B - ADIT EOY	B264	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63.c & 64.c
35	ADIT-282	1C - ADIT BOY	B182	Total - p274-275 (Form 1-F filer: see note 7, below)	Total - p274-275 (Form 1-F filer: see note 7, below)
35	Instructions for Account 282:	1C - ADIT BOY	B192	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63.d & 64.d
36	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B254	Total - Pg. 277 (Form 1-F filer: see note 7, below)	Total - p276-277 (Form 1-F filer: see note 7, below)
36	Instructions for Account 283:	1C - ADIT BOY	B264	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113.63.d & 64.d
37	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C54	Total "Taxes Other Than Income Taxes" - acct 408.10 (p.114.14)	Total "Taxes Other Than Income Taxes" - Acct 408.10 (p.114-117.14)
38	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21.c (See Attachment 9, column h)
39	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3.c	p200-201.3.c
40	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104.g (See Attachment 9A, column b)
41	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207.58.g (See Attachment 9, column b)	p204-207.58.g (See Attachment 9, column b)
42	Less Regulatory Commission Exp Account 928	5 - Cost Support 1	F30	p323.189b	p320-323.189.b
43	Regulatory Commission Exp Account 928	5 - Cost Support 1	F52	p323.189b	p320-323.189.b
44	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323.191b	p320-323.191.b
45	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191.b
46	Prepayments	5 - Cost Support 1	F106	p.111.1, 57	p110-111.57
47	Electric Plant in Service	5 - Cost Support 1	F219	p207.104g	p204-207.104.g
48	Accumulated Intangible Amortization	5 - Cost Support 1	F221	p200.21c	p200-201.21.c
49	Transmission Plant in Service	5 - Cost Support 1	F222	p207.58.g	p204-207.58.g
50	General & Intangible	5 - Cost Support 1	F223	p205.5.g & p207.99.g	p204-207.5.g & p204-207.99.g
51	Total A&G	5 - Cost Support 1	F229	Total: p323.197.b	Total: p320-323.197.b
52	Transmission O&M	5 - Cost Support 1	F230	p321.112.b	p320-323.112.b
53	Total A&G	5 - Cost Support 1	F244	Total: p.323.197.b	Total: p320-323.197.b
54	Transmission (Gross Plant in Service)	9 - Rate Base	C10	Account 926: p.323.187.b and c 207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	Account 926: p320-323.187.b&c 204-207.58.g minus 204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note I)
55	General & Intangible (Gross Plant in Service)	9 - Rate Base	D10	207.99.g minus 207.98.g for end of year, records for other months	204-207.99.g minus 204-207.98.g for end of year, records for other months
56	Intangible (Accumulated Amortization)	9 - Rate Base	I10	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
57	Total Plant in Service (Gross Plant in Service)	9A - Gross Plant & ARO	C10	p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	p204-207.104.g. Projected monthly balances that are the amounts expected to be included in 204-207.104.g for end of year and records for other months
58	Transmission (Gross Plant in Service)	9A - Gross Plant & ARO	D10	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	204-207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)
59	General & Intangible (Gross Plant in Service)	9A - Gross Plant & ARO	E10	207.99.g plus 205.5.g. for end of year, records for other months	204-207.99.g plus 204-207.5.g. for end of year, records for other months
60	Total Plant in Service (Asset Retirement Obligations)	9A - Gross Plant & ARO	G10	207.57.g + 207.74.g + 207.83.g + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g + 207.74.g + 207.83.g + 207.98.g for end of year and records for other months	204-207.57.g + 204-207.74.g + 204-207.83.g + 204-207.98.g. Projected monthly balances that are the amounts expected to be included in 204-207.57.g + 204-207.74.g + 204-207.83.g + 204-207.98.g for end of year and records for other months
61	Transmission (Asset Retirement Obligations)	9A - Gross Plant & ARO	H10	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.57.g for end of year and records for other months
62	General & Intangible (Asset Retirement Obligations)	9A - Gross Plant & ARO	I10	207.98.g. for end of year, records for other months	204-207.98.g. for end of year, records for other months
63	Intangible Amort. (Accumulated Depreciation & Amortization)	9A - Gross Plant & ARO	F30	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
64	Intangible Amort. (Asset Retirement Obligations)	9A - Gross Plant & ARO	L30	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
65	Attachment 11A - O&M Worksheet	11A - O&M	E7	321.83.b to 321.112.b	320-323.83.b to 320-323.112.b
66	Attachment 11B - A&G Worksheet	11B - A&G	E7	323.181.b to 323.196.b	320-323.181.b to 320-323.196.b

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	\$ 1,520,486	1,447,443	2,571,111				\$ 2,664	\$ 5,541,704
Support Services	8,472,230	7,002,654	14,363,640			29,785	3,853,753	33,722,062
Financial Services	8,171,763	7,495,495	13,710,569				17,523	29,395,350
Human Resources	3,224,381	2,151,266	4,641,890				-	10,017,537
Legal Services	1,851,507	1,647,165	2,938,590				471,374	6,908,636
Customer Operations	46,701,747	46,872,676	35,290,390				-	128,864,813
Information Technology	4,521,643	4,363,707	7,859,210				4,042	16,748,602
Gov't, External, and Reg Affairs	11,468,873	7,690,010	15,273,651				1,290	34,433,824
Communication Services	2,282,059	2,031,773	3,785,750				2,540	8,102,122
Reg Electric and Gas Op Services	41,865,642	38,655,502	65,845,460	252,021	164,673	67,826	172	146,851,296
Supply Services	\$ 779,184	543,400	1,461,593				\$ 156	\$ 2,784,333
Total	\$ 130,859,515	\$ 119,901,091	\$ 167,741,854	\$ 252,021	\$ 164,673	\$ 97,611	\$ 4,353,514	\$ 423,370,279

Name of Respondent: PH Service Company		This Report Is: (<input checked="" type="checkbox"/>) An Original (<input type="checkbox"/>) A Resubmission		Date of Report 12/31/2025	Year/Period of Report: Fiscal yr. 2025 Q4
Schedule X99 - Analysis of Billing - Associate Companies (Account 457)					
* For Services Rendered to Associate Companies (Account 457). List all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Petrochem Electric Company	57,319,330	110,477,298	(4,724)	167,711,804
2	Dohmase Power & Light Company	44,205,606	55,625,732	(1,583)	100,699,555
3	Atlantic City Electric Company	39,697,646	50,625,736	(1,691)	115,961,561
4	Exelon Business Services Company, LLC	16.53	3,870,577		3,867,206
5	Pulco Holdings LLC	463,450	26,281	(4)	489,707
6	Bellows Falls Electric Company	106,010	53,831		159,841
7	Commonwealth Edison Company		154,673		154,673
8	PBCO Energy Company	0	97,811		97,811
9	Conexco LLC	2,958			2,958
10					0
Total		142,192,982	261,229,610	(6,362)	423,319,279

FERC FORM No. 60 (REVISED 12-87)

Service Company Billing Analysis by Utility FERC Account
For the Twelve Months Ended December 31, 2025
Total PHI

[illegible]

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

586	Meter expenses	973,074	357,303	21,694	-	-	-	-	1,352,071	Not included
587	Customer installations expenses	407,672	3,015	455,507	-	-	-	-	866,194	Not included
588	Miscellaneous distribution expenses	3,166,251	1,186,954	5,935,287	5,385	16,542	6,813	-	10,317,232	Not included
589	Rents	868	(1)	18,696	-	-	-	-	19,563	Not included
590	Maintenance Supervision & Engineering	-	15	-	-	-	-	-	15	Not included
591	Maintain structures	1,507	7	6,988	-	-	-	-	8,502	Not included
592	Maintain equipment	105,499	45,478	412,718	158,728	-	-	-	722,423	Not included
593	Maintain overhead lines	1,001,085	1,132,234	1,081,664	-	-	-	-	3,214,983	Not included
594	Maintain underground line	34,636	32,614	232,669	-	-	-	-	299,919	Not included
595	Maintain line transformers	4,134	1,343	6,306	-	-	-	-	11,783	Not included
596	Maintain street lighting & signal systems	6,134	3,583	18,460	-	-	-	-	28,177	Not included
597	Maintain meters	906,781	-	2,695	-	-	-	-	909,476	Not included
598	Maintain distribution plant	27,807	27,018	21,926	-	-	-	-	76,751	Not included
813	Other gas supply expenses	214,143	-	-	-	-	-	-	214,143	Not included
841	Operation labor & expense	-	-	-	-	-	-	-	-	Not included
843.9	Maintenance of other equipment	(190)	-	-	-	-	-	-	(190)	Not included
850	Operation Supervision & Engineering	-	-	-	-	-	-	-	-	Not included
851	System control & load dispatching	-	-	-	-	-	-	-	-	Not included
856	Mains expense	-	-	-	-	-	-	-	-	Not included
857	Measuring & regulating station expenses	-	-	-	-	-	-	-	-	Not included
859	Other transmission expenses	-	-	-	-	-	-	-	-	Not included
860	Rents	-	-	-	-	-	-	-	-	Not included
863	Maintenance of mains	-	-	-	-	-	-	-	-	Not included
870	Operation Supervision & Engineering	-	-	-	-	-	-	-	-	Not included
871	Distribution load dispatching	-	-	-	-	-	-	-	-	Not included
874	Mains & service expenses	14,559	-	-	-	-	-	-	14,559	Not included
875	Measuring & regulating station exp-Gener	-	-	-	-	-	-	-	-	Not included
878	Meter & house regulator expense	731,689	-	-	-	-	-	-	731,689	Not included
879	Customer installations expenses	-	-	-	-	-	-	-	-	Not included
880	Other distribution expenses	11,834	-	-	-	-	-	-	11,834	Not included
881	Rents	-	-	-	-	-	-	-	-	Not included
885	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	Not included
887	Maintenance of mains	-	-	-	-	-	-	-	-	Not included
888	Maintenance of compressor station equipment	-	-	-	-	-	-	-	-	Not included
892	Maintenance of services	-	-	-	-	-	-	-	-	Not included
893	Maintenance of meters & house regulators	356,045	-	-	-	-	-	-	356,045	Not included
894	Maintenance of other equipment	-	-	-	-	-	-	-	-	Not included
902	Meter reading expenses	159,437	416,731	-	-	-	-	-	576,168	Not included
903	Customer records and collection expenses	38,236,528	38,505,600	27,898,868	-	-	-	-	104,640,996	Not included
907	Supervision - Customer Svc & Information	-	127,006	-	-	-	-	-	127,006	Not included
908	Customer assistance expenses	1,885,491	5,632,843	3,206,844	-	-	-	-	10,725,178	Not included
909	Informational & instructional advertising	181,300	168,678	323,213	-	-	-	-	673,191	Not included
910	Miscellaneous customer service	229,088	231,174	390,115	-	-	-	-	850,377	Not included
921	Office supplies & expenses	-	-	-	-	-	-	-	-	Wage & Salary Factor
923	Outside services employed	42,004,136	36,572,383	65,766,642	-	-	29,785	-	144,372,946	Wage & Salary Factor
924	Property insurance	20,839	19,417	36,297	-	-	-	-	76,553	Net Plant Factor
925	Injuries & damages	-	-	-	-	-	-	-	-	Wage & Salary Factor
928	Regulatory commission expenses	707,214	1,210,132	1,249,160	-	-	-	-	3,166,506	Direct transmission Only
930.1	General ad expenses	635,517	591,971	1,115,525	-	-	-	-	2,343,013	Direct transmission Only
930.2	Miscellaneous general expenses	358,829	291,091	597,707	-	-	-	-	1,247,627	Wage & Salary Factor
935	Maintenance of general plant	-	-	-	-	-	-	-	-	Wage & Salary Factor
		130,859,515	119,901,091	167,741,854	252,021	164,673	97,611	4,353,514	423,370,279	

* Primarily represents vehicle and facility cost that are charged to the utilities and included within the clearing account. The cost in the utility clearing accounts get distributed to various FERC accounts during the utility overhead allocation process.

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	\$ 29,965	24,344	51,278	100,156	182,577	83,639	\$ 28,743	\$ 500,702
BSC Communications	1,417,000	1,150,327	2,258,329	3,935,835	6,908,436	3,599,102	1,058,952	20,327,981
BSC Corp Development	85,322	69,315	146,007	251,372	519,864	238,149	81,842	1,391,872
BSC Corp Secretary	581,242	467,231	1,100,446	1,953,141	3,811,739	1,860,027	644,331	10,418,157
BSC Corp Strategy	1,199,000	974,423	2,033,366	3,698,339	7,244,430	3,369,262	1,090,886	19,609,706
BSC Corporate SLA	1,545,519	1,255,576	2,644,778	4,553,355	9,416,823	4,313,838	1,482,488	25,212,377
BSC Executive Services	3,904,419	3,079,182	6,680,654	11,544,209	23,237,360	10,729,637	3,649,398	62,824,859
BSC Exelon Utilities	11,559,633	7,550,121	17,080,514	30,900,845	39,020,337	31,358,441	1,458,114	138,928,005
BSC Exelon Transmission Co	-	-	-	-	-	-	5,707	5,707
BSC Finance	12,281,538	10,168,123	21,082,338	35,638,303	61,000,721	29,846,893	14,799,150	184,817,067
BSC Gen Company Activities	718,692	575,531	1,156,088	2,081,835	3,983,916	1,959,641	463,604	10,939,307
BSC General Counsel	478,846	389,013	819,427	1,411,533	2,287,784	1,338,742	518,200	7,243,544
BSC HR	2,858,578	1,893,972	4,214,774	10,180,722	19,835,765	9,244,549	4,128,678	52,357,038
BSC IT	88,700,427	71,397,763	132,976,725	251,662,500	471,202,663	236,701,911	26,340,929	1,278,982,918
BSC Investment	155,228	126,107	265,635	457,328	945,803	433,272	148,898	2,532,272
BSC Legal Services	1,445,857	1,431,147	2,442,034	3,969,218	6,554,182	3,890,036	827,082	20,559,556
BSC Real Estate	185,462	229,866	279,681	742,939	3,111,089	697,194	43,218	5,289,449
BSC Reg & Gov't Affairs	921,905	748,954	1,577,615	2,716,084	5,617,222	2,573,211	884,308	15,039,300
BSC Supply Services	2,389,292	1,973,055	4,483,212	6,282,714	12,635,725	7,463,136	315,076	35,542,212
BSC Unassigned Departments	\$ 1,287	1,046	2,203	3,889	20,739	3,593	\$ 3,770	\$ 36,526
Total	\$ 130,459,212	\$ 103,505,095	\$ 201,295,107	\$ 372,084,319	\$ 677,537,176	\$ 349,704,273	\$ 57,973,372	\$ 1,892,558,555

FERC FORM No. 60 (REVISED 12-07)

Page 303

Name of Respondent: Exelon Business Services Company, LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 12/31/2025	Year/Period of Report: End of: 2025/ Q4	
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Atlantic City Electric Co.	14,755,328	88,170,377	579,390	103,505,095
2	Baltimore Gas and Electric Company	125,368,020	244,615,137	2,101,161	372,084,318
3	Commonwealth Edison Company	195,129,048	478,062,702	4,345,425	677,537,175
4	Delmarva Power & Light Co.	20,388,059	109,357,969	713,185	130,459,213
5	Exelon Corporation	86,119	8,758,126	202,438	9,046,683
6	Exelon Enterprises Company,LLC	4,780	0	0	4,780
7	Exelon Transmission Company, LLC	205,943			205,943
8	PECO Energy Company	98,225,369	249,488,269	1,990,635	349,704,273
9	PEPCO Holdings Inc.	137,065	6,733,977	155,900	7,026,942
10	PHI Service Company.	10,612,424	30,750,841	325,761	41,689,026
11	Potomac Electric Power Co.	27,848,713	172,225,952	1,220,442	201,295,107
12					0
40	Total	492,760,868	1,388,163,350	11,634,337	1,892,558,555

FERC FORM No. 60 (REVISED 12-07)

Page 307

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

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

Line No.	(1)	(2) Attachment H-3D Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	2,259,144,302	
2	Net Transmission Plant - Total	Attach 9, line 16, column j	1,657,076,123	
3	O&M EXPENSE			
4	Total O&M Allocated to Transmission	Attach H-3D, line 85	42,858,936	
	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.0190	0.0190
5	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
6	Total G, I & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96	5,119,585	
	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.0023	0.0023
7	TAXES OTHER THAN INCOME TAXES			
8	Total Other Taxes	Attach H-3D, line 99	16,126,173	
	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.0071	0.0071
9	Less Revenue Credits (Enter As Negative)	Attach H-3D, line 154	(10,061,811)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.0045)	(0.0045)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.0239
12	INCOME TAXES			
13	Total Income Taxes	Attach H-3D, line 138	27,378,164	
	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.0165	0.0165
14	RETURN			
15	Return on Rate Base	Attach H-3D, line 145	105,754,673	
	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.0638	0.0638
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.0803	0.0803

Line No.	(1) All True-Up Items	(2) PJM Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant or CWIP Balance	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Return in basis Points	(12) Incentive Return	(13) Total Annual Revenue Requirement	(14) True-Up Adjustment	(15) Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a	Zonal	Zonal	\$ 2,158,043,728	0.0239	51,624,372	1,583,469,797	0.0803	127,219,156	68,365,393	247,208,921	-	\$ -	247,208,921		\$ 247,208,921
17b	Red Lion sub reconfiguration	B0241.3	14,689,101	0.0239	351,390	9,652,838	0.0803	775,528	419,689	1,546,607	150	67,970	1,614,577		\$ 1,614,577
17c	Red Lion-Keeney	B0494.1-4	3,099,104	0.0239	74,136	2,036,554	0.0803	163,621	88,546	326,303	150	14,340	340,643		\$ 340,643
17d	Red Lion-Keeney	B0241.1- 2	2,418,717	0.0239	57,860	1,589,443	0.0803	127,699	69,106	254,665	150	11,192	265,857		\$ 265,857
17e	Mt. Pleasant-Townsend	B0567	6,414,723	0.0239	153,452	4,398,667	0.0803	353,398	183,278	690,128	150	31,312	721,439		\$ 721,439
17f	Oak Hall-Wattsville	B0483.1- 3	8,379,558	0.0239	200,454	5,865,691	0.0803	471,261	239,416	911,132	150	41,967	953,098		\$ 953,098
17g	Cool Springs	B0320	14,504,530	0.0239	346,975	10,049,567	0.0803	807,402	414,415	1,568,793	150	71,721	1,640,513		\$ 1,640,513
17h	3rd Indian River	B0568	6,681,345	0.0239	159,830	4,804,205	0.0803	385,980	190,896	736,705	150	34,593	771,298		\$ 771,298
17i	Keeney 500kV Sub	B0272.1	217,662	0.0239	5,207	161,692	0.0803	12,991	6,219	24,416	-	-	24,416		\$ 24,416
17j	Keeney - Additional Breakers on 500kV Bus	B0751	5,055,041	0.0239	120,926	3,755,173	0.0803	301,698	144,430	567,054	-	-	567,054		\$ 567,054
17k	Trappe Tap - Todd	B0566	16,372,433	0.0239	391,659	12,396,271	0.0803	995,941	467,784	1,855,384	150	90,313	1,945,697		\$ 1,945,697
17l	Harmony Add 2nd 230/138 Auto Tr	B0733	10,567,349	0.0239	252,790	8,101,634	0.0803	650,902	301,924	1,205,616	-	-	1,205,616		\$ 1,205,616
17m	Glasgow - Cecil 138kV Circuit Rebuild	B1247	7,246,743	0.0239	173,355	5,444,214	0.0803	437,399	207,050	817,804	-	-	817,804		\$ 817,804
17n	b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines	B2633.10	5,454,268	0.0239	130,476	5,350,377	0.0803	429,860	155,836	716,172	-	-	716,172		\$ 716,172
17o															
18	Annual Totals		\$ 2,259,144,302		\$ 54,042,884	\$ 1,657,076,123		\$ 133,132,837	\$ 71,253,981	\$ 258,429,701		\$ 363,407	\$ 258,793,109	-	\$ 258,793,109

Note
Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-3D.
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Unamortized Abandoned Plant.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as a separate line item.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant.
- F True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year.
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- H The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
- I The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- J The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate.
- K Requires approval by FERC of incentive return applicable to the specified project(s).
- M All transmission facilities reflected in the revenue requirement on Attachment H-3D are to be included in this Attachment 6.
- N Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11.
- O When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.
- P *All revenue requirements excluding projects and adjustments* on line 17a refers to all projects not qualifying for regional recovery or

Delmarva Power & Light Company
Attachment 6A
True-Up

1	Rate Year being Trued-Up		Revenue Requirement Projected For Rate Year		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
2	A	B	C	D	E	F	G	H	I	J
	All True-Up Items	PJM Project Number	Projected Net Revenue Requirement ¹	% of Total Revenue Requirement	Revenue Received (E, Line 2) x (D)	Actual Net Revenue Requirement ²	Net Under/(Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Interest Income (Expense) ⁴	Total True-Up (G) + (H) + (I)
3	Zonal	Zonal		-	-	-	-	-	#DIV/0!	#DIV/0!
3a				-	-	-	-	-	#DIV/0!	#DIV/0!
3b				-	-	-	-	-	#DIV/0!	#DIV/0!
3c				-	-	-	-	-	#DIV/0!	#DIV/0!
3d				-	-	-	-	-	#DIV/0!	#DIV/0!
3e				-	-	-	-	-	#DIV/0!	#DIV/0!
3f				-	-	-	-	-	#DIV/0!	#DIV/0!
3g				-	-	-	-	-	#DIV/0!	#DIV/0!
3h				-	-	-	-	-	#DIV/0!	#DIV/0!
3i				-	-	-	-	-	#DIV/0!	#DIV/0!
3j				-	-	-	-	-	#DIV/0!	#DIV/0!
3k				-	-	-	-	-	#DIV/0!	#DIV/0!
3l				-	-	-	-	-	#DIV/0!	#DIV/0!
3m				-	-	-	-	-	#DIV/0!	#DIV/0!
3n				-	-	-	-	-	#DIV/0!	#DIV/0!
3o				-	-	-	-	-	#DIV/0!	#DIV/0!
3p				-	-	-	-	-	#DIV/0!	#DIV/0!
3q				-	-	-	-	-	#DIV/0!	#DIV/0!
3r				-	-	-	-	-	#DIV/0!	#DIV/0!
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-	-	#DIV/0!	#DIV/0!
						Monthly Interest Rate			#DIV/0!	
						Interest Income (Expense)			#DIV/0!	

Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year
- 2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues
 Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C
 Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

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

Notes:

- A For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

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

	Month (Note A)	[A] FERC Monthly
1	January	
2	February	
3	March	
4	April	
5	May	
6	June	
7	July	
8	August	
9	September	
10	October	
11	November	
12	December	
13	January	
14	February	
15	March	
16	April	
17	May	
18	Average of lines 1-17 above	#DIV/0!

Note A:

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

19	Year					
20		A	B	C	D	E
		Project Name	RTO Project Number or Zonal	Amount Attachment 6A, Col G + Col H	17 Months	Monthly Interest Rate Line 18 above
						Interest Col C x Col D x Col E
21	Total		Zonal	-	17	#DIV/0!
21a				-	17	#DIV/0!
21b				-	17	#DIV/0!
21c				-	17	#DIV/0!
21d				-	17	#DIV/0!
21e				-	17	#DIV/0!
21f				-	17	#DIV/0!
21g				-	17	#DIV/0!
21h				-	17	#DIV/0!
21i				-	17	#DIV/0!
21j				-	17	#DIV/0!
21k				-	17	#DIV/0!
21l				-	17	#DIV/0!
21m				-	17	#DIV/0!
21n				-	17	#DIV/0!
21o				-	17	#DIV/0!
21p				-	17	#DIV/0!
21q				-	17	#DIV/0!
22	Total			-		#DIV/0!

[illegible]

Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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

Details		B0483.1-.3 Oak Hall-Wattsville				B0320 Cool Springs				B0568 3rd Indian River				B0272.1 Keeney 500kV Sub			
Schedule 12	(Yes or No)	No				No				No				Yes			
Life		32				32				32				32			
CIAC	(Yes or No)	No				No				No				No			
Increased ROE (Basis Points)		150				150				150				0			
Base FCR		11.30%				11.30%				11.30%				11.30%			
FCR for This Project		12.18%				12.18%				12.18%				11.30%			
Investment		8,379,558				14,504,530				6,681,345				217,662			
Annual Depreciation Exp		261,861				453,267				208,792				6,802			
Month In Service or Month for CWIP		12				9				8				6			
Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
W Increased ROE	2025	4,982,844	261,861	4,720,983	795,122	8,521,411	453,267	8,068,145	1,364,607	4,100,278	208,792	3,891,486	648,356	138,760	6,802	131,958	21,707
Base FCR	2026	4,982,844	261,861	4,720,983	837,088	8,521,411	453,267	8,068,145	1,436,328	4,100,278	208,792	3,891,486	682,949	138,760	6,802	131,958	21,707
W Increased ROE	2026	4,720,983	261,861	4,459,122	765,543	8,068,145	453,267	7,614,878	1,313,408	3,891,486	208,792	3,682,694	624,772	131,958	6,802	125,156	20,939
Base FCR	2027	4,720,983	261,861	4,459,122	805,182	8,068,145	453,267	7,614,878	1,381,100	3,891,486	208,792	3,682,694	657,509	131,958	6,802	125,156	20,939
W Increased ROE	2027	4,459,122	261,861	4,197,261	735,965	7,614,878	453,267	7,161,612	1,262,209	3,682,694	208,792	3,473,902	601,188	125,156	6,802	118,354	20,171
	2027	4,459,122	261,861	4,197,261	773,276	7,614,878	453,267	7,161,612	1,325,872	3,682,694	208,792	3,473,902	632,069	125,156	6,802	118,354	20,171
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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge

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

Details		BO751 Keeney - Additional Breakers on 500kV Bus				BO566 Trappe Tap - Todd				BO733 Harmony Add 2nd 230/138 Auto Tr				B1247 Glasgow - Cecil 138kV Circuit Rebuild			
Schedule 12	(Yes or No)	Yes				No				Yes				Yes			
Life		32				32				32				32			
CIAC	(Yes or No)	No				No				No				No			
Increased ROE (Basis Points)		0				150				0				0			
Base FCR		11.30%				11.30%				11.30%				11.30%			
FCR for This Project		11.30%				12.18%				11.30%				11.30%			
Investment		5,055,041				16,372,433				10,567,349				7,246,743			
Annual Depreciation Exp		157,970				511,639				330,230				226,461			
Month In Service or Month for CWIP		6				12				4				5			
Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
W Increased ROE	2025	3,222,589	157,970	3,064,619	504,135	10,671,318	511,639	10,159,679	1,659,229	6,988,289	330,230	6,658,059	1,082,293	4,680,718	226,461	4,454,258	729,593
Base FCR	2026	3,222,589	157,970	3,064,619	504,135	10,671,318	511,639	10,159,679	1,749,543	6,988,289	330,230	6,658,059	1,082,293	4,680,718	226,461	4,454,258	729,593
W Increased ROE	2026	3,064,619	157,970	2,906,649	486,292	10,159,679	511,639	9,648,041	1,601,437	6,658,059	330,230	6,327,829	1,044,992	4,454,258	226,461	4,227,797	704,013
Base FCR	2027	3,064,619	157,970	2,906,649	486,292	10,159,679	511,639	9,648,041	1,687,202	6,658,059	330,230	6,327,829	1,044,992	4,454,258	226,461	4,227,797	704,013
W Increased ROE	2027	2,906,649	157,970	2,748,679	468,448	9,648,041	511,639	9,136,402	1,543,645	6,327,829	330,230	5,997,600	1,007,691	4,227,797	226,461	4,001,336	678,433
	2027	2,906,649	157,970	2,748,679	468,448	9,648,041	511,639	9,136,402	1,624,862	6,327,829	330,230	5,997,600	1,007,691	4,227,797	226,461	4,001,336	678,433
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			b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines							
	Details									
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes						
13	Useful life of project "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"	Life		32						
14	Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14	CIAC	(Yes or No)	No						
15	Line 6 times line 15 divided by 100 basis points Columns A, B or C from Attachment 6	Increased ROE (Basis Points)		0						
16	Line 18 divided by line 13 From Columns H, I or J from Attachment 6	Base FCR		11.30%						
17		FCR for This Project		11.30%						
18		Investment		5,454,268						
19		Annual Depreciation Exp		170,446						
20		Month In Service or Month for CWIP		6						
55										
56		Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
57		W Increased ROE	2025	4,775,731	170,446	4,605,285	690,638	\$ 9,913,592	\$	\$ 9,913,592
58		Base FCR	2026	4,605,285	170,446	4,434,839	671,385	\$ 10,276,999	\$	\$ 10,276,999
59		W Increased ROE	2026	4,605,285	170,446	4,434,839	671,385	\$ 9,556,721	\$	\$ 9,556,721
60		Base FCR	2027	4,434,839	170,446	4,264,393	652,132	\$ 9,899,972	\$	\$ 9,899,972
61		W Increased ROE	2027	4,434,839	170,446	4,264,393	652,132	\$ 9,199,851	\$	\$ 9,199,851
62		----	----	----	----	----	----	\$ 9,522,945	\$	\$ 9,522,945
63		----	----	----	----	----	----	\$ -	\$	\$ -
								\$ 237,165,365	\$	\$ 228,455,486

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

Line #

Long Term Interest

101

Less LTD Interest on Securitization Bonds

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Capitalization

112

Less LTD on Securitization Bonds

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Calculation of the above Securitization Adjustments



Delmarva Power & Light Company
Attachment 9
Rate Base Worksheet

Line No	(Note H) Month (a)	Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-3D, Line No:	207.58.g minus 207.57.g. Projected monthly balances that are expected to be included in 207.58.g for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 207.99.g minus 207.98.g plus 205.5.g for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Year	2,231,457,000	470,775,879	198,619,228	569,486,572	113,561,658	68,815,636	55,303,238	49,465,082	1,661,970,428	301,910,983	80,338,510
2	January	2,243,224,346	363,207,143	203,324,312	581,946,272	123,374,228	69,044,057	6,696,050	50,119,448	1,661,278,074	233,136,865	84,160,807
3	February	2,241,936,386	365,274,264	203,068,481	585,594,395	125,440,865	69,528,984	6,696,050	50,758,971	1,656,341,991	233,137,350	82,780,525
4	March	2,244,083,957	368,918,277	203,688,347	590,462,407	127,777,374	69,734,275	6,696,050	51,391,527	1,653,621,550	234,444,854	82,562,545
5	April	2,250,066,541	371,756,338	204,026,737	595,081,150	130,754,886	69,947,990	6,696,624	51,999,962	1,654,985,391	234,304,829	82,078,785
6	May	2,251,823,828	372,721,903	205,150,679	595,710,078	132,905,526	70,484,744	6,696,050	52,635,587	1,656,113,751	233,120,327	82,030,347
7	June	2,258,156,399	375,575,421	205,338,370	601,725,561	135,402,648	70,901,493	6,696,049	53,270,236	1,656,430,838	233,476,724	81,166,642
8	July	2,258,674,902	371,439,063	203,900,239	606,187,081	131,368,689	68,426,427	6,696,050	53,914,279	1,652,487,821	233,374,324	81,559,533
9	August	2,262,557,108	374,391,672	204,030,074	611,006,044	132,771,318	68,578,077	6,696,050	54,567,966	1,651,551,064	234,924,304	80,884,031
10	September	2,269,076,649	378,660,280	204,305,384	616,161,151	135,196,848	68,776,108	6,696,050	55,217,115	1,652,915,498	236,767,382	80,312,161
11	October	2,275,021,326	379,720,753	204,731,084	620,871,466	137,196,309	68,893,803	6,696,050	55,797,955	1,654,149,860	235,828,394	80,039,327
12	November	2,285,211,128	393,315,784	207,584,608	625,653,845	139,283,150	69,289,308	6,696,050	56,336,603	1,659,557,283	247,336,585	81,958,697
13	December	2,297,586,361	406,039,205	205,596,142	627,000,313	140,118,055	69,547,856	6,696,050	56,668,337	1,670,586,048	259,225,100	79,379,949
14	Average of the 13 Monthly Balances (Attachment 9A)	2,259,144,302	383,984,306	204,104,899	602,068,179	131,165,504	69,382,212	10,435,108	53,241,775	1,657,076,123	242,383,694	81,480,912
15	Less Merger Cost to Achieve (Attachment 10)	-	-	-	-	-	-	-	-	-	-	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,259,144,302	383,984,306	204,104,899	602,068,179	131,165,504	69,382,212	10,435,108	53,241,775	1,657,076,123	242,383,694	81,480,912

Adjustments to Rate Base

Line No	Month (a)	CWIP	PHFU Plant Held for Future	Materials & Supplies	Undistributed	Prepayments	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
		CWIP in Rate Base (b) 43a	Use (c) 28	(d) 50	Stores Expense (e) 47	(f) 45	(g)	(h) 43b	(i)	(j)	(k)	(l)
	Attachment H-3D, Line No:	(Note C)	214 for end of year, records for other months	227. 8. c + 227.5.c (see Att H-3D Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	6,539,704	6,539,704	13,858,156	18,460,106	15,546,712	-	-	-	-	-	-
18	January	6,539,704	6,539,704	14,644,528	15,546,712	16,836,445	-	-	-	-	-	-
19	February	6,539,704	6,539,704	15,415,515	15,405,691	14,937,620	-	-	-	-	-	-
20	March	6,539,704	6,539,704	15,619,695	16,836,445	14,713,732	-	-	-	-	-	-
21	April	6,539,704	6,539,704	15,795,140	14,937,620	14,482,157	-	-	-	-	-	-
22	May	6,539,704	6,539,704	16,267,342	14,713,732	14,303,314	-	-	-	-	-	-
23	June	6,539,704	6,539,704	16,326,308	14,482,157	14,077,802	-	-	-	-	-	-
24	July	6,539,704	6,539,704	16,302,714	14,303,314	13,935,680	-	-	-	-	-	-
25	August	6,539,704	6,539,704	16,391,242	14,077,802	13,728,767	-	-	-	-	-	-
26	September	6,539,704	6,539,704	16,343,852	13,935,680	13,520,483	-	-	-	-	-	-
27	October	6,539,704	6,539,704	16,149,894	13,728,767	17,066,655	-	-	-	-	-	-
28	November	6,539,704	6,539,704	15,872,149	13,520,483	-	-	-	-	-	-	-
29	December	6,539,704	6,539,704	16,193,907	17,066,655	-	-	-	-	-	-	-
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	6,539,704	15,783,110	-	15,155,013	-	-	-	-	-	-

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in rate base.
D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.
E Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
F Projected balances are for the calendar year the revenue under this formula begins to be charged.
G From Attachment 5 for the end of year balance and records for other months.
H In the true-up calculation, actual monthly balance records are used.

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

Line No	(Note A)	Month (a)	Gross Plant In Service				Asset Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligations			
			Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (l)	Common (m)
							207.57 g. + 207.74 g. + 207.83 g. + 207.98 g.							
			p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 207.99 g. plus 205.5 g. for end of year, records for other months (Note F)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in 207.57 g. + 207.74 g. + 207.83 g. + 207.98 g. for end of year and records for other months	207.57 g. Projected monthly balances that are the amounts expected to be included in 207.57 g for end of year and records for other months	207.98 g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1		December Prior Year	6,049,451,047	2,231,457,000	471,525,818	198,619,228	5,148,956	749,939			6,044,302,091	2,231,457,000	470,775,879	198,619,228
2		January	6,072,531,299	2,243,224,346	363,957,081	203,324,312	5,136,354	749,939			6,067,394,944	2,243,224,346	363,207,143	203,324,312
3		February	6,088,843,115	2,241,936,386	366,024,203	203,068,481	5,132,031	749,939			6,083,711,084	2,241,936,386	365,274,264	203,068,481
4		March	6,109,499,856	2,244,083,957	369,668,216	203,688,347	5,119,439	749,939			6,104,380,418	2,244,083,957	368,918,277	203,688,347
5		April	6,144,549,397	2,250,066,541	372,506,276	204,026,737	5,104,721	749,939			6,139,444,675	2,250,066,541	371,756,338	204,026,737
6		May	6,165,287,878	2,251,823,828	373,471,841	205,150,679	5,086,199	749,939			6,160,201,679	2,251,823,828	372,721,903	205,150,679
7		June	6,189,781,122	2,258,156,399	376,325,359	205,338,370	5,080,596	749,939			6,184,700,526	2,258,156,399	375,575,421	205,338,370
8		July	6,202,374,388	2,258,674,902	372,189,001	203,900,239	5,076,530	749,939			6,197,297,858	2,258,674,902	371,439,063	203,900,239
9		August	6,233,933,730	2,262,557,108	375,141,611	204,030,074	5,075,475	749,939			6,228,858,255	2,262,557,108	374,391,672	204,030,074
10		September	6,259,567,575	2,269,076,649	379,410,219	204,305,384	4,717,317	749,939			6,254,850,258	2,269,076,649	378,660,280	204,305,384
11		October	6,287,312,942	2,275,021,326	380,470,692	204,731,084	4,733,256	749,939			6,282,579,685	2,275,021,326	379,720,753	204,731,084
12		November	6,336,137,311	2,285,211,128	394,065,723	207,584,608	4,726,726	749,939			6,331,410,585	2,285,211,128	393,315,784	207,584,608
13		December	6,387,373,451	2,297,586,361	406,789,144	205,596,142	4,720,867	749,939			6,382,652,584	2,297,586,361	406,039,205	205,596,142
14		Average of the 13 Monthly Balances	6,194,357,162	2,259,144,302	384,734,245	204,104,899	4,989,113	-	749,939	-	6,189,368,049	2,259,144,302	383,984,306	204,104,899

		Accumulated Depreciation & Amortization						Asset Retirement Obligations					
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
Attachment H-3D, Line No:		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Projected monthly balances that are the amounts expected to be included in 219.28c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in 200.21c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note F)	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
15	December Prior Year	1,553,688,048	569,486,572	114,099,246	55,303,238	68,815,636	49,465,082	1,892,365		537,588	-	-	-
16	January	1,615,785,420	581,946,272	123,921,001	6,696,050	69,044,057	50,119,448	1,903,298		546,773	-	-	-
17	February	1,628,149,796	585,594,395	125,996,823	6,696,050	69,528,984	50,758,971	1,922,509		555,958	-	-	-
18	March	1,642,222,638	590,462,407	128,342,517	6,696,050	69,734,275	51,391,527	1,933,451		565,143	-	-	-
19	April	1,654,365,434	595,081,150	131,329,214	6,696,624	69,947,990	51,999,962	1,942,267		574,328	-	-	-
20	May	1,662,555,152	595,710,078	133,489,039	6,696,050	70,484,744	52,635,587	1,947,280		583,513	-	-	-
21	June	1,675,995,903	601,725,561	135,995,346	6,696,049	70,901,493	53,270,236	1,965,210		592,698	-	-	-
22	July	1,681,993,354	606,187,081	131,970,572	6,696,050	68,426,427	53,914,279	1,984,679		601,883	-	-	-
23	August	1,694,189,784	611,006,044	133,382,386	6,696,050	68,578,077	54,567,966	2,007,158		611,068	-	-	-
24	September	1,706,921,910	616,161,151	135,817,101	6,696,050	68,776,108	55,217,115	1,992,817		620,253	-	-	-
25	October	1,719,058,901	620,871,466	137,825,747	6,696,050	68,893,803	55,797,955	2,030,901		629,438	-	-	-
26	November	1,724,700,868	625,653,845	139,921,773	6,696,050	69,289,308	56,336,603	2,046,517		638,623	-	-	-
27	December	1,740,089,115	627,000,313	140,765,863	6,696,050	69,547,856	56,668,337	2,062,803		647,808	-	-	-
28	Average of the 13 Monthly Balances	1,669,208,948	602,068,179	131,758,202	10,435,108	69,382,212	53,241,775	1,971,635	-	592,698	-	-	-

		Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations							
Line No		Total Plant in Service		Transmission	General Depreciation	Intangible Amortization		Common Depreciation	Common Amortization
	Month (a)	(b)	(c)	(d)	(e)	(f)	(g)		
	Attachment H-3D, Line No:	9	30	31	32	12	11		
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)		
29	December Prior Year	1,551,795,683	569,486,572	113,561,658	55,303,238	68,815,636	49,465,082		
30	January	1,613,882,121	581,946,272	123,374,228	6,696,050	69,044,057	50,119,448		
31	February	1,626,227,287	585,594,395	125,440,865	6,696,050	69,528,984	50,758,971		
32	March	1,640,289,187	590,462,407	127,777,374	6,696,050	69,734,275	51,391,527		
33	April	1,652,423,166	595,081,150	130,754,886	6,696,624	69,947,990	51,999,962		
34	May	1,660,607,872	595,710,078	132,905,526	6,696,050	70,484,744	52,635,587		
35	June	1,674,030,693	601,725,561	135,402,648	6,696,049	70,901,493	53,270,236		
36	July	1,680,008,675	606,187,081	131,368,689	6,696,050	68,426,427	53,914,279		
37	August	1,692,182,627	611,006,044	132,771,318	6,696,050	68,578,077	54,567,966		
38	September	1,704,929,093	616,161,151	135,196,848	6,696,050	68,776,108	55,217,115		
39	October	1,717,028,000	620,871,466	137,196,309	6,696,050	68,893,803	55,797,955		
40	November	1,722,654,352	625,653,845	139,283,150	6,696,050	69,289,308	56,336,603		
41	December	1,738,026,312	627,000,313	140,118,055	6,696,050	69,547,856	56,668,337		
42	Average of the 13 Monthly Balances	1,667,237,313	602,068,179	131,165,504	10,435,108	69,382,212	53,241,775		

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

Delmarva Power & Light Company
Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
O&M Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
1 Transmission O&M		-	100.00%			\$ -
2 A&G		-	15.20%			\$ -
3						\$ -
4 Total		\$ -				\$ -
Depreciation & Amortization Expense Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
6 General Plant		-	15.20%			\$ -
7 Intangible Plant		-	15.20%			\$ -
8						\$ -
9 Total		\$ -				\$ -
Capital Cost To Achieve Included in the General and Intangible Plant						
		General	Intangible			Total
Gross Plant						
10 December Prior Year		-	-			\$ -
11 January		-	-			\$ -
12 February		-	-			\$ -
13 March		-	-			\$ -
14 April		-	-			\$ -
15 May		-	-			\$ -
16 June		-	-			\$ -
17 July		-	-			\$ -
18 August		-	-			\$ -
19 September		-	-			\$ -
20 October		-	-			\$ -
21 November		-	-			\$ -
22 December		-	-			\$ -
23 Average		-	-			\$ -
Accumulated Depreciation						
		General	Intangible			Total
24 December Prior Year		-	-			\$ -
25 January		-	-			\$ -
26 February		-	-			\$ -
27 March		-	-			\$ -
28 April		-	-			\$ -
29 May		-	-			\$ -
30 June		-	-			\$ -
31 July		-	-			\$ -
32 August		-	-			\$ -
33 September		-	-			\$ -
34 October		-	-			\$ -
35 November		-	-			\$ -
36 December		-	-			\$ -
37 Average		-	-			\$ -
Net Plant = Gross Plant Minus Accumulated Depreciation from above						
		General	Intangible			Total
38 December Prior Year		-	-	-	-	\$ -
39 January		-	-	-	-	\$ -
40 February		-	-	-	-	\$ -
41 March		-	-	-	-	\$ -
42 April		-	-	-	-	\$ -
43 May		-	-	-	-	\$ -
44 June		-	-	-	-	\$ -
45 July		-	-	-	-	\$ -
46 August		-	-	-	-	\$ -
47 September		-	-	-	-	\$ -
48 October		-	-	-	-	\$ -
49 November		-	-	-	-	\$ -
50 December		-	-	-	-	\$ -
51 Average		-	-	-	-	\$ -
Depreciation (Monthly Change of Accumulated Depreciation from above)						
		General	Intangible			Total
52 January		-	-			\$ -
53 February		-	-			\$ -
54 March		-	-			\$ -
55 April		-	-			\$ -
56 May		-	-			\$ -
57 June		-	-			\$ -
58 July		-	-			\$ -
59 August		-	-			\$ -
60 September		-	-			\$ -
61 October		-	-			\$ -
62 November		-	-			\$ -
63 December		-	-			\$ -
64 Total		-	-			\$ -
Capital Cost To Achieve Included in Total Electric Plant in Service						
65 December Prior Year		-				\$ -
66 January		-				\$ -
67 February		-				\$ -
68 March		-				\$ -
69 April		-				\$ -
70 May		-				\$ -
71 June		-				\$ -
72 July		-				\$ -
73 August		-				\$ -
74 September		-				\$ -
75 October		-				\$ -
76 November		-				\$ -
77 December		-				\$ -
78 Average		-				\$ -

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

		(a)	(b)	(c)
		321.83.b to 321.112.b		
		Total	Non-Recoverable	Directly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 9,249,699	\$ 9,249,699
2	Load Dispatch-Reliability	561.1	-	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	14,668	14,668
4	Load Dispatch-Trans Svc & Scheduling	561.3	-	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	(1,302)	(1,302)
6	Reliability Planning & Standards Devel	561.5	-	-
7	Transmission Service Studies	561.6	-	-
8	Generation Interconnection Studies	561.7	-	-
9	Reliability Planning & Standard Devel	561.8	(2,709)	(2,709)
10	Station Expenses	562.0	-	-
11	Overhead Line Expenses	563.0	-	-
12	Underground Line Expenses	564.0	-	-
13	Transmission of Electricity by Others	565.0	-	-
14	Miscellaneous Transmission Expenses	566.0	4,277,750 91,271	4,186,479
15	Rents	567.0	-	-
16	Maintenance, Supervision & Engineering	568.0	-	-
17	Maintenance of Structures	569.0	434,468	434,468
18	Maintenance of Computer Hardware	569.1	-	-
19	Maintenance of Computer Software	569.2	-	-
20	Maintenance of Communication Equipment	569.3	-	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-	-
22	Maintenance of Station Equipment	570.0	7,354,607	7,354,607
23	Maintenance of Overhead Lines	571.0	4,923,526	4,923,526
24	Maintenance of Underground Lines	572.0	-	-
25	Maintenance of Misc Transmission Plant	573.0	369,446	369,446
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 26,620,153 \$ 91,271	\$ 26,528,882
27	Transmission O&M		Total \$	26,528,882

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

			(a)	(b)	(c)	(d)	(e)
			323.181.b to 323.196.3b				
			Total	S&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 2,687,200	2,687,200			
2	Office Supplies and Expenses	921.0	8,533,644	8,533,644			
3	Administrative Expenses Transferred-Credit	922.0	-	-			
4	Outside Service Employed	923.0	80,598,553	80,142,559		455,994	
5	Property Insurance	924.0	739,968		739,968		
6	Injuries and Damages	925.0	2,699,065	2,699,065			
7	Employee Pensions and Benefits	926.0	9,030,397	9,030,397			
8	Franchise Requirements	927.0	-	-			
9	Regulatory Commission Expenses	928.0	1,203,338			959,149	244,189
10	Duplicate Charges-Credit	929.0	-	-			
11	General Advertising Expenses	930.1	1,088,497			1,088,497	
12	Miscellaneous General Expenses	930.2	7,462,754	764,315		6,698,439	
13	Rents	931.0	-	-			
14	Maintenance of General Plant	935.0	90,256	90,256			
14a	Maintenance of Computer Hardware	935.1	-	-			
14b	Maintenance of Computer Software	935.2	59,365	59,365			
14c	Maintenance of Communications Equipment	935.3	-	-			
15	Administrative & General - Total (Sum of lines 1-14c)		\$ 114,193,037	\$ 104,006,801	\$ 739,968	\$ 9,202,078	\$ 244,189
16	Allocation Factor			15.20%	36.73%	0.00%	100.00%
17	Transmission A&G ¹			15,814,047	271,818	-	244,189
18						Total ²	\$ 16,330,054
¹ Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.						Total from ATT H-3D	\$ 16,330,054
² Sum of line 17, columns (b), (c), (d), (e).						Difference	\$ -

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

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

Delmarva Power & Light Company
Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
Electric Transmission		
350.2	Land and Land Rights	0.87%
352	Structures and Improvements	1.66%
353	Station Equipment	3.18%
354	Towers and Fixtures	1.21%
355	Poles and Fixtures	3.77%
356	Overhead Conductors and Devices	3.18%
357	Underground Conduit	1.26%
358	Underground Conductors and Devices	1.71%
359	Roads and Trails	0.54%
Electric General		
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.43%
391.1 DE	Structures and Improvements	5.65%
391.1 MD	Structures and Improvements	5.78%
391.3 MD	Structures and Improvements	10.14%
391.3 DE	Structures and Improvements	21.49%
392	Transportation Equipment	
392.2 DE	Transportation Equipment	8.34%
392.3 MD	Transportation Equipment	6.80%
392.4 MD	Transportation Equipment	6.10%
392.8 DE	Transportation Equipment	4.57%
393 DE	Stores Equipment	19.74%
393 MD	Stores Equipment	
394 DE	Tools, Shop, Garage Equipment	6.32%
394 MD	Tools, Shop, Garage Equipment	7.19%
395 DE	Laboratory Equipment	15.46%
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.89%
397.3 DE	Communication Equipment	6.98%
397 MD	Communication Equipment	3.32%
397.1 MD	Communication Equipment	7.90%
397.3 MD	Communication Equipment	8.44%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	8.16%
Electric Intangible		
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%
Common General		
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	36.45%
391.3	Structures and Improvements	
392	Transportation Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.22%
Common Intangible		
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

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