



May 15, 2026

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

Re: Potomac Electric Power Company (“Pepco”), Docket No. ER09-1159
Informational Filing of 2026 Formula Rate Annual Update;
Notice of Annual Update

Dear Secretary Reese,

Pepco hereby submits electronically, for informational purposes, its 2026 Annual Formula Rate Update (“Annual Update”). Pepco’s Formula Rate implementation protocols provide that:

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

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

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

¹ See Formula Rate Protocols, PJM Tariff Attachment H9-B, Section 2.c.

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

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

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

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

Very truly yours,

/s/ Cynthia L.M. Holland

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Enclosures

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48, EL15-27, and ER19-1475.

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

⁴ See Settlement, Exhibit A containing PJM Tariff Attachment H9-B, Section 2.1.

Pepco Jun26May27 Attachment H-9A PTRR 2026

ATTACHMENT H-9A

Potomac Electric Power 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	7,293,067
1a	Exelon Business Services Company Transmission Wages Expense	P354 footnote	5,834,066
1b	Pepco Holdings Service Company Wages Expense	P354 footnote	1,105,758
1c	Total Transmission Expense	(Line 1 + 1a + 1b)	14,232,891
2	Direct Total Wages Expense	p354.28b	71,415,553
2a	Exelon Business Services Company Total Wages Expense	P354 footnote	25,934,178
2b	Pepco Holdings Service Company Total Wages Expense	P354 footnote	39,289,783
2c	Total Wages Expense	(Line 2 + 2a + 2b)	136,639,514
3	Less A&G Wages Expense	p354.27b	5,948,658
3a	Less Exelon Business Services Company A&G Wages Expense	P354 footnote	17,189,426
3b	Less Pepco Holdings Service Company A&G Wages Expense	P354 footnote	21,467,267
4	Total	(Line 2c - 3 - 3a - 3b)	92,034,163
5	Wages & Salary Allocator	(Line 1c / 4)	15.46%
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6	Electric Plant in Service	(Note B) p207.104g (See Attachment 9A, line 14, column j)	14,777,897,626
6a	Less Merger Costs to Achieve	Attachment 10, line 80, column b	-
7	Common Plant In Service - Electric	(Line 24 - 24a)	-
8	Total Plant In Service	(Line 6 - 6a + 7)	14,777,897,626
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)	4,663,867,050
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)	2,926,339
10a	Less Merger Costs to Achieve	Attachment 9, line 15, column h	-
11	Accumulated Common Amortization - Electric	p356 (See Attachment 9, line 14, column i)	-
11a	Less Merger Costs to Achieve	Attachment 9, line 15, column i	-
12	Accumulated Common Plant Depreciation - Electric	p356 (See Attachment 9, line 14, column g)	-
12a	Less Merger Costs to Achieve	Attachment 9, line 15, column g	-
13	Total Accumulated Depreciation	(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	4,666,793,389
14	Net Plant	(Line 8 - 13)	10,111,104,237
15	Transmission Gross Plant	(Line 29 - Line 28)	3,164,323,642
16	Gross Plant Allocator	(Line 15 / 8)	21.41%
17	Transmission Net Plant	(Line 39 - Line 28)	2,353,892,148
18	Net Plant Allocator	(Line 17 / 14)	23.28%

Plant Calculations

19	Transmission Plant In Service	(Note B) p207.58.g (See Attachment 9, line 14, column b)	3,057,440,304
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)	3,057,440,304
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	691,139,881
23a	Less Merger Costs to Achieve	Attachment 9, line 15, column c	-
24	Common Plant (Electric Only)	p356 (See Attachment 9, line 14, column d)	-
24a	Less Merger Costs to Achieve	Attachment 9, line 15, column d	-
25	Total General & Common	(Line 23 - 23a + 24 - 24a)	691,139,881
26	Wage & Salary Allocation Factor	(Line 5)	15.46%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)	106,883,338
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)	-
29	TOTAL Plant In Service	(Line 22 + 27 + 28)	\$ 3,164,323,642
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30	Transmission Accumulated Depreciation	(Note B) p219.25.c (See Attachment 9, line 14, column e)	759,639,828
30a	Less Merger Costs to Achieve	Attachment 9, line 15, column e	-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Line 30 - 30a)	759,639,828
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 14, column f)	325,507,883
31a	Less Merger Costs to Achieve	Attachment 9, line 15, column f	-
32	Accumulated Intangible Amortization	(Line 10 - 10a)	2,926,339
33	Accumulated Common Amortization - Electric	(Line 11 - 11a)	-
34	Common Plant Accumulated Depreciation (Electric Only)	(Line 12 - 12a)	-
35	Total Accumulated Depreciation	(Line 31 - 31a + 32 + 33 + 34)	328,434,221
36	Wage & Salary Allocation Factor	(Line 5)	15.46%
37	General & Common Allocated to Transmission	(Line 35 * 36)	50,791,666
38	TOTAL Accumulated Depreciation	(Line 30b + 37)	\$ 810,431,494
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)	\$ 2,353,892,148

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Instruction	2026 Projected
Adjustment To Rate Base					
40a	Accumulated Deferred Income Taxes (ADIT)				
40a	Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23	6,277,254
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 46	-
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 69	(354,920,414)
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 92	(11,723,694)
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115	-
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	(360,366,854)
Unamortized Excess / Deficient ADIT					
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73	(24,316,437)
41b	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146	-
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	(24,316,437)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	(384,683,291)
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	Total Balance Transmission Related Account Reserves	Enter Negative		Attachment 5	(6,881,357)
45	Prepayments		(Note A)	Attachment 9, line 30, column f	36,439,840
46	Total Prepayments Allocated to Transmission			(Line 45)	36,439,840
47	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	-
48	Wage & Salary Allocation Factor			(Line 5)	15.46%
49	Total Transmission Allocated			(Line 47 * 48)	-
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	28,167,762
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	28,167,762
52	Operation & Maintenance Expense			(Line 85)	64,435,934
53	1/8th Rule			x 1/8	12.50%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	8,054,492
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)	\$ (318,902,554)
59	Rate Base			(Line 39 + 58)	\$ 2,034,989,594
O&M					
Transmission O&M					
60	Transmission O&M			Attachment 11A, line 27, column c	34,744,015
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)	34,744,015
67	Common Plant O&M	(Note A)		p356	-
68	Total A&G			Attachment 11B, line 15, column a	197,078,016
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)		Attachment 5	2,358,278
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b	-
68c	Less Other			Attachment 5	1,020,146
69	Less Property Insurance Account 924			p323.185b	1,788,512
70	Less Regulatory Commission Exp Account 928	(Note E)		p323.189b	4,428,426
71	Less General Advertising Exp Account 930.1			p323.191b	2,405,888
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b	-
73	Less EPRI Dues	(Note D)		p352-353	-
74	General & Common Expenses			(Lines 67 + 68) - Sum (68b to 73)	187,435,044
75	Wage & Salary Allocation Factor			(Line 5)	15.46%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	28,986,438
77	Regulatory Commission Exp Account 928	(Note G)		p323.189b	289,111
78	General Advertising Exp Account 930.1	(Note K)		p323.191b	-
79	Subtotal - Transmission Related			(Line 77 + 78)	289,111
80	Property Insurance Account 924			p323.185b	1,788,512
81	General Advertising Exp Account 930.1	(Note F)		p323.191b	-
82	Total			(Line 80 + 81)	1,788,512
83	Net Plant Allocation Factor			(Line 18)	23.28%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	416,370
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	\$ 64,435,934

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Instruction	2026 Projected
Depreciation & Amortization Expense					
86	Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	57,898,179
86a	Amortization of Abandoned Transmission Plant			Attachment 5	-
87	General Depreciation			p336.10b&c (See Attachment 5)	30,848,449
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b	-
88	Intangible Amortization	(Note A)		p336.1d&e (See Attachment 5)	7,164,699
88a	Less Merger Costs to Achieve			Attachment 10, line 9, column b	-
89	Total			(Line 87 - 87a + 88 - 88a)	38,013,148
90	Wage & Salary Allocation Factor			(Line 5)	15.46%
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	5,878,654
92	Common Depreciation - Electric Only	(Note A)		p336.11b (See Attachment 5)	-
93	Common Amortization - Electric Only	(Note A)		p356 or p336.11d (See Attachment 5)	-
94	Total			(Line 92 + 93)	-
95	Wage & Salary Allocation Factor			(Line 5)	15.46%
96	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	-
97	Total Transmission Depreciation & Amortization			(Line 86 + 86a + 91 + 96)	\$ 63,776,833
Taxes Other than Income					
98	Taxes Other than Income			Attachment 2	19,271,152
99	Total Taxes Other than Income			(Line 98)	\$ 19,271,152
Return / Capitalization Calculations					
100	Long Term Interest			p117.62c through 67c	224,679,572
101	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	-
102	Long Term Interest			*(Line 100 - Line 101)*	224,679,572
103	Preferred Dividends	enter positive		p118.29c	-
104	Proprietary Capital			p112.16c	4,634,748,039
105	Less Preferred Stock	enter negative		(Line 114)	-
106	Less Account 216.1	enter negative		p112.12c	(1,646,367)
106a	Less Account 219	enter negative		p112.15c	-
107	Common Stock	(Note Z)		(Sum Lines 104 to 106a)	4,633,101,672
108	Long Term Debt			p112.17c through 21c	4,576,923,077
109	Less Loss on Reacquired Debt	enter negative		p111.81c	(4,477,807)
110	Plus Gain on Reacquired Debt	enter positive		p113.61c	-
111	Less ADIT associated with Gain or Loss	enter negative		Attachment 1B - ADIT EOY, Line 7	1,050,987
112	Less LTD on Securitization Bonds	(Note P)		Attachment 8	-
113	Total Long Term Debt	(Note X)		(Sum Lines 108 to 112)	4,573,496,257
114	Preferred Stock	(Note Y)		p112.3c	-
115	Common Stock			(Line 107)	4,633,101,672
116	Total Capitalization			(Sum Lines 113 to 115)	9,206,597,930
117	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108 + 114 + 115))	49.70%
118	Preferred %	Preferred Stock		(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Note Q)	(Line 115 / (108 + 114 + 115))	50.30%
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	4.91%
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	0.00%
122	Common Cost	Common Stock	(Note J)	Fixed	10.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	5.28%
126	Total Return (R)			(Sum Lines 123 to 125)	7.72%
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	\$ 157,169,623
Composite Income Taxes					
128	FIT=Federal Income Tax Rate	(Note I)			21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)			8.25%
130	p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
131	T	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$			27.52%
132a	T / (1-T)				37.96%
132b	Tax Gross-Up Factor	$1*1/(1-T)$			1.3796
133	Investment Tax Credit Amortization	enter negative		Attachment 1B - ADIT EOY	(25,577)
134	Tax Gross-Up Factor			(Line 132b)	1.3796
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	(35,287)
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)		Attachment 5, Line 136a	562,443
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)		Attachment 5, Line 136b	(861,705)
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)	(299,262)
136f	1/(1-T)			(Line 132b)	1.3796
136g	Other Income Tax Adjustment			(Line 136e * 136f)	(412,874)
137	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$		(Line 132a * 127 * (1 - (123 / 126)))	40,807,345
138	Total Income Taxes			(Line 135 + 136g + 137)	\$ 40,359,183

ATTACHMENT H-9A

Potomac Electric Power Company
Formula Rate -- Appendix A

Notes

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2026 Projected

REVENUE REQUIREMENT

139	Net Property, Plant & Equipment	(Line 39)	2,353,892,148
140	Adjustment to Rate Base	(Line 58)	(318,902,554)
141	Rate Base	(Line 59)	2,034,989,594
142	O&M	(Line 85)	64,435,934
143	Depreciation & Amortization	(Line 97)	63,776,833
144	Taxes Other than Income	(Line 99)	19,271,152
145	Investment Return	(Line 127)	157,169,623
146	Income Taxes	(Line 138)	40,359,183
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	\$ 345,012,725
148	Transmission Plant In Service	(Line 19)	3,057,440,304
149	Excluded Transmission Facilities	(Note M) Attachment 5	-
150	Included Transmission Facilities	(Line 148 - 149)	3,057,440,304
151	Inclusion Ratio	(Line 150 / 148)	100.00%
152	Gross Revenue Requirement	(Line 147)	345,012,725
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)	\$ 345,012,725
154	Revenue Credits	Attachment 3	10,266,363
155	Interest on Network Credits	(Note N) PJM Data	-
156	Net Revenue Requirement	(Line 153 - 154 + 155)	\$ 334,746,361
157	Net Revenue Requirement	(Line 156)	334,746,361
158	Net Transmission Plant	(Line 19 - 30)	2,297,800,476
159	Net Plant Carrying Charge	(Line 157 / 158)	14.57%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158	12.05%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158	3.45%
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)	137,217,555
163	Increased Return and Taxes	Attachment 4	211,652,232
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)	348,869,787
165	Net Transmission Plant	(Line 19 - 30)	2,297,800,476
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)	15.18%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 163 - 86) / 165	12.66%
168	Net Revenue Requirement	(Line 156)	334,746,361
169	True-up amount	Attachment 6A, line 4, column j	11,195,924
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12	855,142
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)	\$ 346,797,427
173	1 CP Peak	(Note L) PJM Data	6,015.5
174	Rate (\$/MW-Year)	(Line 172 / 173)	57.651
175	Network Service Rate (\$/MW/Year)	(Note Z) (Line 174)	57.651

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A

Notes

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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 Pepco capital structure is derived from gross debt.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 - Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48 , EL15-27 and ER16-456.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, these balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
- Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion is derived by applying the wages and salary allocator to the total of line 5 and is specified in a footnote to the Form 1, page 227.
- ZZ The revisions made in the Order No. 864 Cleanup Filing will not require any adjustment to rates, or annual update filings, for rates charged and annual update filings made prior to the date of the order accepting the revised tariff sheets.

END

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated
Attachment 1A - ADIT Summary

Rate Year = **Projected for the 12 Months Ended December 31, 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)		9,617,633					-
2	January	31	-	214	50.00%	(801,469)	(400,735)	9,216,898	-	-	-	-	-
3	February	28	-	214	50.00%	(8,816,163)	(4,408,082)	4,808,816	-	-	-	-	-
4	March	31	-	214	50.00%	-	-	4,808,816	-	-	-	-	-
5	April	30	-	214	50.00%	-	-	4,808,816	-	-	-	-	-
6	May	31	-	214	50.00%	-	-	4,808,816	-	-	-	-	-
7	June	30	185	214	86.45%	-	-	4,808,816	-	-	-	-	-
8	July	31	154	214	71.96%	-	-	4,808,816	-	-	-	-	-
9	August	31	123	214	57.48%	-	-	4,808,816	-	-	-	-	-
10	September	30	93	214	43.46%	-	-	4,808,816	-	-	-	-	-
11	October	31	62	214	28.97%	-	-	4,808,816	-	-	-	-	-
12	November	30	32	214	14.95%	-	-	4,808,816	-	-	-	-	-
13	December	31	1	214	0.47%	-	-	4,808,816	-	-	-	-	-
14	Total (Sum of Lines 2 - 13)	365				(9,617,633)	(4,808,816)		-	-	-	-	-
15	Beginning Balance - ADIT Not Subject to Proration					12/31/2025 (Actuals)		1,482,713					-
16	Beginning Balance - ADIT Depreciation Adjustment					(Note F)			(Note F)				-
17	Beginning Balance - DTA / (DTL)					(Col. (H), Line 15 + Line 16)		1,482,713	(Col. (M), Line 15 + Line 16)				-
18	Ending Balance - ADIT Not Subject to Proration					12/31/2026 (Projected)		1,454,163					-
19	Ending Balance - ADIT Depreciation Adjustment					(Note F)			(Note F)				-
20	Ending Balance - DTA / (DTL)					(Col. (H), Line 18 + Line 19)		1,454,163	(Col. (M), Line 18 + Line 19)				-
21	Average Balance as adjusted (non-prorated)					(Col. (H), Line 17 + Line 20)/2		1,468,438	(Col. (M), Line 17 + Line 20)/2				-
22	Prorated ADIT					(Col. (H), Line 13)		4,808,816	(Col. (M), Line 13)				-
23	Amount for Attachment H-9A, Line 40a					(Col. (H), Line 21 + Line 22)		6,277,254	(Col. (M), Line 21 + Line 22)				-

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

Line	Days in Period					Projection - Proration of Deferred Tax Activity ^(Note A)			Actual - Proration of Deferred Tax Activity ^(Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual ^(Note C)	(K) Preserve Proration (Actual vs Projected) ^(Note D)	(L) Preserve Proration (Actual vs Projected) ^(Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	ADIT Subject to Proration					12/31/2025 (Actuals)		-	-				-
25	January	31	-	214	50.00%		-	-	-	-	-	-	-
26	February	28	-	214	50.00%		-	-	-	-	-	-	-
27	March	31	-	214	50.00%		-	-	-	-	-	-	-
28	April	30	-	214	50.00%		-	-	-	-	-	-	-
29	May	31	-	214	50.00%		-	-	-	-	-	-	-
30	June	30	185	214	86.45%		-	-	-	-	-	-	-
31	July	31	154	214	71.96%		-	-	-	-	-	-	-
32	August	31	123	214	57.48%		-	-	-	-	-	-	-
33	September	30	93	214	43.46%		-	-	-	-	-	-	-
34	October	31	62	214	28.97%		-	-	-	-	-	-	-
35	November	30	32	214	14.95%		-	-	-	-	-	-	-
36	December	31	1	214	0.47%		-	-	-	-	-	-	-
37	Total (Sum of Lines 25 - 36)	365					-	-	-	-	-	-	-
38	Beginning Balance - ADIT Not Subject to Proration					12/31/2025 (Actuals)		-	-				-
39	Beginning Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
40	Beginning Balance - DTA / (DTL)					(Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line 39)				-
41	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2026 (Projected)		-	-				-
42	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
43	Ending Balance - DTA / (DTL)					(Col. (H), Line 41 + Line 42)		-	(Col. (M), Line 41 + Line 42)				-
44	Average Balance as adjusted (non-prorated)					(Col. (H), Line 40 + Line 43)/2		-	(Col. (M), Line 40 + Line 43)/2				-
45	Prorated ADIT					(Col. (H), Line 36)		-	(Col. (M), Line 36)				-
46	Amount for Attachment H-9A, Line 40b					(Col. (H), Line 44 + Line 45)		-	(Col. (M), Line 44 + Line 45)				-

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated
Attachment 1A - ADIT Summary

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

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

Days in Period				
(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)

Projection - Proration of Deferred Tax Activity (Note A)		
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)

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

47	ADIT Subject to Proration				12/31/2025 (Actuals)	(119,536,264)	-	-	-
48	January	31	-	214	50.00%	(175,521)	(87,761)	(119,824,025)	-
49	February	28	-	214	50.00%	(172,691)	(86,346)	(119,710,371)	-
50	March	31	-	214	50.00%	(171,697)	(85,849)	(119,796,219)	-
51	April	30	-	214	50.00%	(166,977)	(83,488)	(119,879,708)	-
52	May	31	-	214	50.00%	(165,075)	(82,537)	(119,962,245)	-
53	June	30	185	214	86.45%	(164,933)	(142,583)	(120,104,828)	-
54	July	31	154	214	71.96%	(161,152)	(115,969)	(120,220,797)	-
55	August	31	123	214	57.48%	(159,238)	(91,524)	(120,312,322)	-
56	September	30	93	214	43.46%	(159,230)	(69,198)	(120,381,520)	-
57	October	31	62	214	28.97%	(155,240)	(44,976)	(120,426,496)	-
58	November	30	32	214	14.95%	(153,097)	(22,893)	(120,449,389)	-
59	December	31	1	214	0.47%	(151,923)	(710)	(120,450,098)	-
60	Total (Sum of Lines 48 - 59)	365				(1,956,775)	(913,834)	-	-
61	Beginning Balance - ADIT Not Subject to Proration				12/31/2025 (Actuals)		(229,203,649)	-	-
62	Beginning Balance - ADIT Depreciation Adjustment				(Note F)			-	-
63	Beginning Balance - DTA / (DTL)				(Col. (H), Line 61 + Line 62)		(229,203,649)	-	-
64	Estimated Ending Balance - ADIT Not Subject to Proration				12/31/2026 (Projected)		(239,736,982)	-	-
65	Ending Balance - ADIT Depreciation Adjustment				(Note F)		-	-	-
66	Ending Balance - DTA / (DTL)				(Col. (H), Line 64 + Line 65)		(239,736,982)	-	-
67	Average Balance as adjusted (non-prorated)				((Col. (H), Line 63 + Line 66)/2)		(234,470,315)	-	-
68	Prorated ADIT				(Col. (H), Line 59)		(120,450,098)	-	-
69	Amount for Attachment H-9A, Line 40c				(Col. (H), Line 67 + Line 68)		(354,920,414)	-	-

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

Days in Period				
(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)

Projection - Proration of Deferred Tax Activity (Note A)		
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)

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

70	ADIT Subject to Proration				12/31/2025 (Actuals)	-	-	-	-
71	January	31	-	214	50.00%	-	-	-	-
72	February	28	-	214	50.00%	-	-	-	-
73	March	31	-	214	50.00%	-	-	-	-
74	April	30	-	214	50.00%	-	-	-	-
75	May	31	-	214	50.00%	-	-	-	-
76	June	30	185	214	86.45%	-	-	-	-
77	July	31	154	214	71.96%	-	-	-	-
78	August	31	123	214	57.48%	-	-	-	-
79	September	30	93	214	43.46%	-	-	-	-
80	October	31	62	214	28.97%	-	-	-	-
81	November	30	32	214	14.95%	-	-	-	-
82	December	31	1	214	0.47%	-	-	-	-
83	Total (Sum of Lines 71 - 82)	365				-	-	-	-
84	Beginning Balance - ADIT Not Subject to Proration				12/31/2025 (Actuals)		(12,305,282)	-	-
85	Beginning Balance - ADIT Depreciation Adjustment				(Note F)		-	-	-
86	Beginning Balance - DTA / (DTL)				(Col. (H), Line 84 + Line 85)		(12,305,282)	-	-
87	Estimated Ending Balance - ADIT Not Subject to Proration				12/31/2026 (Projected)		(11,142,105)	-	-
88	Ending Balance - ADIT Depreciation Adjustment				(Note F)		-	-	-
89	Ending Balance - DTA / (DTL)				(Col. (H), Line 87 + Line 88)		(11,142,105)	-	-
90	Average Balance as adjusted (non-prorated)				((Col. (H), Line 86 + Line 89)/2)		(11,723,694)	-	-
91	Prorated ADIT				(Col. (H), Line 82)		-	-	-
92	Amount for Attachment H-9A, Line 40d				(Col. (H), Line 90 + Line 91)		(11,723,694)	-	-

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated
Attachment 1A - ADIT Summary

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

Accumulated Deferred Investment Tax Credits (Account No. 255)

Days in Period				
(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)

Projection - Proration of Deferred ITC Activity (Note A)		
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)

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

93	DITC Subject to Proration					12/31/2025 (Actuals)	-	-	-	-
94	January	31	-	214	50.00%	-	-	-	-	-
95	February	28	-	214	50.00%	-	-	-	-	-
96	March	31	-	214	50.00%	-	-	-	-	-
97	April	30	-	214	50.00%	-	-	-	-	-
98	May	31	-	214	50.00%	-	-	-	-	-
99	June	30	185	214	86.45%	-	-	-	-	-
100	July	31	154	214	71.96%	-	-	-	-	-
101	August	31	123	214	57.48%	-	-	-	-	-
102	September	30	93	214	43.46%	-	-	-	-	-
103	October	31	62	214	28.97%	-	-	-	-	-
104	November	30	32	214	14.95%	-	-	-	-	-
105	December	31	1	214	0.47%	-	-	-	-	-
106	Total (Sum of Lines 94 - 105)	365				-	-	-	-	-
107	Beginning Balance - DITC Not Subject to Proration					12/31/2025 (Actuals)	-	-	-	-
108	Beginning Balance - DITC Adjustment					(Note F)	-	-	-	-
109	Beginning Balance - DITC					(Col. (H), Line 107 + Line 108)	-	-	(Col. (M), Line 107 + Line 108)	-
110	Estimated Ending Balance - DITC Not Subject to Proration					12/31/2026 (Projected)	-	-	-	-
111	Ending Balance - DITC Adjustment					(Note F)	-	-	(Note F)	-
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 111)	-	-	(Col. (M), Line 110 + Line 111)	-
113	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 109 + Line 112)/2	-	-	[(Col. (M), Line 109 + Line 112)/2	-
114	Prorated DITC					(Col. (H), Line 105)	-	-	(Col. (M), Line 105)	-
115	Amount for Attachment H-9A, Line 40e					(Col. (H), Line 113 + Line 114)	-	-	(Col. (M), Line 113 + Line 114)	-

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 inp

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(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 adj. to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C** Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D** Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- E** Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F** **IRS normalization adjustment for timing when accelerated tax depreciation should affect rate bas**

Potomac Electric Power 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	1,454,163	-	-	253,819	1,200,344
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(239,736,982)	-	-	(239,736,982)	-
4	ADIT-283	(11,142,105)	-	-	(3,828,617)	(7,313,488)
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	(249,424,924)	-	-	(243,311,780)	(6,113,144)

Line	Description	Total
7	ADIT (Reacquired Debt)	(1,050,987)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

December 31, 2026 (Projected)

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.

(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	1,652,131	-	-	-	1,652,131	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	1,267,127	-	-	1,185,377	81,750	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	4,398,372	-	-	-	4,398,372	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	15,213,108	15,213,108	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	57,870	57,870	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	(3,565,831)	-	-	-	(3,565,831)	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	122,108	122,108	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	334,116	334,116	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	87,694	-	-	-	87,694	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,010,258	-	-	-	1,010,258	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	4,076,211	-	-	-	4,076,211	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	26,490,265	26,490,265	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	12,288,027	12,288,027	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	338,697	338,697	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	26,355,650	26,355,650	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Long-term Incentive Plan	21,198	-	-	-	21,198	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Merger Commitments	29,082	29,082	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	227,820	227,820	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Prepaid Taxes	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	9,356,515	9,356,515	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	285,350	285,350	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(1,927,481)	(1,927,481)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward	11,222	11,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	-	-	-	-	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Maryland 10-309 Carryforward	-	-	-	-	-	ADIT attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	218,970	-	-	218,970	-	Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other Deferred Tax Assets	163,176	163,176	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	49,566,841	49,566,841	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	148,078,496	138,912,366	-	1,404,347	7,761,783	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(218,970)	-	-	(218,970)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / liabilities	(49,566,841)	(49,566,841)	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190 (Not Subject to Proration)	98,292,685	89,345,525	-	1,185,377	7,761,783	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.41%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	1,454,163	-	-	253,819	1,200,344	

Potomac Electric Power 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 (Subject to Proration)						
Corporate Alternative Minimum Tax Credit Carry-Forward	-	-	-	-	-	Electric portion included in rate base
Federal Net Operating Loss Carry-Forward	-	-	-	-	-	Electric portion included in rate base
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.41%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	148,078,496	138,912,366	-	1,404,347	7,761,783	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	148,078,496	138,912,366	-	1,404,347	7,761,783	

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 E.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration).

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(1,109,528,993)	10,083,065	-	(1,119,610,058)	-	ADIT attributable to plant in service that is included in rate base
Contribution in Aid of Construction	80,554,949	80,554,949	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base
AFUDC Equity	(107,758,076)	(87,780,498)	(19,977,578)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Maryland Section 10-309 Book / Tax Timing Difference	(37,036,832)	-	-	(37,036,832)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	37,036,832	-	-	37,036,832	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Modification (Section 10-309)	43,018,058	43,018,058	-	-	-	Plant related basis difference not currently includible in rate base
Plant Deferred Taxes - Flow-through	(52,428,521)	(52,428,521)	-	-	-	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)	(1,146,140,583)	(6,552,947)	(19,977,578)	(1,119,610,058)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(43,018,058)	(43,018,058)	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	107,758,076	87,780,498	19,977,578	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	52,428,521	52,428,521	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(1,028,972,044)	90,638,014	-	(1,119,610,058)	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.41%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(239,736,982)	-	-	(239,736,982)	-	

Potomac Electric Power 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 (Subject to Proration)						
Plant Related Deferred Taxes	(567,391,928)	-	-	(567,391,928)	-	ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(567,391,928)	-	-	(567,391,928)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(567,391,928)	-	-	(567,391,928)	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.41%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(121,493,039)	-	-	(121,493,039)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(1,146,140,583)	(6,552,947)	(19,977,578)	(1,119,610,058)	-	
ADIT-282 (Subject to Proration)	(567,391,928)	-	-	(567,391,928)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,713,532,511)	(6,552,947)	(19,977,578)	(1,687,001,986)	-	

Instructions for Account 282

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

(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	(11,582,513)	-	-	(11,582,513)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(2,377,413)	(2,377,413)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(6,297,743)	-	-	(6,297,743)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(46,739,306)	-	-	-	(46,739,306)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes.
Prepayments	(551,911)	-	-	-	(551,911)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset	(77,358,555)	(77,358,555)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Recquired Debt	(963,161)	(963,161)	-	-	-	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)	(145,870,602)	(80,699,129)	-	(17,880,256)	(47,291,217)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(145,870,602)	(80,699,129)	-	(17,880,256)	(47,291,217)	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.41%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(11,142,105)	-	-	(3,828,617)	(7,313,488)	

Potomac Electric Power 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)						
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.41%		
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)	(145,870,602)	(80,699,129)	-	(17,880,256)	(47,291,217)	
ADIT-283 (Subject to Proration)			-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(145,870,602)	(80,699,129)	-	(17,880,256)	(47,291,217)	

Instructions for Account 283

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

(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)	(889,781)	-	-	(889,781)	-	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)	(889,781)	-	-	(889,781)	-	
Less: Adjustment to rate base				889,781		
Total: ADIT-255	(889,781)	-	-	-	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.41%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	119,449	-	-	119,449	-	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)	119,449	-	-	119,449	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.41%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	25,577	-	-	25,577	-	

END

Potomac Electric Power 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	1,482,713	-	-	258,571	1,224,142
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(229,203,649)	-	-	(229,203,649)	-
4	ADIT-283	(12,305,282)	-	-	(3,900,291)	(8,404,991)
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	(240,026,218)	-	-	(232,845,369)	(7,180,850)

Line	Description	Total
7	ADIT (Reacquired Debt)	(1,233,949)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

December 31, 2025 (Actuals)

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.

(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	1,652,131	-	-	-	1,652,131	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	1,267,127	-	-	1,185,377	81,750	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	4,398,372	-	-	-	4,398,372	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liabilities	15,213,108	15,213,108	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	57,870	57,870	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	(3,411,944)	-	-	-	(3,411,944)	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	1,580,630	1,580,630	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	334,116	334,116	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	87,694	-	-	-	87,694	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,010,258	-	-	-	1,010,258	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	4,076,211	-	-	-	4,076,211	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	26,490,265	26,490,265	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	12,288,027	12,288,027	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	338,697	338,697	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	26,355,650	26,355,650	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Long-term Incentive Plan	21,198	-	-	-	21,198	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Merger Commitments	29,082	29,082	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	227,820	227,820	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Prepaid Taxes	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	9,356,515	9,356,515	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	285,350	285,350	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(1,927,481)	(1,927,481)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward	11,222	11,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	-	-	-	-	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Maryland 10-309 Carryforward	-	-	-	-	-	ADIT attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	251,886	-	-	251,886	-	Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other Deferred Tax Assets	163,177	163,177	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	62,695,976	62,695,976	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	162,852,957	153,500,024	-	1,437,263	7,915,670	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(251,886)	-	-	(251,886)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(62,695,976)	(62,695,976)	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190 (Not Subject to Proration)	99,905,095	90,804,048	-	1,185,377	7,915,670	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmissior	1,482,713	-	-	258,571	1,224,142	

Potomac Electric Power 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	44,090,493	-	-	44,090,493	-	Electric portion included in rate base
Federal Net Operating Loss Carry-Forward	-	-	-	-	-	Electric portion included in rate base
Subtotal: ADIT-190 (Subject to Proration)	44,090,493	-	-	44,090,493	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	44,090,493	-	-	44,090,493	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmissior	9,617,633	-	-	9,617,633	-	

(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)	162,852,957	153,500,024	-	1,437,263	7,915,670	
ADIT-190 (Subject to Proration)	44,090,493	-	-	44,090,493	-	
Total - FERC Form 1, Page 234	206,943,450	153,500,024	-	45,527,756	7,915,670	

Instructions for Account 190

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(1,042,050,387)	8,696,942	-	(1,050,747,329)	-	ADIT attributable to plant in service that is included in rate base
Contribution in Aid of Construction	71,637,656	71,637,656	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base
						Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
AFUDC Equity	(97,148,134)	(78,879,164)	(18,268,970)	-	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Section 10-309 Book / Tax Timing Difference	(37,432,934)	-	-	(37,432,934)	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modification (Section 10-309)	37,432,934	-	-	37,432,934	-	Plant related basis difference not currently includible in rate base.
Maryland Additional Subtraction Modification (Section 10-309)	43,075,052	43,075,052	-	-	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Plant Deferred Taxes - Flow-through	(55,356,285)	(55,356,285)	-	-	-	
Subtotal: ADIT-282 (Not Subject to Proration)	(1,079,842,098)	(10,825,799)	(18,268,970)	(1,050,747,329)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(43,075,052)	(43,075,052)	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	97,148,134	78,879,164	18,268,970	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	55,356,285	55,356,285	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(970,412,731)	80,334,598	-	(1,050,747,329)	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmissior	(229,203,649)	-	-	(229,203,649)	-	

Potomac Electric Power 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	(547,994,811)	-	-	(547,994,811)	-	ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(547,994,811)	-	-	(547,994,811)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(547,994,811)	-	-	(547,994,811)	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmissior	(119,536,264)	-	-	(119,536,264)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(1,079,842,098)	(10,825,799)	(18,268,970)	(1,050,747,329)	-	
ADIT-282 (Subject to Proration)	(547,994,811)	-	-	(547,994,811)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,627,836,909)	(10,825,799)	(18,268,970)	(1,598,742,140)	-	

Instructions for Account 282

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

(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	(11,582,513)	-	-	(11,582,513)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(2,377,413)	(2,377,413)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(6,297,744)	-	-	(6,297,744)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(53,797,297)	-	-	-	(53,797,297)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes
Prepayments	(551,911)	-	-	-	(551,911)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset	(106,773,887)	(106,773,887)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(1,138,813)	(1,138,813)	-	-	-	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)	(182,519,578)	(110,290,113)	-	(17,880,257)	(54,349,208)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(182,519,578)	(110,290,113)	-	(17,880,257)	(54,349,208)	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(12,305,282)	-	-	(3,900,291)	(8,404,991)	

Potomac Electric Power 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 unamortized ITT						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
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)	(182,519,578)	(110,290,113)	-	(17,880,257)	(54,349,208)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(182,519,578)	(110,290,113)	-	(17,880,257)	(54,349,208)	

Instructions for Account 283

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(914,055)	-	-	(914,055)	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(914,055)	-	-	(914,055)	-	
Less: Adjustment to rate base				914,055		
Total: ADIT-255	(914,055)	-	-	-	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	125,567	-	-	125,567	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	125,567	-	-	125,567	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	27,390	-	-	27,390	-	

END

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

Rate Year =

Projected for the 12 Months Ended December 31, 2026

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)													
Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2025 (Actuals)			19,573,249				
2	January	31	-	214	50.00%	(54,724)	(27,362)	19,545,887	-	-	-	-	-
3	February	28	-	214	50.00%	(54,724)	(27,362)	19,518,525	-	-	-	-	-
4	March	31	-	214	50.00%	(54,724)	(27,362)	19,491,164	-	-	-	-	-
5	April	30	-	214	50.00%	(54,724)	(27,362)	19,463,802	-	-	-	-	-
6	May	31	-	214	50.00%	(54,724)	(27,362)	19,436,440	-	-	-	-	-
7	June	30	185	214	86.45%	(54,724)	(47,308)	19,389,132	-	-	-	-	-
8	July	31	154	214	71.96%	(54,724)	(39,381)	19,349,752	-	-	-	-	-
9	August	31	123	214	57.48%	(54,724)	(31,453)	19,318,298	-	-	-	-	-
10	September	30	93	214	43.46%	(54,724)	(23,782)	19,294,516	-	-	-	-	-
11	October	31	62	214	28.97%	(54,724)	(15,855)	19,278,662	-	-	-	-	-
12	November	30	32	214	14.95%	(54,724)	(8,183)	19,270,479	-	-	-	-	-
13	December	31	1	214	0.47%	(54,724)	(256)	19,270,223	-	-	-	-	-
14	Total (Sum of Lines 2 - 13)					(656,684)			(303,026)				
15	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)			-			-	
16	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-			(Note F)	
17	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 15 + Line 16)			-			(Col. (M), Line 15 + Line 16)	
18	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2026 (Projected)			-			12/31/2025 Actuals	
19	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-			(Note F)	
20	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 18 + Line 19)			-			(Col. (M), Line 18 + Line 19)	
21	Average Balance as adjusted (non-prorated)					((Col. (H), Line 17 + Line 20)/2)			-			((Col. (M), Line 17 + Line 20)/2)	
22	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 13)			19,270,223			(Col. (M), Line 13)	
23	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 21 + Line 22)			19,270,223			(Col. (M), Line 21 + Line 22)	
Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)													
Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	Deficient / (Excess) ADIT Subject to Proration					12/31/2025 (Actuals)			-			-	
25	January	31	-	214	50.00%	126,532	63,266	(44,224,053)	-	-	-	-	-
26	February	28	-	214	50.00%	126,532	63,266	(44,160,787)	-	-	-	-	-
27	March	31	-	214	50.00%	126,532	63,266	(44,097,520)	-	-	-	-	-
28	April	30	-	214	50.00%	126,532	63,266	(44,034,254)	-	-	-	-	-
29	May	31	-	214	50.00%	126,532	63,266	(43,970,988)	-	-	-	-	-
30	June	30	185	214	86.45%	126,532	109,385	(43,861,603)	-	-	-	-	-
31	July	31	154	214	71.96%	126,532	91,056	(43,770,547)	-	-	-	-	-
32	August	31	123	214	57.48%	126,532	72,727	(43,697,820)	-	-	-	-	-
33	September	30	93	214	43.46%	126,532	54,988	(43,642,832)	-	-	-	-	-
34	October	31	62	214	28.97%	126,532	36,659	(43,606,173)	-	-	-	-	-
35	November	30	32	214	14.95%	126,532	18,921	(43,587,252)	-	-	-	-	-
36	December	31	1	214	0.47%	126,532	591	(43,586,661)	-	-	-	-	-
37	Total (Sum of Lines 25 - 36)					1,518,389			700,658			-	
38	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)			-			-	
39	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-			(Note F)	
40	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 38 + Line 39)			-			(Col. (M), Line 38 + Line 39)	
41	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2026 (Projected)			-			12/31/2025 Actuals	
42	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-			(Note F)	
43	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 41 + Line 42)			-			(Col. (M), Line 41 + Line 42)	
44	Average Balance as adjusted (non-prorated)					((Col. (H), Line 40 + Line 43)/2)			-			((Col. (M), Line 40 + Line 43)/2)	
45	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 36)			(43,586,661)			(Col. (M), Line 36)	
46	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 44 + Line 45)			(43,586,661)			(Col. (M), Line 44 + Line 45)	

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

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

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration					12/31/2025 (Actuals)			12/31/2025 (Actuals)				
48	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
49	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
50	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
51	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
52	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
53	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
54	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
55	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
56	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
57	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
58	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
59	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
60	Total (Sum of Lines 48 - 59)					-	-	-	-	-	-	-	-
61	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)			12/31/2025 (Actuals)				
62	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
63	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 61 + Line 62)			(Col. (M), Line 61 + Line 62)				
64	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2026 (Projected)			12/31/2026 Actuals				
65	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
66	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 64 + Line 65)			(Col. (M), Line 64 + Line 65)				
67	Average Balance as adjusted (non-prorated)					((Col. (H), Line 63 + Line 66)/2)			((Col. (M), Line 63 + Line 66)/2)				
68	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 59)			(Col. (M), Line 59)				
69	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 67 + Line 68)			(Col. (M), Line 67 + Line 68)				

Line	Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
	(A) Deficient / (Excess) Deferred Income Taxes	(B) Reference	(C) Projected EOY Balance	(D) Deficient / (Excess) Deferred Income Taxes	(E) Reference	(F) Projected EOY Balance
70	ADIT - 190	(Col. (H), Line 23)	\$ 19,270,223	ADIT - 190	(Col. (M), Line 23)	\$ -
71	ADIT - 282	(Col. (H), Line 46)	(43,586,661)	ADIT - 282	(Col. (M), Line 46)	-
72	ADIT - 283	(Col. (H), Line 69)	-	ADIT - 283	(Col. (M), Line 69)	-
73	Unamortized Deficient / (Excess) ADIT - Federal			Unamortized Deficient / (Excess) ADIT - Federal		
	(Entered in ATT H-9A, Line 41a)			(Entered in ATT H-9A, Line 41a)		
			\$ (24,316,437)			\$ -

State Deficient / (Excess) Deferred Income Taxes

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
74	Deficient / (Excess) ADIT Subject to Proration					12/31/2025 (Actuals)			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 - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)			12/31/2025 (Actuals)				
89	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
90	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 88 + Line 89)			(Col. (M), Line 88 + Line 89)				
91	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2026 (Projected)			12/31/2026 Actuals				
92	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
93	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 91 + Line 92)			(Col. (M), Line 91 + Line 92)				
94	Average Balance as adjusted (non-prorated)					((Col. (H), Line 90 + Line 93)/2)			((Col. (M), Line 90 + Line 93)/2)				
95	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 86)			(Col. (M), Line 86)				
96	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 94 + Line 95)			(Col. (M), Line 94 + Line 95)				

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

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

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Excess) ADIT Subject to Proration					12/31/2025 (Actuals)							
98	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
99	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
100	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
101	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
102	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
103	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
104	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
105	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
106	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
107	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
108	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
109	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
110	Total (Sum of Lines 98 - 109)					-	-	-	-	-	-	-	-
111	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)							
112	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
113	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 111 + Line 112)			(Col. (M), Line 111 + Line 112)				
114	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2026 (Projected)			12/31/2025 Actuals				
115	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
116	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 114 + Line 115)			(Col. (M), Line 114 + Line 115)				
117	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 113 + Line 116)/2]			[(Col. (M), Line 113 + Line 116)/2]				
118	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 109)			(Col. (M), Line 109)				
119	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 117 + Line 118)			(Col. (M), Line 117 + Line 118)				

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120	ADIT Subject to Proration					12/31/2025 (Actuals)							
121	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
122	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
123	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
124	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
125	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
126	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
127	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
128	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
129	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
130	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
131	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
132	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
133	Total (Sum of Lines 121 - 132)					-	-	-	-	-	-	-	-
134	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Actuals)							
135	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
136	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 134 + Line 135)			(Col. (M), Line 134 + Line 135)				
137	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2026 (Projected)			12/31/2025 Actuals				
138	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
139	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 137 + Line 138)			(Col. (M), Line 137 + Line 138)				
140	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 136 + Line 139)/2]			[(Col. (M), Line 136 + Line 139)/2]				
141	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 132)			(Col. (M), Line 132)				
142	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 140 + Line 141)			(Col. (M), Line 140 + Line 141)				

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

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

Rate Year = **Projected for the 12 Months Ended December 31, 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 than
- 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 prorated.
- C Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter
- F IRS normalization adjustment.

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

Federal Deficient / (Excess) Deferred Income Taxes								
Tax Cuts and Jobs Act of 2017								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2025 BOY Balance	(G) Current Year Amortization	(H) December 31, 2026 EOY Balance
1	Unprotected Non-Property							
2	ADIT - 190	(Note A)	410.1	4 Years	\$ 1,291,072	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	411.1	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	411.1	4 Years	(5,706,710)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (4,415,637)	\$ -	\$ -	\$ -
7	Unprotected Property							
8	ADIT - 190	(Note A)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	411.1	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	411.1	5 Years	(46,126,851)	-	-	-
11	ADIT - 283	(Note A)	411.1	5 Years	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				\$ (46,126,851)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 20,701,389	\$ 19,573,249	\$ (656,684)	\$ 18,916,565
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(56,057,633)	(44,287,319)	1,518,389	(42,768,930)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT				\$ (35,356,244)	\$ (24,714,070)	\$ 861,705	\$ (23,852,365)
19	Total - Deficient / (Excess) ADIT				\$ (85,898,732)	\$ (24,714,070)	\$ 861,705	\$ (23,852,365)
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, 2025 BOY Balance	(G) Current Year Amortization	(H) December 31, 2026 EOY Balance
20	Protected Property							
21	ADIT - 190	(Note B)	411.1	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	411.1	ARAM	(958,862)	-	-	-
24	ADIT - 283	(Note B)	411.1	ARAM	-	-	-	-
25	Subtotal - Deficient / (Excess) ADIT				\$ (958,862)	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT				\$ (958,862)	\$ -	\$ -	\$ -

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

Total Federal Deficient / (Excess) Deferred Income Taxes								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	December 31, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
27	Unprotected Non-Property							
28	ADIT - 190		410.1		\$ 1,291,072	\$ -	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-	-
30	ADIT - 282		411.1		-	-	-	-
31	ADIT - 283		411.1		(5,706,710)	-	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (4,415,637)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(46,126,851)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (46,126,851)	\$ -	\$ -	\$ -
39	Protected Property							
40	ADIT - 190		410.1		\$ 20,701,389	\$ 19,573,249	\$ (656,684)	\$ 18,916,565
41	ADIT - 281		411.1		-	-	-	-
42	ADIT - 282		411.1		(57,016,495)	(44,287,319)	1,518,389	(42,768,930)
43	ADIT - 283		411.1		-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (36,315,106)	\$ (24,714,070)	\$ 861,705	\$ (23,852,365)
45	Total - Deficient / (Excess) ADIT				\$ (86,857,594)	\$ (24,714,070)	\$ 861,705	\$ (23,852,365)
Total Federal Deficient / (Excess) Deferred Income Taxes								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
46	ADIT - 190		410.1		\$ 21,992,461	\$ 19,573,249	\$ (656,684)	\$ 18,916,565
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(103,143,346)	(44,287,319)	1,518,389	(42,768,930)
49	ADIT - 283		411.1		(5,706,710)	-	-	-
50	Total - Deficient / (Excess) ADIT				\$ (86,857,594)	\$ (24,714,070)	\$ 861,705	\$ (23,852,365)
51	Tax Gross-Up Factor	ATT H-9A, Line 132b			1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (119,832,503)	\$ (34,096,603)	\$ 1,188,845	\$ (32,907,757)
Federal Income Tax Regulatory Asset / (Liability)								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
53	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)				(119,832,503)	(34,096,603)	1,188,845	(32,907,757)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (119,832,503)	\$ (34,096,603)	\$ 1,188,845	\$ (32,907,757)

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

State Deficient / (Excess) Deferred Income Taxes								
Maryland (2018 Apportionment Weighting Change)								
(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, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
56	Unprotected Non-Property							
57	ADIT - 190	(Note C)	410.1	4 Years	\$ 132,587	\$ -	\$ -	\$ -
58	ADIT - 281	(Note C)	411.1	4 Years	-	-	-	-
59	ADIT - 282	(Note C)	411.1	4 Years	-	-	-	-
60	ADIT - 283	(Note C)	411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ 132,587	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190	(Note C)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	411.1	5 Years	-	-	-	-
65	ADIT - 282	(Note C)	410.1	5 Years	1,905,435	-	-	-
66	ADIT - 283	(Note C)	411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ 1,905,435	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190	(Note C)	410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	411.1	NA	-	-	-	-
71	ADIT - 282	(Note C)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note C)	411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ 2,038,022	\$ -	\$ -	\$ -
Washington, D.C. (2018 Apportionment Weighting Change)								
(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, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
75	Unprotected Non-Property							
76	ADIT - 190	(Note D)	410.1	4 Years	\$ 22,098	\$ -	\$ -	\$ -
77	ADIT - 281	(Note D)	411.1	4 Years	-	-	-	-
78	ADIT - 282	(Note D)	411.1	4 Years	-	-	-	-
79	ADIT - 283	(Note D)	411.1	4 Years	-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$ 22,098	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190	(Note D)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
83	ADIT - 281	(Note D)	411.1	5 Years	-	-	-	-
84	ADIT - 282	(Note D)	410.1	5 Years	497,120	-	-	-
85	ADIT - 283	(Note D)	411.1	5 Years	-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ 497,120	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190	(Note D)	410.1	NA	\$ -	\$ -	\$ -	\$ -
89	ADIT - 281	(Note D)	411.1	NA	-	-	-	-
90	ADIT - 282	(Note D)	411.1	NA	-	-	-	-
91	ADIT - 283	(Note D)	411.1	NA	-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ 519,218	\$ -	\$ -	\$ -

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

Washington, D.C. (2017 Corporate Rate Change)								
	(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, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
94	Unprotected Non-Property							
95	ADIT - 190	(Note E)	410.1	4 Years	\$ -	\$ -	\$ -	\$ -
96	ADIT - 281	(Note E)	411.1	4 Years	-	-	-	-
97	ADIT - 282	(Note E)	411.1	4 Years	-	-	-	-
98	ADIT - 283	(Note E)	411.1	4 Years	-	-	-	-
99	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
100	Unprotected Property							
101	ADIT - 190	(Note E)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
102	ADIT - 281	(Note E)	411.1	5 Years	-	-	-	-
103	ADIT - 282	(Note E)	411.1	5 Years	(945,116)	-	-	-
104	ADIT - 283	(Note E)	411.1	5 Years	-	-	-	-
105	Subtotal - Deficient / (Excess) ADIT				\$ (945,116)	\$ -	\$ -	\$ -
106	Protected Property							
107	ADIT - 190	(Note E)	410.1	NA	\$ -	\$ -	\$ -	\$ -
108	ADIT - 281	(Note E)	411.1	NA	-	-	-	-
109	ADIT - 282	(Note E)	411.1	NA	-	-	-	-
110	ADIT - 283	(Note E)	411.1	NA	-	-	-	-
111	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
112	Total - Deficient / (Excess) ADIT				\$ (945,116)	\$ -	\$ -	\$ -

Washington, D.C. (2016 Corporate Rate Change)								
	(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, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
113	Unprotected Non-Property							
114	ADIT - 190	(Note F)	410.1	4 Years	\$ 56,380	\$ -	\$ -	\$ -
115	ADIT - 281	(Note F)	411.1	4 Years	-	-	-	-
116	ADIT - 282	(Note F)	411.1	4 Years	-	-	-	-
117	ADIT - 283	(Note F)	411.1	4 Years	-	-	-	-
118	Subtotal - Deficient / (Excess) ADIT				\$ 56,380	\$ -	\$ -	\$ -
119	Unprotected Property							
120	ADIT - 190	(Note F)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
121	ADIT - 281	(Note F)	411.1	5 Years	-	-	-	-
122	ADIT - 282	(Note F)	411.1	5 Years	(630,682)	-	-	-
123	ADIT - 283	(Note F)	411.1	5 Years	-	-	-	-
124	Subtotal - Deficient / (Excess) ADIT				\$ (630,682)	\$ -	\$ -	\$ -
125	Protected Property							
126	ADIT - 190	(Note F)	410.1	NA	\$ -	-	-	-
127	ADIT - 281	(Note F)	411.1	NA	-	-	-	-
128	ADIT - 282	(Note F)	411.1	NA	-	-	-	-
129	ADIT - 283	(Note F)	411.1	NA	-	-	-	-
130	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
131	Total - Deficient / (Excess) ADIT				\$ (574,302)	\$ -	\$ -	\$ -

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

Washington, D.C. (2015 Corporate Rate Change)								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2025 BOY Balance	(G) Current Year Amortization	(H) December 31, 2026 EOY Balance
132	Unprotected Non-Property							
133	ADIT - 190	(Note G)	411.1	4 Years	\$ (685,034)	\$ -	\$ -	\$ -
134	ADIT - 281	(Note G)	411.1	4 Years	-	-	-	-
135	ADIT - 282	(Note G)	411.1	4 Years	-	-	-	-
136	ADIT - 283	(Note G)	411.1	4 Years	-	-	-	-
137	Subtotal - Deficient / (Excess) ADIT				\$ (685,034)	\$ -	\$ -	\$ -
138	Unprotected Property							
139	ADIT - 190	(Note G)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
140	ADIT - 281	(Note G)	411.1	5 Years	-	-	-	-
141	ADIT - 282	(Note G)	411.1	5 Years	(2,817,585)	-	-	-
142	ADIT - 283	(Note G)	411.1	5 Years	-	-	-	-
143	Subtotal - Deficient / (Excess) ADIT				\$ (2,817,585)	\$ -	\$ -	\$ -
144	Protected Property							
145	ADIT - 190	(Note G)	410.1	NA	\$ -	\$ -	\$ -	\$ -
146	ADIT - 281	(Note G)	411.1	NA	-	-	-	-
147	ADIT - 282	(Note G)	411.1	NA	-	-	-	-
148	ADIT - 283	(Note G)	411.1	NA	-	-	-	-
149	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
150	Total - Deficient / (Excess) ADIT				\$ (3,502,619)	\$ -	\$ -	\$ -
Maryland (2007 Corporate Rate Change)								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2025 BOY Balance	(G) Current Year Amortization	(H) December 31, 2026 EOY Balance
151	Unprotected Non-Property							
152	ADIT - 190	(Note H)	411.1	4 Years	\$ -	\$ -	\$ -	\$ -
153	ADIT - 281	(Note H)	411.1	4 Years	-	-	-	-
154	ADIT - 282	(Note H)	411.1	4 Years	-	-	-	-
155	ADIT - 283	(Note H)	411.1	4 Years	-	-	-	-
156	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
157	Unprotected Property							
158	ADIT - 190	(Note H)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
159	ADIT - 281	(Note H)	411.1	5 Years	-	-	-	-
160	ADIT - 282	(Note H)	410.1	5 Years	58,414	-	-	-
161	ADIT - 283	(Note H)	411.1	5 Years	-	-	-	-
162	Subtotal - Deficient / (Excess) ADIT				\$ 58,414	\$ -	\$ -	\$ -
163	Protected Property							
164	ADIT - 190	(Note H)	410.1	NA	\$ -	\$ -	\$ -	\$ -
165	ADIT - 281	(Note H)	411.1	NA	-	-	-	-
166	ADIT - 282	(Note H)	411.1	NA	-	-	-	-
167	ADIT - 283	(Note H)	411.1	NA	-	-	-	-
168	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
169	Total - Deficient / (Excess) ADIT				\$ 58,414	\$ -	\$ -	\$ -

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

Total State Deficient / (Excess) Deferred Income Taxes							
(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, 2025 BOY Balance	December 31, 2026 EOY Balance
170	Unprotected Non-Property						
171	ADIT - 190		411.1		\$ (473,969)	\$ -	\$ -
172	ADIT - 281		411.1		-	-	-
173	ADIT - 282		411.1		-	-	-
174	ADIT - 283		411.1		-	-	-
175	Subtotal - Deficient / (Excess) ADIT				\$ (473,969)	\$ -	\$ -
176	Unprotected Property						
177	ADIT - 190		411.1		\$ -	\$ -	\$ -
178	ADIT - 281		411.1		-	-	-
179	ADIT - 282		411.1		(1,932,414)	-	-
180	ADIT - 283		411.1		-	-	-
181	Subtotal - Deficient / (Excess) ADIT				\$ (1,932,414)	\$ -	\$ -
182	Protected Property						
183	ADIT - 190		410.1		\$ -	\$ -	\$ -
184	ADIT - 281		411.1		-	-	-
185	ADIT - 282		411.1		-	-	-
186	ADIT - 283		411.1		-	-	-
187	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -
188	Total - Deficient / (Excess) ADIT				\$ (2,406,383)	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes							
(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, 2025 BOY Balance	December 31, 2026 EOY Balance
189	ADIT - 190		410.1		\$ (473,969)	\$ -	\$ -
190	ADIT - 281		411.1		-	-	-
191	ADIT - 282		411.1		(1,932,414)	-	-
192	ADIT - 283		411.1		-	-	-
193	Total - Deficient / (Excess) ADIT				\$ (2,406,383)	\$ -	\$ -
194	Tax Gross-Up Factor	ATT H-9A, Line 132b			1.38	1.38	1.38
195	Regulatory Asset / (Liability)				\$ (3,319,950)	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			December 31, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
196	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -
197	Account 254 (Other Regulatory Liabilities)				(3,319,950)	-	-
198	Total - Transmission Regulatory Asset / (Liability)				\$ (3,319,950)	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)							
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			December 31, 2025 BOY Balance	Current Year Amortization	December 31, 2026 EOY Balance
199	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -
200	Account 254 (Other Regulatory Liabilities)				(123,152,453)	(34,096,603)	(32,907,757)
201	Total - Transmission Regulatory Asset / (Liability)				\$ (123,152,453)	\$ (34,096,603)	\$ (32,907,757)

Potomac Electric Power 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 unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- C The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- E The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- F The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- G The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- H The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

Potomac Electric Power Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017													
ADIT - Pre Rate Change (December 31, 2017)								ADIT - Post Rate Change (December 31, 2017)					
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	
FERC Account 190 - Non-Current (Note A)													
1	Accrued Payroll Taxes - Manua	Accrued Liabilities	Unprotected Non-Property	\$ 528,972	\$ 185,140	\$ 40,202	\$ (14,071)	\$ 211,272	\$ 528,972	\$ 111,084	\$ 40,202	\$ (8,442)	\$ 142,844
2	Other Current Liabilities - Genera	Accrued Liabilities	Unprotected Non-Property	27,544,340	9,640,519	2,093,370	(732,679)	11,001,210	27,544,340	5,784,311	2,093,370	(439,608)	7,438,074
3	Accrued Liab-Required Health Claims Reserv	Accrued Liabilities	Unprotected Non-Property	1,324,005	463,402	100,624	(35,219)	528,808	1,324,005	278,041	100,624	(21,131)	357,534
4	Accrued Liab-General Liabilit	Accrued Liabilities	Unprotected Non-Property	1,904,937	666,728	144,775	(50,671)	760,832	1,904,937	400,037	144,775	(30,403)	514,409
5	Accrued Liab-Auto Liability	Accrued Liabilities	Unprotected Non-Property	301,988	105,696	22,951	(8,033)	120,614	301,988	63,417	22,951	(4,820)	81,549
6	Accrued Liabilities - Workers Comp - Long-term	Accrued Liabilities	Unprotected Non-Property	54,355,782	19,024,524	4,131,039	(1,445,864)	21,709,699	54,355,782	11,414,714	4,131,039	(867,518)	14,678,235
7	Accrued Liabilities - Disability - Long-term	Accrued Liabilities	Unprotected Non-Property	4,248,709	1,487,048	322,902	(113,016)	1,696,934	4,248,709	882,229	322,902	(67,809)	1,147,321
8	Accrued Liab-LTIP	Accrued Liabilities	Unprotected Non-Property	473,540	165,739	35,989	(12,596)	189,132	473,540	99,443	35,989	(7,558)	127,875
9	Accrued Liability - PHI Incentive Plai	Accrued Liabilities	Unprotected Non-Property	7,429,389	2,600,286	564,634	(197,622)	2,967,298	7,429,389	1,560,172	564,634	(118,573)	2,006,232
10	Accrued Liab-Retention	Accrued Liabilities	Unprotected Non-Property	20,000	7,000	1,520	(532)	7,988	20,000	4,200	1,520	(319)	5,401
11	Accrued Severance	Accrued Liabilities	Unprotected Non-Property	173,807	60,832	13,209	(4,623)	69,419	173,807	36,499	13,209	(2,774)	46,935
12	Accrued Liab-SERP	Accrued Liabilities	Unprotected Non-Property	3,934,817	1,377,186	299,046	(104,666)	1,571,566	3,934,817	826,312	299,046	(62,800)	1,062,558
13	Accrued Liab-Sick Pay Carryove	Accrued Liabilities	Unprotected Non-Property	7,680,551	2,688,193	583,722	(204,303)	3,067,612	7,680,551	1,612,916	583,722	(122,582)	2,074,056
14	Accrued Liab-Vacator	Accrued Liabilities	Unprotected Non-Property	7,227,360	2,529,576	549,279	(192,248)	2,886,608	7,227,360	1,517,746	549,279	(115,349)	1,951,676
15	Deferred Credits-Genera	Accrued Liabilities	Unprotected Non-Property	355,346	124,371	27,006	(9,452)	141,925	355,346	74,623	27,006	(5,671)	95,958
16	Deferred Credits-General (Merger Commitments	Accrued Liabilities	Unprotected Non-Property	13,909,345	4,868,271	1,057,110	(369,889)	5,555,392	13,909,345	2,920,962	1,057,110	(221,963)	3,756,080
17	Deferred Credits-General (DC PLUG	Accrued Liabilities	Unprotected Non-Property	160,000,000	56,000,000	12,600,000	(4,256,000)	63,904,000	160,000,000	33,600,000	12,600,000	(2,553,600)	43,206,400
18	Accrued Liability - LTIP - Non-Curren	Accrued Liabilities	Unprotected Non-Property	76,247	26,687	5,795	(2,028)	30,453	76,247	16,012	5,795	(1,217)	20,590
19	Payroll Taxes 481(a)	Accrued Liabilities	Unprotected Non-Property	(285,855)	(100,049)	(21,725)	7,604	(114,170)	(285,855)	(60,030)	(21,725)	4,562	(77,192)
20	Provision for Uncollectible Accounts-Spec Billin	Allowance for Doubtful Accounts	Unprotected Non-Property	885,155	309,804	67,272	(23,545)	353,531	885,155	185,883	67,272	(14,127)	239,027
21	Provision for Uncollectible Accounts - ME	Allowance for Doubtful Accounts	Unprotected Non-Property	8,806,290	3,092,201	669,278	(234,247)	3,517,232	8,806,290	1,849,321	669,278	(140,548)	2,378,050
22	Provision for Uncollectible Accounts - DC Reta	Allowance for Doubtful Accounts	Unprotected Non-Property	7,074,536	2,476,088	537,665	(188,183)	2,825,570	7,074,536	1,485,653	537,665	(112,910)	1,910,408
23	Provision for Uncollectible POR - Pepco DC	Allowance for Doubtful Accounts	Unprotected Non-Property	2,516,575	880,801	191,260	(66,941)	1,005,120	2,516,575	528,481	191,260	(40,165)	679,576
24	Provision for Uncollectible POR - Pepco ME	Allowance for Doubtful Accounts	Unprotected Non-Property	2,209,792	773,427	167,944	(58,780)	882,591	2,209,792	464,056	167,944	(35,268)	596,732
25	Maryland Capital Loss Carryforwar	Capital Loss Limitor	Unprotected Non-Property	-	-	12,533	(4,387)	8,147	-	-	12,533	(2,632)	9,901
26	DC Capital Loss Carryforwar	Capital Loss Limitor	Unprotected Non-Property	-	-	8,634	(3,022)	5,612	-	-	8,634	(1,813)	6,821
27	Federal Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	12,748,541	4,461,989	-	-	4,461,989	12,748,541	2,677,194	-	-	2,677,194
28	Maryland Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	-	-	626,545	(219,291)	407,254	-	-	626,545	(131,574)	494,971
29	DC Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	-	-	438,135	(153,347)	284,788	-	-	438,135	(92,008)	346,127
30	Acc Liab - Deferred Comp LT - Old Plans	Deferred Compensator	Unprotected Non-Property	3,175,708	1,111,498	241,354	(84,474)	1,268,378	3,175,708	666,899	241,354	(50,684)	857,568
31	Acc Liab - Deferred Comp LT - Active Plans	Deferred Compensator	Unprotected Non-Property	771,974	270,191	58,670	(20,535)	306,326	771,974	162,115	58,670	(12,321)	208,464
32	Other Special Funds-Deferred Com	Deferred Compensator	Unprotected Non-Property	(22,102)	(7,736)	588	(1,828)	588	(22,102)	(4,641)	(1,680)	353	(5,968)
33	Accrued Liab-Environmental Site Exp - Long-Terr	Environmental Expense	Unprotected Non-Property	26,684,952	9,339,733	2,028,056	(709,820)	10,657,970	26,684,952	5,603,840	2,028,056	(425,892)	7,206,004
34	Accrued Liab-OPEB	FAS 106 OPEB Adjustment	Unprotected Non-Property	36,501,922	12,775,673	2,774,146	(970,951)	14,578,868	36,501,922	7,665,404	2,774,146	(582,571)	9,856,979
35	FIN 48 Interest Payable-MD-NonCurren	Interest on Contingent Taxes	Unprotected Non-Property	305,637	106,973	23,228	(8,130)	122,071	305,637	64,184	23,228	(4,878)	82,534
36	Accrued Charitable Contributions-MD-Curren	Merger Commitment Deferral	Unprotected Non-Property	789,383	276,284	59,993	(20,998)	315,280	789,383	165,770	59,993	(12,599)	213,165
37	Accrued Charitable Contributions-DC-Curren	Merger Commitment Deferral	Unprotected Non-Property	2,068,546	723,991	157,209	(55,023)	2,068,546	2,068,546	434,395	157,209	(33,014)	558,590
38	Merger Commitments	Merger Commitment Deferral	Unprotected Non-Property	9,120,596	3,192,208	693,165	(242,608)	3,642,766	9,120,596	1,915,325	693,165	(145,565)	2,462,926
39	Accrued Charitable Contributions-MD-Non-Curren	Merger Commitment Deferral	Unprotected Non-Property	5,554,249	1,943,987	422,123	(147,743)	2,218,367	5,554,249	1,166,392	422,123	(88,646)	1,499,869
40	Accrued Charitable Contributions-DC-Non-Curren	Merger Commitment Deferral	Unprotected Non-Property	14,115,127	4,940,295	1,072,750	(375,462)	5,637,582	14,115,127	2,964,177	1,072,750	(225,277)	3,811,649
41	Use Tax Payable-DC	Other 190 Deferred Taxes	Unprotected Non-Property	701,192	245,417	53,291	(18,652)	280,056	701,192	147,250	53,291	(11,195)	189,350
42	Other Long-Term Liabilities	Other 190 Deferred Taxes	Unprotected Non-Property	2,500,000	875,000	190,000	(66,500)	998,500	2,500,000	525,000	190,000	(39,900)	675,100
43	Federal State Income Taxes Deductibl	Other 190 Deferred Taxes	Unprotected Non-Property	2,959,146	1,035,701	-	-	1,035,701	2,959,146	621,421	-	-	621,421
44	Maryland 1/12/2000 Basis Carryforwar	Other 190 Deferred Taxes	Unprotected Non-Property	-	-	3,630,153	(1,270,554)	2,359,600	-	-	3,630,153	(762,332)	2,867,821
45	Asset Retirement Obligation-Electric Utility Plan	Regulatory Liabilities	Unprotected Non-Property	3,485,135	1,219,797	264,870	(92,705)	1,391,963	3,485,135	731,878	264,870	(55,623)	941,126
46	Other Regulatory Liability - Genera	Regulatory Liabilities	Unprotected Non-Property	(3,357,069)	(1,174,974)	(255,137)	89,298	(1,340,813)	(3,357,069)	(704,984)	(255,137)	53,579	(906,543)
47	Oth Reg Liab-Asset Retirement Obligation-Electri	Regulatory Liabilities	Unprotected Non-Property	3,485,135	1,219,797	264,870	(92,705)	1,391,963	3,485,135	731,878	264,870	(55,623)	941,126
48	Reg Liab-Asset Retirement Oblig-Electric-Contr	Regulatory Liabilities	Unprotected Non-Property	(3,485,135)	(1,219,797)	(264,870)	92,705	(1,391,963)	(3,485,135)	(731,878)	(264,870)	55,623	(941,126)
49	Regulatory Liability-MD Grid Resiliency Chang	Regulatory Liabilities	Unprotected Non-Property	975,399	341,390	74,130	(25,946)	389,574	975,399	204,834	74,130	(15,567)	263,397
50	Reg Liab-MD Dynamic Pricing/Critical Pk Rebate C	Regulatory Liabilities	Unprotected Non-Property	2,536,480	887,768	192,773	(67,470)	1,013,070	2,536,480	532,661	192,773	(40,482)	684,951
51	Regulatory Liability - MD - Bas	Regulatory Liabilities	Unprotected Non-Property	692,633	242,421	52,640	(18,424)	276,638	692,633	145,453	52,640	(11,054)	187,039
52	Reg Liab-Third Party Supplier-DC Distributor	Regulatory Liabilities	Unprotected Non-Property	1,375,838	481,543	104,564	(36,597)	549,510	1,375,838	288,928	104,564	(21,958)	371,531
53	Maryland Net Operating Loss Carryforwar	State NOL	Unprotected Non-Property	-	-	5,307,670	(1,857,684)	3,449,985	-	-	5,307,670	(1,114,611)	4,193,059
54	DC Net Operating Loss Carryforwar	State NOL	Unprotected Non-Property	-	-	9,626,335	(3,369,217)	6,257,118	-	-	9,626,335	(2,021,530)	7,604,805
55	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	851,948,259	298,181,891	-	-	298,181,891	851,948,259	178,909,134	-	-	178,909,134
56	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(812,459,826)	(284,360,939)	-	-	(284,360,939)	(812,459,826)	(170,616,563)	-	-	(170,616,563)
57	Unamortized Investment Tax Credit	FAS 109 - Deferred Taxes on ITC	Protected Property	1,934,714	677,150	147,038	(51,463)	772,725	1,934,714	406,290	147,038	(30,878)	522,450
58	Other Reg Assets - Income Tax Recov thru Rate	FAS109 Non-TCJA	N/A	(18,162,734)	(6,356,957)	(1,380,368)	483,129	(7,254,196)	(18,162,734)	(3,814,174)	(1,380,368)	289,877	(4,904,665)
59	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(156,526,748)	(54,784,362)	(11,896,033)	4,163,611	(62,516,783)	(156,526,748)	(32,870,617)	(11,896,033)	2,498,167	(42,268,483)
60	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	1,286,587	450,305	97,781	(34,223)	513,863	1,286,587	270,183	97,781	(20,534)	347,430
61	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A	-	-	-	-	-	973,762,350	204,490,093	74,005,939	(15,541,247)	262,954,785
62	Total FERC Account 190			\$ 304,399,168	\$ 106,539,709	\$ 38,589,438	\$ (13,506,303)	\$ 131,622,844	\$ 1,278,161,518	\$ 268,413,919	\$ 112,595,376	\$ (23,645,029)	\$ 357,364,266

Potomac Electric Power Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017														
		ADIT - Pre Rate Change (December 31, 2017)						ADIT - Post Rate Change (December 31, 2017)						
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT	
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	
FERC Account 282 - Property (Note A)														
63	Fixed Asset Basis Differences (PowerTax) - Protecte	Protected Property (PowerTax)	Protected Property	\$ (2,311,845,643)	\$ (809,145,975)	\$ -	\$ -	\$ (809,145,975)	\$ (2,311,845,643)	\$ (485,487,585)	\$ -	\$ -	\$ (485,487,585)	
64	Fixed Asset Basis Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	(2,111,838,818)	(739,143,586)	-	-	(739,143,586)	(2,111,838,818)	(443,486,152)	-	-	(443,486,152)	
65	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAI	Unprotected Property (PowerTax)	Unprotected Property	149,683,320	52,389,162	-	-	52,389,162	149,683,320	31,433,497	-	-	31,433,497	
66	Fixed Asset Basis Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	(281,503,159)	(98,526,106)	-	-	(98,526,106)	(281,503,159)	(59,115,663)	-	-	(59,115,663)	
67	Maryland Fixed Asset Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(112,640,145)	39,424,051	(73,216,095)	-	-	(112,640,145)	23,654,431	(88,985,715)	
68	Maryland Fixed Asset Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax)	Unprotected Property	-	-	8,226,018	(2,879,106)	5,346,912	-	-	8,226,018	(1,727,464)	6,498,554	
69	Maryland Fixed Asset Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(12,662,589)	4,431,906	(8,230,683)	-	-	(12,662,589)	2,659,144	(10,003,445)	
70	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	(740,963)	250,333	(490,630)	-	-	(740,963)	150,000	(590,353)	
71	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	875,565	(306,448)	569,117	-	-	875,565	(183,869)	691,696	
72	DC Fixed Asset Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(112,117,870)	39,241,254	(72,876,615)	-	-	(112,117,870)	23,544,753	(88,573,117)	
73	DC Fixed Asset Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax)	Unprotected Property	-	-	5,666,813	(1,983,384)	3,683,428	-	-	5,666,813	(1,190,031)	4,476,782	
74	DC Fixed Asset Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(4,499,321)	1,574,762	(2,924,559)	-	-	(4,499,321)	944,857	(3,554,464)	
75	DC Fixed Asset Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	(510,434)	178,652	(331,782)	-	-	(510,434)	107,191	(403,243)	
76	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	392,068	(121,108)	513,176	-	-	392,068	(82,665)	475,842	
77	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	(16,465,645)	(5,762,976)	-	-	(5,762,976)	(16,465,645)	(3,457,785)	-	-	(3,457,785)	
78	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax)	Unprotected Property	19,456,991	6,809,947	-	-	6,809,947	19,456,991	4,085,968	-	-	4,085,968	
79	Total FERC Account 282			\$ (4,652,512,954)	\$ (1,593,379,534)	\$ (227,799,750)	\$ 79,729,912	\$ (1,741,449,371)	\$ (4,652,512,954)	\$ (956,027,324)	\$ (227,799,750)	\$ 47,837,947	\$ (1,136,989,523)	
FERC Account 283 - Non-Current (Note A)														
80	Unamortized Loss on Acquisition Debt - Genera	Reacquired Debt	Unprotected Non-Property	\$ (3,209,084)	\$ (1,123,180)	\$ (243,890)	\$ 85,362	\$ (1,281,708)	\$ (3,209,084)	\$ (673,908)	\$ (243,890)	\$ 51,217	\$ (866,581)	
81	Unamortized Loss - Pollution Bond	Reacquired Debt	Unprotected Non-Property	(114,313)	(40,009)	(8,688)	3,041	(45,656)	(114,313)	(24,006)	(8,688)	1,824	(30,889)	
82	Unamortized Loss - First Mortgage Bond	Reacquired Debt	Unprotected Non-Property	(11,903,056)	(4,166,070)	(904,632)	316,621	(4,754,081)	(11,903,056)	(2,499,642)	(904,632)	189,973	(3,214,301)	

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 rate increases or decreases, then the adjustment is recorded in Accounts 254 (for Regulatory Liabilities), or Account 254 (for Regulatory Assets), 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 from 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 change in tax law or rates will be recovered from or passed through to customers through future rate increases or decreases, then the adjustment for the expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes—Credit, Other Income or Deductions), as appropriate.

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

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

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 allocated 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

Potomac Electric Power Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed Description	Description	Category	Rate Change	Non-Recoverable	Income Tax Regulatory Asset / Liability	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
				Deferred Tax Impact (N) = (H) - (M)								
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
FERC Account 190 - Non-Current (Note A)												
1	Accrued Payroll Taxes - Manual	Accrued Liabilities	Unprotected Non-Property	\$ 68,428	\$ -	\$ -	\$ 68,428	Labor	Yes	10.09%	\$ 6,904	190
2	Other Current Liabilities - General	Accrued Liabilities	Unprotected Non-Property	3,563,136	-	-	3,563,136	100% DC	No	0.00%	-	190
3	Accrued Liab-Required Health Claims Reserv	Accrued Liabilities	Unprotected Non-Property	171,273	-	-	171,273	Labor	Yes	10.09%	17,281	190
4	Accrued Liab-General Liability	Accrued Liabilities	Unprotected Non-Property	246,423	-	-	246,423	Labor	Yes	10.09%	24,864	190
5	Accrued Liab-Auto Liability	Accrued Liabilities	Unprotected Non-Property	39,065	-	-	39,065	Labor	Yes	10.09%	3,942	190
6	Accrued Liabilities - Workers Comp - Long-term	Accrued Liabilities	Unprotected Non-Property	7,031,464	-	-	7,031,464	Labor	Yes	10.09%	709,475	190
7	Accrued Liabilities - Disability - Long-term	Accrued Liabilities	Unprotected Non-Property	549,613	-	-	549,613	Labor	Yes	10.09%	55,456	190
8	Accrued Liab-LTIP	Accrued Liabilities	Unprotected Non-Property	61,257	-	-	61,257	Labor	Yes	10.09%	6,181	190
9	Accrued Liability - PHI Incentive Plan	Accrued Liabilities	Unprotected Non-Property	961,066	-	-	961,066	Labor	Yes	10.09%	96,972	190
10	Accrued Liab-Retentions	Accrued Liabilities	Unprotected Non-Property	2,587	-	-	2,587	Labor	Yes	10.09%	261	190
11	Accrued Severance	Accrued Liabilities	Unprotected Non-Property	22,484	-	-	22,484	Labor	Yes	10.09%	2,269	190
12	Accrued Liab-SERP	Accrued Liabilities	Unprotected Non-Property	509,008	457,649	-	51,359	100% Transmission	Yes	100.00%	51,359	190
13	Accrued Liab-Sick Pay Carryove	Accrued Liabilities	Unprotected Non-Property	993,556	-	-	993,556	Labor	Yes	10.09%	100,250	190
14	Accrued Liab-Vacator	Accrued Liabilities	Unprotected Non-Property	934,931	-	-	934,931	Labor	Yes	10.09%	94,335	190
15	Deferred Credits-General	Accrued Liabilities	Unprotected Non-Property	45,968	-	-	45,968	Labor	Yes	10.09%	4,638	190
16	Deferred Credits-General (Merger Commitments)	Accrued Liabilities	Unprotected Non-Property	1,799,313	1,799,313	-	(0)	Labor	No	0.00%	-	190
17	Deferred Credits-General (DC PLUG)	Accrued Liabilities	Unprotected Non-Property	20,697,600	-	-	20,697,600	100% DC	No	0.00%	-	190
18	Accrued Liability - LTIP - Non-Curren	Accrued Liabilities	Unprotected Non-Property	9,863	-	-	9,863	Labor	Yes	10.09%	995	190
19	Payroll Taxes 481(a)	Accrued Liabilities	Unprotected Non-Property	(36,978)	-	-	(36,978)	Labor	Yes	10.09%	(3,731)	190
20	Provision for Uncollectible Accounts-Spec Billin	Allowance for Doubtful Accounts	Unprotected Non-Property	114,504	114,504	-	-	Labor	No	0.00%	-	190
21	Provision for Uncollectible Accounts - MC	Allowance for Doubtful Accounts	Unprotected Non-Property	1,139,182	-	-	1,139,182	100% MD	No	0.00%	-	190
22	Provision for Uncollectible Accounts - DC Reta	Allowance for Doubtful Accounts	Unprotected Non-Property	915,162	-	-	915,162	100% DC	No	0.00%	-	190
23	Provision for Uncollectible POR - Pepco DC	Allowance for Doubtful Accounts	Unprotected Non-Property	325,544	-	-	325,544	100% DC	No	0.00%	-	190
24	Provision for Uncollectible POR - Pepco MC	Allowance for Doubtful Accounts	Unprotected Non-Property	285,859	-	-	285,859	100% MD	No	0.00%	-	190
25	Maryland Capital Loss Carryforwar	Capital Loss Limitor	Unprotected Non-Property	(1,755)	(1,755)	-	-	Labor	No	0.00%	-	190
26	DC Capital Loss Carryforwar	Capital Loss Limitor	Unprotected Non-Property	(1,209)	(1,209)	-	-	Labor	No	0.00%	-	190
27	Federal Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	1,784,796	1,784,796	-	-	Labor	No	0.00%	-	190
28	Maryland Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	(87,716)	(87,716)	-	-	Labor	No	0.00%	-	190
29	DC Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	(61,339)	(61,339)	-	-	Labor	No	0.00%	-	190
30	Acc Liab - Deferred Comp LT - Old Plans	Deferred Compensator	Unprotected Non-Property	410,810	-	-	410,810	Labor	Yes	10.09%	41,451	190
31	Acc Liab - Deferred Comp LT - Active Plans	Deferred Compensator	Unprotected Non-Property	99,863	-	-	99,863	Labor	Yes	10.09%	10,076	190
32	Other Special Funds-Deferred Comg	Deferred Compensator	Unprotected Non-Property	(2,859)	(2,859)	-	0	Labor	No	0.00%	-	190
33	Accrued Liab-Environmental Site Exp - Long-Terr	Environmental Expense	Unprotected Non-Property	3,451,965	-	-	3,451,965	Labor	No	0.00%	-	190
34	Accrued Liab-OPEB	FAS 106 OPEB Adjustment	Unprotected Non-Property	4,721,889	-	-	4,721,889	Labor	Yes	10.09%	476,439	190
35	FIN 48 Interest Payable-MD-NonCurren	Interest on Contingent Taxes	Unprotected Non-Property	39,537	39,537	-	-	Labor	No	0.00%	-	190
36	Accrued Charitable Contributions-MD-Curren	Merger Commitment Deferrals	Unprotected Non-Property	102,115	102,115	-	0	Labor	No	0.00%	-	190
37	Accrued Charitable Contributions-DC-Curren	Merger Commitment Deferrals	Unprotected Non-Property	267,587	267,587	-	-	Labor	No	0.00%	-	190
38	Merger Commitments	Merger Commitment Deferrals	Unprotected Non-Property	1,179,840	1,179,840	-	-	Labor	No	0.00%	-	190
39	Accrued Charitable Contributions-MD-Non-Curren	Merger Commitment Deferrals	Unprotected Non-Property	718,498	718,498	-	-	Labor	No	0.00%	-	190
40	Accrued Charitable Contributions-DC-Non-Curren	Merger Commitment Deferrals	Unprotected Non-Property	1,825,933	1,825,933	-	(0)	Labor	No	0.00%	-	190
41	Use Tax Payable-DC	Other 190 Deferred Taxes	Unprotected Non-Property	90,706	-	-	90,706	100% DC	No	0.00%	-	190
42	Other Long-Term Liabilities	Other 190 Deferred Taxes	Unprotected Non-Property	323,400	323,400	-	-	Labor	No	0.00%	-	190
43	Federal State Income Taxes Deducibl	Other 190 Deferred Taxes	Unprotected Non-Property	414,280	-	-	414,280	Labor	Yes	10.09%	41,801	190
44	Maryland 1/1/2000 Basis Carryforwar	Other 190 Deferred Taxes	Unprotected Non-Property	(508,221)	-	-	(508,221)	Plant	Yes	17.32%	(88,024)	190
45	Asset Retirement Obligation-Electric Utility Plan	Regulatory Liabilities	Unprotected Non-Property	450,837	-	-	450,837	Labor	No	0.00%	-	190
46	Other Regulatory Liability - General	Regulatory Liabilities	Unprotected Non-Property	(434,270)	-	-	(434,270)	Labor	No	0.00%	-	190
47	Oth Reg Liab-Asset Retirement Obligation-Electri	Regulatory Liabilities	Unprotected Non-Property	450,837	-	-	450,837	Labor	No	0.00%	-	190
48	Reg Liab-Asset Retirement Oblig-Electric-Contri	Regulatory Liabilities	Unprotected Non-Property	(450,837)	-	-	(450,837)	Labor	No	0.00%	-	190
49	Regulatory Liability-MD Grid Resiliency Charg	Regulatory Liabilities	Unprotected Non-Property	126,178	-	-	126,178	100% MD	No	0.00%	-	190
50	Reg Liab-MD Dynamic Pricing/Critical Pk Rebate C	Regulatory Liabilities	Unprotected Non-Property	328,119	-	-	328,119	100% MD	No	0.00%	-	190
51	Regulatory Liability - MD - Bas	Regulatory Liabilities	Unprotected Non-Property	89,599	-	-	89,599	100% MD	No	0.00%	-	190
52	Reg Liab-Third Party Supplier-DC Distributor	Regulatory Liabilities	Unprotected Non-Property	177,978	-	-	177,978	100% DC	No	0.00%	-	190
53	Maryland Net Operating Loss Carryforwar	State NOL	Unprotected Non-Property	(743,074)	-	-	(743,074)	Plant	Yes	17.32%	(128,700)	190
54	DC Net Operating Loss Carryforwar	State NOL	Unprotected Non-Property	(1,347,687)	-	-	(1,347,687)	Plant	Yes	17.32%	(233,419)	190
55	Federal Net Operating Loss Carry-Forward (Utility)	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	119,272,756	-	-	119,272,756	Plant	Yes	17.32%	20,658,041	190
56	Federal Net Operating Loss Carry-Forward (Non-Utility)	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(113,744,376)	(113,744,376)	-	-	Plant	No	0.00%	-	190
57	Unamortized Investment Tax Credit	FAS 109 - Deferred Taxes on ITC	Protected Property	250,275	-	-	250,275	Plant	Yes	17.32%	43,348	190
58	Other Reg Assets - Income Tax Recov thru Rate	FAS109 Non-TCJA	N/A	(2,349,531)	-	(2,349,531)	-	N/A	No	0.00%	-	190
59	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(20,248,300)	-	(20,248,300)	-	N/A	No	0.00%	-	190
60	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	166,433	-	166,433	-	N/A	No	0.00%	-	190
61	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A	(262,954,785)	-	(262,954,785)	-	N/A	No	0.00%	-	190
62	Total FERC Account 190			\$ (225,741,423)	\$ (105,286,082)	\$ (285,386,183)	\$ 164,930,843				\$ 21,992,461	

Potomac Electric Power Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)													
Line	Detailed Description	Description	Category	Rate Change	Non-Recoverable	Income Tax	Total	Jurisdiction	Electric	Allocator	Transmission Allocated		FERC
				Deferred Tax Impact		Asset / Liability	Deficient / (Excess)				Deficient / (Excess)	ADIT Balance	
(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)			
FERC Account 282 - Property (Note A)													
63	Fixed Asset Basis Differences (PowerTax) - Protecte	Protected Property (PowerTax)	Protected Property	\$ (323,658,390)	\$ -	\$ -	\$ (323,658,390)	Plant	Yes	17.32%	\$ (56,057,633)	282	
64	Fixed Asset Basis Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	(295,657,435)	-	-	(295,657,435)	Plant	Yes	17.32%	(51,207,868)	282	
65	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax)	Unprotected Property	20,955,665	-	-	20,955,665	Plant	No	0.00%	-	282	
66	Fixed Asset Basis Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	(39,410,442)	-	(39,410,442)	-	Plant	Yes	17.32%	-	282	
67	Maryland Fixed Asset Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	15,769,620	-	-	15,769,620	Plant	Yes	17.32%	2,731,298	282	
68	Maryland Fixed Asset Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax)	Unprotected Property	(1,151,643)	-	-	(1,151,643)	Plant	No	0.00%	-	282	
69	Maryland Fixed Asset Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	1,772,762	-	1,772,762	-	Plant	Yes	17.32%	-	282	
70	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	103,733	-	-	103,733	Plant	Yes	17.32%	17,967	282	
71	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax)	Unprotected Property	(122,579)	-	-	(122,579)	Plant	No	0.00%	-	282	
72	DC Fixed Asset Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	15,696,502	-	-	15,696,502	Plant	Yes	17.32%	2,718,634	282	
73	DC Fixed Asset Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax)	Unprotected Property	(793,354)	-	-	(793,354)	Plant	No	0.00%	-	282	
74	DC Fixed Asset Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	629,905	-	629,905	-	Plant	Yes	17.32%	-	282	
75	DC Fixed Asset Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	71,461	-	-	71,461	Plant	Yes	17.32%	12,377	282	
76	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax)	Unprotected Property	(84,443)	-	-	(84,443)	Plant	No	0.00%	-	282	
77	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	(2,305,190)	-	-	(2,305,190)	Plant	Yes	17.32%	(399,259)	282	
78	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax)	Unprotected Property	2,723,979	-	-	2,723,979	Plant	No	0.00%	-	282	
79	Total FERC Account 282			\$ (605,459,849)	\$ -	\$ (37,007,775)	\$ (568,452,074)				\$ (102,184,484)		
FERC Account 283 - Non-Current (Note A)													
80	Unamortized Loss on Reacquired Debt - Genera	Reacquired Debt	Unprotected Non-Property	\$ (415,127)	\$ -	\$ -	\$ (415,127)	Labor	Yes	10.09%	\$ (41,886)	283	
81	Unamortized Loss - Pollution Bond	Reacquired Debt	Unprotected Non-Property	(14,787)	-	-	(14,787)	Labor	Yes	10.09%	(1,492)	283	
82	Unamortized Loss - First Mortgage Bond	Reacquired Debt	Unprotected Non-Property	(1,539,779)	-	-	(1,539,779)	Labor	Yes	10.09%	(155,364)	283	
83	Prepayments - Other Taxes	Maryland Property Taxes	Unprotected Non-Property	(3,281,668)	-	-	(3,281,668)	Labor	Yes	10.09%	(331,120)	283	
84	Prepayments - Genera	Prepaid Interest	Unprotected Non-Property	(192,020)	-	-	(192,020)	Labor	Yes	10.09%	(19,375)	283	
85	Prepayments - Workmen's Compensator	Prepayments	Unprotected Non-Property	(79,585)	-	-	(79,585)	Labor	Yes	10.09%	(8,030)	283	
86	DSM - Energy Efficient Products - Community - MC	Regulatory Asset - DSM	Unprotected Non-Property	(23,811,030)	-	-	(23,811,030)	100% MD	No	0.00%	-	283	
87	Regulatory Assets - DSM - Direct Load Control - M	Regulatory Asset - DSM	Unprotected Non-Property	(4,512,957)	-	-	(4,512,957)	100% MD	No	0.00%	-	283	
88	Reg Assets-FERC Formula Rate Adj-Transmission Sv	Regulatory Asset - FERC Formula Rate True-up	Unprotected Non-Property	(395,871)	-	-	(395,871)	100% Transmission	Yes	100.00%	(395,871)	283	
89	Regulatory Assets - Asset Retirement Obligation	Regulatory Assets	Unprotected Non-Property	(44,370)	-	-	(44,370)	Labor	No	0.00%	-	283	
90	Regulatory Assets - DC Recovery - Bas	Regulatory Assets	Unprotected Non-Property	(8,259,043)	-	-	(8,259,043)	100% DC	No	0.00%	-	283	
91	Regulatory Assets - MD Recovery - Bas	Regulatory Assets	Unprotected Non-Property	(7,450,352)	-	-	(7,450,352)	100% MD	No	0.00%	-	283	
92	Regulatory Assets - DC	Regulatory Assets	Unprotected Non-Property	(1,359,857)	-	-	(1,359,857)	100% DC	No	0.00%	-	283	
93	Regulatory Assets - MC	Regulatory Assets	Unprotected Non-Property	(1,446,269)	-	-	(1,446,269)	100% MD	No	0.00%	-	283	
94	Regulatory Assets - DC Power Line Undergroundin	Regulatory Assets	Unprotected Non-Property	(24,611,227)	-	-	(24,611,227)	100% DC	No	0.00%	-	283	
95	Reg Assets-Third Party Supplier Recovery-MD Dis	Regulatory Assets	Unprotected Non-Property	(161,338)	-	-	(161,338)	100% MD	No	0.00%	-	283	
96	Regulatory Asset - Wks Compl,T Disability Accru	Regulatory Assets	Unprotected Non-Property	(4,476,422)	-	-	(4,476,422)	Labor	Yes	10.09%	(451,671)	283	
97	Regulatory Assets-DC Residential Ak	Regulatory Assets	Unprotected Non-Property	(314,935)	-	-	(314,935)	100% DC	No	0.00%	-	283	
98	Regulatory Asset- Maryland Meter	Regulatory Assets	Unprotected Non-Property	(9,043,924)	-	-	(9,043,924)	100% MD	No	0.00%	-	283	
99	AMI - Recoverable - DC	Regulatory Assets	Unprotected Non-Property	(56,936)	-	-	(56,936)	100% DC	No	0.00%	-	283	
100	Prepaid Pension Costs	Pension Plan Contributor	Unprotected Non-Property	(42,635,288)	-	-	(42,635,288)	Labor	Yes	10.09%	(4,301,901)	283	
101	Total FERC Account 283			\$ (134,102,785)	\$ -	\$ -	\$ (134,102,785)				\$ (5,706,710)		
102	Grand Total			\$ (965,304,056)	\$ (105,286,082)	\$ (322,393,958)	\$ (537,624,016)				\$ (85,898,732)		
							Protected Property	\$ (204,135,359)			\$ (35,356,244)		
							Unprotected Property	(244,793,684)			(46,126,851)		
							Unprotected Non-Property	(88,694,973)			(4,415,637)		
							Total Unprotected	\$ (333,488,656)			\$ (50,542,488)		
							Total Deficient / (Excess) ADIT	\$ (537,624,016)			\$ (85,898,732)		

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-property).</p> <p>3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.</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.

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

Projected for the 12 Months Ended December 31, 2026

Page 263

Col (i)

Allocator

Allocated
Amount

Other Taxes

Plant Related

Gross Plant Allocator

1	Transmission Personal Property Tax (directly assigned to Transmission)	\$	18,285,231	100%	\$	18,285,231
1a	Other Personal Property Tax (excluded)		60,514,673	0%		-
2	Capital Stock Tax			21.41%		-
3	Gross Premium (insurance) Tax			21.41%		-
4	PURTA			21.41%		-
5	Corp License			21.41%		-
				21.41%		
Total Plant Related		\$	78,799,904		\$	18,285,231

Labor Related

Wages & Salary Allocator

6	Federal FICA & Unemployment & state unemployment	\$	6,360,379			
Total Labor Related		\$	6,360,379	15.46%	\$	983,619

Other Included

Gross Plant Allocator

7	Miscellaneous	\$	10,749			
Total Other Included		\$	10,749	21.41%	\$	2,302

Total Included					\$	19,271,152
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Currently Excluded

8	MD Franchise Tax	\$	30,509,063
9	MD Environmental Surcharge		1,943,278
10	MD Universal Surcharge		7,900,993
11	MD Montgomery County Fuel		127,641,918
12	MD PSC Assessment		4,869,165
13	MD Sales & Use Tax		4,753
14	MD Real Property Taxes		540,926
15	MD Diesel Fuel		81,833
16	DC PSC Assessment		16,444,442
17	DC Delivery Tax		77,117,057
18	DC Real Property Tax		8,802,152
19	DC Business Improvement Tax		156,260
20	DC Ballpark		16,500
21	DC Right-of-Way		22,957,971
22	DC RETF, SETF and EATF Funds		68,689,409
23	VA Property Taxes		577,083
24	Misc. Other-Sales and Use DC		133,332
25	Exclude State Dist. RA amort in line 6		-
26	Total "Other" Taxes (included on p. 263)	\$	453,557,167

27	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	\$	453,557,167
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28	Difference		0
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Criteria for Allocation:

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

Allocation of Property Taxes to Transmission Function
Year Ended December 31, 2025

Assessable Plant

Transmission	\$	1,604,600,757
Distribution		5,176,023,162
General		402,872,141
Total T, D & Genl	\$	<u>7,183,496,059</u>

Plant ratios by Jurisdiction

Transmission Ratio	22.34%
Distribution ratio	72.05%
General Ratio	5.61%
	<u>100.00%</u>

<u>Property Taxes</u>	\$	78,799,904
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Transmission Property Tax	\$	17,601,790
Distribution Property tax		56,778,778
General Property Tax		4,419,336
Total check	\$	<u>78,799,904</u>

General Property Tax	\$	4,419,336
Trans Labor Ratio		15.46%
Trans General	\$	683,441

Total Transmission Property Taxes

Transmission	\$	17,601,790
General		683,441
Total Transmission Property Taxes	\$	<u>18,285,231</u>

Potomac Electric Power Company
Attachment 3 - Revenue Credit Workpaper

		<i>Total Amount</i>	<i>Allocation Factor</i>	<i>Allocation %</i>	<i>Total Amount Included In Rates</i>
Account 454 - Rent from Electric Property					
1	Rent from Electric Property - Transmission Related (Note 3)	\$ 8,298,242	Transmission	100%	\$ 8,298,242
2	Total Rent Revenues (Sum Lines 1)				8,298,242
Account 456 - Other Electric Revenues (Note 1)					
3	Schedule 1A	567,212	Transmission	100%	567,212
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		Transmission	100%	-
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)	5,831,405	Transmission	100%	5,831,405
6	PJM Transitional Revenue Neutrality (Note 1)		Transmission	100%	-
7	PJM Transitional Market Expansion (Note 1)		Transmission	100%	-
8	Professional Services (Note 3)		Transmission	100%	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		Transmission	100%	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		Transmission	100%	-
11	Affiliate Credits	4,411,030	Wages and Salaries	15.46%	682,157
11a	Miscellaneous Credits (Attachment 5)		Various		7,500
12	Gross Revenue Credits (Sum Lines 2-11)	19,107,890			15,386,516
13	Less line 18g	(5,120,153)	Transmission	100%	(5,120,153)
14	Total Revenue Credits				\$ 10,266,363
Revenue Adjustment to determine Revenue Credit					
15	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.				
16	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
17	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).				
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	8,298,242			
18b	Costs associated with revenues in line 18a	2,283,469			
18c	Net Revenues (18a - 18b)	6,014,773			
18d	50% Share of Net Revenues (18c / 2)	3,007,387			
18e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	170,703			
18f	Net Revenue Credit (18d + 18e)	3,178,089			
18g	Line 18f less line 18a	(5,120,153)			
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	(15,359,159)			
20	Amount offset in line 4 above	340,601,954			
21	Total Account 454, 456 and 456.1	\$ 344,350,684			
22	Note 4: SECA revenues booked in Account 447.	-			

Potomac Electric Power 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)		211,652,232
B	100 Basis Point increase in ROE			1.00%
Return Calculation				
59	Rate Base	(Line 39 + 58)		2,034,989,594
	Long Term Interest			
100	Long Term Interest	p117.62c through 67c		224,679,572
101	Less LTD Interest on Securitization Bonds (Note P)	Attachment 8		-
102	Long Term Interest	*(Line 100 - Line 101)*		224,679,572
103	Preferred Dividends	enter positive	p118.29c	-
	Common Stock			
104	Proprietary Capital		p112.16c	4,634,748,039
105	Less Preferred Stock	enter negative	(Line 114)	-
106	Less Account 216.1	enter negative	p112.12c	(1,646,367)
107	Common Stock		(Sum Lines 104 to 106)	4,633,101,672
	Capitalization			
108	Long Term Debt		p112.17c through 21c	4,576,923,077
109	Less Loss on Reacquired Debt	enter negative	p111.81c	(4,477,807)
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	-
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	1,050,987
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	-
113	Total Long Term Debt		(Sum Lines 108 to 112)	4,573,496,257
114	Preferred Stock		p112.3c	-
115	Common Stock		(Line 107)	4,633,101,672
116	Total Capitalization		(Sum Lines 113 to 115)	9,206,597,930
117	Debt %	Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.70%
118	Preferred %	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (108 + 114 + 115))	50.30%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	4.91%
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.00%
122	Common Cost	Common Stock	Appendix A % plus 100 Basis Pts	11.50%
		(Note J from Appendix A)		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	5.79%
126	Total Return (R)		(Sum Lines 123 to 125)	8.23%
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	167,406,635
Composite Income Taxes				
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I from ATT H-9A)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I from ATT H-9A)		8.25%
130	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.52%
132a	T/ (1-T)			37.96%
132b	Tax Gross-Up Factor	$1^*/(1-T)$		1.3796
	ITC Adjustment	(Note U from ATT H-9A)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	(25,577)
134	Tax Gross-Up Factor		(Line 132b)	1.3796
136	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 133 * 134)	(35,287)
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-9A)	Attachment 5, Line 136a	562,443
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136b	(861,705)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136c	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136d	-
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	(299,262)
136f	Tax Gross-Up Factor		(Line 132b)	1.3796
136g	Other Income Tax Adjustment		(Line 136e * 136f)	(412,874)
137	Income Tax Component =	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =$	(Line 132a * 127 * (1 - (123 / 126)))	44,693,758
138	Total Income Taxes		(Line 135 + 136g + 137)	44,245,597

Potomac Electric Power Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
10	Plant Allocation Factors						
11	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$ 7,161,924	7,161,924	-	Respondent is Electric Utility only.
12	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column i)	\$ -	-	-	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	\$ -	-	-	
24	Plant In Service						
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$ -	-	-	
41	Accumulated Deferred Income Taxes						
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h (See Attachment 1B)	\$ 889,781.00	889,781	-	Respondent is Electric Utility only.
47	Materials and Supplies						
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, column e)	\$ -	-	-	Respondent is Electric Utility only.
65	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)	\$ 2,072,633	-	2,072,633	Specific identification based on plant records: The following plant investments are included:
	Directly Assigned A&G						1
							2
							3
							4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors						
	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$ 15,312,143,692	0	0	
19	Plant in Service						
	Transmission Plant in Service	(Note B)	p207.58.g (See Attachment 9, column b)	\$ 3,151,588,423	0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, line 16, column d)	0	0	0	
30	Accumulated Depreciation						
	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, column e)	\$ 786,231,794	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount		EPRI Dues		Details	
Allocated General & Common Expenses									
73	Less EPRI Dues	(Note D)	p352-353	\$	367,479	\$	176,390		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	Transmission Related	Details
Allocated General & Common Expenses							
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$ 4,428,426	289,111	4,139,316	FERC Form 1 page 351.1 line 30 (h) - 32 (h), transmission related only.
Directly Assigned A&G							
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b	\$ 4,428,426	289,111	4,139,316	FERC Form 1 page 351.1 line 30 (h) - 32 (h), transmission related only.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	\$ 2,405,888	-	2,405,888	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 1)	8.25%	Maryland 8.25%	DC 8.25%	Enter State _Rate_	Enter State _Rate_	Enter State _Rate_	Enter Calculation Annonced: MD 4.80% DC 3.36%

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
Directly Assigned A&G							
78	General Advertising Exp. Account 930.1	(Note K)	p323.191b	\$ 2,405,888	-	2,405,888	None

Excluded Plant Cost Support

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

Potomac Electric Power Company
Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		December Prior Year														End of Year		Allocation	
45 Prepayments		Year	January	February	March	April	May	June	July	August	September	October	November	December	2015	2016	2017	Factor	Factor
Pension Liabilities, if any		5,728,215	-	-	5,728,812	-	-	5,742,624	-	-	5,758,320	-	-	5,761,711	-	-	5,761,711	15.46%	Excluded
Prepayments - DC ROW		38,669,463	28,355	58,220	19,358,576	29,865	59,730	29,865	29,865	59,730	4,170,461	29,865	59,730	42,079,388	23.20%	See Description.			
Other Prepayments		726,391	1,458,978	1,657,615	1,115,448	864,578	773,676	682,774	591,872	500,970	410,068	679,638	229,543	985,816	15.46%	Labor			
Montgomery County Permit Fees		623,144	619,467	615,789	608,895	608,895	598,763	598,763	598,763	598,763	581,127	581,127	581,127	581,127	0.00%	Excluded			
Prepaid Taxes		(0)	748,032	374,016	(0)	748,032	374,016	(1)	863,105	431,552	(1)	863,105	431,552	(1)	15.46%	Labor			
Prepaid Rent		320,073	262,293	204,513	146,733	580,778	521,804	474,330	441,711	382,831	408,207	436,470	385,200	326,126	15.46%	Labor			
Postage		234,002	234,002	234,002	324,607	324,607	324,607	287,824	287,824	287,824	310,266	310,266	310,266	251,379	15.46%	Labor			
Prepaid Software		(17,941)	(14,690)	(12,140)	(12,140)	(23,873)	(20,048)	6,869	12,535	28,119	28,119	28,119	28,119	28,119	15.46%	Labor			
Prepaid Retention		44,333	-	-	36,000	-	-	24,333	-	-	11,667	-	-	31,667	15.46%	Labor			
Cost in Excess of Billings		-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	Excluded			
Working Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	Excluded			
COLI Related Prepayment		302,817	408,778	408,778	281,219	441,188	441,188	192,450	192,450	192,450	63,959	159,019	519,490	407,736	0.00%	Excluded			
Leased Asset ROU-Op -Building		12,716	-	-	12,716	-	-	12,716	-	-	12,716	-	-	12,716	0.00%	Excluded			
Prepaid Gross Receipts Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	Excluded			
Prepaid Environmental Credits		165,271,971	184,828,537	200,688,693	48,996,341	60,343,639	68,990,884	85,624,226	105,363,789	119,832,086	132,311,291	143,215,594	154,944,385	171,075,602	0.00%	Excluded			
Prepayments Monthly Balance		211,915,184	188,573,752	204,229,486	76,599,207	63,917,709	72,064,639	93,676,793	108,381,934	122,314,344	144,066,201	146,303,202	157,489,412	221,541,386					
Prepaid Pensions if not included in Prepayments		221,861,737	219,254,525	217,852,377	215,584,364	213,221,907	210,855,494	208,489,081	206,122,668	203,756,255	201,389,660	199,022,988	196,656,316	194,288,691	15.46%	Labor			
Prepaid OPEB if not included in Prepayments		11,092,108	12,965,154	13,970,918	13,294,912	13,156,418	13,126,988	12,982,193	12,986,498	13,008,412	12,993,386	12,861,356	12,766,677	12,702,079	15.46%	Labor			
Total Monthly Balance Included in Rates		46,218,317	36,334,657	36,105,301	40,119,397	35,401,576	34,957,566	34,485,280	34,231,474	33,788,339	34,302,310	33,132,813	32,614,826	42,026,069					

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes		December Prior Year														End of Year		13 Month	
44 Transmission Related Account Reserves		Year	January	February	March	April	May	June	July	August	September	October	November	December	2015	2016	2017	Averages	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.		(2,753,311)	(2,723,311)	(2,723,311)	(2,970,630)	(2,585,630)	(2,423,130)	(2,246,350)	(2,246,350)	(2,107,350)	(2,527,669)	(2,362,669)	(2,362,669)	(2,362,669)	(4,301,546)	(2,941,379)	(2,941,379)	(2,941,379)	(2,941,379)
Bodily Injuries - Plant Related		(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(296,659)	(296,659)	(296,659)	(296,659)	(296,659)
Bodily Injuries - Labor Related		617,355	421,747	418,919	416,308	413,261	410,665	407,848	404,817	411,564	411,564	411,564	411,564	411,564	408,705	405,889	405,889	405,889	405,889
Current A/R-Workers Comp		2,950,516	3,163,385	3,143,608	3,125,348	3,104,041	3,085,885	3,066,188	3,044,990	3,092,175	3,044,607	3,015,935	2,999,560	2,979,863	3,062,777	2,979,863	3,062,777	2,979,863	3,062,777
Workers Comp - Long Term		(19,313,058)	(19,373,204)	(19,342,997)	(19,294,732)	(19,420,251)	(18,934,838)	(18,943,578)	(18,884,056)	(18,692,147)	(17,334,763)	(17,161,578)	(17,240,264)	(17,196,355)	(18,549,338)	(18,549,338)	(18,549,338)	(18,549,338)	(18,549,338)
Workers Comp - Short Term		(1,637,158)	(1,091,774)	(1,082,018)	(1,077,834)	(1,095,938)	(1,026,369)	(1,027,619)	(1,019,107)	(991,664)	(1,000,956)	(976,190)	(968,729)	(960,742)	(1,076,623)	(1,076,623)	(1,076,623)	(1,076,623)	(1,076,623)
FASB 112 Liability		(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)	(99,353)
Other Payroll Taxes		(756,929)	(770,314)	(788,984)	(822,517)	(826,008)	(837,693)	(829,091)	(809,003)	(801,557)	(791,818)	(803,075)	(812,820)	(812,820)	(674,462)	(794,175)	(794,175)	(794,175)	(794,175)
Accrued Bonuses & Incentives		(17,526,297)	(16,926,460)	(2,077,895)	(3,166,659)	(4,277,757)	(5,369,542)	(7,216,099)	(8,275,353)	(9,780,179)	(11,099,009)	(11,253,539)	(11,614,300)	(15,473,659)	(9,558,233)	(9,558,233)	(9,558,233)	(9,558,233)	(9,558,233)
Accrued Benefits - Medical, Dental, Vision Benefits, etc.		(6,061,852)	(7,342,541)	(7,388,386)	(5,361,950)	(5,479,796)	(5,656,772)	(6,148,154)	(6,396,923)	(6,146,600)	(6,154,527)	(5,898,667)	(5,745,801)	(6,415,852)	(6,322,786)	(6,322,786)	(6,322,786)	(6,322,786)	(6,322,786)
Accrued Vacation		(5,406,852)	(5,582,188)	(5,926,448)	(6,392,394)	(6,434,746)	(6,594,450)	(6,740,800)	(6,434,278)	(6,243,159)	(6,305,892)	(6,463,305)	(6,562,744)	(5,096,346)	(6,167,969)	(6,167,969)	(6,167,969)	(6,167,969)	(6,167,969)
ASC 712 OPEB Obligation - Current & Long-term		(390,831)	(390,831)	(390,831)	(390,831)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)
Non-Pension Postretiree Benefit Obligation		(163,334)	(80,517)	(95,319)	(93,809)	(100,188)	(107,503)	(114,582)	(121,207)	-	-	-	-	(72,326)	(78,625)	(78,625)	(78,625)	(78,625)	(78,625)
Current & Long-term Incentive Plans		(322,078)	(359,571)	(423,245)	(403,651)	(353,398)	(328,613)	(362,031)	(347,008)	(345,753)	(345,804)	(345,804)	(345,804)	(350,370)	(356,395)	(356,395)	(356,395)	(356,395)	(356,395)
Other Accrued Incentive Plans including but not limited to Savings and 401-k matching		(501,525)	(611,935)	(257,462)	(311,099)	(362,285)	(401,944)	(450,425)	(478,738)	(134,743)	(298,454)	(326,771)	(454,009)	(487,039)	(390,495)	(390,495)	(390,495)	(390,495)	(390,495)
Accrued Retention		(0)	41,556	42,111	(0)	33,222	28,778	(0)	19,889	15,444	(667)	40,555	36,111	(0)	19,769	(0)	19,769	(0)	19,769
Accrued Environmental Expenses		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transmission Related Account Reserves Monthly Balance		(54,470,880)	(52,831,283)	(38,086,956)	(37,950,047)	(38,057,267)	(38,827,323)	(41,276,491)	(42,214,814)	(42,399,767)	(43,041,126)	(42,765,376)	(43,605,420)	(48,305,754)	(43,371,732)	(43,371,732)	(43,371,732)	(43,371,732)	(43,371,732)
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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Allocation		Description	
Miscellaneous Revenue Credits		456	15.46%	Wages & Salary	
		456 + 456.1	100%	100% Transmission	Engineering support services
		456	21.41%	Gross Plant	
		7,500			
		\$ 7,500			
		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 \$		General Description of the Credits	
55	Outstanding Network Credits	(Note N)	From PJM	-		None	
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enter as negative)	(Note N)	From PJM	-		None	
				Add more lines if necessary			

Extraordinary Property Loss

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount		Number of years		Amortization		w/ interest	
61 Less extraordinary property loss		\$	-						
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				Enter \$		None	
155	Interest on Network Credits	(Note N)	PJM Data	0		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	-	

Potomac Electric Power Company
Attachment 5 - Cost Support

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
173	Network Zonal Service Rate 1 CP Peak	(Note L) PJM Data	6,015.5	PJM

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

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

MAPP Abandonment recovery pursuant to ER13-607

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

Brandywine Fly Ash Landfill Environmental Expenses

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		
Step 9 Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1	\$	(2,617,572) Pepco shall make a negative adjustment to its transmission revenue requirement in its 2015 Annual Update in the amount of \$2,617,572, to offset the \$2,617,572 of Brandywine fly ash landfill environmental expenses included in Pepco's 2014 Annual Update ("2013 Brandywine Fly Ash Expenses"). Pepco shall not include the 2013 Brandywine Fly Ash Expenses in a future Annual Update while recovery of such expenses is being pursued from a party outside of the PJM Tariff, but once Pepco is no longer pursuing recovery of such expenses outside of the PJM Tariff, Pepco may include such costs in a future Annual Update to the extent such expenses have not been recovered outside of the PJM Tariff, subject to SMECO's right to challenge such inclusion at that time on any grounds permitted pursuant to Attachment H-9, including the Formula Rate Implementation Protocols, as though the costs had been included in the 2014 Annual Update. Any payments to Pepco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Pepco Annual Update.

Plant Related Exclusions - Cost Support

			Form 1 Amounts	Capital Leases	Includable Plant
6	Electric Plant in Service	p207.104g	14,446,489,762	202,202,432	14,244,287,330 Transmission Capital Lease \$76,000,000, Distribution Capital Lease \$76,000,000, and General capital lease \$50,202,432
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	4,499,231,460		4,499,231,460
10	Accumulated Intangible Amortization	p200.21c	178,744,777	178,744,777	- Transmission Capital Lease amortization \$76,000,000, Distribution Capital Lease amortization \$76,000,000, and General capital lease amortization \$26,744,778
19	Transmission Plant In Service	p207.58 g	3,045,915,886	76,000,000	2,969,915,886 Transmission Capital Lease included Acct 352: \$76000000
23	General & Intangible	p205.5 g & p207.99 g	678,929,082	50,202,432	628,726,650 General Capital Lease \$50202432
51	Accumulated General Depreciation	p219.28c	311,311,220		311,311,220

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 Dues 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
68	Total A&G	Total: p.323.197.b	197,078,016	-	-	1,004,543	15,603						-	196,057,871
60	Transmission O&M	p321.112.b	34,920,405										176,390	34,744,015

Depreciation & Amortization - Cost Support

Attachment A Line #s, Descriptions and Notes			Form 1 Amount	Merger Costs	Non Merger Related
96	Transmission Depreciation Expense	p336.7b&c	57,898,179	-	57,898,179
87	General Depreciation	p336.10b&c	30,848,449	-	30,848,449
88	Intangible Amortization	p336.1d&e	7,164,699	-	7,164,699
92	Common Depreciation - Electric Only		-	-	-
93	Common Amortization - Electric Only		-	-	-

PBOP Expense in FERC 926

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c	197,078,016	22,791,760	2,358,278	2,648,558	The actuarially determined amount of OP&E 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 EROA assumption remaining the same. The actuarial gains were a result in the change in discount rate and asset returns.

Attachment 3 - Revenue Credit Workpaper

17b	Costs associated with revenues in line 17a	\$	2,283,469
	Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)	\$	8,298,242
	Federal Income Tax Rate		21.00%
	Federal Tax on Revenue subject to 50/50 sharing		1,742,631
	Net Revenue subject to 50/50 sharing		6,555,611
	Composite State Income Tax Rate		8.25%
	State Tax on Revenue subject to 50/50 sharing		540,838
	Total Tax on Revenue subject to 50/50 sharing	\$	2,283,469

Attachment H-9A

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

Attachment 6B - True-Up Interest

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

Attachment 9 - Rate Base

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

Potomac Electric Power Company
Attachment 5 - Cost Support

Other Income Tax Adjustments					
Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-9A, Line 131	Amount to Line 136f
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 2,043,948	X	= \$ 562,443
136b	Amortization of Excess/Deficient Deferred Taxes - Transmission Component	Instr. 4 below			(861,705)
136c	Amortization Excess / Deficient Deferred Taxes (State) - Transmission Component	Instr. 4 below			-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			-
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			\$ (299,262)
<u>Instr. #s</u>	<u>Instructions</u>				
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).				
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
Inst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).				
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT 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 193 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.				
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.				

Potomac Electric Power Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Reference	Updated FERC Form 1 Reference
1	Transmission Wages Expense	ATT H-9A	F10	p354.21b	p354-355.21.b
2	Exelon Business Services Company Transmission Wages Expense	ATT H-9A	F11	P354 footnote	p354-355 footnote
3	Pepco Holdings Service Company Wages Expense	ATT H-9A	F12	P354 footnote	p354-355 footnote
4	Direct Total Wages Expense	ATT H-9A	F14	p354.28b	p354-355.28.b
5	Exelon Business Services Company Total Wages Expense	ATT H-9A	F15	P354 footnote	p354-355 footnote
6	Pepco Holdings Service Company Total Wages Expense	ATT H-9A	F16	P354 footnote	p354-355 footnote
7	Less A&G Wages Expense	ATT H-9A	F18	p354.27b	p354-355.27.b
8	Less Exelon Business Services Company A&G Wages Expense	ATT H-9A	F19	P354 footnote	p354-355 footnote
9	Less Pepco Holdings Service Company A&G Wages Expense	ATT H-9A	F20	P354 footnote	p354-355 footnote
10	Electric Plant in Service	ATT H-9A	F207	p207.104g (See Attachment 9A, line 14, column p200-201.21c (See Attachment 9, line 14, column h) p207.58 g (See Attachment 9, line 14, column b) p205.5 g & p207.99 g (See Attachment 9, line 14, column c)	p204-207.104.g (See Attachment 9A, line 14, column j) p200-201.21.c (See Attachment 9, line 14, column h) p204-207.58.g (See Attachment 9, line 14, column b) p205.5.g & p204-207.99.g (See Attachment 9, line 14, column c)
11	Accumulated Intangible Amortization	ATT H-9A	F34		
12	Transmission Plant in Service	ATT H-9A	F54		
13	General & Intangible	ATT H-9A	F60		
14	Less Account 565	ATT H-9A	F147	p321.96.b	p320-321.96.b
15	Plus Transmission Lease Payments	ATT H-9A	F150	p200.3.c	p200-201.3.c
16	Less Property Insurance Account 924	ATT H-9A	F159	p323.189b	p320-323.185.b
17	Less Regulatory Commission Exp Account 928	ATT H-9A	F160	p323.189b	p320-323.189b
18	Less General Advertising Exp Account 930.1	ATT H-9A	F161	p323.191b	p320-323.191.b
19	Regulatory Commission Exp Account 928	ATT H-9A	F169	p323.189b	p320-323.189.b
20	General Advertising Exp Account 930.1	ATT H-9A	F170	p323.191b	p320-323.191.b
21	Property Insurance Account 924	ATT H-9A	F173	p323.185b	p320-323.185.b
22	General Advertising Exp Account 930.1	ATT H-9A	F174	p323.191b	p320-323.191.b
23	Transmission Depreciation Expense	ATT H-9A	F185	P336.7b&c (See Attachment 5)	P336-337.7.b&c (See Attachment 5)
24	General Depreciation	ATT H-9A	F189	p336.10b&c (See Attachment 5)	p336-337.10.b&c (See Attachment 5)
25	Intangible Amortization	ATT H-9A	F191	p336.148a (See Attachment 5)	p336-337.1.48a (See Attachment 5)
26	Common Depreciation - Electric Only	ATT H-9A	F198	p336.11.b (See Attachment 5)	p336-337.11.b (See Attachment 5)
27	Common Amortization - Electric Only	ATT H-9A	F198	p356 or p336.11.d (See Attachment 5)	p356 or p336-337.11.d (See Attachment 5)
28	Long Term Interest	ATT H-9A	F215	p117.62c through 67c	p114-117.62.c through 67.c
29	Proprietary Capital	ATT H-9A	F222	p112.16c	p112-113.16.c
30	Less Account 216.1	ATT H-9A	F224	p112.12c	p112-113.12.c
31	Less Account 219	ATT H-9A	F225	p112.15c	p112-113.15.c
32	Long Term Debt	ATT H-9A	F229	p112-117c through 21c	p112-113.17.c through 21.c
33	Less Loss on Reacquired Debt	ATT H-9A	F230	p111.81c	p110-111.81.c
34	Plus Gain on Reacquired Debt	ATT H-9A	F231	p113.61c	p112-113.61.c
35	Preferred Stock	ATT H-9A	F235		p112-113.3.c
36	Footnote X	ATT H-9A	C384	112 lines 18.c & d to 21.c & d	112-113 lines 18.c&d to 21.c&d
37	Footnote Y	ATT H-9A	C385	112 line 3.c & d	112-113 line 3.c&d
38	Footnote Z	ATT H-9A	C386	112 lines 16.c & d	112-113 lines 16.c&d
39	ADIT-282	1B - ADIT EOY	B183	Total - Pg. 275 (Form 1-F filer: see note 7, below)	Total - Pg. 274-275 (Form 1-F filer: see note 7, below)
40	Instructions for Account 282:	1B - ADIT EOY	B193	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
41	ADIT-283 (Subject to Proration)	1B - ADIT EOY	B252	Total - Pg. 277 (Form 1-F filer: see note 7, below)	Total - Pg. 276-277 (Form 1-F filer: see note 7, below)
42	Instructions for Account 283:	1B - ADIT EOY	B262	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
43	ADIT-282	1C - ADIT BOY	B183	Total - Pg. 275 (Form 1-F filer: see note 7, below)	Total - Pg. 274-275 (Form 1-F filer: see note 7, below)
44	Instructions for Account 282:	1C - ADIT BOY	B193	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
45	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B252	Total - Pg. 277 (Form 1-F filer: see note 7, below)	Total - Pg. 276-277 (Form 1-F filer: see note 7, below)
46	Instructions for Account 283:	1C - ADIT BOY	B262	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
47	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C69	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)
48	Accumulated Intangible Amortization	5 - Cost Support 1	F17	p200.21c (See Attachment 9, column h)	p200-201.21.c (See Attachment 9, column h)
49	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3.c	p200-201.3.c
50	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104.g (See Attachment 9A, column b)
51	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207.58 g (See Attachment 9, column b)	p204-207.58.g (See Attachment 9, column b)
52	Less Regulatory Commission Exp Account 928	5 - Cost Support 1	F50	p323.189b	p320-323.189.b
53	Regulatory Commission Exp Account 928	5 - Cost Support 1	F52	p323.189b	p320-323.189.b
54	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323.191b	p320-323.191.b
55	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191.b
56	Prepayments	5 - Cost Support 1	F111	p111.1,57	p110-111.1,57
57	Electric Plant in Service	5 - Cost Support 1	F230	p207.104g	p204-207.104.g
58	Accumulated Intangible Amortization	5 - Cost Support 1	F232	p200.21c	p200-201.21.c
59	Transmission Plant in Service	5 - Cost Support 1	F233	p204-207.58.g	p204-207.58.g
60	General & Intangible	5 - Cost Support 1	F234	p205.5.g & p207.99.g	p204-207.5.g & p204-207.99.g
61	Total A&G	5 - Cost Support 1	F240	Total: p323.197.b	Total: p320-323.197.b
62	Transmission O&M	5 - Cost Support 1	F241	p321.112.b	p320-323.112.b
63	Total A&G	5 - Cost Support 1	F255	Total: p323.197.b Account 926: p323.187.b and c	Total: p320-323.197.b Account 926: p320-323.187.b&c
64	Transmission(Gross Plant in Service)	9 - Rate Base	C10	207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	204-207.58.g minus 204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note I)
65	General & Intangible(Gross Plant in Service)	9 - Rate Base	D10	207.99.g minus 207.98.g for end of year, records for other months	204-207.99.g minus 204-207.98.g for end of year, records for other months
66	Intangible(Accumulated Amortization)	9 - Rate Base	I10	200.21c for end of year, records for other months 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	200-201.21.c for end of year, 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
67	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)	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)
68	Transmission(Gross Plant in Service)	9A - Gross Plant & ARO	D10	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
69	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
70	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
71	Transmission(Asset Retirement Obligations)	9A - Gross Plant & ARO	H10	207.98.g. for end of year, records for other months	204-207.98.g. for end of year, records for other months
72	General & Intangible (Asset Retirement Obligations)	9A - Gross Plant & ARO	I10	200.21.c for end of year, records for other months	200-201.21.c for end of year, records for other months
73	Intangible Amort. (Accumulated Depreciation & Amortization)	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
74	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
75	Attachment 11A - O&M Workpaper	11A - O&M	E7	321.83.b to 321.112.b	320-323.83.b to 320-323.112.b
76	Attachment 11B - A&G Workpaper	11B - A&G	E7	323.181.b to 323.196.b	320-323.181.b to 320-323.196.b

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Management	\$ 1,520,486	1,447,443	2,571,111				\$ 2,664	\$ 5,541,704
Services	8,472,230	7,002,654	14,363,640			29,785	3,853,753	33,722,062
Services	8,171,763	7,495,495	13,710,569				17,523	29,395,350
Resources	3,224,381	2,151,266	4,641,890				-	10,017,537
Services	1,851,507	1,647,165	2,938,590				471,374	6,908,636
Operations	46,701,747	46,872,676	35,290,390				-	128,864,813
Technology	4,521,643	4,363,707	7,859,210				4,042	16,748,602
Legal, and Reg Affairs	11,468,873	7,690,010	15,273,651				1,290	34,433,824
Information Services	2,282,059	2,031,773	3,785,750				2,540	8,102,122
Electric and Gas Op Services	41,865,642	38,655,502	65,845,460	252,021	164,673	67,826	172	146,851,296
Services	\$ 779,184	543,400	1,461,593				\$ 156	\$ 2,784,333
	\$ 130,859,515	\$ 119,901,091	\$ 167,741,854	\$ 252,021	\$ 164,673	\$ 97,611	\$ 4,353,514	\$ 423,370,279

Name of Respondent: PHE Service Company		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	Potomac Electric Company	57,316,320	119,427,258	(4,724)	167,741,854
2	Delmarva Power & Light Company	44,256,068	88,603,762	(1,883)	130,859,515
3	Alliant City Electric Company	39,897,046	86,035,756	(1,661)	119,801,091
4	Exelon Business Services Company, LLC	16,531	3,850,677		3,867,238
5	Papco Holdings LLC	463,480	20,261	(4)	483,737
6	Baltimore Gas and Electric Company	196,410	53,811		250,221
7	Commercenet Edison Company	0	164,673		164,673
8	PECO Energy Company	0	87,811		87,811
9	Connecti LLC	2,589			2,589
10					0
40	Total	142,152,562	281,225,619	(8,302)	423,370,279

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

Total PHI

[illegible]

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 Onl
930.1	General ad expenses	635,517	591,971	1,115,525	-	-	-	-	2,343,013	Direct transmission Onl
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.

Potomac Electric Power Company
Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	\$ 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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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

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Attachment 6
True-Up Revenue Requirement Worksheet

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

Line No.	(1)	(2) Attachment H-9A Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	3,057,440,304	
2	Net Transmission Plant - Total	Attach 9, line 16, column i	2,297,800,476	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-9A, line 85	64,435,934	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.0211	0.0211
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H-9A, line 86a plus line 91 plus line 96	5,878,654	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.0019	0.0019
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-9A, line 99	19,271,152	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.0063	0.0063
9	Less Revenue Credits (Enter As Negative)	Attach H-9A, line 154	(10,266,363)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.0034)	(0.0034)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.0259
	INCOME TAXES			
12	Total Income Taxes	Attach H-9A, line 138	40,359,183	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.0176	0.0176
	RETURN			
14	Return on Rate Base	Attach H-9A, line 145	157,169,623	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.0684	0.0684
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.0860	0.0860

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	\$ 2,713,256,400	0.0259	70,390,191	\$ 2,029,247,166	0.0860	174,442,809	48,064,353	292,897,353	-	\$ -	292,897,353		292,897,353
17b	Brighton Sub	B0288	33,558,380	0.0259	870,607	23,051,411	0.0860	1,981,598	958,811	3,811,017	150	166,628	3,977,645		3,977,645
17c	Burches Hill 500/230kV transformer - second 1000 MVA	B0319	36,700,000	0.0259	952,111	27,437,619	0.0860	2,358,656	1,048,571	4,359,338	150	202,771	4,562,109		4,562,109
17d	Reconductor Dickerson-Quince Orchard 230kV	B0367.1/B0367.2	20,000,000	0.0259	518,861	14,952,381	0.0860	1,285,371	571,429	2,375,661	150	110,502	2,486,163		2,486,163
17e	Chalk Point 230kV Breaker 1A	B0512.7	2,000,000	0.0259	51,886	1,495,238	0.0860	128,537	57,143	237,566	-	-	237,566		237,566
17f	Chalk Point 230kV Breaker 1B	B0512.8	2,000,000	0.0259	51,886	1,495,238	0.0860	128,537	57,143	237,566	-	-	237,566		237,566
17g	Chalk Point 230kV Breaker 2A	B0512.9	2,000,000	0.0259	51,886	1,495,238	0.0860	128,537	57,143	237,566	-	-	237,566		237,566
17h	Chalk Point 230kV Breaker 3A	B0512.12	2,000,000	0.0259	51,886	1,514,286	0.0860	130,175	57,143	239,203	-	-	239,203		239,203
17i	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	15,875,382	0.0259	411,856	12,246,723	0.0860	1,052,781	453,582	1,918,219	150	91,198	2,009,417		2,009,417
17j	Burches Hill Sub: Add 3rd 500/230kV	B0499	29,544,357	0.0259	766,471	22,791,361	0.0860	1,959,243	844,124	3,569,839	150	169,721	3,739,560		3,739,560
17k	Ritchie-Benning: Install (2) 230kV Lines	B0526	58,581,170	0.0259	1,519,775	45,191,188	0.0860	3,884,829	1,673,748	7,078,352	-	-	7,078,352		7,078,352
17l	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	5,228,954	0.0259	135,603	4,032,222	0.0860	346,627	149,342	631,572	-	-	631,572		631,572
17m	Brighton Sub: Upgrade T1 500/230kV Transformer	B0496	19,021,804	0.0259	493,484	15,221,584	0.0860	1,308,513	543,480	2,345,477	150	114,322	2,459,799		2,459,799
17n	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	51,852,352	0.0259	1,345,209	43,422,927	0.0860	3,732,821	1,481,496	6,559,526	-	-	6,559,526		6,559,526
17o	Reconductor feeder Dickerson to Quince Orchard	b2008	8,623,505	0.0259	223,720	7,320,180	0.0860	629,274	246,386	1,099,380	-	-	1,099,380		1,099,380
17p	Reconductor the Dickerson - Pleasant View 230kV circuit	b0467.1	9,000,000	0.0259	233,488	6,685,714	0.0860	574,733	257,143	1,065,363	-	-	1,065,363		1,065,363
17q	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	39,000,000	0.0259	1,011,780	32,314,286	0.0860	2,777,875	1,114,286	4,903,940	-	-	4,903,940		4,903,940
17r	Reconductor the Dickerson station "H" - Quince Orchard 230kV	b1596	9,200,000	0.0259	238,676	7,885,714	0.0860	677,890	262,857	1,179,423	-	-	1,179,423		1,179,423
17s															
18	Annual Totals		3,057,440,304		79,319,376	2,297,800,476		197,528,806	57,898,179	334,746,361		\$ 855,142	335,601,503	-	\$ 335,601,503

Note Letter

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

**Attachment 6A
True-Up**

1 2	Rate Year being Trued-Up		Revenue Requirement Projected For Rate Year		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
	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	\$ 281,870,174	0.87	273,084,690	281,870,174	8,785,485	-	928,626	\$ 9,714,111
3a	Brighton Sub	B0288	4,032,151	0.01	3,906,475	4,032,151	125,676	-	13,284	138,960
3b	Burches Hill 500/230kV transformer - second 1000 MVA	B0319	4,622,512	0.01	4,478,435	4,622,512	144,077	-	15,229	159,306
3c	Reconductor Dickerson-Quince Orchard 230kV	B0367.1/B0367.2	2,519,080	0.01	2,440,564	2,519,080	78,516	-	8,299	86,815
3d	Chalk Point 230kV Breaker 1A	B0512.7	240,444	0.00	232,950	240,444	7,494	-	792	8,286
3e	Chalk Point 230kV Breaker 1B	B0512.8	240,444	0.00	232,950	240,444	7,494	-	792	8,286
3f	Chalk Point 230kV Breaker 2A	B0512.9	240,444	0.00	232,950	240,444	7,494	-	792	8,286
3g	Chalk Point 230kV Breaker 3A	B0512.12	242,087	0.00	234,542	242,087	7,546	-	798	8,343
3h	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	2,035,681	0.01	1,972,232	2,035,681	63,449	-	6,707	70,156
3i	Burches Hill Sub: Add 3rd 500/230kV	B0499	3,788,437	0.01	3,670,357	3,788,437	118,080	-	12,481	130,561
3j	Ritchie-Benning: Install (2) 230kV Lines	B0526	7,163,081	0.02	6,939,818	7,163,081	223,263	-	23,599	246,862
3k	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	639,132	0.00	619,211	639,132	19,921	-	2,106	22,026
3l	Brighton Sub: Upgrade T1 500/230kV Transformer	B0496	2,491,463	0.01	2,413,808	2,491,463	77,655	-	8,208	85,863
3m	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	6,635,580	0.02	6,428,759	6,635,580	206,821	-	21,861	228,682
3n	Reconductor feeder Dickerson to Quince Orchard	b2008	1,112,059	0.00	1,077,398	1,112,059	34,661	-	3,664	38,325
3o	Reconductor the Dickerson - Pleasant View 230kV circuit	b0467.1	1,078,301	0.00	1,044,692	1,078,301	33,609	-	3,552	37,162
3p	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	4,961,036	0.02	4,806,408	4,961,036	154,628	-	16,344	170,973
3q	Reconductor the Dickerson station "H" – Quince Orchard 230kV	b1596	1,192,973	0.00	1,155,790	1,192,973	37,183	-	3,930	41,114
3r	Asset separation costs							(7,411)	(783)	(8,194)
3s										
4	Total Annual Revenue Requirements (Note A)		\$ 325,105,081	1.00	314,972,027	325,105,081	10,133,054	(7,411)	1,070,281	\$ 11,195,924
Monthly Interest Rate									0.0062	
Interest Income (Expense)									1,070,281	

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 3r to 3s	(7,411)	(783)	(8,194)

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

	(A) PJM Billed Revenue Received	(B) True-up	(C) Annual (net of true-ups)
7			
8			
9 Jan-May (Year 1)	131,995,228	6,723,550	125,271,678
10 June-Dec (Year 1)	208,606,726	18,906,377	189,700,349
11			314,972,027

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

13 Jan-Dec (Year 1)	325,105,081	325,105,081
---------------------	-------------	-------------

Notes:

A

For each project or Attachment H-9A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-9A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-9A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

B

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

**Attachment 6B
True-Up Interest Rate**

[A]
FERC Monthly
Interest Rate

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	17 Months	Monthly Interest Rate	Interest
			Attachment 6A, Col G + Col H		Line 18 above	Col C x Col D x Col E
21	Total	Zonal	8,785,485	17	0.0062	928,626
21a	Brighton Sub	B0288	125,676	17	0.0062	13,284
21b	Burches Hill 500/230kV transformer - second 1000 MVA	B0319	144,077	17	0.0062	15,229
21c	Reconductor Dickerson-Quince Orchard 230kV	B0367.1/B0367.2	78,516	17	0.0062	8,299
21d	Chalk Point 230kV Breaker 1A	B0512.7	7,494	17	0.0062	792
21e	Chalk Point 230kV Breaker 1B	B0512.8	7,494	17	0.0062	792
21f	Chalk Point 230kV Breaker 2A	B0512.9	7,494	17	0.0062	792
21g	Chalk Point 230kV Breaker 3A	B0512.12	7,546	17	0.0062	798
21h	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	63,449	17	0.0062	6,707
21i	Burches Hill Sub: Add 3rd 500/230kV	B0499	118,080	17	0.0062	12,481
21j	Ritchie-Benning: Install (2) 230kV Lines	B0526	223,263	17	0.0062	23,599
21k	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	19,921	17	0.0062	2,106
21l	Brighton Sub: Upgrade T1 500/230kV Transformer	B0496	77,655	17	0.0062	8,208
21m	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	206,821	17	0.0062	21,861
21n	Reconductor feeder Dickerson to Quince Orchard	b2008	34,661	17	0.0062	3,664
21o	Reconductor the Dickerson - Pleasant View 230kV circuit	b0467.1	33,609	17	0.0062	3,552
21p	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	154,628	17	0.0062	16,344
21q	Reconductor the Dickerson station "H" - Quince Orchard 230kV	b1596	37,183	17	0.0062	3,930
21r	Asset separation costs		(7,411)	17	0.0062	(783)
21s						
	Total		10,125,644			1,070,281

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
3	Formula Line			
4	A	160	Net Plant Carrying Charge without Depreciation	12.05%
5	B	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.66%
6	C		Line B less Line A	0.61%
7	FCR if a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax:	3.45%
9	The FCR resulting from Formula in a given year is used for that year only. Therefore, actual revenues collected in a			
10	year do not change based on cost data for subsequent years.			
11	The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.			

	Details		B0288 Brighton Sub				B0319 Burches Hill 500/230kV transformer - second 1000 MVA				B0367.1/B0367.2 Reconductor Dickerson-Quince Orchard 230kV				B0512.7 Chalk Point 230kV Breaker 1A				
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes				No				Yes				Yes				
13	Useful life of project	Life	52				52				52				52				
14	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"	CIAC (Yes or No)	No				No				No				No				
15	Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14	Increased ROE (Basis Points)	150				150				150				0				
16	"Yes" on line 14	Base FCR	12.05%				12.05%				12.05%				12.05%				
17	Line 6 times line 15 divided by 100 basis points	FCR for This Project	12.97%				12.97%				12.97%				12.05%				
18	Columns A, B or C from Attachment G	Investment	33,558,380				36,700,000				20,000,000				2,000,000				
19	Line 18 divided by line 13	Annual Depreciation/ Amortization Exp	645,353				705,769				384,615				38,462				
20	From Columns H, I or J from Attachment 6	Month In Service or Month for CWIP	6.5				8.0				8.0				8.0				
57		Base FCR	2026	18,718,323	645,353	18,072,970	2,822,857	22,698,883	705,769	21,993,114	3,355,587	12,369,963	384,615	11,985,348	1,828,658	1,236,996	38,462	1,198,535	182,866
58		W Increased ROE	2026	18,718,323	645,353	18,072,970	2,989,485	22,698,883	705,769	21,993,114	3,558,358	12,369,963	384,615	11,985,348	1,939,160	1,236,996	38,462	1,198,535	182,866
59		Base FCR	2027	18,072,970	645,353	17,427,617	2,745,102	21,993,114	705,769	21,287,344	3,270,554	11,985,348	384,615	11,600,733	1,782,318	1,198,535	38,462	1,160,073	178,232
60		W Increased ROE	2027	18,072,970	645,353	17,427,617	2,905,781	21,993,114	705,769	21,287,344	3,466,817	11,985,348	384,615	11,600,733	1,889,274	1,198,535	38,462	1,160,073	178,232
61																			
62																			
63																			

		New Plant Carrying Charge		
2		Fixed Charge Rate (FCR) if not a CIAC		
3		Formula Line		
4		A	160	Net Plant Carrying
5		B	167	Net Plant Carrying
6		C		Line B less Line A
7		FCR if a CIAC		
8		D	161	Net Plant Carrying
9		The FCR resulting from Formula in a given year is 10.5% which includes a base ROE of 10 point RTO membership adder as authorized by FEF and ER08-1423 have been awarded an additional 1 point.		
10				
11				

[illegible]

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1		New Plant Carrying Charge	
2		Fixed Charge Rate (FCR) if not a CIAC	
3		Formula Line	
4		A	160 Net Plant Carrying
5		B	167 Net Plant Carrying
6		C	Line B less Line A
7		FCR if a CIAC	
8		D	161 Net Plant Carrying
9		The FCR resulting from Formula in a given year is the	
10		year do not change based on cost data for subsequent	
11		The ROE is 10.5% which includes a base ROE of 10% plus a	
		point RTO membership adder as authorized by FERC Order	
		ER08-1423 has been awarded an additional 15% adder	

[illegible]

		New Plant Carrying Charge		
2		Fixed Charge Rate (FCR) if not a CIAC		
3		Formula Line		
4		A	160	Net Plant Carrying
5		B	167	Net Plant Carrying
6		C		Line B less Line A
7		FCR if a CIAC		
8		D	161	Net Plant Carrying
9		The FCR resulting from Formula in a given year is		
10		year do not change based on cost data for subsequent		
		The ROE is 10.5% which includes a base ROE of 10		
		point RTO membership adder as authorized by FERC		
11		and ER08-1423 have been awarded an additional 1		

[illegible]

1	New Plant Carrying Charge		
2	Fixed Charge Rate (FCR) if not a CIAC		
3	Formula Line		
4	A	160	Net Plant Carrying
5	B	167	Net Plant Carrying
6	C		Line B less Line A
7	FCR if a CIAC		
8	D	161	Net Plant Carrying
9	The FCR resulting from Formula in a given year is 1		
10	year do not change based on cost data for subsequent		
11	The ROE is 10.5% which includes a base ROE of 10		
	point RTO membership adder as authorized by FEF		
	and ER08-1423 have been awarded an additional 1%		

[illegible]

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

Line #

101	Long Term Interest		
	Less LTD Interest on Securitization Bonds		0

112	Capitalization		
	Less LTD on Securitization Bonds		0

Calculation of the above Securitization Adjustments

**Attachment 9
Rate Base Worksheet**

Line No	(Note K) Month (a)	Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-9A, 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 I)	207.99.g minus 207.98.g for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e) (h)	Col. (c) - Col. (f) - Col. (k)	Col. (d) - Col. (g) - Col. (l)
1	December Prior Year	2,969,915,886	627,535,128	-	732,744,073	310,458,191	-	-	-	2,237,171,813	317,076,936	-
2	January	2,981,657,924	661,081,056	-	737,448,138	313,193,932	-	162,506	-	2,244,209,786	347,724,618	-
3	February	2,990,992,014	663,195,702	-	741,960,642	315,830,170	-	496,850	-	2,249,031,372	346,868,682	-
4	March	3,022,840,440	672,374,472	-	746,404,927	318,280,127	-	896,213	-	2,276,435,514	353,198,132	-
5	April	3,028,721,147	681,931,940	-	750,929,603	320,906,059	-	1,396,397	-	2,277,791,544	359,629,485	-
6	May	3,038,157,324	685,242,965	-	755,308,917	323,528,917	-	1,957,370	-	2,282,848,406	359,750,678	-
7	June	3,051,913,248	689,444,530	-	759,575,948	326,702,786	-	2,538,320	-	2,292,337,301	361,203,424	-
8	July	3,064,550,073	697,436,599	-	763,839,918	328,303,414	-	3,175,068	-	2,300,710,156	365,958,117	-
9	August	3,086,298,498	702,731,684	-	768,423,763	330,779,187	-	3,884,720	-	2,317,874,734	368,067,776	-
10	September	3,105,136,674	707,651,139	-	772,903,429	333,186,520	-	4,641,720	-	2,332,233,245	369,822,899	-
11	October	3,121,485,391	713,373,000	-	777,487,235	335,734,072	-	5,447,484	-	2,343,998,156	372,191,444	-
12	November	3,133,466,909	716,556,388	-	782,059,376	338,276,402	-	6,283,831	-	2,351,407,533	371,996,155	-
13	December	3,151,588,423	766,263,854	-	786,231,794	337,422,696	-	7,161,924	-	2,365,356,629	421,679,234	-
14	Average of the 13 Monthly Balances (Attachment 9A)	3,057,440,304	691,139,881	-	759,639,828	325,507,883	-	2,926,339	-	2,297,800,476	362,705,660	-
15	Less Merger Cost to Achieve (Attachment 10)	-	-	-	-	-	-	-	-	-	-	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	3,057,440,304	691,139,881	-	759,639,828	325,507,883	-	2,926,339	-	2,297,800,476	362,705,660	-

Adjustments to Rate Base

Line No	Month	CWIP	PHFU	Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit	
	(a)	CWIP in Rate Base (b) 43a	Held for Future Use (c) 28	Materials & Supplies (d) 50	Stores Expense (e) 47	Prepayments (f) 45	(g)	(h) 43b	(i)	(j)	(k)	(l)
	Attachment H-9A, Line No:			227. 8. c + 227.5.c (see Att H-9A Note AA)	(227.16.c * Labor Ratio)							
		(Note C)	214 for end of year, records for other months	for end of year, records for other months	for end of year, records for other months	Notes J	Notes B & F		Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	-	-	26,727,118	-	46,218,317	-	-				
18	January	-	-	26,378,654	-	36,334,657	-	-				
19	February	-	-	27,299,339	-	36,105,301	-	-				
20	March	-	-	29,026,507	-	40,119,397	-	-				
21	April	-	-	28,790,135	-	35,401,576	-	-				
22	May	-	-	28,938,189	-	34,957,566	-	-				
23	June	-	-	29,301,782	-	34,485,280	-	-				
24	July	-	-	29,131,543	-	34,231,474	-	-				
25	August	-	-	29,130,424	-	33,788,339	-	-				
26	September	-	-	28,664,931	-	34,302,310	-	-				
27	October	-	-	28,295,227	-	33,132,813	-	-				
28	November	-	-	27,624,494	-	32,614,826	-	-				
29	December	-	-	26,872,568	-	42,026,069	-	-				
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	-	28,167,762	-	36,439,840	-	-				

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 debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J From Attachment 5, line 45 column F for the end of year balance and records for other months.
- K In the true-up calculation, actual monthly balance records are used.

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

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)
	Attachment H-9A, Line No:	p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	207.57.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	14,244,287,330	2,969,915,886	628,726,650	-	9,557,439	1,191,522	-	-	14,234,729,891	2,969,915,886	627,535,128	-
2	January	14,378,818,396	2,981,657,924	662,272,578	-	9,557,439	1,191,522	-	-	14,369,260,957	2,981,657,924	661,081,056	-
3	February	14,448,777,497	2,990,992,014	664,387,224	-	9,557,439	1,191,522	-	-	14,439,220,058	2,990,992,014	663,195,702	-
4	March	14,590,719,551	3,022,840,440	673,965,994	-	9,557,439	1,191,522	-	-	14,581,162,112	3,022,840,440	672,374,472	-
5	April	14,647,363,854	3,028,721,147	683,123,462	-	9,557,439	1,191,522	-	-	14,637,806,414	3,028,721,147	681,931,940	-
6	May	14,718,146,995	3,038,157,324	686,434,487	-	9,557,439	1,191,522	-	-	14,708,589,556	3,038,157,324	685,242,965	-
7	June	14,813,114,664	3,051,913,248	690,636,052	-	9,557,439	1,191,522	-	-	14,803,557,225	3,051,913,248	689,444,530	-
8	July	14,865,294,658	3,064,550,073	698,628,121	-	9,557,439	1,191,522	-	-	14,855,737,219	3,064,550,073	697,436,599	-
9	August	14,937,337,861	3,086,298,498	703,923,206	-	9,557,439	1,191,522	-	-	14,927,780,422	3,086,298,498	702,731,684	-
10	September	14,998,981,148	3,105,136,674	708,842,661	-	9,557,439	1,191,522	-	-	14,989,423,709	3,105,136,674	707,651,139	-
11	October	15,108,015,288	3,121,485,391	714,564,522	-	9,557,439	1,191,522	-	-	15,098,457,849	3,121,485,391	713,373,000	-
12	November	15,173,914,913	3,133,466,909	717,747,910	-	9,557,439	1,191,522	-	-	15,164,357,474	3,133,466,909	716,556,388	-
13	December	15,312,143,692	3,151,588,423	767,455,376	-	9,557,439	1,191,522	-	-	15,302,586,253	3,151,588,423	766,263,854	-
14	Average of the 13 Monthly Balances	14,787,455,065	3,057,440,304	692,331,403	-	9,557,439	1,191,522	-	-	14,777,897,626	3,057,440,304	691,139,881	-

		Accumulated Depreciation & Amortization						Asset Retirement Obligations					
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
Attachment H-9A, Line No:		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	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	219.28.c 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	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	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	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	4,499,231,460	732,744,073	311,311,220		-	-	4,360,088		853,029		-	-
16	January	4,530,290,973	737,448,138	314,046,961	162,506	-	-	4,360,088		853,029		-	-
17	February	4,551,801,710	741,960,642	316,683,198	496,850	-	-	4,360,088		853,029		-	-
18	March	4,578,835,753	746,404,927	319,133,156	896,213	-	-	4,360,088		853,029		-	-
19	April	4,608,287,016	750,929,603	321,759,087	1,396,397	-	-	4,360,088		853,029		-	-
20	May	4,636,380,010	755,308,917	324,381,946	1,957,370	-	-	4,360,088		853,029		-	-
21	June	4,664,543,809	759,575,948	326,555,815	2,538,320	-	-	4,360,088		853,029		-	-
22	July	4,694,866,838	763,839,918	329,156,443	3,175,068	-	-	4,360,088		853,029		-	-
23	August	4,725,192,287	768,423,763	331,632,216	3,884,720	-	-	4,360,088		853,029		-	-
24	September	4,755,183,575	772,903,429	334,039,549	4,641,720	-	-	4,360,088		853,029		-	-
25	October	4,785,556,865	777,487,235	336,587,101	5,447,484	-	-	4,360,088		853,029		-	-
26	November	4,816,022,261	782,059,376	339,129,430	6,283,831	-	-	4,360,088		853,029		-	-
27	December	4,840,760,237	786,231,794	338,275,724	7,161,924	-	-	4,360,088		853,029		-	-
28	Average of the 13 Monthly Balances	4,668,227,138	759,639,828	326,360,911	2,926,339	-	-	4,360,088	-	853,029	-	-	-

Line No	Month (a)	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations					
		Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	Attachment H-9A, Line No:	Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year	4,494,871,372	732,744,073	310,458,191	-	-	-
30	January	4,525,930,885	737,448,138	313,193,932	162,506	-	-
31	February	4,547,441,623	741,960,642	315,830,170	496,850	-	-
32	March	4,574,475,665	746,404,927	318,280,127	896,213	-	-
33	April	4,603,926,929	750,929,603	320,906,059	1,396,397	-	-
34	May	4,632,019,922	755,308,917	323,528,917	1,957,370	-	-
35	June	4,660,183,721	759,575,948	325,702,786	2,538,320	-	-
36	July	4,690,506,751	763,839,918	328,303,414	3,175,068	-	-
37	August	4,720,832,200	768,423,763	330,779,187	3,884,720	-	-
38	September	4,750,823,487	772,903,429	333,186,520	4,641,720	-	-
39	October	4,781,196,777	777,487,235	335,734,072	5,447,484	-	-
40	November	4,811,662,173	782,059,376	338,276,402	6,283,831	-	-
41	December	4,836,400,149	786,231,794	337,422,696	7,161,924	-	-
42	Average of the 13 Monthly Balances	4,663,867,050	759,639,828	325,507,883	2,926,339	-	-

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

Potomac Electric Power Company
Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
	O&M Cost To Achieve					
	FERC Account	Total	Allocation to Trans.			Total
1	Transmission O&M	-	100.00%			\$ -
2	A&G	-	15.46%			\$ -
3						\$ -
4	Total	\$ -				\$ -
5						
6	Depreciation & Amortization Expense Cost To Achieve					
7	FERC Account	Total	Allocation to Trans.			Total
8	General Plant	-	15.46%			\$ -
9	Intangible Plant	-	15.46%			\$ -
10						\$ -
11	Total	\$ -				\$ -
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible			
	Gross Plant					Total
12	December Prior Year	-	-			\$ -
13	January	-	-			\$ -
14	February	-	-			\$ -
15	March	-	-			\$ -
16	April	-	-			\$ -
17	May	-	-			\$ -
18	June	-	-			\$ -
19	July	-	-			\$ -
20	August	-	-			\$ -
21	September	-	-			\$ -
22	October	-	-			\$ -
23	November	-	-			\$ -
24	December	-	-			\$ -
25	Average	-	-			\$ -
	Accumulated Depreciation	General	Intangible			Total
26	December Prior Year	-	-			\$ -
27	January	-	-			\$ -
28	February	-	-			\$ -
29	March	-	-			\$ -
30	April	-	-			\$ -
31	May	-	-			\$ -
32	June	-	-			\$ -
33	July	-	-			\$ -
34	August	-	-			\$ -
35	September	-	-			\$ -
36	October	-	-			\$ -
37	November	-	-			\$ -
38	December	-	-			\$ -
39	Average	-	-			\$ -

Potomac Electric Power Company
Attachment 10 - Merger Costs

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

Potomac Electric Power Company
Attachment 11A - O&M Workpaper

		(a)	(b)	(c)
		321.83.b to 321.112.b		
		Total	Non-Recoverable	Directly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 11,373,055	\$ 11,373,055
2	Load Dispatch-Reliability	561.1	-	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	53,079	53,079
4	Load Dispatch-Trans Svc & Scheduling	561.3	-	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	47,306	47,306
6	Reliability Planning & Standards Devel	561.5	-	-
7	Transmission Service Studies	561.6	-	-
8	Generation Interconnection Studies	561.7	-	-
9	Reliability Planning & Standard Devel	561.8	14,291	14,291
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	5,879,485	5,703,095
15	Rents	567.0	8,630	8,630
16	Maintenance, Supervision & Engineering	568.0	-	-
17	Maintenance of Structures	569.0	888,690	888,690
18	Maintenance of Computer Hardware	569.1	-	-
19	Maintenance of Computer Software	569.2	-	-
20	Maintenance of Communication Equipment	569.3	-	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-	-
22	Maintenance of Station Equipment	570.0	8,377,317	8,377,317
23	Maintenance of Overhead Lines	571.0	6,446,543	6,446,543
24	Maintenance of Underground Lines	572.0	760,271	760,271
25	Maintenance of Misc Transmission Plant	573.0	1,071,738	1,071,738
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 34,920,405	\$ 34,744,015
27	Transmission O&M		Total \$	34,744,015

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

			(a)	(b)	(c)	(d)	(e)
			323.181.b to 323.196.3b				
			Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 7,181,921	7,181,921			\$ -
2	Office Supplies and Expenses	921.0	8,550,951	8,550,951			-
3	Administrative Expenses Transferred-Credit	922.0		-			-
4	Outside Service Employed	923.0	145,355,314	144,335,168		1,020,146	-
5	Property Insurance	924.0	1,788,512	-	1,788,512	-	-
6	Injuries and Damages	925.0	3,613,001	3,613,001			-
7	Employee Pensions and Benefits	926.0	22,791,760	22,791,760		-	-
8	Franchise Requirements	927.0		-			-
9	Regulatory Commission Expenses	928.0	4,428,426	-		4,139,316	289,111
10	Duplicate Charges-Credit	929.0		-			-
11	General Advertising Expenses	930.1	2,405,888	-		2,405,888	-
12	Miscellaneous General Expenses	930.2	273,279	273,279		-	-
13	Rents	931.0	-	-			-
14	Maintenance of General Plant	935.0	95,732	95,732			-
14a	Maintenance of Computer Hardware	935.1	-	-			
14b	Maintenance of Computer Software	935.2	593,232	593,232			
14c	Maintenance of Communications Equipment	935.3	-	-			
15	Administrative & General - Total (Sum of lines 1-14c)		\$ 197,078,016	\$ 187,435,044	\$ 1,788,512	\$ 7,565,350	\$ 289,111
16			Allocation Factor	15.46%	23.28%	0.00%	100.00%
17			Transmission A&G ¹	28,986,438	416,370	-	289,111
18						Total ²	\$ 29,691,919

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

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

Potomac Electric Power Company
Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
Electric Transmission		
350.2	Land and Land Rights	1.55%
352	Structures and Improvements	1.36%
353	Station Equipment	1.84%
354	Towers and Fixtures	2.22%
355	Poles and Fixtures	2.42%
356	Overhead Conductors and Devices	2.73%
357	Underground Conduit	1.48%
358	Underground Conductors and Devices	2.08%
359	Roads and Trails	1.01%
Electric General		
390 - ALLOCABLE Other	Structures and Improvements	1.60%
390 - ALLOCABLE Major	Structures and Improvements	1.94%
390 - DC	Structures and Improvements	2.66%
390 - MD	Structures and Improvements	13.97%
390 - SMECO	Structures and Improvements	4.40%
391.1 - ALLOCABLE	Office Furniture and Equipment	6.67%
391.1 - DC	Office Furniture and Equipment	6.67%
391.1 - MD	Office Furniture and Equipment	6.66%
391.3 - ALLOCABLE	Office Furniture and Equipment	10.73%
391.3 - DC	Office Furniture and Equipment	10.00%
391.3 - MD	Office Furniture and Equipment	19.56%
393 - DC	Stores Equipment	4.00%
393 - MD	Stores Equipment	4.67%
394 - DC	Tools, Shop, Garage Equipment	4.00%
394 - MD	Tools, Shop, Garage Equipment	6.45%
395 - DC	Laboratory Equipment	6.67%
395 - MD	Laboratory Equipment	5.70%
396 - ALLOCABLE	Power Operated Equipment	2.24%
397 - ALLOCABLE	Communication Equipment	1.29%
397.1 - DC	Communication Equipment	6.63%
397 - MD	Communication Equipment	14.51%
397 - SMECO	Communication Equipment	4.40%
397.1 - ALLOCABLE	Communication Equipment	5.49%
397.2 - MD	Communication Equipment	6.59%
397.3 - DC	Communication Equipment	6.67%
397.3 - MD	Communication Equipment	6.59%
398 - DC	Miscellaneous Equipment	5.00%
398 - MD	Miscellaneous Equipment	6.65%
Electric Intangible		
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

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

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

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

Pepco Jun26May27 Attachment H-9A True-Up 2025

ATTACHMENT H-9A

Potomac Electric Power Company
Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 True-up

Shaded cells are input cells
Allocators

1	Wages & Salary Allocation Factor			
1a	Direct Transmission Wages Expense	p354.21b		7,293,067
1b	Exelon Business Services Company Transmission Wages Expense	P354 footnote		5,834,066
1c	Pepco Holdings Service Company Wages Expense	P354 footnote		1,105,758
2	Total Transmission Expense	(Line 1 + 1a + 1b)		14,232,891
2a	Direct Total Wages Expense	p354.28b		71,415,553
2b	Exelon Business Services Company Total Wages Expense	P354 footnote		25,934,178
2c	Pepco Holdings Service Company Total Wages Expense	P354 footnote		39,289,783
3	Total Wages Expense	(Line 2 + 2a + 2b)		136,639,514
3a	Less A&G Wages Expense	p354.27b		5,948,658
3b	Less Exelon Business Services Company A&G Wages Expense	P354 footnote		17,189,426
	Less Pepco Holdings Service Company A&G Wages Expense	P354 footnote		21,467,267
4	Total	(Line 2c - 3a - 3b)		92,034,163
5	Wages & Salary Allocator	(Line 1c / 4)		15.46%
6	Electric Plant In Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)	13,745,656,698
6a	Less Merger Costs to Achieve		Attachment 10, line 80, column b	-
7	Common Plant In Service - Electric		(Line 24 - 24a)	-
8	Total Plant In Service		(Line 6 - 6a + 7)	13,745,656,698
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	4,362,633,479
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)	18,019,039
10a	Less Merger Costs to Achieve		Attachment 9, line 15, column h	-
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)	-
11a	Less Merger Costs to Achieve		Attachment 9, line 15, column i	-
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)	-
12a	Less Merger Costs to Achieve		Attachment 9, line 15, column g	-
13	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	4,380,652,518
14	Net Plant		(Line 8 - 13)	9,365,004,180
15	Transmission Gross Plant		(Line 29 - Line 28)	2,998,394,177
16	Gross Plant Allocator		(Line 15 / 8)	21.81%
17	Transmission Net Plant		(Line 39 - Line 28)	2,240,718,310
18	Net Plant Allocator		(Line 17 / 14)	23.93%

Plant Calculations

19	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)	2,899,844,249
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)	2,899,844,249
23	General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	637,253,539
23a	Less Merger Costs to Achieve		Attachment 9, line 15, column c	-
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, line 14, column d)	-
24a	Less Merger Costs to Achieve		Attachment 9, line 15, column d	-
25	Total General & Common		(Line 23 - 23a + 24 - 24a)	637,253,539
26	Wage & Salary Allocation Factor		(Line 5)	15.46%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	98,549,928
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)	-
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	\$ 2,998,394,177
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, line 14, column e)	709,963,834
30a	Less Merger Costs to Achieve		Attachment 9, line 15, column e	-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)	709,963,834
31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 14, column f)	290,501,346
31a	Less Merger Costs to Achieve		Attachment 9, line 15, column f	-
32	Accumulated Intangible Amortization		(Line 10 - 10a)	18,019,039
33	Accumulated Common Amortization - Electric		(Line 11 - 11a)	-
34	Common Plant Accumulated Depreciation (Electric Only)		(Line 12 - 12a)	-
35	Total Accumulated Depreciation		(Line 31 - 31a + 32 + 33 + 34)	308,520,385
36	Wage & Salary Allocation Factor		(Line 5)	15.46%
37	General & Common Allocated to Transmission		(Line 35 * 36)	47,712,033
38	TOTAL Accumulated Depreciation		(Line 30b + 37)	\$ 757,675,867
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	\$ 2,240,718,310

ATTACHMENT H-9A

Potomac Electric Power 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 23	11,213,044
40c	Account No. 281 (ADIT - Accel. Amort)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 46	-
40d	Account No. 282 (ADIT - Other Property)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 69	(330,450,355)
40e	Account No. 283 (ADIT - Other)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 92	(12,571,090)
40f	Account No. 255 (Accum. Deferred Investment Tax Credits)	True-up Adjustment	(Note U)	Attachment 1A - ADIT Summary, Line 115	-
	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	(331,808,402)
	Unamortized Excess / Deficient ADIT				
41a	Unamortized Deficient / (Excess) ADIT - Federal	True-up Adjustment	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73	(25,208,205)
41b	Unamortized Deficient / (Excess) ADIT - State	True-up Adjustment	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146	-
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	(25,208,205)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	(357,016,607)
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	Total Balance Transmission Related Account Reserves	Enter Negative		Attachment 5	(6,891,945)
45	Prepayments		(Note A)	Attachment 9, line 30, column f	36,439,840
46	Total Prepayments Allocated to Transmission			(Line 45)	36,439,840
47	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	-
48	Wage & Salary Allocation Factor			(Line 5)	15.46%
49	Total Transmission Allocated			(Line 47 * 48)	-
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	28,167,762
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	28,167,762
52	Operation & Maintenance Expense			(Line 85)	64,447,492
53	1/8th Rule			x 1/8	12.50%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	8,055,937
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)	\$ (291,245,013)
59	Rate Base			(Line 39 + 58)	\$ 1,949,473,297
O&M					
60	Transmission O&M				
61	Transmission O&M			Attachment 11A, line 27, column c	34,744,015
62	Less extraordinary property loss			Attachment 5	-
63	Plus amortized extraordinary property loss			Attachment 5	-
63a	Less Account 565			p321.96.b	-
64	Less Merger Costs to Achieve			Attachment 10, line 1, column x	-
65	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)		PJM Data	-
66	Plus Transmission Lease Payments	(Note A)		p200.3.c	-
	Transmission O&M			(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	34,744,015
67	Common Plant O&M	(Note A)		p356	-
68	Total A&G			Attachment 11B, line 15, column a	197,078,016
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)		Attachment 5	2,358,278
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b	-
68c	Less Other			Attachment 5	1,020,146
69	Less Property Insurance Account 924			p323.185b	1,788,512
70	Less Regulatory Commission Exp Account 928	(Note E)		p323.189b	4,428,426
71	Less General Advertising Exp Account 930.1			p323.191b	2,405,888
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b	-
73	Less EPRI Dues	(Note D)		p352-353	-
74	General & Common Expenses			(Lines 67 + 68) - Sum (68b to 73)	187,435,044
75	Wage & Salary Allocation Factor			(Line 5)	15.46%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	28,986,438
77	Regulatory Commission Exp Account 928	(Note G)		p323.189b	289,111
78	General Advertising Exp Account 930.1	(Note K)		p323.191b	-
79	Subtotal - Transmission Related			(Line 77 + 78)	289,111
80	Property Insurance Account 924			p323.185b	1,788,512
81	General Advertising Exp Account 930.1	(Note F)		p323.191b	-
82	Total			(Line 80 + 81)	1,788,512
83	Net Plant Allocation Factor			(Line 18)	23.93%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	427,929
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	\$ 64,447,492

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Instruction	2025 True-up
Depreciation & Amortization Expense					
86	Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	56,555,922
86a	Amortization of Abandoned Transmission Plant			Attachment 5	-
87	General Depreciation			p336.10b&c (See Attachment 5)	34,152,853
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b	-
88	Intangible Amortization			p336.1d&e (See Attachment 5)	-
88a	Less Merger Costs to Achieve	(Note A)		Attachment 10, line 9, column b	-
89	Total			(Line 87 - 87a + 88 - 88a)	34,152,853
90	Wage & Salary Allocation Factor			(Line 5)	15.46%
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	5,281,667
92	Common Depreciation - Electric Only	(Note A)		p336.11.b (See Attachment 5)	-
93	Common Amortization - Electric Only	(Note A)		p356 or p336.11d (See Attachment 5)	-
94	Total			(Line 92 + 93)	-
95	Wage & Salary Allocation Factor			(Line 5)	15.46%
96	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	-
97	Total Transmission Depreciation & Amortization			(Line 86 + 86a + 91 + 96)	\$ 61,837,589
Taxes Other than Income					
98	Taxes Other than Income			Attachment 2	19,271,195
99	Total Taxes Other than Income			(Line 98)	\$ 19,271,195
Return / Capitalization Calculations					
100	Long Term Interest			p117.62c through 67c	224,679,572
101	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	-
102	Long Term Interest			"(Line 100 - Line 101)"	224,679,572
103	Preferred Dividends	enter positive		p118.29c	-
104	Proprietary Capital			p112.16c	4,634,748,039
105	Less Preferred Stock	enter negative		(Line 114)	-
106	Less Account 216.1	enter negative		p112.12c	(1,646,367)
106a	Less Account 219	enter negative		p112.15c	-
107	Common Stock	(Note Z)		(Sum Lines 104 to 106a)	4,633,101,672
108	Long Term Debt			p112.17c through 21c	4,576,923,077
109	Less Loss on Reacquired Debt	enter negative		p111.81c	(4,477,807)
110	Plus Gain on Reacquired Debt	enter positive		p113.61c	-
111	Less ADIT associated with Gain or Loss	enter negative		Attachment 1B - ADIT EOY, Line 7	1,233,949
112	Less LTD on Securitization Bonds	(Note P)		Attachment 8	-
113	Total Long Term Debt	(Note X)		(Sum Lines 108 to 112)	4,573,679,219
114	Preferred Stock	(Note Y)		p112.3c	-
115	Common Stock			(Line 107)	4,633,101,672
116	Total Capitalization			(Sum Lines 113 to 115)	9,206,780,892
117	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108 + 114 + 115))	49.70%
118	Preferred %	Preferred Stock		(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Note Q)	(Line 115 / (108 + 114 + 115))	50.30%
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	4.91%
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	0.00%
122	Common Cost	Common Stock	(Note J)	Fixed	10.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	5.28%
126	Total Return (R)			(Sum Lines 123 to 125)	7.72%
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	\$ 150,562,985
Composite Income Taxes					
128	FIT=Federal Income Tax Rate	(Note I)			21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)			8.25%
130	p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
131	T	$T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$			27.52%
132a	T / (1-T)				37.96%
132b	Tax Gross-Up Factor	$1/(1-T)$			1.3796
133	Investment Tax Credit Amortization	enter negative		Attachment 1B - ADIT EOY	(27,390)
134	Tax Gross-Up Factor			(Line 132b)	1.3796
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	(37,789)
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)		Attachment 5, Line 136a	497,545
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)		Attachment 5, Line 136b	(997,439)
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)	(499,894)
136f	1/(1-T)			(Line 132b)	1.3796
136g	Other Income Tax Adjustment			(Line 136e * 136f)	(689,676)
137	Income Tax Component =	$CIT=(T/(1-T)) * Investment\ Return * (1-(WCLTD/R)) =$		(Line 132a * 127 * (1 - (123 / 126)))	39,092,499
138	Total Income Taxes			(Line 135 + 136g + 137)	\$ 38,365,034

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A		Notes	FERC Form 1 Page # or Instruction	2025 True-up
REVENUE REQUIREMENT				
139	Net Property, Plant & Equipment	(Line 39)		2,240,718,310
140	Adjustment to Rate Base	(Line 58)		(291,245,013)
141	Rate Base	(Line 59)		1,949,473,297
142	O&M	(Line 85)		64,447,492
143	Depreciation & Amortization	(Line 97)		61,837,589
144	Taxes Other than Income	(Line 99)		19,271,195
145	Investment Return	(Line 127)		150,562,985
146	Income Taxes	(Line 138)		38,365,034
147	Gross Revenue Requirement	(Sum Lines 142 to 146)		\$ 334,484,296
148	Transmission Plant In Service	(Line 19)		2,899,844,249
149	Excluded Transmission Facilities	(Note M) Attachment 5		-
150	Included Transmission Facilities	(Line 148 - 149)		2,899,844,249
151	Inclusion Ratio	(Line 150 / 148)		100.00%
152	Gross Revenue Requirement	(Line 147)		334,484,296
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)		\$ 334,484,296
154	Revenue Credits	Attachment 3		10,266,363
155	Interest on Network Credits	(Note N) PJM Data		-
156	Net Revenue Requirement	(Line 153 - 154 + 155)		\$ 324,217,932
157	Net Revenue Requirement	(Line 156)		324,217,932
158	Net Transmission Plant	(Line 19 - 30)		2,189,880,415
159	Net Plant Carrying Charge	(Line 157 / 158)		14.81%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158		12.22%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158		3.60%
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)		135,289,913
163	Increased Return and Taxes	Attachment 4		202,457,937
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)		337,747,850
165	Net Transmission Plant	(Line 19 - 30)		2,189,880,415
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)		15.42%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 163 - 86) / 165		12.84%
168	Net Revenue Requirement	(Line 156)		324,217,932
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		887,149
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5		-
171a	MAPPP Abandonment recovery pursuant to ER13-607	Attachment 5		-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171 + 171a)		\$ 325,105,081
173	1 CP Peak	(Note L) PJM Data		6,161.7
174	Rate (\$/MW-Year)	(Line 172 / 173)		52,762
175	Network Service Rate (\$/MW/Year)	(Note ZZ) (Line 174)		52,762

ATTACHMENT H-9A

Potomac Electric Power Company
Formula Rate -- Appendix A

Notes

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Notes

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

END

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated
Attachment 1A - ADIT Summary

Rate Year = **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)		320,060	12/31/2024 (Actuals)				320,060
2	January	31	-	214	50.00%	(26,672)	(13,336)	306,724	774,798	801,469	-	774,798	1,094,858
3	February	28	-	214	50.00%	(26,672)	(13,336)	293,389	774,798	801,469	-	774,798	1,869,656
4	March	31	-	214	50.00%	(26,672)	(13,336)	280,053	774,798	801,469	-	774,798	2,644,453
5	April	30	-	214	50.00%	(26,672)	(13,336)	266,717	774,798	801,469	-	774,798	3,419,251
6	May	31	-	214	50.00%	(26,672)	(13,336)	253,381	774,798	801,469	-	774,798	4,194,049
7	June	30	185	214	86.45%	(26,672)	(23,057)	230,324	774,798	801,469	-	774,798	4,968,847
8	July	31	154	214	71.96%	(26,672)	(19,194)	211,130	774,798	801,469	-	774,798	5,743,644
9	August	31	123	214	57.48%	(26,672)	(15,330)	195,800	774,798	801,469	-	774,798	6,518,442
10	September	30	93	214	43.46%	(26,672)	(11,591)	184,209	774,798	801,469	-	774,798	7,293,240
11	October	31	62	214	28.97%	(26,672)	(7,727)	176,482	774,798	801,469	-	774,798	8,068,037
12	November	30	32	214	14.95%	(26,672)	(3,988)	172,494	774,798	801,469	-	774,798	8,842,835
13	December	31	1	214	0.47%	(26,672)	(125)	172,369	774,798	801,469	-	774,798	9,617,633
14	Total (Sum of Lines 2 - 13)	365				(320,060)	(147,691)		9,297,572	9,617,633	-	9,297,572	
15	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)		2,136,649	12/31/2024 (Actuals)				1,708,109
16	Beginning Balance - ADIT Depreciation Adjustment					(Note F)			(Note F)				
17	Beginning Balance - DTA / (DTL)					(Col. (H), Line 15 + Line 16)		2,136,649	(Col. (M), Line 15 + Line 16)				1,708,109
18	Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)		2,142,062	12/31/2025 (Actuals)				1,482,713
19	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				
20	Ending Balance - DTA / (DTL)					(Col. (H), Line 18 + Line 19)		2,142,062	(Col. (M), Line 18 + Line 19)				1,482,713
21	Average Balance as adjusted (non-prorated)					((Col. (H), Line 17 + Line 20)/2)		2,139,356	((Col. (M), Line 17 + Line 20)/2)				1,595,411
22	Prorated ADIT					(Col. (H), Line 13)		172,369	(Col. (M), Line 13)				9,617,633
23	Amount for Attachment H-9A, Line 40a					(Col. (H), Line 21 + Line 22)		2,311,725	(Col. (M), Line 21 + Line 22)				11,213,044

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

Line	Days in Period					Projection - Proration of Deferred Tax Activity ^(Note A)			Actual - Proration of Deferred Tax Activity ^(Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual ^(Note C)	(K) Preserve Proration (Actual vs Projected) ^(Note D)	(L) Preserve Proration (Actual vs Projected) ^(Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	ADIT Subject to Proration					12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
25	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
26	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
27	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
28	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
29	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
30	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
31	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
32	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
33	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
34	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
35	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
36	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
37	Total (Sum of Lines 25 - 36)	365				-	-	-	-	-	-	-	-
38	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	12/31/2024 (Actuals)				-
39	Beginning Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
40	Beginning Balance - DTA / (DTL)					(Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line 39)				-
41	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)		-	12/31/2025 (Actuals)				-
42	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
43	Ending Balance - DTA / (DTL)					(Col. (H), Line 41 + Line 42)		-	(Col. (M), Line 41 + Line 42)				-
44	Average Balance as adjusted (non-prorated)					((Col. (H), Line 40 + Line 43)/2)		-	((Col. (M), Line 40 + Line 43)/2)				-
45	Prorated ADIT					(Col. (H), Line 36)		-	(Col. (M), Line 36)				-
46	Amount for Attachment H-9A, Line 40b					(Col. (H), Line 44 + Line 45)		-	(Col. (M), Line 44 + Line 45)				-

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated
Attachment 1A - ADIT Summary

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

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

Days in Period				
(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)

Projection - Proration of Deferred Tax Activity ^(Note A)		
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)

Actual - Proration of Deferred Tax Activity ^(Note B)				
(I)	(J)	(K)	(L)	(M)
Actual Monthly Activity	Difference Projected vs. Actual ^(Note C)	Preserve Proration (Actual vs Projected) ^(Note D)	Preserve Proration (Actual vs Projected) ^(Note E)	Preserved Prorate Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

47	ADIT Subject to Proration					12/31/2024 (Actuals)		(109,227,840)	12/31/2024 (Actuals)			(109,227,840)		
48	January	31	-	214	50.00%	(803,743)	(401,872)	(109,629,712)	(911,681)	(107,937)	(509,809)	-	(109,737,649)	
49	February	28	-	214	50.00%	(805,728)	(402,864)	(110,032,575)	(899,720)	(93,992)	(496,856)	-	(110,234,505)	
50	March	31	-	214	50.00%	(792,019)	(396,010)	(110,428,585)	(895,520)	(103,501)	(499,510)	-	(110,734,015)	
51	April	30	-	214	50.00%	(780,670)	(390,335)	(110,818,920)	(875,569)	(94,900)	(485,234)	-	(111,219,249)	
52	May	31	-	214	50.00%	(774,674)	(387,337)	(111,206,257)	(867,530)	(92,856)	(480,193)	-	(111,699,442)	
53	June	30	185	214	86.45%	(768,581)	(664,427)	(111,870,684)	(866,934)	(98,353)	(762,780)	-	(112,462,222)	
54	July	31	154	214	71.96%	(752,504)	(541,522)	(112,412,206)	(850,954)	(98,450)	(639,972)	-	(113,102,194)	
55	August	31	123	214	57.48%	(746,966)	(429,331)	(112,841,537)	(842,862)	(95,896)	(525,227)	-	(113,627,421)	
56	September	30	93	214	43.46%	(746,610)	(324,461)	(113,165,998)	(842,830)	(96,220)	(420,681)	-	(114,048,102)	
57	October	31	62	214	28.97%	(736,797)	(213,464)	(113,379,462)	(825,965)	(89,169)	(302,633)	-	(114,350,736)	
58	November	30	32	214	14.95%	(727,182)	(108,738)	(113,488,200)	(816,909)	(89,727)	(198,464)	-	(114,549,200)	
59	December	31	1	214	0.47%	(711,530)	(3,325)	(113,491,525)	(811,951)	(100,421)	(103,746)	-	(114,652,946)	
60	Total (Sum of Lines 48 - 59)					365		(9,147,003)	(4,263,685)		(10,308,424)	(1,161,421)	(5,425,106)	-
61	Beginning Balance - ADIT Not Subject to Proration						12/31/2024 (Actuals)		(202,391,170)	12/31/2024 (Actuals)				(202,391,170)
62	Beginning Balance - ADIT Depreciation Adjustment						(Note F)		-	(Note F)				-
63	Beginning Balance - DTA / (DTL)						(Col. (H), Line 61 + Line 62)		(202,391,170)	(Col. (M), Line 61 + Line 62)				(202,391,170)
64	Estimated Ending Balance - ADIT Not Subject to Proration						12/31/2025 (Projected)		(222,133,949)	12/31/2025 (Actuals)				(229,203,649)
65	Ending Balance - ADIT Depreciation Adjustment						(Note F)		-	(Note F)				-
66	Ending Balance - DTA / (DTL)						(Col. (H), Line 64 + Line 65)		(222,133,949)	(Col. (M), Line 64 + Line 65)				(229,203,649)
67	Average Balance as adjusted (non-prorate)						((Col. (H), Line 63 + Line 66)/2)		(212,262,560)	((Col. (M), Line 63 + Line 66)/2)				(215,797,410)
68	Prorated ADIT						(Col. (H), Line 59)		(113,491,525)	(Col. (M), Line 59)				(114,652,946)
69	Amount for Attachment H-9A, Line 40c						(Col. (H), Line 67 + Line 68)		(325,754,085)	(Col. (M), Line 67 + Line 68)				(330,450,355)

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

Days in Period				
(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)

Projection - Proration of Deferred Tax Activity ^(Note A)		
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)

Actual - Proration of Deferred Tax Activity ^(Note B)				
(I)	(J)	(K)	(L)	(M)
Actual Monthly Activity	Difference Projected vs. Actual ^(Note C)	Preserve Proration (Actual vs Projected) ^(Note D)	Preserve Proration (Actual vs Projected) ^(Note E)	Preserved Prorate Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

70	ADIT Subject to Proration					12/31/2024 (Actuals)	-	12/31/2024 (Actuals)		-
71	January	31	-	214	50.00%	-	-	-	-	-
72	February	28	-	214	50.00%	-	-	-	-	-
73	March	31	-	214	50.00%	-	-	-	-	-
74	April	30	-	214	50.00%	-	-	-	-	-
75	May	31	-	214	50.00%	-	-	-	-	-
76	June	30	185	214	86.45%	-	-	-	-	-
77	July	31	154	214	71.96%	-	-	-	-	-
78	August	31	123	214	57.48%	-	-	-	-	-
79	September	30	93	214	43.46%	-	-	-	-	-
80	October	31	62	214	28.97%	-	-	-	-	-
81	November	30	32	214	14.95%	-	-	-	-	-
82	December	31	1	214	0.47%	-	-	-	-	-
83	Total (Sum of Lines 71 - 82)	365				-	-	-	-	-
84	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)	(12,836,899)	12/31/2024 (Actuals)		(12,836,899)
85	Beginning Balance - ADIT Depreciation Adjustment					(Note F)	-	(Note F)		-
86	Beginning Balance - DTA / (DTL)					(Col. (H), Line 84 + Line 85)	(12,836,899)	(Col. (M), Line 84 + Line 85)		(12,836,899)
87	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)	(11,759,804)	12/31/2025 (Actuals)		(12,305,282)
88	Ending Balance - ADIT Depreciation Adjustment					(Note F)	-	(Note F)		-
89	Ending Balance - DTA / (DTL)					(Col. (H), Line 87 + Line 88)	(11,759,804)	(Col. (M), Line 87 + Line 88)		(12,305,282)
90	Average Balance as adjusted (non-prorate)					((Col. (H), Line 86 + Line 89)/2)	(12,298,351)	((Col. (M), Line 86 + Line 89)/2)		(12,571,090)
91	Prorated ADIT					(Col. (H), Line 82)	-	(Col. (M), Line 82)		-
92	Amount for Attachment H-9A, Line 40d					(Col. (H), Line 90 + Line 91)	(12,298,351)	(Col. (M), Line 90 + Line 91)		(12,571,090)

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated
Attachment 1A - ADIT Summary

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

Accumulated Deferred Investment Tax Credits (Account No. 255)

Days in Period				
(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)

Projection - Proration of Deferred ITC Activity (Note A)		
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)

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

93	DITC Subject to Proration					12/31/2024 (Actuals)	-	12/31/2024 (Actuals)	-
94	January	31	-	214	50.00%	-	-	-	-
95	February	28	-	214	50.00%	-	-	-	-
96	March	31	-	214	50.00%	-	-	-	-
97	April	30	-	214	50.00%	-	-	-	-
98	May	31	-	214	50.00%	-	-	-	-
99	June	30	185	214	86.45%	-	-	-	-
100	July	31	154	214	71.96%	-	-	-	-
101	August	31	123	214	57.48%	-	-	-	-
102	September	30	93	214	43.46%	-	-	-	-
103	October	31	62	214	28.97%	-	-	-	-
104	November	30	32	214	14.95%	-	-	-	-
105	December	31	1	214	0.47%	-	-	-	-
106	Total (Sum of Lines 94 - 105)	365				-	-	-	-
107	Beginning Balance - DITC Not Subject to Proration					12/31/2024 (Actuals)	-	12/31/2024 (Actuals)	-
108	Beginning Balance - DITC Adjustment					(Note F)	-	(Note F)	-
109	Beginning Balance - DITC					(Col. (H), Line 107 + Line 108)	-	(Col. (M), Line 107 + Line 108)	-
110	Estimated Ending Balance - DITC Not Subject to Proratio					12/31/2025 (Projected)	-	12/31/2025 (Actuals)	-
111	Ending Balance - DITC Adjustment					(Note F)	-	(Note F)	-
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 111)	-	(Col. (M), Line 110 + Line 111)	-
113	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 109 + Line 112)/2	-	[(Col. (M), Line 109 + Line 112)/2	-
114	Prorated DITC					(Col. (H), Line 105)	-	(Col. (M), Line 105)	-
115	Amount for Attachment H-9A, Line 40e					(Col. (H), Line 113 + Line 114)	-	(Col. (M), Line 113 + Line 114)	-

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 inp

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(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 adj. to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C** Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D** Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- E** Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F** IRS normalization adjustment for timing when accelerated tax depreciation should affect rate bas

Potomac Electric Power 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	1,482,713	-	-	258,571	1,224,142
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(229,203,649)	-	-	(229,203,649)	-
4	ADIT-283	(12,305,282)	-	-	(3,900,291)	(8,404,991)
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	(240,026,218)	-	-	(232,845,369)	(7,180,850)
Line	Description	Total				
7	ADIT (Reacquired Debt)	(1,233,949)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

December 31, 2025 (Actuals)

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.

(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	1,652,131	-	-	-	1,652,131	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	1,267,127	-	-	1,185,377	81,750	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	4,398,372	-	-	-	4,398,372	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	15,213,108	15,213,108	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	57,870	57,870	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	(3,411,944)	-	-	-	(3,411,944)	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	1,580,630	1,580,630	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	334,116	334,116	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	87,694	-	-	-	87,694	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,010,258	-	-	-	1,010,258	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	4,076,211	-	-	-	4,076,211	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	26,490,265	26,490,265	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	12,288,027	12,288,027	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	338,697	338,697	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	26,355,650	26,355,650	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Long-term Incentive Plan	21,198	-	-	-	21,198	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Merger Commitments	29,082	29,082	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	227,820	227,820	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Prepaid Taxes	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	9,356,515	9,356,515	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	285,350	285,350	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(1,927,481)	(1,927,481)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward	11,222	11,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	-	-	-	-	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Maryland 10-309 Carryforward	-	-	-	-	-	ADIT attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	251,886	-	-	251,886	-	Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other Deferred Tax Assets	163,177	163,177	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	62,695,976	62,695,976	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	162,852,957	153,500,024	-	1,437,263	7,915,670	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(251,886)	-	-	(251,886)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / liabilities	(62,695,976)	(62,695,976)	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190 (Not Subject to Proration)	99,905,095	90,804,048	-	1,185,377	7,915,670	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	1,482,713	-	-	258,571	1,224,142	

Potomac Electric Power 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	44,090,493	-	-	44,090,493	-	Electric portion included in rate base
Federal Net Operating Loss Carry-Forward	-	-	-	-	-	Electric portion included in rate base
Subtotal: ADIT-190 (Subject to Proration)	44,090,493	-	-	44,090,493	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	44,090,493	-	-	44,090,493	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	9,617,633	-	-	9,617,633	-	

(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)	162,852,957	153,500,024	-	1,437,263	7,915,670	
ADIT-190 (Subject to Proration)	44,090,493	-	-	44,090,493	-	
Total - FERC Form 1, Page 234	206,943,450	153,500,024	-	45,527,756	7,915,670	

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 E.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration).

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(1,042,050,387)	8,696,942	-	(1,050,747,329)	-	ADIT attributable to plant in service that is included in rate base
Contribution in Aid of Construction	71,637,656	71,637,656	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base
AFUDC Equity	(97,148,134)	(78,879,164)	(18,268,970)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Maryland Section 10-309 Book / Tax Timing Difference	(37,432,934)	-	-	(37,432,934)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	37,432,934	-	-	37,432,934	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Modification (Section 10-309)	43,075,052	43,075,052	-	-	-	Plant related basis difference not currently includible in rate base
Plant Deferred Taxes - Flow-through	(55,356,285)	(55,356,285)	-	-	-	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)	(1,079,842,098)	(10,825,799)	(18,268,970)	(1,050,747,329)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(43,075,052)	(43,075,052)	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	97,148,134	78,879,164	18,268,970	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	55,356,285	55,356,285	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(970,412,731)	80,334,598	-	(1,050,747,329)	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(229,203,649)	-	-	(229,203,649)	-	

Potomac Electric Power 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 (Subject to Proration)						
Plant Related Deferred Taxes	(547,994,811)	-	-	(547,994,811)	-	ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(547,994,811)	-	-	(547,994,811)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(547,994,811)	-	-	(547,994,811)	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(119,536,264)	-	-	(119,536,264)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(1,079,842,098)	(10,825,799)	(18,268,970)	(1,050,747,329)	-	
ADIT-282 (Subject to Proration)	(547,994,811)	-	-	(547,994,811)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,627,836,909)	(10,825,799)	(18,268,970)	(1,598,742,140)	-	

Instructions for Account 282

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

(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	(11,582,513)	-	-	(11,582,513)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(2,377,413)	(2,377,413)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(6,297,744)	-	-	(6,297,744)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(53,797,297)	-	-	-	(53,797,297)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes.
Prepayments	(551,911)	-	-	-	(551,911)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset	(106,773,887)	(106,773,887)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Recquired Debt	(1,138,813)	(1,138,813)	-	-	-	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)	(182,519,578)	(110,290,113)	-	(17,880,257)	(54,349,208)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-283 (Not Subject to Proration)	(182,519,578)	(110,290,113)	-	(17,880,257)	(54,349,208)	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(12,305,282)	-	-	(3,900,291)	(8,404,991)	

Potomac Electric Power 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 (Subject to Proration)						
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
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)	(182,519,578)	(110,290,113)	-	(17,880,257)	(54,349,208)	
ADIT-283 (Subject to Proration)			-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(182,519,578)	(110,290,113)	-	(17,880,257)	(54,349,208)	

Instructions for Account 283

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(914,055)	-	-	(914,055)	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(914,055)	-	-	(914,055)	-	
Less: Adjustment to rate base				914,055		
Total: ADIT-255	(914,055)	-	-	-	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	125,567	-	-	125,567	-	A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	125,567	-	-	125,567	-	
Wages & Salary Allocator					15.46%	
Gross Plant Allocator				21.81%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	27,390	-	-	27,390	-	

END

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

December 31, 2024 (Actuals)

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	1,708,109	-	-	158,999	1,549,110
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(202,391,170)	-	-	(202,391,170)	-
4	ADIT-283	(12,836,899)	-	-	(3,073,096)	(9,763,803)
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	(213,519,959)	-	-	(205,305,267)	(8,214,692)

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

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

December 31, 2024 (Actuals)

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.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	2,182,064	-	-	-	2,182,064	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	849,978	-	-	758,730	91,248	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	4,967,927	-	-	-	4,967,927	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	17,865,331	17,865,331	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Lega	180,498	180,498	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Undergroun	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	(2,713,503)	-	-	-	(2,713,503)	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	783,660	783,660	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	368,022	-	-	-	368,022	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	78,103	-	-	-	78,103	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,278,049	1,278,049	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	4,790,053	-	-	-	4,790,053	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	23,840,531	23,840,531	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligator	13,504,222	13,504,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	119,863	119,863	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	27,800,562	27,800,562	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Long-term Incentive Plan	45,010	-	-	-	45,010	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Merger Commitments	416,421	416,421	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	211,014	211,014	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Prepaid Taxes	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	14,955,593	14,955,593	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability - FERC Transmission True-u	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	223,263	223,263	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	1,054,020	1,054,020	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward	11,222	11,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	-	-	-	-	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Carryforwar	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Maryland 10-309 Carryforwar	-	-	-	-	-	ADIT attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	286,489	-	-	286,489	-	Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other Deferred Tax Assets	104,227	104,227	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	74,906,021	74,906,021	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforwar	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	188,108,640	177,254,497	-	1,045,219	9,808,924	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(286,489)	-	-	(286,489)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie	(74,906,021)	(74,906,021)	-	-	-	
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-190 (Not Subject to Proration)	112,916,130	102,348,476	-	758,730	9,808,924	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmissior	1,708,109	-	-	158,999	1,549,110	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
Corporate Alternative Minimum Tax Credit Carry-Forward	1,527,302	-	-	1,527,302	-	Electric portion included in rate base
Federal Net Operating Loss Carry-Forward	-	-	-	-	-	Electric portion included in rate base
Subtotal: ADIT-190 (Subject to Proration)	1,527,302	-	-	1,527,302	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	1,527,302	-	-	1,527,302	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmissior	320,060	-	-	320,060	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	188,108,640	177,254,497	-	1,045,219	9,808,924	
ADIT-190 (Subject to Proration)	1,527,302	-	-	1,527,302	-	
Total - FERC Form 1, Page 234	189,635,942	177,254,497	-	2,572,521	9,808,924	

Instructions for Account 190

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(956,368,415)	9,425,922	-	(965,794,337)	-	ADIT attributable to plant in service that is included in rate base
Contribution in Aid of Construction	69,701,422	69,701,422	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base
						Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
AFUDC Equity	(90,665,654)	(73,743,612)	(16,922,042)	-	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Section 10-309 Book / Tax Timing Difference	(37,546,005)	-	-	(37,546,005)	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modification (Section 10-309)	37,546,005	-	-	37,546,005	-	Plant related basis difference not currently includible in rate base.
Maryland Additional Subtraction Modification (Section 10-309)	43,220,662	43,220,662	-	-	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Plant Deferred Taxes - Flow-through	(56,896,641)	(56,896,641)	-	-	-	
Subtotal: ADIT-282 (Not Subject to Proration)	(991,008,627)	(8,292,248)	(16,922,042)	(965,794,337)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	13,675,979	13,675,979	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	90,665,654	73,743,612	16,922,042	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(886,666,993)	79,127,344	-	(965,794,337)	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmissior	(202,391,170)	-	-	(202,391,170)	-	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
Plant Related Deferred Taxes	(521,226,441)	-	-	(521,226,441)	-	ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(521,226,441)	-	-	(521,226,441)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(521,226,441)	-	-	(521,226,441)	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmissior	(109,227,840)	-	-	(109,227,840)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(991,008,627)	(8,292,248)	(16,922,042)	(965,794,337)	-	
ADIT-282 (Subject to Proration)	(521,226,441)	-	-	(521,226,441)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,512,235,068)	(8,292,248)	(16,922,042)	(1,487,020,778)	-	

Instructions for Account 282

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Accrued Property Taxes	(10,646,403)	-	-	(10,646,403)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(2,084,065)	(2,084,065)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(4,018,163)	-	-	(4,018,163)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(61,373,729)	-	-	-	(61,373,729)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes
Prepayments	(450,394)	-	-	-	(450,394)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset	(105,219,642)	(105,219,642)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(1,332,521)	(1,332,521)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(185,124,917)	(108,636,228)	-	(14,664,566)	(61,824,123)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liability)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(185,124,917)	(108,636,228)	-	(14,664,566)	(61,824,123)	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(12,836,899)	-	-	(3,073,096)	(9,763,803)	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITT						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilitie						
Less: OPEB related ADIT, Above if not separately remove						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
ADIT-283 (Not Subject to Proration)	(185,124,917)	(108,636,228)	-	(14,664,566)	(61,824,123)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(185,124,917)	(108,636,228)	-	(14,664,566)	(61,824,123)	

Instructions for Account 283

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,039,622)	-	-	(1,039,622)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,039,622)	-	-	(1,039,622)	-	
Less: Adjustment to rate base				1,039,622		
Total: ADIT-255	(1,039,622)	-	-	-	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	125,567	-	-	125,567		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	125,567	-	-	125,567	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	26,314	-	-	26,314	-	

END

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

Rate Year =

Actuals for the 12 Months Ended December 31, 2025

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)														
Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)			20,229,933		
2	January	31	-	214	50.00%	(55,256)	(27,628)	20,202,305	(54,724)	532	(27,362)	-	20,229,933	
3	February	28	-	214	50.00%	(55,256)	(27,628)	20,174,677	(54,724)	532	(27,362)	-	20,202,571	
4	March	31	-	214	50.00%	(55,256)	(27,628)	20,147,049	(54,724)	532	(27,362)	-	20,175,209	
5	April	30	-	214	50.00%	(55,256)	(27,628)	20,119,421	(54,724)	532	(27,362)	-	20,147,848	
6	May	31	-	214	50.00%	(55,256)	(27,628)	20,091,793	(54,724)	532	(27,362)	-	20,120,486	
7	June	30	185	214	86.45%	(55,256)	(47,768)	20,044,025	(54,724)	532	(47,308)	-	20,073,178	
8	July	31	154	214	71.96%	(55,256)	(39,764)	20,004,262	(54,724)	532	(39,381)	-	20,033,797	
9	August	31	123	214	57.48%	(55,256)	(31,759)	19,972,502	(54,724)	532	(31,453)	-	20,002,344	
10	September	30	93	214	43.46%	(55,256)	(24,013)	19,948,489	(54,724)	532	(23,782)	-	19,978,562	
11	October	31	62	214	28.97%	(55,256)	(16,009)	19,932,481	(54,724)	532	(15,855)	-	19,962,708	
12	November	30	32	214	14.95%	(55,256)	(8,263)	19,924,218	(54,724)	532	(8,183)	-	19,954,525	
13	December	31	1	214	0.47%	(55,256)	(258)	19,923,960	(54,724)	532	(256)	-	19,954,269	
14	Total (Sum of Lines 2 - 13)						(663,071)	(305,973)		(656,684)	6,387	(303,026)	-	
15	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)					
16	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)					
17	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 15 + Line 16)			(Col. (M), Line 15 + Line 16)					
18	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)			12/31/2025 Actuals					
19	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)					
20	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 18 + Line 19)			(Col. (M), Line 18 + Line 19)					
21	Average Balance as adjusted (non-prorated)					((Col. (H), Line 17 + Line 20)/2)			((Col. (M), Line 17 + Line 20)/2)					
22	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 13)			(Col. (M), Line 13)			19,954,269		
23	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 21 + Line 22)			(Col. (M), Line 21 + Line 22)			19,954,269		
Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)														
Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
24	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)			(45,941,442)		
25	January	31	-	214	50.00%	135,418	67,709	(45,873,733)	137,844	2,426	70,135	-	(45,871,307)	
26	February	28	-	214	50.00%	135,418	67,709	(45,806,024)	137,844	2,426	70,135	-	(45,801,173)	
27	March	31	-	214	50.00%	135,418	67,709	(45,738,315)	137,844	2,426	70,135	-	(45,731,038)	
28	April	30	-	214	50.00%	135,418	67,709	(45,670,606)	137,844	2,426	70,135	-	(45,660,904)	
29	May	31	-	214	50.00%	135,418	67,709	(45,602,897)	137,844	2,426	70,135	-	(45,590,769)	
30	June	30	185	214	86.45%	135,418	117,067	(45,485,830)	137,844	2,426	119,493	-	(45,471,277)	
31	July	31	154	214	71.96%	135,418	97,450	(45,388,380)	137,844	2,426	99,876	-	(45,371,401)	
32	August	31	123	214	57.48%	135,418	77,834	(45,310,546)	137,844	2,426	80,259	-	(45,291,141)	
33	September	30	93	214	43.46%	135,418	58,850	(45,251,696)	137,844	2,426	61,275	-	(45,229,866)	
34	October	31	62	214	28.97%	135,418	39,233	(45,212,463)	137,844	2,426	41,659	-	(45,188,207)	
35	November	30	32	214	14.95%	135,418	20,249	(45,192,214)	137,844	2,426	22,675	-	(45,165,532)	
36	December	31	1	214	0.47%	135,418	633	(45,191,581)	137,844	2,426	3,058	-	(45,162,474)	
37	Total (Sum of Lines 25 - 36)						1,625,016	749,861		1,654,123	29,107	778,968	-	
38	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)					
39	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)					
40	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 38 + Line 39)			(Col. (M), Line 38 + Line 39)					
41	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)			12/31/2025 Actuals					
42	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)					
43	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 41 + Line 42)			(Col. (M), Line 41 + Line 42)					
44	Average Balance as adjusted (non-prorated)					((Col. (H), Line 40 + Line 43)/2)			((Col. (M), Line 40 + Line 43)/2)					
45	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 36)			(Col. (M), Line 36)			(45,162,474)		
46	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 44 + Line 45)			(Col. (M), Line 44 + Line 45)			(45,162,474)		

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

Rate Year =

Actuals for the 12 Months Ended December 31, 2025

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
48	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
49	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
50	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
51	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
52	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
53	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
54	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
55	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
56	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
57	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
58	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
59	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
60	Total (Sum of Lines 48 - 59)					-	-	-	-	-	-	-	-
61	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
62	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
63	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 61 + Line 62)			(Col. (M), Line 61 + Line 62)				
64	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)			12/31/2025 Actuals				
65	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
66	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 64 + Line 65)			(Col. (M), Line 64 + Line 65)				
67	Average Balance as adjusted (non-prorated)					((Col. (H), Line 63 + Line 66)/2)			((Col. (M), Line 63 + Line 66)/2)				
68	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 59)			(Col. (M), Line 59)				
69	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 67 + Line 68)			(Col. (M), Line 67 + Line 68)				

Line	Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
	(A) Deficient / (Excess) Deferred Income Taxes	(B) Reference	(C) Projected EOY Balance	(D) Deficient / (Excess) Deferred Income Taxes	(E) Reference	(F) Projected EOY Balance
70	ADIT - 190	(Col. (H), Line 23)	\$ 19,923,960	ADIT - 190	(Col. (M), Line 23)	\$ 19,954,269
71	ADIT - 282	(Col. (H), Line 46)	(45,191,581)	ADIT - 282	(Col. (M), Line 46)	(45,162,474)
72	ADIT - 283	(Col. (H), Line 69)	-	ADIT - 283	(Col. (M), Line 69)	-
73	Unamortized Deficient / (Excess) ADIT - Federal			Unamortized Deficient / (Excess) ADIT - Federal		
	(Entered in ATT H-9A, Line 41a)			(Entered in ATT H-9A, Line 41a)		
			\$ (25,267,621)			\$ (25,208,205)

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)														
Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
74	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)			-			12/31/2024 (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 - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)			-			12/31/2024 (Actuals)		-
89	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-			(Note F)		-
90	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 88 + Line 89)			-			(Col. (M), Line 88 + Line 89)		-
91	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)			-			12/31/2025 Actuals		-
92	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-			(Note F)		-
93	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 91 + Line 92)			-			(Col. (M), Line 91 + Line 92)		-
94	Average Balance as adjusted (non-prorated)					((Col. (H), Line 90 + Line 93)/2)			-			((Col. (M), Line 90 + Line 93)/2)		-
95	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 86)			-			(Col. (M), Line 86)		-
96	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 94 + Line 95)			-			(Col. (M), Line 94 + Line 95)		-

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

Rate Year =

Actuals for the 12 Months Ended December 31, 2025

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
98	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
99	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
100	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
101	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
102	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
103	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
104	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
105	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
106	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
107	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
108	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
109	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
110	Total (Sum of Lines 98 - 109)					-	-	-	-	-	-	-	-
111	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
112	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
113	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 111 + Line 112)			(Col. (M), Line 111 + Line 112)				
114	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)			12/31/2025 Actuals				
115	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
116	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 114 + Line 115)			(Col. (M), Line 114 + Line 115)				
117	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 113 + Line 116)/2]			[(Col. (M), Line 113 + Line 116)/2]				
118	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 109)			(Col. (M), Line 109)				
119	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 117 + Line 118)			(Col. (M), Line 117 + Line 118)				

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120	ADIT Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
121	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
122	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
123	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
124	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
125	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
126	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
127	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
128	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
129	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
130	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
131	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
132	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
133	Total (Sum of Lines 121 - 132)					-	-	-	-	-	-	-	-
134	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)			12/31/2024 (Actuals)				
135	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
136	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 134 + Line 135)			(Col. (M), Line 134 + Line 135)				
137	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)			12/31/2025 Actuals				
138	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
139	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 137 + Line 138)			(Col. (M), Line 137 + Line 138)				
140	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 136 + Line 139)/2]			[(Col. (M), Line 136 + Line 139)/2]				
141	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 132)			(Col. (M), Line 132)				
142	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 140 + Line 141)			(Col. (M), Line 140 + Line 141)				

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

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

Rate Year =

Actuals for the 12 Months Ended December 31, 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 than
- 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 prorated.
- C Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter
- F IRS normalization adjustment.

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

Federal Deficient / (Excess) Deferred Income Taxes								
Tax Cuts and Jobs Act of 2017								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
1	Unprotected Non-Property							
2	ADIT - 190	(Note A)	410.1	4 Years	\$ 1,291,072	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	411.1	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	411.1	4 Years	(5,706,710)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (4,415,637)	\$ -	\$ -	\$ -
7	Unprotected Property							
8	ADIT - 190	(Note A)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	411.1	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	411.1	5 Years	(46,126,851)	-	-	-
11	ADIT - 283	(Note A)	411.1	5 Years	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				\$ (46,126,851)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 20,701,389	\$ 20,229,933	\$ (656,684)	\$ 19,573,249
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(56,057,633)	(45,941,442)	1,654,123	(44,287,319)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT				\$ (35,356,244)	\$ (25,711,509)	\$ 997,439	\$ (24,714,070)
19	Total - Deficient / (Excess) ADIT				\$ (85,898,732)	\$ (25,711,509)	\$ 997,439	\$ (24,714,070)
Tax Reform Act of 1986								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
20	Protected Property							
21	ADIT - 190	(Note B)	411.1	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	411.1	ARAM	(958,862)	-	-	-
24	ADIT - 283	(Note B)	411.1	ARAM	-	-	-	-
25	Subtotal - Deficient / (Excess) ADIT				\$ (958,862)	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT				\$ (958,862)	\$ -	\$ -	\$ -

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

Total Federal Deficient / (Excess) Deferred Income Taxes								
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		410.1		\$ 1,291,072	\$ -	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-	-
30	ADIT - 282		411.1		-	-	-	-
31	ADIT - 283		411.1		(5,706,710)	-	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (4,415,637)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(46,126,851)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (46,126,851)	\$ -	\$ -	\$ -
39	Protected Property							
40	ADIT - 190		410.1		\$ 20,701,389	\$ 20,229,933	\$ (656,684)	\$ 19,573,249
41	ADIT - 281		411.1		-	-	-	-
42	ADIT - 282		411.1		(57,016,495)	(45,941,442)	1,654,123	(44,287,319)
43	ADIT - 283		411.1		-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (36,315,106)	\$ (25,711,509)	\$ 997,439	\$ (24,714,070)
45	Total - Deficient / (Excess) ADIT				\$ (86,857,594)	\$ (25,711,509)	\$ 997,439	\$ (24,714,070)
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) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
46	ADIT - 190		410.1		\$ 21,992,461	\$ 20,229,933	\$ (656,684)	\$ 19,573,249
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(103,143,346)	(45,941,442)	1,654,123	(44,287,319)
49	ADIT - 283		411.1		(5,706,710)	-	-	-
50	Total - Deficient / (Excess) ADIT				\$ (86,857,594)	\$ (25,711,509)	\$ 997,439	\$ (24,714,070)
51	Tax Gross-Up Factor	ATT H-9A, Line 132b			1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (119,832,503)	\$ (35,472,713)	\$ 1,376,110	\$ (34,096,603)
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)				(119,832,503)	(35,472,713)	1,376,110	(34,096,603)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (119,832,503)	\$ (35,472,713)	\$ 1,376,110	\$ (34,096,603)

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

State Deficient / (Excess) Deferred Income Taxes								
Maryland (2018 Apportionment Weighting Change)								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
56	Unprotected Non-Property							
57	ADIT - 190	(Note C)	410.1	4 Years	\$ 132,587	\$ -	\$ -	\$ -
58	ADIT - 281	(Note C)	411.1	4 Years	-	-	-	-
59	ADIT - 282	(Note C)	411.1	4 Years	-	-	-	-
60	ADIT - 283	(Note C)	411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ 132,587	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190	(Note C)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	411.1	5 Years	-	-	-	-
65	ADIT - 282	(Note C)	410.1	5 Years	1,905,435	-	-	-
66	ADIT - 283	(Note C)	411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ 1,905,435	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190	(Note C)	410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	411.1	NA	-	-	-	-
71	ADIT - 282	(Note C)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note C)	411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ 2,038,022	\$ -	\$ -	\$ -
Washington, D.C. (2018 Apportionment Weighting Change)								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
75	Unprotected Non-Property							
76	ADIT - 190	(Note D)	410.1	4 Years	\$ 22,098	\$ -	\$ -	\$ -
77	ADIT - 281	(Note D)	411.1	4 Years	-	-	-	-
78	ADIT - 282	(Note D)	411.1	4 Years	-	-	-	-
79	ADIT - 283	(Note D)	411.1	4 Years	-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$ 22,098	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190	(Note D)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
83	ADIT - 281	(Note D)	411.1	5 Years	-	-	-	-
84	ADIT - 282	(Note D)	410.1	5 Years	497,120	-	-	-
85	ADIT - 283	(Note D)	411.1	5 Years	-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ 497,120	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190	(Note D)	410.1	NA	\$ -	\$ -	\$ -	\$ -
89	ADIT - 281	(Note D)	411.1	NA	-	-	-	-
90	ADIT - 282	(Note D)	411.1	NA	-	-	-	-
91	ADIT - 283	(Note D)	411.1	NA	-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ 519,218	\$ -	\$ -	\$ -

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

Washington, D.C. (2017 Corporate Rate Change)								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
94	Unprotected Non-Property							
95	ADIT - 190	(Note E)	410.1	4 Years	\$ -	\$ -	\$ -	\$ -
96	ADIT - 281	(Note E)	411.1	4 Years	-	-	-	-
97	ADIT - 282	(Note E)	411.1	4 Years	-	-	-	-
98	ADIT - 283	(Note E)	411.1	4 Years	-	-	-	-
99	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
100	Unprotected Property							
101	ADIT - 190	(Note E)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
102	ADIT - 281	(Note E)	411.1	5 Years	-	-	-	-
103	ADIT - 282	(Note E)	411.1	5 Years	(945,116)	-	-	-
104	ADIT - 283	(Note E)	411.1	5 Years	-	-	-	-
105	Subtotal - Deficient / (Excess) ADIT				\$ (945,116)	\$ -	\$ -	\$ -
106	Protected Property							
107	ADIT - 190	(Note E)	410.1	NA	\$ -	\$ -	\$ -	\$ -
108	ADIT - 281	(Note E)	411.1	NA	-	-	-	-
109	ADIT - 282	(Note E)	411.1	NA	-	-	-	-
110	ADIT - 283	(Note E)	411.1	NA	-	-	-	-
111	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
112	Total - Deficient / (Excess) ADIT				\$ (945,116)	\$ -	\$ -	\$ -
Washington, D.C. (2016 Corporate Rate Change)								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
113	Unprotected Non-Property							
114	ADIT - 190	(Note F)	410.1	4 Years	\$ 56,380	\$ -	\$ -	\$ -
115	ADIT - 281	(Note F)	411.1	4 Years	-	-	-	-
116	ADIT - 282	(Note F)	411.1	4 Years	-	-	-	-
117	ADIT - 283	(Note F)	411.1	4 Years	-	-	-	-
118	Subtotal - Deficient / (Excess) ADIT				\$ 56,380	\$ -	\$ -	\$ -
119	Unprotected Property							
120	ADIT - 190	(Note F)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
121	ADIT - 281	(Note F)	411.1	5 Years	-	-	-	-
122	ADIT - 282	(Note F)	411.1	5 Years	(630,682)	-	-	-
123	ADIT - 283	(Note F)	411.1	5 Years	-	-	-	-
124	Subtotal - Deficient / (Excess) ADIT				\$ (630,682)	\$ -	\$ -	\$ -
125	Protected Property							
126	ADIT - 190	(Note F)	410.1	NA	\$ -	-	-	-
127	ADIT - 281	(Note F)	411.1	NA	-	-	-	-
128	ADIT - 282	(Note F)	411.1	NA	-	-	-	-
129	ADIT - 283	(Note F)	411.1	NA	-	-	-	-
130	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
131	Total - Deficient / (Excess) ADIT				\$ (574,302)	\$ -	\$ -	\$ -

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

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

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

Total State Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
170	Unprotected Non-Property							
171	ADIT - 190		411.1		\$ (473,969)	\$ -	\$ -	\$ -
172	ADIT - 281		411.1		-	-	-	-
173	ADIT - 282		411.1		-	-	-	-
174	ADIT - 283		411.1		-	-	-	-
175	Subtotal - Deficient / (Excess) ADIT				\$ (473,969)	\$ -	\$ -	\$ -
176	Unprotected Property							
177	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
178	ADIT - 281		411.1		-	-	-	-
179	ADIT - 282		411.1		(1,932,414)	-	-	-
180	ADIT - 283		411.1		-	-	-	-
181	Subtotal - Deficient / (Excess) ADIT				\$ (1,932,414)	\$ -	\$ -	\$ -
182	Protected Property							
183	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
184	ADIT - 281		411.1		-	-	-	-
185	ADIT - 282		411.1		-	-	-	-
186	ADIT - 283		411.1		-	-	-	-
187	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
188	Total - Deficient / (Excess) ADIT				\$ (2,406,383)	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
189	ADIT - 190		410.1		\$ (473,969)	\$ -	\$ -	\$ -
190	ADIT - 281		411.1		-	-	-	-
191	ADIT - 282		411.1		(1,932,414)	-	-	-
192	ADIT - 283		411.1		-	-	-	-
193	Total - Deficient / (Excess) ADIT				\$ (2,406,383)	\$ -	\$ -	\$ -
194	Tax Gross-Up Factor	ATT H-9A, Line 132b			1.38	1.38	1.38	1.38
195	Regulatory Asset / (Liability)				\$ (3,319,950)	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G)	(H) December 31, 2025 EOY Balance
196	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
197	Account 254 (Other Regulatory Liabilities)				(3,319,950)	-	-	-
198	Total - Transmission Regulatory Asset / (Liability)				\$ (3,319,950)	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)								
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G)	(H) December 31, 2025 EOY Balance
199	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
200	Account 254 (Other Regulatory Liabilities)				(123,152,453)	(35,472,713)	1,376,110	(34,096,603)
201	Total - Transmission Regulatory Asset / (Liability)				\$ (123,152,453)	\$ (35,472,713)	\$ 1,376,110	\$ (34,096,603)

Potomac Electric Power 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 unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- C The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- E The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- F The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- G The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- H The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

Potomac Electric Power Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017														
ADIT - Pre Rate Change (December 31, 2017)														
ADIT - Post Rate Change (December 31, 2017)														
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT	
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)		
	FERC Account 190 - Non-Current (Note A)													
1	Accrued Payroll Taxes - Manual	Accrued Liabilities	Unprotected Non-Property	\$ 528,972	\$ 185,140	\$ 40,202	\$ (14,071)	\$ 211,272	\$ 528,972	\$ 111,084	\$ 40,202	\$ (8,442)	\$ 142,844	
2	Other Current Liabilities - General	Accrued Liabilities	Unprotected Non-Property	27,544,340	9,640,519	2,093,370	(732,679)	11,001,210	27,544,340	5,784,311	2,093,370	(439,608)	7,438,074	
3	Accrued Liab-Required Health Claims Reserv	Accrued Liabilities	Unprotected Non-Property	1,324,005	463,402	100,624	(35,219)	528,809	1,324,005	278,041	100,624	(21,131)	357,534	
4	Accrued Liab-General Liability	Accrued Liabilities	Unprotected Non-Property	1,904,937	666,728	144,775	(50,671)	1,904,937	1,904,937	400,037	144,775	(30,403)	514,409	
5	Accrued Liab-Auto Liability	Accrued Liabilities	Unprotected Non-Property	301,988	105,696	22,951	(8,033)	301,988	301,988	63,417	22,951	(4,820)	81,549	
6	Accrued Liabilities - Workers Comp - Long-term	Accrued Liabilities	Unprotected Non-Property	54,355,782	19,024,524	4,131,039	(1,445,864)	21,709,689	54,355,782	11,414,714	4,131,039	(867,518)	14,678,235	
7	Accrued Liabilities - Disability - Long-term	Accrued Liabilities	Unprotected Non-Property	4,248,709	1,487,048	322,902	(113,016)	1,696,934	4,248,709	892,229	322,902	(67,809)	1,147,321	
8	Accrued Liab-LTIP	Accrued Liabilities	Unprotected Non-Property	473,540	165,739	35,989	(12,596)	189,132	473,540	99,443	35,989	(7,558)	127,875	
9	Accrued Liability - PHI Incentive Plan	Accrued Liabilities	Unprotected Non-Property	7,429,389	2,600,286	564,634	(197,622)	2,967,298	7,429,389	1,560,172	564,634	(118,573)	2,006,232	
10	Accrued Liab-Retentions	Accrued Liabilities	Unprotected Non-Property	20,000	7,000	1,520	(522)	7,988	20,000	4,200	1,520	(319)	5,401	
11	Accrued Severance	Accrued Liabilities	Unprotected Non-Property	173,807	60,832	13,209	(4,623)	69,419	173,807	36,489	13,209	(2,719)	46,935	
12	Accrued Liab-SERP	Accrued Liabilities	Unprotected Non-Property	3,934,817	1,377,186	299,046	(104,666)	1,571,566	3,934,817	826,312	299,046	(62,800)	1,062,558	
13	Accrued Liab-Sick Pay Carryove	Accrued Liabilities	Unprotected Non-Property	2,688,193	938,271	204,303	(70,432)	1,067,142	2,688,193	563,722	204,303	(43,912)	769,113	
14	Accrued Liab-Vacator	Accrued Liabilities	Unprotected Non-Property	7,227,360	2,529,576	549,279	(192,248)	2,886,608	7,227,360	1,517,746	549,279	(115,349)	1,951,676	
15	Deferred Credits-General	Accrued Liabilities	Unprotected Non-Property	355,346	124,371	27,006	(9,432)	141,925	355,346	74,623	27,006	(5,671)	95,958	
16	Deferred Credits-General (Merger Commitments)	Accrued Liabilities	Unprotected Non-Property	13,909,345	4,868,271	1,057,110	(369,989)	5,555,392	13,909,345	2,920,962	1,057,110	(221,969)	3,756,080	
17	Deferred Credits-General (DC PLUG)	Accrued Liabilities	Unprotected Non-Property	160,000,000	56,000,000	12,160,000	(4,256,000)	63,904,000	160,000,000	33,600,000	12,160,000	(2,553,600)	43,206,400	
18	Accrued Liability - LTIP - Non-Curren	Accrued Liabilities	Unprotected Non-Property	76,247	26,687	5,795	(2,028)	28,454	76,247	16,012	5,795	(1,217)	20,590	
19	Payroll Taxes 481(a)	Accrued Liabilities	Unprotected Non-Property	(285,855)	(100,049)	(21,725)	7,604	(114,170)	(285,855)	(60,030)	(21,725)	4,562	(77,192)	
20	Provision for Uncollectible Accounts-Spec Billin	Allowance for Doubtful Accounts	Unprotected Non-Property	805,155	309,804	67,272	(23,545)	353,531	805,155	185,863	67,272	(14,272)	239,027	
21	Provision for Uncollectible Accounts - ME	Allowance for Doubtful Accounts	Unprotected Non-Property	8,806,290	3,082,201	669,276	(234,247)	3,517,232	8,806,290	1,849,321	669,276	(140,548)	2,378,050	
22	Provision for Uncollectible Accounts - DC Reta	Allowance for Doubtful Accounts	Unprotected Non-Property	7,074,536	2,476,088	537,665	(188,183)	2,825,570	7,074,536	1,485,653	537,665	(112,910)	1,910,408	
23	Provision for Uncollectible POR - Pepco DC	Allowance for Doubtful Accounts	Unprotected Non-Property	2,516,575	880,801	191,260	(66,941)	1,005,120	2,516,575	528,481	191,260	(40,165)	679,576	
24	Provision for Uncollectible POR - Pepco ME	Allowance for Doubtful Accounts	Unprotected Non-Property	2,209,792	773,427	167,944	(58,780)	882,591	2,209,792	464,056	167,944	(35,268)	596,732	
25	Maryland Capital Loss Carryforwar	Capital Loss Limitor	Unprotected Non-Property	-	-	12,533	(4,387)	8,147	-	-	12,533	(2,632)	9,901	
26	DC Capital Loss Carryforwar	Capital Loss Limitor	Unprotected Non-Property	-	-	8,634	(3,022)	5,612	-	-	8,634	(1,813)	6,821	
27	Federal Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	12,748,541	4,461,989	-	-	4,461,989	12,748,541	2,677,194	-	-	2,677,194	
28	Maryland Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	-	-	626,545	(219,291)	407,254	-	-	626,545	(131,574)	494,971	
29	DC Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	-	-	438,135	(153,347)	284,788	-	-	438,135	(92,008)	346,127	
30	Acc Liab - Deferred Comp LT - Old Plans	Deferred Compensation	Unprotected Non-Property	3,175,708	1,111,498	241,354	(84,474)	1,268,378	3,175,708	666,899	241,354	(50,684)	857,568	
31	Acc Liab - Deferred Comp LT - Active Plan	Deferred Compensation	Unprotected Non-Property	771,974	270,191	58,670	(20,535)	308,326	771,974	162,115	58,670	(12,321)	208,464	
32	Other Special Funds-Deferred Com	Deferred Compensation	Unprotected Non-Property	(22,102)	(7,736)	(1,680)	588	(22,102)	(22,102)	(4,641)	(1,680)	353	(5,968)	
33	Accrued Liab-Environmental Site Exp - Long-Terr	Environmental Expense	Unprotected Non-Property	26,684,952	9,339,733	2,028,056	(709,820)	10,657,970	26,684,952	5,603,840	2,028,056	(425,892)	7,206,004	
34	Accrued Liab-OPEB	FAS 106 OPEB Adjustment	Unprotected Non-Property	36,501,922	12,775,673	2,774,146	(970,951)	14,578,868	36,501,922	7,665,404	2,774,146	(582,571)	9,856,979	
35	FIN 48 Interest Payable-MD-Non-Curren	Interest on Contingent Taxes	Unprotected Non-Property	305,637	108,973	23,228	(8,130)	122,071	305,637	64,184	23,228	(4,878)	82,534	
36	Accrued Charitable Contributions-MD-Curren	Merger Commitment Deferral	Unprotected Non-Property	789,383	276,284	59,993	(20,998)	315,280	789,383	165,770	59,993	(12,569)	213,165	
37	Accrued Charitable Contributions-DC-Curren	Merger Commitment Deferral	Unprotected Non-Property	2,068,546	723,991	157,209	(55,023)	826,177	2,068,546	434,395	157,209	(33,014)	558,590	
38	Merger Commitments	Merger Commitment Deferral	Unprotected Non-Property	9,120,596	3,192,208	693,165	(242,608)	3,642,766	9,120,596	1,915,235	693,165	(145,565)	2,462,926	
39	Accrued Charitable Contributions-MD-Non-Curren	Merger Commitment Deferral	Unprotected Non-Property	5,554,249	1,943,987	422,123	(147,743)	2,218,367	5,554,249	1,166,392	422,123	(88,646)	1,499,869	
40	Accrued Charitable Contributions-DC-Non-Curren	Merger Commitment Deferral	Unprotected Non-Property	14,115,127	4,940,295	1,072,750	(375,462)	5,637,582	14,115,127	2,964,177	1,072,750	(225,277)	3,811,649	
41	Use Tax Payable-DC	Other 190 Deferred Taxes	Unprotected Non-Property	701,152	245,417	53,291	(18,552)	280,056	701,152	147,250	53,291	(11,191)	189,350	
42	Other Long-Term Liabilities	Other 190 Deferred Taxes	Unprotected Non-Property	2,500,000	875,000	190,000	(66,500)	998,500	2,500,000	525,000	190,000	(39,900)	675,100	
43	Federal State Income Taxes Deducibl	Other 190 Deferred Taxes	Unprotected Non-Property	2,959,146	1,035,701	-	-	1,035,701	2,959,146	621,421	-	-	621,421	
44	Maryland 1/1/2000 Basis Carryforwar	Other 190 Deferred Taxes	Unprotected Non-Property	-	-	3,630,153	(1,270,554)	2,359,600	-	-	3,630,153	(762,332)	2,867,821	
45	Asset Retirement Obligation-Electric Utility Plan	Regulatory Liabilities	Unprotected Non-Property	3,485,135	1,219,797	264,870	(92,705)	1,391,963	3,485,135	731,878	264,870	(55,623)	941,126	
46	Other Regulatory Liability - General	Regulatory Liabilities	Unprotected Non-Property	(3,357,069)	(1,174,974)	(255,137)	89,298	(1,340,813)	(3,357,069)	(704,984)	(255,137)	53,579	(906,543)	
47	Oth Reg Liab-Asset Retirement Obligation-Electri	Regulatory Liabilities	Unprotected Non-Property	3,485,135	1,219,797	264,870	(92,705)	1,391,963	3,485,135	731,878	264,870	(55,623)	941,126	
48	Reg Liab-Asset Retirement Oblig-Electric-Contr	Regulatory Liabilities	Unprotected Non-Property	(3,485,135)	(1,219,797)	(264,870)	92,705	(1,391,963)	(3,485,135)	(731,878)	(264,870)	55,623	(941,126)	
49	Regulatory Liability-MD Grid Resiliency Charg	Regulatory Liabilities	Unprotected Non-Property	975,399	341,390	74,130	(25,946)	389,574	975,399	204,834	74,130	(15,567)	263,397	
50	Reg Liab-MD Dynamic Pricing/Critical Pk Rebate C	Regulatory Liabilities	Unprotected Non-Property	2,536,480	887,768	192,773	(67,470)	1,013,070	2,536,480	532,661	192,773	(40,482)	684,951	
51	Regulatory Liability - MD - Bas	Regulatory Liabilities	Unprotected Non-Property	692,633	242,421	52,640	(18,424)	276,638	692,633	145,453	52,640	(11,054)	187,039	
52	Reg Liab-Third Party Supplier-DC Distributor	Regulatory Liabilities	Unprotected Non-Property	1,375,838	481,543	104,564	(36,597)	549,510	1,375,838	288,926	104,564	(21,958)	371,531	
53	Maryland Net Operating Loss Carryforwar	State NOL	Unprotected Non-Property	-	-	5,307,670	(1,857,684)	3,449,985	-	-	5,307,670	(1,114,611)	4,193,059	
54	DC Net Operating Loss Carryforwar	State NOL	Unprotected Non-Property	-	-	9,626,335	(3,369,217)	6,257,118	-	-	9,626,335	(2,021,530)	7,604,805	
55	Federal Net Operating Loss Carry-Forward (Utility)	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	851,948,259	298,161,891	-	-	298,161,891	851,948,259	178,909,134	-	-	178,909,134	
56	Federal Net Operating Loss Carry-Forward (Non-Utility)	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(812,459,826)	(284,360,939)	-	-	(284,360,939)	(812,459,826)	(170,616,563)	-	-	(170,616,563)	
57	Unamortized Investment Tax Credit	FAS 109 - Deferred Taxes on ITC	Protected Property	1,934,714	677,150	147,038	(51,463)	772,725	1,934,714	406,290	147,038	(30,878)	522,450	
58	Other Reg Assets - Income Tax Recov thru Rate	FAS109 Non-TCJA	N/A	(18,162,734)	(6,356,957)	(1,380,368)	483,129	(7,254,196)	(18,162,734)	(3,814,174)	(1,380,368)	289,877	(4,904,665)	
59	FAS 109 - Regulatory Asset Electr	FAS109 Non-TCJA	N/A	(156,526,748)	(54,784,362)	(11,896,033)	4,163,611	(62,516,783)	(156,526,748)	(32,870,617)	(11,896,033)	2,498,167	(42,268,483)	
60	SFAS109-Regulatory Liability Electr	FAS109 Non-TCJA	N/A	1,286,587	450,305	97,781	(34,223)	513,863	1,286,587	270,183	97,781	(20,534)	347,430	
61	SFAS109-Regulatory Liability Electr	FAS109 TCJA	N/A	-	-	-	-	-	973,762,350	204,490,093	74,005,639	(15,541,247)	262,954,785	
62	Total FERC Account 190			\$ 304,399,168	\$ 106,539,709	\$ 38,589,438	\$ (13,506,303)	\$ 131,622,844	\$ 1,278,161,618	\$ 268,413,919	\$ 112,595,376	\$ (23,645,029)	\$ 357,364,266	

Potomac Electric Power Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017														
ADIT - Pre Rate Change (December 31, 2017)														
ADIT - Post Rate Change (December 31, 2017)														
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT	
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)		
FERC Account 282 - Property (Note A)														
63	Fixed Asset Basis Differences (PowerTax) - Protecte	Protected Property (PowerTax	Protected Property)	\$ (2,311,845,643)	\$ (809,145,975)	\$ -	\$ -	\$ (809,145,975)	\$ (2,311,845,643)	\$ (485,487,585)	\$ -	\$ -	\$ -	\$ (485,487,585)
64	Fixed Asset Basis Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	(2,111,838,818)	(739,143,586)	-	-	(739,143,586)	(2,111,838,818)	(443,486,152)	-	-	-	(443,486,152)
65	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax	Unprotected Property)	149,683,320	52,389,162	-	-	52,389,162	149,683,320	31,433,497	-	-	-	31,433,497
66	Fixed Asset Basis Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	(281,503,159)	(98,526,106)	-	-	(98,526,106)	(281,503,159)	(59,115,663)	-	-	-	(59,115,663)
67	Maryland Fixed Asset Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	-	-	(112,640,145)	39,424,051	(73,216,095)	-	-	(112,640,145)	23,654,431	(88,965,715)	-
68	Maryland Fixed Asset Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax	Unprotected Property)	-	-	8,226,018	(2,879,106)	5,346,912	-	-	8,226,018	(1,727,464)	6,498,554	-
69	Maryland Fixed Asset Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	-	-	(12,662,589)	4,431,906	(8,230,683)	-	-	(12,662,589)	2,659,144	(10,003,445)	-
70	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax	Unprotected Property)	-	-	(740,953)	259,333	(481,619)	-	-	(740,953)	155,600	(585,353)	-
71	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	-	-	875,565	(306,448)	569,117	-	-	875,565	(183,969)	691,696	-
72	DC Fixed Asset Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	-	-	(112,117,870)	39,241,254	(72,876,615)	-	-	(112,117,870)	23,544,753	(88,573,117)	-
73	DC Fixed Asset Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax	Unprotected Property)	-	-	5,666,813	(1,983,384)	3,683,428	-	-	5,666,813	(1,190,031)	4,476,782	-
74	DC Fixed Asset Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax	Unprotected Property)	-	-	(4,499,321)	1,574,762	(2,924,559)	-	-	(4,499,321)	944,857	(3,554,464)	-
75	DC Fixed Asset Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax	Unprotected Property)	-	-	(510,434)	178,652	(331,782)	-	-	(510,434)	107,191	(403,243)	-
76	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	-	-	603,167	(211,108)	392,058	-	-	603,167	(126,665)	476,502	-
77	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax	Unprotected Property)	(16,465,645)	(5,762,976)	-	-	(5,762,976)	(16,465,645)	(3,457,785)	-	-	-	(3,457,785)
78	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax	Unprotected Property)	19,456,991	6,809,947	-	-	6,809,947	19,456,991	4,085,968	-	-	-	4,085,968
79	Total FERC Account 282			\$ (4,552,512,954)	\$ (1,593,379,534)	\$ (227,799,750)	\$ 79,729,912	\$ (1,741,449,371)	\$ (4,552,512,954)	\$ (956,027,720)	\$ (227,799,750)	\$ 47,837,947	\$ (1,135,989,523)	
FERC Account 283 - Non-Current (Note A)														
80	Unamortized Loss on Reacquired Debt - Gener	Reacquired Debt	Unprotected Non-Property	\$ (3,209,084)	\$ (1,123,180)	\$ (243,890)	\$ 85,362	\$ (1,281,708)	\$ (3,209,084)	\$ (673,908)	\$ (243,890)	\$ 51,217	\$ (866,581)	
81	Unamortized Loss - Pollution Bond:	Reacquired Debt	Unprotected Non-Property	(114,313)	(40,009)	(8,688)	3,041	(45,656)	(114,313)	(24,006)	(8,688)	1,824	(30,869)	
82	Unamortized Loss - First Mortgage Bond:	Reacquired Debt	Unprotected Non-Property	(11,903,056)	(4,166,070)	(904,632)	316,621	(4,754,081)	(11,903,056)	(2,499,642)	(904,632)	189,973	(3,214,301)	
83	Prepayments - Other Taxes:	Regulatory Asset - FERC Formula Rate True-up	Unprotected Non-Property	(25,368,491)	(8,878,972)	(1,928,005)	674,802	(10,132,175)	(25,368,491)	(5,327,383)	(1,928,005)	404,881	(6,850,507)	
84	Prepayments - General	Prepaid Interest	Unprotected Non-Property	(1,484,384)	(519,534)	(112,813)	39,485	(562,863)	(1,484,384)	(311,721)	(112,813)	23,691	(400,843)	
85	Prepayments - Workmen's Compensation	Prepayments	Unprotected Non-Property	(615,222)	(215,328)	(46,757)	16,365	(245,720)	(615,222)	(129,197)	(46,757)	9,819	(166,135)	
86	DSM - Energy Efficient Products - Community - MC	Regulatory Asset - DSM	Unprotected Non-Property	(184,067,950)	(64,423,783)	(13,989,164)	4,896,207	(73,516,739)	(184,067,950)	(38,654,270)	(13,989,164)	2,937,724	(49,705,709)	
87	Regulatory Assets - DSM - Direct Load Control - MC	Regulatory Asset - DSM	Unprotected Non-Property	(34,886,805)	(12,210,382)	(2,651,397)	927,989	(13,933,790)	(34,886,805)	(7,326,229)	(2,651,397)	556,793	(9,420,833)	
88	Reg Assets-FERC Formula Rate Adj-Transmission Sv	Regulatory Asset - FERC Formula Rate True-up	Unprotected Non-Property	(3,060,224)	(1,071,078)	(232,577)	81,402	(1,222,253)	(3,060,224)	(642,647)	(232,577)	48,841	(826,383)	
89	Regulatory Assets - Asset Retirement Obligation	Regulatory Assets	Unprotected Non-Property	(342,955)	(120,048)	(26,068)	9,124	(136,962)	(342,955)	(72,029)	(26,068)	5,474	(92,622)	
90	Regulatory Assets - DC Recovery - Bas	Regulatory Assets	Unprotected Non-Property	(63,845,418)	(22,345,896)	(4,852,252)	1,698,288	(25,499,860)	(63,845,418)	(13,407,538)	(4,852,252)	1,018,973	(17,240,817)	
91	Regulatory Assets - MD Recovery - Bas	Regulatory Assets	Unprotected Non-Property	(57,593,938)	(20,157,878)	(4,377,139)	1,531,999	(23,003,019)	(57,593,938)	(12,094,727)	(4,377,139)	919,199	(15,552,667)	
92	Regulatory Assets - DC	Regulatory Assets	Unprotected Non-Property	(10,512,194)	(3,679,028)	(798,927)	297,624	(4,198,570)	(10,512,194)	(2,207,561)	(798,927)	167,775	(2,838,713)	
93	Regulatory Assets - MC	Regulatory Assets	Unprotected Non-Property	(11,180,184)	(3,913,064)	(849,694)	297,393	(4,465,365)	(11,180,184)	(2,347,839)	(849,694)	178,436	(3,019,097)	
94	Regulatory Assets - DC Power Line Undergroundin	Regulatory Assets	Unprotected Non-Property	(190,253,767)	(66,588,818)	(14,459,286)	5,060,750	(75,987,354)	(190,253,767)	(39,953,291)	(14,459,286)	3,036,450	(51,376,127)	
95	Reg Assets-Third Party Supplier Recovery-MD Dis	Regulatory Assets	Unprotected Non-Property	(1,247,199)	(436,520)	(94,787)	33,175	(498,131)	(1,247,199)	(261,912)	(94,787)	19,905	(336,794)	
96	Regulatory Asset - Wks Comp/LT Disability Accrua	Regulatory Assets	Unprotected Non-Property	(34,604,376)	(12,111,531)	(2,629,933)	920,476	(13,820,988)	(34,604,376)	(7,266,919)	(2,629,933)	552,286	(9,344,566)	
97	Regulatory Assets-DC Residential Al	Regulatory Assets	Unprotected Non-Property	(2,434,560)	(852,096)	(185,027)	64,759	(972,363)	(2,434,560)	(511,258)	(185,027)	38,856	(657,429)	
98	Regulatory Asset- Maryland Meter	Regulatory Assets	Unprotected Non-Property	(69,912,829)	(24,469,490)	(5,313,375)	1,859,681	(27,923,184)	(69,912,829)	(14,681,694)	(5,313,375)	1,115,809	(18,879,260)	
99	AMI - Recoverable - DC	Regulatory Assets	Unprotected Non-Property	(440,137)	(154,048)	(33,450)	11,708	(175,791)	(440,137)	(92,429)	(33,450)	7,025	(118,855)	
100	Prepaid Pension Costs	Pension Plan Contributor	Unprotected Non-Property	(329,586,334)	(115,355,217)	(25,045,561)	8,766,595	(131,636,782)	(329,586,334)	(69,213,130)	(25,045,561)	5,260,198	(89,001,494)	
101	Total FERC Account 283			\$ (1,036,663,460)	\$ (362,832,211)	\$ (78,786,423)	\$ 27,575,248	\$ (414,043,386)	\$ (1,036,663,460)	\$ (217,699,327)	\$ (78,786,423)	\$ 16,545,149	\$ (279,940,601)	
102	Grand Total			\$ (5,284,777,246)	\$ (1,849,672,036)	\$ (267,996,735)	\$ 93,798,867	\$ (2,023,869,913)	\$ (4,311,014,896)	\$ (905,313,128)	\$ (193,990,796)	\$ 40,738,067	\$ (1,058,565,857)	

Instructions

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

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

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

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

Potomac Electric Power Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed Description	Description	Category	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
	(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
FERC Account 190 - Non-Current (Note A)												
1	Accrued Payroll Taxes - Manua	Accrued Liabilities	Unprotected Non-Property	\$ 68,428	\$ -	\$ -	\$ 68,428	Labor	Yes	10.09%	\$ 6,904	190
2	Other Current Liabilities - Genera	Accrued Liabilities	Unprotected Non-Property	3,563,136	-	-	3,563,136	100% DC	No	0.00%	-	190
3	Accrued Liab-Required Health Claims Reserv	Accrued Liabilities	Unprotected Non-Property	171,273	-	-	171,273	Labor	Yes	10.09%	17,281	190
4	Accrued Liab-General Liability	Accrued Liabilities	Unprotected Non-Property	246,423	-	-	246,423	Labor	Yes	10.09%	24,864	190
5	Accrued Liab-Auto Liability	Accrued Liabilities	Unprotected Non-Property	39,065	-	-	39,065	Labor	Yes	10.09%	3,942	190
6	Accrued Liabilities - Workers Comp - Long-term	Accrued Liabilities	Unprotected Non-Property	7,031,464	-	-	7,031,464	Labor	Yes	10.09%	709,475	190
7	Accrued Liabilities - Disability - Long-term	Accrued Liabilities	Unprotected Non-Property	549,613	-	-	549,613	Labor	Yes	10.09%	55,456	190
8	Accrued Liab-LTIP	Accrued Liabilities	Unprotected Non-Property	61,257	-	-	61,257	Labor	Yes	10.09%	6,181	190
9	Accrued Liability - PHI Incentive Plan	Accrued Liabilities	Unprotected Non-Property	961,066	-	-	961,066	Labor	Yes	10.09%	96,972	190
10	Accrued Liab-Retentions	Accrued Liabilities	Unprotected Non-Property	2,587	-	-	2,587	Labor	Yes	10.09%	261	190
11	Accrued Severance	Accrued Liabilities	Unprotected Non-Property	22,484	-	-	22,484	Labor	Yes	10.09%	2,269	190
12	Accrued Liab-SERP	Accrued Liabilities	Unprotected Non-Property	509,008	457,649	-	51,359	100% Transmission	Yes	100.00%	51,359	190
13	Accrued Liab-Sick Pay Carryove	Accrued Liabilities	Unprotected Non-Property	993,556	-	-	993,556	Labor	Yes	10.09%	100,250	190
14	Accrued Liab-Vacator	Accrued Liabilities	Unprotected Non-Property	934,931	-	-	934,931	Labor	Yes	10.09%	94,335	190
15	Deferred Credits-Genera	Accrued Liabilities	Unprotected Non-Property	45,968	-	-	45,968	Labor	Yes	10.09%	4,638	190
16	Deferred Credits-General (Merger Commitments)	Accrued Liabilities	Unprotected Non-Property	1,799,313	1,799,313	-	(0)	Labor	No	0.00%	-	190
17	Deferred Credits-General (DC PLUG)	Accrued Liabilities	Unprotected Non-Property	20,697,600	-	-	20,697,600	100% DC	No	0.00%	-	190
18	Accrued Liability - LTIP - Non-Curren	Accrued Liabilities	Unprotected Non-Property	9,863	-	-	9,863	Labor	Yes	10.09%	995	190
19	Payroll Taxes 481(a)	Accrued Liabilities	Unprotected Non-Property	(36,978)	-	-	(36,978)	Labor	Yes	10.09%	(3,731)	190
20	Provision for Uncollectible Accounts-Spec Billin	Allowance for Doubtful Accounts	Unprotected Non-Property	114,504	114,504	-	-	Labor	No	0.00%	-	190
21	Provision for Uncollectible Accounts - MC	Allowance for Doubtful Accounts	Unprotected Non-Property	1,139,182	-	-	1,139,182	100% MD	No	0.00%	-	190
22	Provision for Uncollectible Accounts - DC Reta	Allowance for Doubtful Accounts	Unprotected Non-Property	915,162	-	-	915,162	100% DC	No	0.00%	-	190
23	Provision for Uncollectible POR - Pepco DC	Allowance for Doubtful Accounts	Unprotected Non-Property	325,544	-	-	325,544	100% DC	No	0.00%	-	190
24	Provision for Uncollectible POR - Pepco MC	Allowance for Doubtful Accounts	Unprotected Non-Property	285,859	-	-	285,859	100% MD	No	0.00%	-	190
25	Maryland Capital Loss Carryforwar	Capital Loss Limitor	Unprotected Non-Property	(1,755)	(1,755)	-	-	Labor	No	0.00%	-	190
26	DC Capital Loss Carryforwar	Capital Loss Limitor	Unprotected Non-Property	(1,209)	(1,209)	-	-	Labor	No	0.00%	-	190
27	Federal Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	1,784,796	1,784,796	-	-	Labor	No	0.00%	-	190
28	Maryland Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	(87,716)	(87,716)	-	-	Labor	No	0.00%	-	190
29	DC Charitable Contribution Carryforwar	Charitable Contribution Carryforwar	Unprotected Non-Property	(61,339)	(61,339)	-	-	Labor	No	0.00%	-	190
30	Acc Liab - Deferred Comp LT - Old Plans	Deferred Compensator	Unprotected Non-Property	410,810	-	-	410,810	Labor	Yes	10.09%	41,451	190
31	Acc Liab - Deferred Comp LT - Active Plans	Deferred Compensator	Unprotected Non-Property	99,863	-	-	99,863	Labor	Yes	10.09%	10,076	190
32	Other Special Funds-Deferred Comg	Deferred Compensator	Unprotected Non-Property	(2,859)	(2,859)	-	0	Labor	No	0.00%	-	190
33	Accrued Liab-Environmental Site Exp - Long-Terr	Environmental Expense	Unprotected Non-Property	3,451,965	-	-	3,451,965	Labor	No	0.00%	-	190
34	Accrued Liab-OPEB	FAS 106 OPEB Adjustment	Unprotected Non-Property	4,721,889	-	-	4,721,889	Labor	Yes	10.09%	476,439	190
35	FIN 48 Interest Payable-MD-NonCurren	Interest on Contingent Taxes	Unprotected Non-Property	39,537	39,537	-	-	Labor	No	0.00%	-	190
36	Accrued Charitable Contributions-MD-Curren	Merger Commitment Deferrals	Unprotected Non-Property	102,115	102,115	-	0	Labor	No	0.00%	-	190
37	Accrued Charitable Contributions-DC-Curren	Merger Commitment Deferrals	Unprotected Non-Property	267,587	-	-	-	Labor	No	0.00%	-	190
38	Merger Commitments	Merger Commitment Deferrals	Unprotected Non-Property	1,179,840	1,179,840	-	-	Labor	No	0.00%	-	190
39	Accrued Charitable Contributions-MD-Non-Curren	Merger Commitment Deferrals	Unprotected Non-Property	718,498	718,498	-	-	Labor	No	0.00%	-	190
40	Accrued Charitable Contributions-DC-Non-Curren	Merger Commitment Deferrals	Unprotected Non-Property	1,825,933	1,825,933	-	(0)	Labor	No	0.00%	-	190
41	Use Tax Payable-DC	Other 190 Deferred Taxes	Unprotected Non-Property	90,706	-	-	90,706	100% DC	No	0.00%	-	190
42	Other Long-Term Liabilities	Other 190 Deferred Taxes	Unprotected Non-Property	323,400	323,400	-	-	Labor	No	0.00%	-	190
43	Federal State Income Taxes Deductibl	Other 190 Deferred Taxes	Unprotected Non-Property	414,280	-	-	414,280	Labor	Yes	10.09%	41,801	190
44	Maryland 1/1/2000 Basis Carryforwar	Other 190 Deferred Taxes	Unprotected Non-Property	(508,221)	-	-	(508,221)	Plant	Yes	17.32%	(88,024)	190
45	Asset Retirement Obligation-Electric Utility Plan	Regulatory Liabilities	Unprotected Non-Property	450,837	-	-	450,837	Labor	No	0.00%	-	190
46	Other Regulatory Liability - General	Regulatory Liabilities	Unprotected Non-Property	(434,270)	-	-	(434,270)	Labor	No	0.00%	-	190
47	Oth Reg Liab-Asset Retirement Obligation-Electri	Regulatory Liabilities	Unprotected Non-Property	450,837	-	-	450,837	Labor	No	0.00%	-	190
48	Reg Liab-Asset Retirement Oblig-Electric-Conti	Regulatory Liabilities	Unprotected Non-Property	(450,837)	-	-	(450,837)	Labor	No	0.00%	-	190
49	Regulatory Liability-MD Grid Resiliency Charg	Regulatory Liabilities	Unprotected Non-Property	126,178	-	-	126,178	100% MD	No	0.00%	-	190
50	Reg Liab-MD Dynamic Pricing/Critical Pk Rebate C	Regulatory Liabilities	Unprotected Non-Property	328,119	-	-	328,119	100% MD	No	0.00%	-	190
51	Regulatory Liability - MD - Bas	Regulatory Liabilities	Unprotected Non-Property	89,599	-	-	89,599	100% MD	No	0.00%	-	190
52	Reg Liab-Third Party Supplier-DC Distributor	Regulatory Liabilities	Unprotected Non-Property	177,978	-	-	177,978	100% DC	No	0.00%	-	190
53	Maryland Net Operating Loss Carryforwar	State NOL	Unprotected Non-Property	(743,074)	-	-	(743,074)	Plant	Yes	17.32%	(128,700)	190
54	DC Net Operating Loss Carryforwar	State NOL	Unprotected Non-Property	(1,347,687)	-	-	(1,347,687)	Plant	Yes	17.32%	(233,419)	190
55	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	119,272,756	-	-	119,272,756	Plant	Yes	17.32%	20,658,041	190
56	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(113,744,376)	(113,744,376)	-	-	Plant	No	0.00%	-	190
57	Unamortized Investment Tax Credit	FAS 109 - Deferred Taxes on ITC	Protected Property	250,275	-	-	250,275	Plant	Yes	17.32%	43,348	190
58	Other Reg Assets - Income Tax Recov thru Rate	FAS109 Non-TCJA	N/A	(2,349,531)	-	(2,349,531)	-	N/A	No	0.00%	-	190
59	FAS 109 - Regulatory Asset Electri	FAS109 Non-TCJA	N/A	(20,248,300)	-	(20,248,300)	-	N/A	No	0.00%	-	190
60	SFAS109-Regulatory Liability Electri	FAS109 Non-TCJA	N/A	166,433	-	166,433	-	N/A	No	0.00%	-	190
61	SFAS109-Regulatory Liability Electri	FAS109 TCJA	N/A	(262,954,785)	-	(262,954,785)	-	N/A	No	0.00%	-	190
62	Total FERC Account 190			\$ (225,741,423)	\$ (105,286,082)	\$ (285,386,183)	\$ 164,930,843				\$ 21,992,461	

Potomac Electric Power Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed Description	Description	Category	Rate Change	Non-Recoverable	Income Tax	Total	Jurisdiction	Electric	Allocator	Transmission Allocated	FERC
				Deferred Tax Impact		Asset / Liability	Deficient / (Excess)				Allocator	
	(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
FERC Account 282 - Property (Note A)												
63	Fixed Asset Basis Differences (PowerTax) - Protecte	Protected Property (PowerTax)	Protected Property	\$ (323,658,390)	\$ -	\$ -	\$ (323,658,390)	Plant	Yes	17.32%	\$ (56,057,633)	282
64	Fixed Asset Basis Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	(295,657,435)	-	-	(295,657,435)	Plant	Yes	17.32%	(51,207,868)	282
65	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax)	Unprotected Property	20,955,665	-	-	20,955,665	Plant	No	0.00%	-	282
66	Fixed Asset Basis Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	(39,410,442)	-	(39,410,442)	-	Plant	Yes	17.32%	-	282
67	Maryland Fixed Asset Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	15,769,620	-	-	15,769,620	Plant	Yes	17.32%	2,731,298	282
68	Maryland Fixed Asset Differences (PowerTax) - Non-Protected CIA	Non-Protected Property (PowerTax)	Unprotected Property	(1,151,643)	-	-	(1,151,643)	Plant	No	0.00%	-	282
69	Maryland Fixed Asset Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	1,772,762	-	1,772,762	-	Plant	Yes	17.32%	-	282
70	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	103,733	-	-	103,733	Plant	Yes	17.32%	17,967	282
71	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIA	Non-Protected Property (Non-PowerTax)	Unprotected Property	(122,579)	-	-	(122,579)	Plant	No	0.00%	-	282
72	DC Fixed Asset Differences (PowerTax) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	15,696,502	-	-	15,696,502	Plant	Yes	17.32%	2,718,634	282
73	DC Fixed Asset Differences (PowerTax) - Non-Protected CIAI	Non-Protected Property (PowerTax)	Unprotected Property	(793,354)	-	-	(793,354)	Plant	No	0.00%	-	282
74	DC Fixed Asset Differences (PowerTax FT) - Non-Protecte	Non-Protected Property (PowerTax)	Unprotected Property	629,905	-	629,905	-	Plant	Yes	17.32%	-	282
75	DC Fixed Asset Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	71,461	-	-	71,461	Plant	Yes	17.32%	12,377	282
76	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax)	Unprotected Property	(84,443)	-	-	(84,443)	Plant	No	0.00%	-	282
77	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protecte	Non-Protected Property (Non-PowerTax)	Unprotected Property	(2,305,190)	-	-	(2,305,190)	Plant	Yes	17.32%	(399,259)	282
78	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAI	Non-Protected Property (Non-PowerTax)	Unprotected Property	2,723,979	-	-	2,723,979	Plant	No	0.00%	-	282
79	Total FERC Account 282			\$ (605,459,849)	\$ -	\$ (37,007,775)	\$ (568,467,624)				\$ (102,184,484)	
FERC Account 283 - Non-Current (Note A)												
80	Unamortized Loss on Reacquired Debt - Gener	Reacquired Debt	Unprotected Non-Property	\$ (415,127)	\$ -	\$ -	\$ (415,127)	Labor	Yes	10.09%	\$ (41,886)	283
81	Unamortized Loss - Pollution Bond	Reacquired Debt	Unprotected Non-Property	(14,787)	-	-	(14,787)	Labor	Yes	10.09%	(1,492)	283
82	Unamortized Loss - First Mortgage Bond	Reacquired Debt	Unprotected Non-Property	(1,539,779)	-	-	(1,539,779)	Labor	Yes	10.09%	(155,364)	283
83	Prepayments - Other Taxes	Maryland Property Taxes	Unprotected Non-Property	(3,281,668)	-	-	(3,281,668)	Labor	Yes	10.09%	(331,120)	283
84	Prepayments - Genera	Prepaid Interests	Unprotected Non-Property	(192,020)	-	-	(192,020)	Labor	Yes	10.09%	(19,375)	283
85	Prepayments - Workmen's Compensation	Prepayments	Unprotected Non-Property	(79,585)	-	-	(79,585)	Labor	Yes	10.09%	(8,030)	283
86	DSM - Energy Efficient Products - Community - MI	Regulatory Asset - DSM	Unprotected Non-Property	(23,811,030)	-	-	(23,811,030)	100% MD	No	0.00%	-	283
87	Regulatory Assets - DSM - Direct Load Control - MI	Regulatory Asset - DSM	Unprotected Non-Property	(4,512,957)	-	-	(4,512,957)	100% MD	No	0.00%	-	283
88	Reg Assets-FERC Formula Rate Adj-Transmission Sv	Regulatory Asset - FERC Formula Rate True-up	Unprotected Non-Property	(395,871)	-	-	(395,871)	100% Transmission	Yes	100.00%	(395,871)	283
89	Regulatory Assets - Asset Retirement Obligatio	Regulatory Assets	Unprotected Non-Property	(44,370)	-	-	(44,370)	Labor	No	0.00%	-	283
90	Regulatory Assets - DC Recovery - Bas	Regulatory Assets	Unprotected Non-Property	(8,259,043)	-	-	(8,259,043)	100% DC	No	0.00%	-	283
91	Regulatory Assets - MD Recovery - Bas	Regulatory Assets	Unprotected Non-Property	(7,450,352)	-	-	(7,450,352)	100% MD	No	0.00%	-	283
92	Regulatory Assets - DC	Regulatory Assets	Unprotected Non-Property	(1,359,857)	-	-	(1,359,857)	100% DC	No	0.00%	-	283
93	Regulatory Assets - MI	Regulatory Assets	Unprotected Non-Property	(1,446,269)	-	-	(1,446,269)	100% MD	No	0.00%	-	283
94	Regulatory Assets - DC Power Line Undergroundin	Regulatory Assets	Unprotected Non-Property	(24,611,227)	-	-	(24,611,227)	100% DC	No	0.00%	-	283
95	Reg Assets-Third Party Supplier Recovery-MD Dis	Regulatory Assets	Unprotected Non-Property	(161,338)	-	-	(161,338)	100% MD	No	0.00%	-	283
96	Regulatory Asset - Wks Comp/LT Disability Accrua	Regulatory Assets	Unprotected Non-Property	(4,476,422)	-	-	(4,476,422)	Labor	Yes	10.09%	(451,671)	283
97	Regulatory Assets-DC Residential Ak	Regulatory Assets	Unprotected Non-Property	(314,935)	-	-	(314,935)	100% DC	No	0.00%	-	283
98	Regulatory Asset- Maryland Meter	Regulatory Assets	Unprotected Non-Property	(9,043,924)	-	-	(9,043,924)	100% MD	No	0.00%	-	283
99	Regulatory Asset - Recoverable - DC	Regulatory Assets	Unprotected Non-Property	(56,936)	-	-	(56,936)	100% DC	No	0.00%	-	283
100	Prepaid Pension Costs	Pension Plan Contributor	Unprotected Non-Property	(42,635,288)	-	-	(42,635,288)	Labor	Yes	10.09%	(4,301,901)	283
101	Total FERC Account 283			\$ (134,102,785)	\$ -	\$ -	\$ (134,102,785)				\$ (5,706,710)	
102	Grand Total			\$ (965,304,056)	\$ (105,286,082)	\$ (322,393,958)	\$ (537,624,016)				\$ (85,898,732)	
							Protected Property	\$ (204,135,359)			\$ (35,356,244)	
							Unprotected Property	(244,793,684)			(46,126,851)	
							Unprotected Non-Property	(88,694,973)			(4,415,637)	
							Total Unprotected	\$ (333,488,656)			\$ (50,542,488)	
							Total Deficient / (Excess) ADIT	\$ (537,624,016)			\$ (85,898,732)	

Instructions

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 162.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

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

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

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

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

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator		
1	Transmission Personal Property Tax (directly assigned to Transmission)	\$ 18,285,231	100%	\$ 18,285,231
1a	Other Personal Property Tax (excluded)	60,514,673	0%	-
2	Capital Stock Tax		21.81%	-
3	Gross Premium (insurance) Tax		21.81%	-
4	PURTA		21.81%	-
5	Corp License		21.81%	-
			21.81%	
Total Plant Related		\$ 78,799,904		\$ 18,285,231
Labor Related		Wages & Salary Allocator		
6	Federal FICA & Unemployment & state unemployment	\$ 6,360,379		
Total Labor Related		\$ 6,360,379	15.46%	\$ 983,619
Other Included		Gross Plant Allocator		
7	Miscellaneous	\$ 10,749		
Total Other Included		\$ 10,749	21.81%	\$ 2,345
Total Included				\$ 19,271,195
Currently Excluded				
8	MD Franchise Tax	\$ 30,509,063		
9	MD Environmental Surcharge	1,943,278		
10	MD Universal Surcharge	7,900,993		
11	MD Montgomery County Fuel	127,641,918		
12	MD PSC Assessment	4,869,165		
13	MD Sales & Use Tax	4,753		
14	MD Real Property Taxes	540,926		
15	MD Diesel Fuel	81,833		
16	DC PSC Assessment	16,444,442		
17	DC Delivery Tax	77,117,057		
18	DC Real Property Tax	8,802,152		
19	DC Business Improvement Tax	156,260		
20	DC Ballpark	16,500		
21	DC Right-of-Way	22,957,971		
22	DC RETF, SETF and EATF Funds	68,689,409		
23	VA Property Taxes	577,083		
24	Misc. Other-Sales and Use DC	133,332		
25	Exclude State Dist. RA amort in line 6	-		
26	Total "Other" Taxes (included on p. 263)	\$ 453,557,167		
27	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	\$ 453,557,167		
28	Difference	0		

Criteria for Allocation:

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

Allocation of Property Taxes to Transmission Function
Year Ended December 31, 2025

Assessable Plant

Transmission	\$	1,604,600,757
Distribution		5,176,023,162
General		402,872,141
Total T, D & Genl	\$	<u>7,183,496,059</u>

Plant ratios by Jurisdiction

Transmission Ratio	22.34%
Distribution ratio	72.05%
General Ratio	5.61%
	<u>100.00%</u>

Property Taxes

Transmission Property Tax	\$	17,601,790
Distribution Property tax		56,778,778
General Property Tax		4,419,336
Total check	\$	<u>78,799,904</u>

General Property Tax	\$	4,419,336
Trans Labor Ratio		15.46%
Trans General	\$	683,441

Total Transmission Property Taxes

Transmission	\$	17,601,790
General		683,441
Total Transmission Property Taxes	\$	<u>18,285,231</u>

Potomac Electric Power Company
Attachment 3 - Revenue Credit Workpaper

		<i>Total Amount</i>	<i>Allocation Factor</i>	<i>Allocation %</i>	<i>Total Amount Included In Rates</i>
Account 454 - Rent from Electric Property					
1	Rent from Electric Property - Transmission Related (Note 3)	\$ 8,298,242	Transmission	100%	8,298,242
2	Total Rent Revenues (Sum Lines 1)				8,298,242
Account 456 - Other Electric Revenues (Note 1)					
3	Schedule 1A	567,212	Transmission	100%	567,212
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		Transmission	100%	-
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)	5,831,405	Transmission	100%	5,831,405
6	PJM Transitional Revenue Neutrality (Note 1)		Transmission	100%	-
7	PJM Transitional Market Expansion (Note 1)		Transmission	100%	-
8	Professional Services (Note 3)		Transmission	100%	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		Transmission	100%	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		Transmission	100%	-
11	Affiliate Credits	4,411,030	Wages and Salaries	15.46%	682,157
11a	Miscellaneous Credits (Attachment 5)		Various		7,500
12	Gross Revenue Credits (Sum Lines 2-11)	19,107,890			15,386,516
13	Less line 18g	(5,120,153)	Transmission	100%	(5,120,153)
14	Total Revenue Credits			\$	10,266,363
Revenue Adjustment to determine Revenue Credit					
15	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.				
16	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
17	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).				
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	8,298,242			
18b	Costs associated with revenues in line 18a	2,283,469			
18c	Net Revenues (18a - 18b)	6,014,773			
18d	50% Share of Net Revenues (18c / 2)	3,007,387			
18e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	170,703			
18f	Net Revenue Credit (18d + 18e)	3,178,089			
18g	Line 18f less line 18a	(5,120,153)			
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	(15,359,159)			
20	Amount offset in line 4 above	340,601,954			
21	Total Account 454, 456 and 456.1	\$ 344,350,684			
22	Note 4: SECA revenues booked in Account 447.	-			

Potomac Electric Power 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)		202,457,937
B	100 Basis Point increase in ROE			1.00%
Return Calculation				
59	Rate Base	(Line 39 + 58)		1,949,473,297
	Long Term Interest			
100	Long Term Interest	p117.62c through 67c		224,679,572
101	Less LTD Interest on Securitization Bonds (Note P)	Attachment 8		-
102	Long Term Interest	*(Line 100 - Line 101)*		224,679,572
103	Preferred Dividends	enter positive	p118.29c	-
	Common Stock			
104	Proprietary Capital		p112.16c	4,634,748,039
105	Less Preferred Stock	enter negative	(Line 114)	-
106	Less Account 216.1	enter negative	p112.12c	(1,646,367)
107	Common Stock		(Sum Lines 104 to 106)	4,633,101,672
	Capitalization			
108	Long Term Debt		p112.17c through 21c	4,576,923,077
109	Less Loss on Reacquired Debt	enter negative	p111.81c	(4,477,807)
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	-
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	1,233,949
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	-
113	Total Long Term Debt		(Sum Lines 108 to 112)	4,573,679,219
114	Preferred Stock		p112.3c	-
115	Common Stock		(Line 107)	4,633,101,672
116	Total Capitalization		(Sum Lines 113 to 115)	9,206,780,892
117	Debt %	Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.70%
118	Preferred %	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (108 + 114 + 115))	50.30%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	4.91%
121	Preferred Cost	Preferred Stock	(Line 103 / 114)	0.00%
122	Common Cost	Common Stock	Appendix A % plus 100 Basis Pts	11.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	5.79%
126	Total Return (R)		(Sum Lines 123 to 125)	8.23%
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	160,369,808
Composite Income Taxes				
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I from ATT H-9A)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I from ATT H-9A)		8.25%
130	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.52%
132a	T/ (1-T)			37.96%
132b	Tax Gross-Up Factor	$1^*/(1-T)$		1.3796
	ITC Adjustment	(Note U from ATT H-9A)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	(27,390)
134	Tax Gross-Up Factor		(Line 132b)	1.3796
136	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 133 * 134)	(37,789)
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-9A)	Attachment 5, Line 136a	497,545
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136b	(997,439)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136c	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136d	-
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	(499,894)
136f	Tax Gross-Up Factor		(Line 132b)	1.3796
136g	Other Income Tax Adjustment		(Line 136e * 136f)	(689,676)
137	Income Tax Component =	$CIT=(T/(1-T)) * Investment\ Return * (1-(WCLTD/R)) =$	(Line 132a * 127 * (1 - (123 / 126)))	42,815,594
138	Total Income Taxes		(Line 135 + 136g + 137)	42,088,129

Potomac Electric Power Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Plant Allocation Factors							
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$ -	-	-	- Respondent is Electric Utility only.
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column i)	\$ -	-	-	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	\$ -	-	-	
Plant In Service							
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$ -	-	-	
Accumulated Deferred Income Taxes							
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h (See Attachment 1B)	\$ 914,055.00	914,055	-	- Respondent is Electric Utility only.
Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.8c & 16.c (See Attachment 9, column e)	\$ -	-	-	- Respondent is Electric Utility only.
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) Directly Assigned A&G	(Note C)	p214 (See Attachment 9, column c)	\$ 2,072,633	-	2,072,633	Specific identification based on plant records. The following plant investments are included: None.

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$ 14,244,287,330	0	0	
19	Plant In Service Transmission Plant In Service	(Note B)	p207.59.g (See Attachment 9, column b)	\$ 2,969,915,886	0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, line 16, column d)	0	0	0	
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, column e)	\$ 732,744,073	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
73	Allocated General & Common Expenses Less EPRI Dues	(Note D)	p362-353	\$ 367,479	\$ 176,390	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	\$ 4,428,426	289,111	4,139,316	FERC Form 1 page 351.1 line 30 (h) - 32 (h), transmission related only.
77	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p323.189b	\$ 4,428,426	289,111	4,139,316	FERC Form 1 page 351.1 line 30 (h) - 32 (h), transmission related only.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	p323.191b	\$ 2,405,888	-	2,405,888	None

Multistate Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
129	Income Tax Rates SIT=State Income Tax Rate or Composite	(Note I)	8.25%	Maryland 8.25%	DC 8.25%	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter Calculation Apportioned: MD 4.89%, DC 3.36%

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	\$ 2,405,888	-	2,405,888	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					1,000,000
B Identifiable investment in Transmission (provide workpapers)					500,000
C Identifiable investment in Distribution (provide workpapers)					400,000
D Amount to be excluded (A x (C / (B + C)))					444,444
Add more lines if necessary					

Potomac Electric Power Company
Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																
45	Prepayments	December Prior	January	February	March	April	May	June	July	August	September	October	November	End of Year	Allocator	Allocation Factor
		Year												December		
	Pension Liabilities, if any															15.46% Labor
	Prepayments - DC ROW	5,728,215	-	-	5,728,812	-	-	5,742,624	-	-	5,758,320	-	-	5,761,711	-	0.00% Excluded
	Prepayments - Transmission Personal Property Tax	38,669,463	28,355	58,220	19,358,576	29,865	59,730	29,865	29,865	59,730	4,170,461	29,865	59,730	42,079,388	23.20% See Description.	
	Other Prepayments	726,391	1,458,978	1,057,615	1,115,448	864,578	773,676	682,774	591,872	500,970	410,068	679,638	229,543	985,816	15.46% Labor	
	Montgomery Court Permit Fees	623,144	619,467	615,789	608,895	608,895	598,783	598,783	598,783	598,783	581,127	581,127	581,127	581,127	0.00% Excluded	
	Prepaid Taxes	(0)	748,032	374,016	(0)	748,032	374,016	(1)	863,105	431,552	(1)	863,105	431,552	(1)	15.46% Labor	
	Prepaid Rent	320,073	262,293	204,513	146,733	580,778	521,804	474,330	441,711	382,831	408,207	436,470	385,200	326,126	15.46% Labor	
	Postage	234,002	234,002	234,002	324,607	324,607	324,607	287,824	287,824	287,824	310,266	310,266	310,266	251,379	15.46% Labor	
	Prepaid Software	(17,941)	(14,690)	(12,140)	(12,140)	(23,873)	(20,048)	6,869	12,535	28,119	28,119	28,119	28,119	28,119	15.46% Labor	
	Prepaid Retention	44,333	-	-	36,000	-	-	24,333	-	-	11,667	-	-	31,667	15.46% Labor	
	Cost in Excess of Billings	-	-	-	-	-	-	-	-	-	-	-	-	-	15.46% Labor	
	Working Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00% Excluded	
	COLI Related Prepayment	302,817	408,778	408,778	281,219	441,188	441,188	192,450	192,450	192,450	63,959	159,019	519,490	407,736	0.00% Excluded	
	Leased Asset ROU-Op -Building	12,716	-	-	12,716	-	-	12,716	-	-	12,716	-	-	12,716	0.00% Excluded	
	Prepaid Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00% Excluded	
	Prepaid Environmental Credits	165,271,971	184,828,537	200,688,693	48,998,341	60,343,639	68,990,884	85,624,226	105,363,789	119,832,086	132,311,291	143,215,594	154,944,385	171,075,602	0.00% Excluded	
	Prepayments Monthly Balance															
	p111, L57															
	Prepaid Pensions if not included in Prepayments	221,915,184	188,573,752	204,229,486	76,599,207	63,917,709	72,064,639	93,676,793	108,381,934	123,314,344	144,066,201	146,303,202	157,489,412	221,541,386		
	Prepaid OPEB if not included in Prepayments	221,661,737	219,254,525	217,852,377	215,584,364	213,221,907	210,855,494	208,489,081	206,122,668	203,756,255	201,389,680	199,022,988	196,656,316	194,288,691	15.46% Labor	
	Total Monthly Balance Included in Rates	11,092,106	12,965,154	13,070,918	13,181,912	13,156,418	13,126,988	12,982,193	12,986,498	13,008,412	12,993,386	12,861,356	12,766,677	12,702,079	15.46% Labor	
		46,218,317	36,334,657	36,105,301	40,119,397	35,401,576	34,957,566	34,485,280	34,231,474	33,788,339	34,302,310	33,132,813	32,614,826	42,026,069		

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	13 Month Averages
44	Transmission Related Account Reserves														
	Current and Long-Term 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														
	Bodily Injuries - Plant Related	(2,753,311)	(2,723,311)	(2,723,311)	(2,970,630)	(2,585,630)	(2,423,130)	(2,246,350)	(2,246,350)	(2,107,350)	(2,527,650)	(2,362,650)	(2,366,650)	(4,301,546)	(2,641,379)
	Bodily Injuries - Labor Related	(31,125)	(31,125)	(31,125)	(31,125)	(31,125)	(31,125)	(31,125)	(31,125)	(31,125)	(30,659)	(30,659)	(296,659)	(296,659)	(321,443)
	Current A/R-Workers Comp	617,355	421,747	418,919	416,308	413,261	410,665	407,848	404,817	411,564	415,147	411,047	408,705	405,889	427,944
	Other A/R-Workers Comp	2,950,516	3,163,385	3,143,608	3,125,348	3,104,041	3,085,885	3,066,198	3,044,990	3,092,175	3,044,697	3,015,935	2,999,560	2,979,863	3,062,777
	Workers Comp - Long Term	(19,313,058)	(19,373,204)	(19,342,997)	(19,294,732)	(19,420,251)	(18,934,838)	(18,943,576)	(18,884,056)	(18,692,147)	(17,334,763)	(17,161,573)	(17,249,264)	(17,166,335)	(18,549,338)
	Workers Comp - Short Term	(1,637,158)	(1,091,774)	(1,082,018)	(1,077,834)	(1,095,938)	(1,026,369)	(1,027,619)	(1,019,107)	(991,664)	(1,009,956)	(976,190)	(988,729)	(980,742)	(1,076,623)
	FASB 112 Liability	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)	(854,400)
	Other Payroll Taxes	(756,929)	(770,314)	(788,984)	(822,517)	(826,008)	(837,693)	(829,091)	(809,003)	(801,597)	(791,818)	(803,075)	(812,820)	(674,462)	(794,175)
	Accrued Bonuses & Incentives	(17,526,297)	(16,926,400)	(2,077,895)	(3,166,659)	(4,277,757)	(5,369,542)	(7,216,099)	(8,275,353)	(9,780,179)	(11,099,000)	(11,253,530)	(11,814,300)	(15,473,958)	(9,558,239)
	Accrued Benefits - Medical, Dental, Vision Benefits, etc.	(8,061,852)	(7,342,541)	(7,386,386)	(5,361,950)	(5,479,796)	(5,656,772)	(6,148,154)	(6,396,923)	(6,146,600)	(6,154,527)	(6,898,667)	(6,745,801)	(6,415,852)	(6,322,756)
	Accrued Vacation	(5,406,852)	(5,582,188)	(5,926,448)	(6,392,394)	(6,434,746)	(6,594,450)	(6,740,800)	(6,434,278)	(6,243,159)	(6,305,892)	(6,463,305)	(6,562,744)	(5,096,364)	(6,167,969)
	ASC 712 OPEB Obligation - Current & Long-term	(390,831)	(390,831)	(390,831)	(390,831)	(390,831)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)	(221,319)
	Non-Pension Postretiree Benefit Obligation	(163,334)	(89,317)	(86,503)	(93,880)	(100,189)	(107,503)	(114,582)	(126,907)	-	-	-	(72,326)	(76,925)	(78,269)
	Current & Long-term Incentive Plans	(322,079)	(359,571)	(423,245)	(403,651)	(353,398)	(328,613)	(362,031)	(347,008)	(345,753)	(345,454)	(345,804)	(345,804)	(350,370)	(356,395)
	Severance Liability	(501,525)	(611,935)	(257,462)	(311,099)	(362,285)	(401,944)	(450,425)	(478,738)	(134,743)	(298,454)	(326,771)	(454,009)	(487,039)	(390,495)
	Other Accrued Incentive Plans including but not limited to Savings and 401-k matching	(0)	41,556	42,111	(0)	33,222	28,778	(0)	19,889	15,444	(667)	40,555	36,111	(0)	19,769
	Accrued Retention	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
	Accrued Environmental Expenses														
	Transmission Related Account Reserves Monthly Balance	(54,470,880)	(52,831,283)	(38,088,966)	(37,950,047)	(38,057,267)	(38,827,323)	(41,276,491)	(42,214,814)	(42,399,767)	(43,041,126)	(42,765,376)	(43,605,420)	(48,305,754)	(43,371,732)
	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. (n) 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	456	Wages & Salary
	456 + 456.1	Road Easement Fee
	456	Gross Plant
	7,500	
\$	7,500	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 \$	General Description of the Credits
56	Outstanding Network Credits	-	None
	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enter as negative)	-	None
			None
			Add more lines if necessary

Extraordinary Property Loss

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ interest
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	Enter \$	
	Interest on Network Credits	0	None
			Add more lines if necessary

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

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

Potomac Electric Power Company
Attachment 5 - Cost Support

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
173	Network Zonal Service Rate 1 CP Peak	(Note L) PJM Data	6,161.7	PJM

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	616,472
B	Months Remaining in Amortization Period	Per FERC Order	60
C	Monthly Amortization	A/B	10,275
D	Months in Year to be Amortized		0
E	Amortization in Rate Year	C*D	- Line 86a
F	Deductions		616,472
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	0

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
		DPL	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

Brandywine Fly Ash Landfill Environmental Expenses

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	
Step 9 Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1	<p>(2,617,572) Pepco shall make a negative adjustment to its transmission revenue requirement in its 2015 Annual Update in the amount of \$2,617,572, to offset the \$2,617,572 of Brandywine fly ash landfill environmental expenses included in Pepco's 2014 Annual Update ("2013 Brandywine Fly Ash Expenses"). Pepco shall not include the 2013 Brandywine Fly Ash Expenses in a future Annual Update while recovery of such expenses is being pursued from a party outside of the PJM Tariff, but once Pepco is no longer pursuing recovery of such expenses outside of the PJM Tariff, Pepco may include such costs in a future Annual Update to the extent such expenses have not been recovered outside of the PJM Tariff, subject to SMECO's right to challenge such inclusion at that time on any grounds permitted pursuant to Attachment H-9, including the Formula Rate Implementation Protocols, as though the costs had been included in the 2014 Annual Update. Any payments to Pepco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Pepco Annual Update.</p>

Plant Related Exclusions - Cost Support

				Form 1 Amounts	Capital Leases	Includable Plant
6	Electric Plant in Service	p207.104g		14,446,489,762	202,202,432	14,244,287,330 Transmission Capital Lease \$76,000,000, Distribution Capital Lease \$76,000,000, and General capital lease \$50,202,432
9	Accumulated Depreciation (Total Electric Plant)	p219.29c		4,499,231,460		4,499,231,460
10	Accumulated Intangible Amortization	p200.21c		178,744,777	178,744,777	- Transmission Capital Lease amortization \$76,000,000, Distribution Capital Lease amortization \$76,000,000, and General capital lease amortization \$26,744,778
19	Transmission Plant in Service	p207.58.g		3,045,915,886	76,000,000	2,969,915,886 Transmission Capital Lease included Acct 352: \$76000000
23	General & Intangible	p205.5.g & p207.99.g		678,929,082	50,202,432	628,726,650 General Capital Lease \$50202432
31	Accumulated General Depreciation	p219.28c		311,311,220		311,311,220

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 Dues 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
68	Total A&G	Total: p323.197.b	197,078,016	-	-	1,004,543	15,603						-	196,057,871
60	Transmission O&M	p321.112.b	34,920,405										176,390	34,744,015

Depreciation & Amortization - Cost Support

Attachment A Line #s, Descriptions and Notes				Form 1 Amount	Merger Costs	Non Merger Related
86	Transmission Depreciation Expense	p336.7b&c		56,555,922	-	56,555,922
87	General Depreciation	p336.10b&c		34,152,853	-	34,152,853
88	Intangible Amortization	p336.1d&e		-	-	-
92	Common Depreciation - Electric Only			-	-	-
93	Common Amortization - Electric Only			-	-	-

PBOP Expense in FERC 926

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p323.197.b Account 926: p323.187.b and c	197,078,016	22,791,760	2,358,278	2,648,558	The actuarially determined amount of OP&B 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 EROA assumption remaining the same. The actuarial gains were a result in the change in discount rate and asset returns.

Attachment 3 - Revenue Credit Workpaper

17b	Costs associated with revenues in line 17a	\$ 2,283,469
	Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)	\$ 8,298,242
	Federal Income Tax Rate	21.00%
	Federal Tax on Revenue subject to 50/50 sharing	1,742,631
	Net Revenue subject to 50/50 sharing	6,555,611
	Composite State Income Tax Rate	8.25%
	State Tax on Revenue subject to 50/50 sharing	540,838
	Total Tax on Revenue subject to 50/50 sharing	\$ 2,283,469

Attachment H-8A

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

Attachment 6B - True-Up Interest

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

Attachment 9 - Rate Base

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

Potomac Electric Power Company
Attachment 5 - Cost Support

Other Income Tax Adjustments					
Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-9A, Line 131	Amount to Line 136f
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 1,808,103	X 27.52%	= \$ 497,545
136b	Amortization of Excess/Deficient Deferred Taxes - Transmission Component				
136c	Amortization Excess / Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			(997,439)
136d	Amortization Excess / Deficient Deferred Taxes (State) - Transmission Component	Instr. 4 below			-
136e	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			-
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			\$ (499,894)
Instr. #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).				
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 193 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.				
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.				

Potomac Electric Power Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Reference	Updated FERC Form 1 Reference
1	Transmission Wages Expense	ATT H-9A	F10	p354.210	p354-355.21.b
2	Exelon Business Services Company Transmission Wages Expense	ATT H-9A	F11	p354 footnote	p354-355 footnote
3	Pepco Holdings Service Company Wages Expense	ATT H-9A	F12	p354 footnote	p354-355 footnote
4	Direct Total Wages Expense	ATT H-9A	F14	p354.28b	p354-355.28.b
5	Exelon Business Services Company Total Wages Expense	ATT H-9A	F15	p354 footnote	p354-355 footnote
6	Pepco Holdings Service Company Total Wages Expense	ATT H-9A	F16	p354 footnote	p354-355 footnote
7	Less A&G Wages Expense	ATT H-9A	F18	p354.27b	p354-355.27.b
8	Less Exelon Business Services Company A&G Wages Expense	ATT H-9A	F19	p354 footnote	p354-355 footnote
9	Less Pepco Holdings Service Company A&G Wages Expense	ATT H-9A	F20	p354 footnote	p354-355 footnote
10	Electric Plant In Service	ATT H-9A	F27	p207.104g (See Attachment 9A, line 14, column c)	p204-207.104.g (See Attachment 9A, line 14, column l)
11	Accumulated Intangible Amortization	ATT H-9A	F34	p200.21c (See Attachment 9, line 14, column b)	p200-201.21.c (See Attachment 9, line 14, column h)
12	Transmission Plant In Service	ATT H-9A	F54	p207.58.g (See Attachment 9, line 14, column c)	p204-207.58.g (See Attachment 9, line 14, column b)
13	General & Intangible	ATT H-9A	F60		p204-207.5.g & p204-207.99.g (See Attachment 9, line 14, column c)
14	Less Account 565	ATT H-9A	F147	p321.96.b	p320-321.96.b
15	Plus Transmission Lease Payments	ATT H-9A	F150	p200.3.c	p200-201.3.c
16	Less Property Insurance Account 924	ATT H-9A	F159	p323.185b	p320-323.185.b
17	Less Regulatory Commission Exp Account 928	ATT H-9A	F160	p323.189b	p320-323.189b
18	Less General Advertising Exp Account 930.1	ATT H-9A	F161	p323.191b	p320-323.191.b
19	Regulatory Commission Exp Account 928	ATT H-9A	F169	p323.189b	p320-323.189.b
20	General Advertising Exp Account 930.1	ATT H-9A	F170	p323.191b	p320-323.191.b
21	Property Insurance Account 924	ATT H-9A	F173	p323.185b	p320-323.185.b
22	General Advertising Exp Account 930.1	ATT H-9A	F174	p323.191b	p320-323.191.b
23	Transmission Depreciation Expense	ATT H-9A	F185	P336.7b&c (See Attachment 5)	P336-337.7.b&c (See Attachment 5)
24	General Depreciation	ATT H-9A	F189	p336.10b&c (See Attachment 5)	p336-337.10.b&c (See Attachment 5)
25	Intangible Amortization	ATT H-9A	F191	p336.10&e (See Attachment 5)	p336-337.10.&e (See Attachment 5)
26	Common Depreciation - Electric Only	ATT H-9A	F196	p336.119f (See Attachment 5)	p336-337.11.f (See Attachment 5)
27	Common Amortization - Electric Only	ATT H-9A	F198	p356 or p336.11d (See Attachment 5)	p356 or p336-337.11.d (See Attachment 5)
28	Long Term Interest	ATT H-9A	F215	p117.62c through 67c	p114-117.62.c through 67.c
29	Proprietary Capital	ATT H-9A	F222	p112.16c	p112-113.16.c
30	Less Account 216.1	ATT H-9A	F224	p112.12c	p112-113.12.c
31	Less Account 219	ATT H-9A	F225	p112.15c	p112-113.15.c
32	Long Term Debt	ATT H-9A	F229	p112.17c through 21c	p112-113.17.c through 21.c
33	Less Loss on Reacquired Debt	ATT H-9A	F230	p111.81c	p110-111.81.c
34	Plus Gain on Reacquired Debt	ATT H-9A	F231	p113.61c	p112-113.61.c
35	Preferred Stock	ATT H-9A	F235	p112.3.c	p112-113.3.c
36	Footnote X	ATT H-9A	C384	112 lines 18.c & d to 21.c & d	112-113 lines 18.c&d to 21.c&d
37	Footnote Y	ATT H-9A	C385	112 line 3.c & d	112-113 line 3.c&d
38	Footnote Z	ATT H-9A	C386	112 lines 16.c & d	112-113 lines 16.c&d
39	ADIT-282	1B - ADIT EOY	B183	Total - Pg. 275 (Form 1-F filer: see note 7, below)	Total - Pg. 274-275 (Form 1-F filer: see note 7, below)
40	Instructions for Account 282:	1B - ADIT EOY	B193	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
41	ADIT-283 (Subject to Proration)	1B - ADIT EOY	B252	Total - Pg. 277 (Form 1-F filer: see note 7, below)	Total - Pg. 276-277 (Form 1-F filer: see note 7, below)
42	Instructions for Account 283:	1B - ADIT EOY	B262	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
43	ADIT-282	1C - ADIT BOY	B183	Total - Pg. 275 (Form 1-F filer: see note 7, below)	Total - Pg. 274-275 (Form 1-F filer: see note 7, below)
44	Instructions for Account 282:	1C - ADIT BOY	B193	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
45	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B252	Total - Pg. 277 (Form 1-F filer: see note 7, below)	Total - Pg. 276-277 (Form 1-F filer: see note 7, below)
46	Instructions for Account 283:	1C - ADIT BOY	B262	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
47	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C69	408.10 (p. 114.14)	Total "Taxes Other Than Income Taxes" - acct 408.10 (p114-117.14)
48	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21.c (See Attachment 9, column h)
49	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3.c	p200-201.3.c
50	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104.g (See Attachment 9A, column b)
51	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207.58.g (See Attachment 9, column b)	p204-207.58.g (See Attachment 9, column b)
52	Less Regulatory Commission Exp Account 928	5 - Cost Support 1	F50	p323.189b	p320-323.189.b
53	Regulatory Commission Exp Account 928	5 - Cost Support 1	F52	p323.189b	p320-323.189.b
54	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323.191b	p320-323.191.b
55	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191.b
56	Prepayments	5 - Cost Support 1	F111	p111.1.57	p110-111.1.57
57	Electric Plant In Service	5 - Cost Support 1	F230	p207.104g	p204-207.104.g
58	Accumulated Intangible Amortization	5 - Cost Support 1	F232	p200.21c	p200-201.21.c
59	Transmission Plant In Service	5 - Cost Support 1	F233	p207.58.g	p204-207.58.g
60	General & Intangible	5 - Cost Support 1	F234	p205.5.g & p207.99.g	p204-207.5.g & p204-207.99.g
61	Total A&G	5 - Cost Support 1	F240	Total: p323.197.b	Total: p320-323.197.b
62	Transmission O&M	5 - Cost Support 1	F241	p321.112.b	p320-323.112.b
63	Total A&G	5 - Cost Support 1	F255	Total: p323.197.b Account 928: p323.187.b and c 207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	Total: p320-323.197.b Account 928: p320-323.187.b&c 204-207.58.g minus 204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note I)
64	Transmission(Gross Plant In Service)	9 - Rate Base	C10	207.99.g minus 207.98.g for end of year, records for other months	204-207.99.g minus 204-207.98.g for end of year, records for other months
65	General & Intangible(Gross Plant In Service)	9 - Rate Base	D10	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
66	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
67	Total Plant In Service(Gross Plant In Service)	9A - Gross Plant & ARO	C10	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	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
68	Transmission(Gross Plant In Service)	9A - Gross Plant & ARO	D10	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	204-207.58.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note I)
69	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
70	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
71	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
72	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
73	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
74	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
75	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
76	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

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
Regulated 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: P&H Service Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Re-submission	Date of Report 12/31/2025	Year/Period of Report End of: 2025/ Q4		
Schedule XVII - Analysis of Billing - Associate Companies (Account 497)					
1. For Services Rendered to Associate Companies (Account 497), list all of the associate companies.					
Line No.	Name of Associate Company (a)	Account 497.1 Direct Costs Charged (b)	Account 497.2 Indirect Costs Charged (c)	Account 497.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Potomac Electric Company	57,319,320	110,427,258	(4,724)	167,741,854
2	Dulles Power & Light Company	44,255,698	86,505,750	(1,883)	130,859,515
3	Adams City Electric Company	39,687,646	80,305,736	(1,681)	119,831,691
4	Crekin Business Services Company, LLC	15,531	3,855,677		3,897,208
5	Papco Holdings LLC	483,450	20,261	(4)	483,707
6	Baltimore Gas and Electric Company	139,419	53,613		252,021
7	Commonwealth Edison Company	0	164,673		164,673
8	PECO Energy Company	0	97,611		97,611
9	Consolid LLC	2,589			2,589
10					0
40	Total	142,152,562	281,225,616	(8,392)	423,370,275

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[illegible]

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.

Potomac Electric Power Company
Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	\$ 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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Name of Respondent: Pexion Business Services Company, LLC	File Report As: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2026	Year/Period of Report: End of 2025 Q4
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Schedule XVII - Analysis of Billing - Associate Companies (Account 467)

1 For Services Rendered to Associate Companies (Account 467) (List all of the associate companies)

Line No.	Name of Associate Company (a)	Account 467.1 Direct Costs Charged (b)	Account 467.2 Indirect Costs Charged (c)	Account 467.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	Atlantic City Electric Co.	14,755,329	88,170,377	579,390	103,505,096
2	Baltimore Gas and Electric Company	125,358,020	244,816,187	2,101,161	372,084,318
3	Commonwealth Edison Company	195,129,049	470,002,702	4,345,426	677,537,175
4	Delmarva Power & Light Co.	20,299,959	109,357,969	713,165	130,459,213
5	Pexion Corporation	86,119	8,758,126	202,458	9,046,683
6	Exelon Enterprises Company, LLC	4,790	0	0	4,790
7	Pexion Transmission Company, LLC	205,943			205,943
8	HLCO Energy Company	90,225,959	249,480,209	1,990,635	349,704,273
9	PEPCO Holdings Inc.	137,058	8,733,977	155,900	7,006,945
10	Hill Service Company	19,912,424	30,750,041	325,701	41,089,026
11	Potomac Electric Power Co	27,848,713	179,295,662	1,226,442	201,295,107
12					0
40	Total	492,750,858	1,388,163,866	11,634,357	1,892,558,555

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Attachment 6
True-Up Revenue Requirement Worksheet

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

Line No.	(1)	(2) Attachment H-9A Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	2,899,844,249	
2	Net Transmission Plant - Total	Attach 9, line 16, column i	2,189,880,415	
3	O&M EXPENSE			
4	Total O&M Allocated to Transmission	Attach H-9A, line 85	64,447,492	
	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.0222	0.0222
5	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
6	Total G, I & C Depreciation Expense	Attach H-9A, line 86a plus line 91 plus line 96	5,281,667	
	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.0018	0.0018
7	TAXES OTHER THAN INCOME TAXES			
8	Total Other Taxes	Attach H-9A, line 99	19,271,195	
9	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.0066	0.0066
10	Less Revenue Credits (Enter As Negative)	Attach H-9A, line 154	(10,266,363)	
	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.0035)	(0.0035)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.0272
12	INCOME TAXES			
13	Total Income Taxes	Attach H-9A, line 138	38,365,034	
	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.0175	0.0175
14	RETURN			
15	Return on Rate Base	Attach H-9A, line 145	150,562,985	
	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.0688	0.0688
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.0863	0.0863

Line No.	(1) All True-Up Items	(2) PJM Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant or CWIP Balance	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Return in basis Points	(12) Incentive Return	(13) Total Annual Revenue Requirement (Sum Col. 10 & 12)	(14) True-Up Adjustment (Note F)	(15) Net Rev Req (Note G)
17a	Zonal	Zonal	2,555,660,345	0.0272	69,389,016	1,921,327,104	0.0863	165,759,063	46,722,096	281,870,174	-	-	281,870,174		\$ 281,870,174
17b	Brighton Sub	B0288	33,558,380	0.0272	911,147	23,051,411	0.0863	1,988,719	958,811	3,858,677	150	173,473	4,032,151		4,032,151
17c	Burches Hill 500/230kV transformer - second 1000 MVA	B0319	36,700,000	0.0272	996,446	27,437,619	0.0863	2,367,132	1,048,571	4,412,149	150	210,364	4,622,512		4,622,512
17d	Reconductor Dickerson-Quince Orchard 230kV	B0367.1/B0367.2	20,000,000	0.0272	543,022	14,952,381	0.0863	1,289,990	571,429	2,404,441	150	114,640	2,519,080		2,519,080
17e	Chalk Point 230kV Breaker 1A	B0512.7	2,000,000	0.0272	54,302	1,495,238	0.0863	128,999	57,143	240,444	-	-	240,444		240,444
17f	Chalk Point 230kV Breaker 1B	B0512.8	2,000,000	0.0272	54,302	1,495,238	0.0863	128,999	57,143	240,444	-	-	240,444		240,444
17g	Chalk Point 230kV Breaker 2A	B0512.9	2,000,000	0.0272	54,302	1,495,238	0.0863	128,999	57,143	240,444	-	-	240,444		240,444
17h	Chalk Point 230kV Breaker 3A	B0512.12	2,000,000	0.0272	54,302	1,514,286	0.0863	130,642	57,143	242,087	-	-	242,087		242,087
17i	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	15,875,382	0.0272	431,034	12,246,723	0.0863	1,056,564	453,582	1,941,181	150	94,500	2,035,681		2,035,681
17j	Burches Hill Sub: Add 3rd 500/230kV	B0499	29,544,357	0.0272	802,162	22,791,361	0.0863	1,966,284	844,124	3,612,571	150	175,867	3,788,437		3,788,437
17k	Ritchie-Benning: Install (2) 230kV Lines	B0526	58,581,170	0.0272	1,590,544	45,191,188	0.0863	3,898,789	1,673,748	7,163,081	-	-	7,163,081		7,163,081
17l	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	5,226,954	0.0272	141,918	4,032,222	0.0863	347,873	149,342	639,132	-	-	639,132		639,132
17m	Brighton Sub: Upgrade T1 500/230kV Transformer	B0496	19,021,804	0.0272	516,463	15,221,584	0.0863	1,313,215	543,480	2,373,158	150	118,305	2,491,463		2,491,463
17n	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	51,852,352	0.0272	1,407,849	43,422,927	0.0863	3,746,235	1,481,496	6,635,580	-	-	6,635,580		6,635,580
17o	Reconductor feeder Dickerson to Quince Orchard	b2008	8,623,505	0.0272	234,138	7,320,180	0.0863	631,535	246,386	1,112,059	-	-	1,112,059		1,112,059
17p	Reconductor the Dickerson - Pleasant View 230kV circuit	b0467.1	9,000,000	0.0272	244,360	6,685,714	0.0863	576,798	257,143	1,078,301	-	-	1,078,301		1,078,301
17q	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	39,000,000	0.0272	1,058,893	32,314,286	0.0863	2,787,857	1,114,286	4,961,036	-	-	4,961,036		4,961,036
17r	Reconductor the Dickerson station "H" – Quince Orchard 230kV	b1596	9,200,000	0.0272	249,790	7,885,714	0.0863	680,326	262,857	1,192,973	-	-	1,192,973		1,192,973
17s															
18	Annual Totals		2,899,844,249		78,733,991	2,189,880,415		188,928,019	56,555,922	324,217,932		\$ 887,149	325,105,081	-	\$ 325,105,081

Note Letter

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

**Attachment 6A
True-Up**

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

Notes:

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

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

3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C.

Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.

4) Interest from Attachment 6.

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

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments (Note B)	Amount In Dollars	Interest (Note B)	Total Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3r 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 Received	True-up	Annual (net of true-ups)
9	Jan-May (Year 1)			-
10	June-Dec (Year 1)			-
11				-

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

13	Jan-Dec (Year 1)	-	-
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Notes:

A

For each project or Attachment H-9A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-9A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-9A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

B

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

**Attachment 6B
True-Up Interest Rate**

[A]
FERC Monthly
Interest Rate

Month (Note A)

1 January
2 February
3 March
4 April
5 May
6 June
7 July
8 August
9 September
10 October
11 November
12 December
13 January
14 February
15 March
16 April
17 May

18 Average of lines 1-17 above

#DIV/0!

Note A:

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

19 Year

20

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

	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
3	Formula Line			
4	A	160	Net Plant Carrying Charge without Depreciator	12.22%
5	B	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciator	12.84%
6	C		Line B less Line A	0.62%
7	FCR if a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax:	3.60%
9	The FCR resulting from Formula in a given year is used for that year only. Therefore, actual revenues collected in a year			
10	do not change based on cost data for subsequent years.			
11	The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point			
	RTO membership adder as authorized by FERC; provided, that the projects identified in Docket Nos. ER08-686 and			
	ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.			

	Details		B0288 Brighton Sub				B0319 Burches Hill 500/230kV transformer - second 1000 MVA				B0367.1/B0367.2 Reconnector Dickerson-Quince Orchard 230kV				B0512.7 Chalk Point 230kV Breaker 1A			
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes				No				Yes				Yes			
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		52				52				52				52			
	CIAC	(Yes or No)	No				No				No				No			
Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14	Increased ROE (Basis Points)		150				150				150				0			
Line 6 times line 15 divided by 100 basis points	Base FCR		12.22%				12.22%				12.22%				12.22%			
Columns A, B or C from Attachment 6	FCR for This Project		13.15%				13.15%				13.15%				12.22%			
Line 18 divided by line 13	Investment		33,558,380				36,700,000				20,000,000				2,000,000			
From Columns H, I or J from Attachment 6	Annual Depreciation/ Amortization Exp		645,353				705,769				384,615				38,462			
	Month In Service or Month for CWIP		6.5				8.0				8.0				8.0			
	Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	W Increased ROE	2025	19,363,677	645,353	18,718,323	2,933,234	23,404,652	705,769	22,698,883	3,480,180	12,754,579	384,615	12,369,963	1,896,556	1,275,458	38,462	1,236,996	189,656
	Base FCR	2026	18,718,323	645,353	18,072,970	2,854,354	22,698,883	705,769	21,993,114	3,393,916	12,369,963	384,615	11,985,348	1,849,546	1,236,996	38,462	1,198,535	184,955
	W Increased ROE	2026	18,718,323	645,353	18,072,970	3,021,847	22,698,883	705,769	21,993,114	3,597,739	12,369,963	384,615	11,985,348	1,960,621	1,236,996	38,462	1,198,535	184,955
	Base FCR	2027	18,072,970	645,353	17,427,617	2,775,475	21,993,114	705,769	21,287,344	3,307,653	11,985,348	384,615	11,600,733	1,802,535	1,198,535	38,462	1,160,073	180,254
	W Increased ROE	2027	18,072,970	645,353	17,427,617	2,936,986	21,993,114	705,769	21,287,344	3,504,935	11,985,348	384,615	11,600,733	1,910,046	1,198,535	38,462	1,160,073	180,254

1		New Plant Carrying Charge	
2		Fixed Charge Rate (FCR) if not a CIAC	
3		Formula Line	
4	A	160	Net Plant Carrying
5	B	167	Net Plant Carrying
6	C		Line B less Line A
7		FCR if a CIAC	
8	D	161	Net Plant Carrying
9		The FCR resulting from Formula in a given year is used to	
10		do not change based on cost data for subsequent years.	
		The ROE is 10.5% which includes a base ROE of 10.0%.	
		RTO membership adder as authorized by FERC: per	
11		ER08-1423 have been awarded an additional 150 basis	

[illegible]

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1 New Plant Carrying Charge

2 **Fixed Charge Rate (FCR) if not a CIAC**

3 Formula Line

4 A 160 Net Plant Carrying

5 B 167 Net Plant Carrying

6 C Line B less Line A

7 **FCR if a CIAC**

8 D 161 Net Plant Carrying

9 **The FCR resulting from Formula in a given year is t**

10 **do not change based on cost data for subsequent)**

11 **The ROE is 10.5% which includes a base ROE of 10**
RTO membership adder as authorized by FERC: pr
ER08-1423 have been awarded an additional 150 bs

			B0288 Brighton Sub: Add 3rd 500/230kV					B0526 Ritchie-Benning: Install (2) 230kV Lines				B0701.1 Benning Sub: Add 3rd 230/69kV, 250MVA				B0496 Brighton Sub: Upgrade T1 500/230kV Transformer				
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes	Yes				Yes				Yes				Yes				
13	Useful life of project	Life	52	52				52				52				52				
14	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"	CIAC (Yes or No)	No	No				No				No				No				
15	Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14	Increased ROE (Basis Points)	150	150				0				0				150				
16	Line 6 times line 15 divided by 100 basis points	Base FCR	12.22%	12.22%				12.22%				12.22%				12.22%				
17	Line 6 times line 15 divided by 100 basis points	FCR for This Project	13.15%	13.15%				12.22%				12.22%				13.15%				
18	Attachment 6	Investment	33,558,380	29,544,357				58,581,170				5,226,954				19,021,804				
19	Line 18 divided by line 13	Annual Depreciation/ Amortization Exp	645,353	568,161				1,126,561				100,518				365,804				
20	From Columns H, I or J from Attachment 6	Month In Service or Month for CWIP	6.5	6.0				6.0				6.0				2.0				
55	Base FCR	Invest Yr	2025	19,363,677	19,544,728	568,161	18,976,568	2,887,605	38,753,697	1,126,561	37,627,136	5,725,604	3,457,831	100,518	3,357,313	510,872	13,131,276	365,804	12,765,472	1,926,086
56	W Increased ROE	2025	19,363,677	19,544,728	568,161	18,976,568	3,063,472	38,753,697	1,126,561	37,627,136	5,725,604	3,457,831	100,518	3,357,313	510,872	13,131,276	365,804	12,765,472	2,044,391	
57	Base FCR	2026	18,718,323	18,976,568	568,161	18,408,407	2,818,161	37,627,136	1,126,561	36,500,575	5,587,908	3,357,313	100,518	3,256,794	498,586	12,765,472	365,804	12,399,668	1,881,375	
58	W Increased ROE	2026	18,718,323	18,976,568	568,161	18,408,407	2,988,762	37,627,136	1,126,561	36,500,575	5,587,908	3,357,313	100,518	3,256,794	498,586	12,765,472	365,804	12,399,668	1,996,290	
59	Base FCR	2027	18,072,970	18,408,407	568,161	17,840,246	2,748,716	36,500,575	1,126,561	35,374,014	5,450,212	3,256,794	100,518	3,156,276	486,300	12,399,668	365,804	12,033,864	1,836,664	
60	W Increased ROE	2027	18,072,970	18,408,407	568,161	17,840,246	2,914,052	36,500,575	1,126,561	35,374,014	5,450,212	3,256,794	100,518	3,156,276	486,300	12,399,668	365,804	12,033,864	1,948,189	
61																				
62																				

1		New Plant Carrying Charge		
2		Fixed Charge Rate (FCR) if not a CIAC		
3		Formula Line		
4		A	160	Net Plant Carrying Charge
5		B	167	Net Plant Carrying Charge
6		C		Line B less Line A
7		FCR if a CIAC		
8		D	161	Net Plant Carrying Charge
9		The FCR resulting from Formula in a given year is used to calculate the FCR for the following year. The FCR does not change based on cost data for subsequent years.		
10		The ROE is 10.5% which includes a base ROE of 10.1% plus 0.4% for RTO membership adder as authorized by FERC: proceedings ER08-1423 have been awarded an additional 150 basis points.		
11				

[illegible]

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1 New Plant Carrying Charge

2 **Fixed Charge Rate (FCR) if not a CIAC**

3 Formula Line

4 A 160 Net Plant Carrying (

5 B 167 Net Plant Carrying (

6 C Line B less Line A

7 **FCR if a CIAC**

8 D 161 Net Plant Carrying (

9 **The FCR resulting from Formula in a given year is u**

10 **do not change based on cost data for subsequent y**

11 **The ROE is 10.5% which includes a base ROE of 10**

RTO membership adder as authorized by FERC: pr

ER08-1423 have been awarded an additional 150 ba

	<div>Details</div> <div>"Yes" if a project under PJM OATT Schedule 12, otherwise "No"</div> <div>Useful life of project</div> <div>"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"</div> <div>Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14</div> <div>Line 6 times line 15 divided by 100 basis points</div> <div>Columns A, B or C from Attachment 6</div> <div>Line 18 divided by line 13</div> <div>From Columns H, I or J from Attachment 6</div>		<div>B0288 Brighton S</div> <div>Yes</div> <div>52</div> <div>No</div> <div>150</div> <div>12.22%</div> <div>13.15%</div> <div>33,558,380</div> <div>645,353</div> <div>6.5</div>		<div>b159e Reconductor the Dickerson station "H" – Quince Orchard 230kV '23032' circuit and upgrade terminal equipment at Dickerson station "H" and Quince Orchard 230kV substations</div> <div>Yes</div> <div>52</div> <div>No</div> <div>0</div> <div>12.22%</div> <div>12.22%</div> <div>9,200,000</div> <div>176,923</div> <div>6.0</div>										
12							Schedule 12	(Yes or No)							
13							Life								
14							CIAC	(Yes or No)							
15							Increased ROE (Basis Points)								
16							Base FCR		12.22%	12.22%					
17							FCR for This Project		13.15%	12.22%					
18							Investment		33,558,380	9,200,000					
19							Annual Depreciation/ Amortization Exp		645,353	176,923					
20							Month In Service or Month for CWIP		6.5	6.0					
55	Base FCR	Invest Yr	Beginning	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit	\$ 887,149				
56	W Increased ROE	2025	19,363,677	6,874,725	176,923	6,697,802	995,574	\$ 34,011,405		\$ 34,011,405					
57	Base FCR	2026	19,363,677	6,874,725	176,923	6,697,802	995,574	\$ 34,898,554	\$ 34,898,554						
58	W Increased ROE	2026	18,718,323	6,697,802	176,923	6,520,879	973,949	\$ 33,202,396		\$ 33,202,396					
59	Base FCR	2027	18,718,323	6,697,802	176,923	6,520,879	973,949	\$ 34,061,973	\$ 34,061,973						
60	W Increased ROE	2027	18,072,970	6,520,879	176,923	6,343,956	952,324	\$ 32,393,386		\$ 32,393,386					
61															
62															
63															
								</							

\$ 887,149

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

Line #

101	Long Term Interest Less LTD Interest on Securitization Bonds	0
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112	Capitalization Less LTD on Securitization Bonds	0
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Calculation of the above Securitization Adjustments

**Attachment 9
Rate Base Worksheet**

Line No	(Note K) Month (a)	Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-9A, 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 I)	207.99.g minus 207.98.g for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e) (h)	Col. (c) - Col. (f) - Col. (d) - Col. (g) - Col. (l)	
1	December Prior Year	2,798,259,876	752,939,385	-	673,671,637	169,831,942	-	173,458,270	-	2,124,588,239	409,649,173	-
2	January	2,817,205,335	611,460,009	-	691,245,264	275,452,742	-	18,838,688	-	2,125,960,071	317,168,579	-
3	February	2,825,125,060	613,927,112	-	695,027,755	279,724,843	-	19,182,350	-	2,130,097,305	315,019,919	-
4	March	2,849,521,632	616,278,557	-	700,011,428	289,176,495	-	11,366,431	-	2,149,510,204	315,735,631	-
5	April	2,849,533,498	623,747,233	-	703,188,615	292,306,583	-	11,433,886	-	2,146,344,883	320,006,764	-
6	May	2,911,300,010	618,137,712	-	706,898,401	295,684,263	-	(32,118)	-	2,204,401,609	322,485,547	-
7	June	2,915,967,170	620,383,513	-	710,932,476	299,057,989	-	-	-	2,205,034,694	321,325,524	-
8	July	2,945,810,067	627,289,757	-	714,928,196	297,825,438	-	-	-	2,230,881,871	329,464,319	-
9	August	2,946,694,267	633,421,344	-	718,782,918	297,356,426	-	-	-	2,227,911,349	336,064,918	-
10	September	2,950,339,789	636,510,879	-	722,085,340	319,982,047	-	-	-	2,228,254,449	316,528,832	-
11	October	2,954,665,845	639,516,220	-	725,617,187	322,564,103	-	-	-	2,229,048,658	316,952,117	-
12	November	2,963,636,800	663,149,162	-	734,396,553	327,096,411	-	-	-	2,229,240,247	336,052,751	-
13	December	2,969,915,886	627,535,128	-	732,744,073	310,458,191	-	-	-	2,237,171,813	317,076,936	-
14	Average of the 13 Monthly Balances (Attachment 9A)	2,899,844,249	637,253,539	-	709,963,834	290,501,346	-	18,019,039	-	2,189,880,415	328,733,155	-
15	Less Merger Cost to Achieve (Attachment 10)	-	-	-	-	-	-	-	-	-	-	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,899,844,249	637,253,539	-	709,963,834	290,501,346	-	18,019,039	-	2,189,880,415	328,733,155	-

Adjustments to Rate Base

Line No	Month	CWIP	PHFU	Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit	
	(a)	CWIP in Rate Base (b) 43a	Held for Future Use (c) 28	Materials & Supplies (d) 50	Stores Expense (e) 47	Prepayments (f) 45	(g)	(h) 43b	(i)	(j)	(k)	(l)
	Attachment H-9A, Line No:			227. 8. c + 227.5. c (see Att H-9A Note AA)	(227.16.c * Labor Ratio)							
		(Note C)	214 for end of year, records for other months	for end of year, records for other months	for end of year, records for other months	Notes J		Notes B & F	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	-	-	26,727,118	-	46,218,317	-	-				
18	January	-	-	26,378,654	-	36,334,657	-	-				
19	February	-	-	27,299,339	-	36,105,301	-	-				
20	March	-	-	29,026,507	-	40,119,397	-	-				
21	April	-	-	28,790,135	-	35,401,576	-	-				
22	May	-	-	28,938,189	-	34,957,566	-	-				
23	June	-	-	29,301,782	-	34,485,280	-	-				
24	July	-	-	29,131,543	-	34,231,474	-	-				
25	August	-	-	29,130,424	-	33,788,339	-	-				
26	September	-	-	28,664,931	-	34,302,310	-	-				
27	October	-	-	28,295,227	-	33,132,813	-	-				
28	November	-	-	27,624,494	-	32,614,826	-	-				
29	December	-	-	26,872,568	-	42,026,069	-	-				
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	-	28,167,762	-	36,439,840	-	-				

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debits and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J From Attachment 5, line 45 column F for the end of year balance and records for other months.
- K In the true-up calculation, actual monthly balance records are used.

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

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)
	Attachment H-9A, Line No:	p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	207.57.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	13,416,146,824	2,798,259,876	754,326,415	-	10,991,567	1,387,030	-	-	13,405,155,257	2,798,259,876	752,939,385	-
2	January	13,451,427,052	2,817,205,335	612,847,039	-	10,988,322	1,387,030	-	-	13,440,438,730	2,817,205,335	611,460,009	-
3	February	13,493,502,675	2,825,125,060	615,314,142	-	10,988,322	1,387,030	-	-	13,482,514,353	2,825,125,060	613,927,112	-
4	March	13,545,895,348	2,849,521,632	617,665,587	-	10,988,322	1,387,030	-	-	13,534,907,026	2,849,521,632	616,278,557	-
5	April	13,608,187,706	2,849,533,498	625,134,263	-	10,988,322	1,387,030	-	-	13,597,199,384	2,849,533,498	623,747,233	-
6	May	13,693,405,218	2,911,300,010	619,524,742	-	10,984,861	1,387,030	-	-	13,682,420,357	2,911,300,010	618,137,712	-
7	June	13,725,097,231	2,915,967,170	621,770,544	-	10,984,805	1,387,030	-	-	13,714,112,427	2,915,967,170	620,383,513	-
8	July	13,807,265,895	2,945,810,067	628,676,787	-	10,944,308	1,387,030	-	-	13,796,321,587	2,945,810,067	627,289,757	-
9	August	13,855,024,041	2,946,694,267	634,808,374	-	10,944,308	1,387,030	-	-	13,844,079,733	2,946,694,267	633,421,344	-
10	September	13,893,010,187	2,950,339,789	637,702,402	-	9,573,497	1,191,522	-	-	13,883,436,689	2,950,339,789	636,510,879	-
11	October	13,987,076,906	2,954,665,845	640,707,742	-	9,573,497	1,191,522	-	-	13,977,503,409	2,954,665,845	639,516,220	-
12	November	14,110,291,255	2,963,636,800	664,340,684	-	9,573,025	1,191,522	-	-	14,100,718,230	2,963,636,800	663,149,162	-
13	December	14,244,287,330	2,969,915,886	628,726,650	-	9,557,439	1,191,522	-	-	14,234,729,891	2,969,915,886	627,535,128	-
14	Average of the 13 Monthly Balances	13,756,201,359	2,899,844,249	638,580,413	-	10,544,661	1,326,874	-	-	13,745,656,698	2,899,844,249	637,253,539	-
Accumulated Depreciation & Amortization							Asset Retirement Obligations						
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
	Attachment H-9A, Line No:	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	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	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	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	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	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	4,075,767,301	673,671,637	170,595,834	173,458,270	-	-	4,058,160	763,892	-	-	-	-
16	January	4,263,161,307	691,245,264	276,226,238	18,838,688	-	-	4,088,676	773,496	-	-	-	-
17	February	4,289,317,179	695,027,755	280,507,942	19,182,350	-	-	4,122,437	783,099	-	-	-	-
18	March	4,310,963,146	700,011,428	289,969,198	11,366,431	-	-	4,156,199	792,703	-	-	-	-
19	April	4,333,595,319	703,188,615	293,108,890	11,433,886	-	-	4,189,960	802,307	-	-	-	-
20	May	4,355,437,620	706,898,401	296,496,194	(32,118)	-	-	4,220,260	811,910	-	-	-	-
21	June	4,380,045,795	710,932,476	299,879,503	-	-	-	4,253,965	821,514	-	-	-	-
22	July	4,396,586,044	714,928,196	298,656,556	-	-	-	4,247,229	831,118	-	-	-	-
23	August	4,420,446,420	718,782,918	298,197,147	-	-	-	4,280,991	840,721	-	-	-	-
24	September	4,445,826,420	722,085,340	320,832,074	-	-	-	4,312,986	850,027	-	-	-	-
25	October	4,467,724,948	725,617,187	323,415,131	-	-	-	4,334,039	851,028	-	-	-	-
26	November	4,531,111,876	734,396,553	327,948,439	-	-	-	4,354,620	852,028	-	-	-	-
27	December	4,499,231,460	732,744,073	311,311,220	-	-	-	4,360,088	853,029	-	-	-	-
28	Average of the 13 Monthly Balances	4,366,862,680	709,963,834	291,318,797	18,019,039	-	-	4,229,201	817,452	-	-	-	-
Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations													
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Amortization (e)	Common Depreciation (f)	Common Amortization (g)						
	Attachment H-9A, Line No:	Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)						
29	December Prior Year	4,071,709,141	673,671,637	169,831,942	173,458,270	-	-						
30	January	4,259,072,631	691,245,264	275,452,742	18,838,688	-	-						
31	February	4,285,194,742	695,027,755	279,724,843	19,182,350	-	-						
32	March	4,306,806,947	700,011,428	289,176,495	11,366,431	-	-						
33	April	4,329,405,359	703,188,615	292,306,583	11,433,886	-	-						
34	May	4,351,217,360	706,898,401	295,684,283	(32,118)	-	-						
35	June	4,375,791,830	710,932,476	299,057,989	-	-	-						
36	July	4,392,338,815	714,928,196	297,825,438	-	-	-						
37	August	4,416,165,429	718,782,918	297,356,426	-	-	-						
38	September	4,441,513,434	722,085,340	319,982,047	-	-	-						
39	October	4,463,390,909	725,617,187	322,564,103	-	-	-						
40	November	4,526,757,256	734,396,553	327,096,411	-	-	-						
41	December	4,494,871,372	732,744,073	310,458,191	-	-	-						
42	Average of the 13 Monthly Balances	4,362,633,479	709,963,834	290,501,346	18,019,039	-	-						

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

Potomac Electric Power Company
Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
	O&M Cost To Achieve					
	FERC Account	Total	Allocation to Trans.			Total
1	Transmission O&M	-	100.00%			\$ -
2	A&G	-	15.46%			\$ -
3						\$ -
4	Total	\$ -				\$ -
5						
6	Depreciation & Amortization Expense Cost To Achieve					
7	FERC Account	Total	Allocation to Trans.			Total
8	General Plant	-	15.46%			\$ -
9	Intangible Plant	-	15.46%			\$ -
10						\$ -
11	Total	\$ -				\$ -
	Capital Cost To Achieve included in the General and Intangible Plant					
	Gross Plant	General	Intangible			Total
12	December Prior Year	-	-			\$ -
13	January	-	-			\$ -
14	February	-	-			\$ -
15	March	-	-			\$ -
16	April	-	-			\$ -
17	May	-	-			\$ -
18	June	-	-			\$ -
19	July	-	-			\$ -
20	August	-	-			\$ -
21	September	-	-			\$ -
22	October	-	-			\$ -
23	November	-	-			\$ -
24	December	-	-			\$ -
25	Average	-	-			\$ -
	Accumulated Depreciation	General	Intangible			Total
26	December Prior Year	-	-			\$ -
27	January	-	-			\$ -
28	February	-	-			\$ -
29	March	-	-			\$ -
30	April	-	-			\$ -
31	May	-	-			\$ -
32	June	-	-			\$ -
33	July	-	-			\$ -
34	August	-	-			\$ -
35	September	-	-			\$ -
36	October	-	-			\$ -
37	November	-	-			\$ -
38	December	-	-			\$ -
39	Average	-	-			\$ -

Potomac Electric Power Company
Attachment 10 - Merger Costs

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

Potomac Electric Power Company
Attachment 11A - O&M Workpaper

		(a)	(b)	(c)
		321.83.b to 321.112.b		
		Total	Non-Recoverable	Directly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 11,373,055	\$ 11,373,055
2	Load Dispatch-Reliability	561.1	-	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	53,079	53,079
4	Load Dispatch-Trans Svc & Scheduling	561.3	-	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	47,306	47,306
6	Reliability Planning & Standards Devel	561.5	-	-
7	Transmission Service Studies	561.6	-	-
8	Generation Interconnection Studies	561.7	-	-
9	Reliability Planning & Standard Devel	561.8	14,291	14,291
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	5,879,485	5,703,095
15	Rents	567.0	8,630	8,630
16	Maintenance, Supervision & Engineering	568.0	-	-
17	Maintenance of Structures	569.0	888,690	888,690
18	Maintenance of Computer Hardware	569.1	-	-
19	Maintenance of Computer Software	569.2	-	-
20	Maintenance of Communication Equipment	569.3	-	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-	-
22	Maintenance of Station Equipment	570.0	8,377,317	8,377,317
23	Maintenance of Overhead Lines	571.0	6,446,543	6,446,543
24	Maintenance of Underground Lines	572.0	760,271	760,271
25	Maintenance of Misc Transmission Plant	573.0	1,071,738	1,071,738
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 34,920,405	\$ 34,744,015
27	Transmission O&M		Total \$	34,744,015

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

			(a)	(b)	(c)	(d)	(e)
			323.181.b to 323.196.3b				
			Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 7,181,921	7,181,921			\$ -
2	Office Supplies and Expenses	921.0	8,550,951	8,550,951			-
3	Administrative Expenses Transferred-Credit	922.0		-			-
4	Outside Service Employed	923.0	145,355,314	144,335,168		1,020,146	-
5	Property Insurance	924.0	1,788,512	-	1,788,512	-	-
6	Injuries and Damages	925.0	3,613,001	3,613,001			-
7	Employee Pensions and Benefits	926.0	22,791,760	22,791,760		-	-
8	Franchise Requirements	927.0		-			-
9	Regulatory Commission Expenses	928.0	4,428,426	-		4,139,316	289,111
10	Duplicate Charges-Credit	929.0		-			-
11	General Advertising Expenses	930.1	2,405,888	-		2,405,888	-
12	Miscellaneous General Expenses	930.2	273,279	273,279		-	-
13	Rents	931.0	-	-			-
14	Maintenance of General Plant	935.0	95,732	95,732			-
14a	Maintenance of Computer Hardware	935.1	-	-			
14b	Maintenance of Computer Software	935.2	593,232	593,232			
14c	Maintenance of Communications Equipment	935.3	-	-			
15	Administrative & General - Total (Sum of lines 1-14c)		\$ 197,078,016	\$ 187,435,044	\$ 1,788,512	\$ 7,565,350	\$ 289,111
16			Allocation Factor	15.46%	23.93%	0.00%	100.00%
17			Transmission A&G ¹	28,986,438	427,929	-	289,111
18						Total ²	\$ 29,703,477

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

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

Potomac Electric Power Company
Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
Electric Transmission		
350.2	Land and Land Rights	1.55%
352	Structures and Improvements	1.36%
353	Station Equipment	1.84%
354	Towers and Fixtures	2.22%
355	Poles and Fixtures	2.42%
356	Overhead Conductors and Devices	2.73%
357	Underground Conduit	1.48%
358	Underground Conductors and Devices	2.08%
359	Roads and Trails	1.01%
Electric General		
390 - ALLOCABLE Other	Structures and Improvements	1.60%
390 - ALLOCABLE Major	Structures and Improvements	1.94%
390 - DC	Structures and Improvements	2.66%
390 - MD	Structures and Improvements	13.97%
390 - SMECO	Structures and Improvements	4.40%
391.1 - ALLOCABLE	Office Furniture and Equipment	6.67%
391.1 - DC	Office Furniture and Equipment	6.67%
391.1 - MD	Office Furniture and Equipment	6.66%
391.3 - ALLOCABLE	Office Furniture and Equipment	10.73%
391.3 - DC	Office Furniture and Equipment	10.00%
391.3 - MD	Office Furniture and Equipment	19.56%
393 - DC	Stores Equipment	4.00%
393 - MD	Stores Equipment	4.67%
394 - DC	Tools, Shop, Garage Equipment	4.00%
394 - MD	Tools, Shop, Garage Equipment	6.45%
395 - DC	Laboratory Equipment	6.67%
395 - MD	Laboratory Equipment	5.70%
396 - ALLOCABLE	Power Operated Equipment	2.24%
397 - ALLOCABLE	Communication Equipment	1.29%
397.1 - DC	Communication Equipment	6.63%
397 - MD	Communication Equipment	14.51%
397 - SMECO	Communication Equipment	4.40%
397.1 - ALLOCABLE	Communication Equipment	5.49%
397.2 - MD	Communication Equipment	6.59%
397.3 - DC	Communication Equipment	6.67%
397.3 - MD	Communication Equipment	6.59%
398 - DC	Miscellaneous Equipment	5.00%
398 - MD	Miscellaneous Equipment	6.65%
Electric Intangible		
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

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

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

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