

May 15, 2026

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

**Re: Trans-Allegheny Interstate Line Company  
Informational Filing  
2026 Formula Rate Annual Update  
Docket No. ER07-562-000**

Dear Secretary Reese:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000<sup>1</sup> and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,<sup>2</sup> Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2026 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update").

The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2025 Rate Year<sup>3</sup> (Attachment 1), (ii) the annual transmission revenue requirements for the 2026 Rate Year to become effective on June 1, 2026 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

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

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

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

## **I. Background**

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

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

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

## **II. Description of Filing**

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

The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7). In addition, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which TrAILCo's current revenue requirements are based.

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

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

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

### III. Communications

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

Alan Rukin  
Senior Corporate Counsel  
Marcus H. Pryor II  
Attorney IV  
FirstEnergy Service Company  
341 White Pond Drive  
Akron, OH 44320  
(330) 813-4994  
(330) 815-5564  
[alan.rukin@firstenergycorp.com](mailto:alan.rukin@firstenergycorp.com)  
[mpryor\\_ii@firstenergycorp.com](mailto:mpryor_ii@firstenergycorp.com)

Roger D. Ruch  
Director, Transmission Rates & Regulatory  
Affairs  
FirstEnergy Service Company  
76 South Main Street  
Akron, OH 44308  
(330) 384-5130  
[ruchr@firstenergycorp.com](mailto:ruchr@firstenergycorp.com)

Richard P. Sparling  
Bradley R. Miliauskas  
Davis Wright Tremaine LLP  
1301 K Street, NW  
Suite 500 East  
Washington, DC 20005  
(202) 973-4200  
[ricksparling@dwt.com](mailto:ricksparling@dwt.com)  
[bradleymiliauskas@dwt.com](mailto:bradleymiliauskas@dwt.com)

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

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**IV. Conclusion**

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

Alan Rukin	<u>/s/ <b>Bradley R. Miliauskas</b></u>
Senior Corporate Counsel	Richard P. Sparling
Marcus H. Pryor II	Bradley R. Miliauskas
Attorney IV	Davis Wright Tremaine LLP
FirstEnergy Service Company	1301 K Street, NW
341 White Pond Drive	Suite 500 East
Akron, OH 44320	Washington, DC 20005
(330) 813-4994	(202) 973-4200
(330) 815-5564	

*Attorneys for  
Trans-Allegheny Interstate Line Company*

# **Attachment 1**

## **Reconciliation of 2025 Annual Transmission Revenue Requirements**

**May 15, 2026**

ATTACHMENT H-18A

<b>Trans-Allegheny Interstate Line Company</b>		
<b>Formula Rate -- Appendix A</b>	Notes	FERC Form 1 Page # or Instruction

TrAILCo
<b>2025 Reconciliation</b>

Shaded cells are input cells

**Allocators**

<b>Wages &amp; Salary Allocation Factor</b>			
1	Transmission Wages Expense	p354.21.b	0
2	Total Wages Expense	p354.28.b	0
3	Less A&G Wages Expense	p354.27.b	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0
5	<b>Wages &amp; Salary Allocator</b>	(Line 1 / Line 4), if line 2 = 0, then 100%	<b>100.0000%</b>
<b>Plant Allocation Factors</b>			
6	Electric Plant In Service	(Note B) Attachment 5	2,463,162,317
7	Total Plant In Service	(Line 6)	2,463,162,317
8	Accumulated Depreciation (Total Electric Plant)	Attachment 5	604,527,674
9	Total Accumulated Depreciation	(Line 8)	604,527,674
10	Net Plant	(Line 7 - Line 9)	1,858,634,642
11	Transmission Gross Plant	(Line 15 + Line 21)	2,463,162,317
12	<b>Gross Plant Allocator</b>	(Line 11 / Line 7, if Line 7=0, enter 100%)	<b>100.0000%</b>
13	Transmission Net Plant	(Line 11 - Line 29)	1,858,634,642
14	<b>Net Plant Allocator</b>	(Line 13 / Line 10, if line 10=0, enter 100%)	<b>100.0000%</b>

**Plant Calculations**

<b>Transmission Plant</b>			
15	Transmission Plant In Service	(Note B) Attachment 5	2,330,184,107
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B) Attachment 6	0
17	<b>Total Transmission Plant</b>	(Line 15 + Line 16)	<b>2,330,184,107</b>
18	General & Intangible	Attachment 5	132,978,210
19	Total General & Intangible	(Line 18)	132,978,210
20	Wage & Salary Allocator	(Line 5)	100.0000%
21	<b>Transmission Related General and Intangible Plant</b>	(Line 19 * Line 20)	<b>132,978,210</b>
22	<b>Transmission Related Plant</b>	<b>(Line 17 + Line 21)</b>	<b>2,463,162,317</b>
<b>Accumulated Depreciation</b>			
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	552,504,905
24	Accumulated General Depreciation	Attachment 5	30,874,307
25	Accumulated Intangible Amortization	Attachment 5	21,148,463
26	Total Accumulated General and Intangible Depreciation	(Sum Lines 24 to 25)	52,022,770
27	Wage & Salary Allocator	(Line 5)	100.0000%
28	<b>Transmission Related General &amp; Intangible Accumulated Depreciation</b>	(Line 26 * Line 27)	<b>52,022,770</b>
29	<b>Total Transmission Related Accumulated Depreciation</b>	<b>(Line 23 + Line 28)</b>	<b>604,527,674</b>
30	<b>Total Transmission Related Net Property, Plant &amp; Equipment</b>	<b>(Line 22 - Line 29)</b>	<b>1,858,634,642</b>

**Adjustment To Rate Base**

31	<b>Accumulated Deferred Income Taxes</b>			
	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-496,239,067
32	<b>Transmission Related Accumulated Deferred Income Taxes</b>		(Line 31)	<b>-496,239,067</b>
33	<b>Transmission Related CWIP (Current Year 13 Month weighted average balances)</b>	(Note B)	p216.b.43 as shown on Attachment 6	0
34	<b>Transmission Related Land Held for Future Use</b>	(Note C)	Attachment 5	0
35	<b>Transmission Related Pre-Commercial Costs Capitalized</b>			
	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
36	<b>Prepayments</b>			
	<b>Transmission Related Prepayments</b>	(Note A)	Attachment 5	1,127,069
37	<b>Materials and Supplies</b>			
	Undistributed Stores Expense	(Note A)	Attachment 5	0
	Wage & Salary Allocator		(Line 5)	100.0000%
	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
	Transmission Materials & Supplies		Attachment 5	0
	<b>Transmission Related Materials &amp; Supplies</b>		(Line 39 + Line 40)	0
42	<b>Cash Working Capital</b>			
	Operation & Maintenance Expense		(Line 74)	27,348,906
	1/8th Rule		1/8	12.5%
	<b>Transmission Related Cash Working Capital</b>		(Line 42 * Line 43)	<b>3,418,613</b>
45	<b>Total Adjustment to Rate Base</b>		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	<b>-491,693,384</b>
46	<b>Rate Base</b>		(Line 30 + Line 45)	<b>1,366,941,258</b>

**O&M**

47	<b>Transmission O&amp;M</b>			
	Transmission O&M		p321.112.b	14,973,846
	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	2,352,661
	Less Account 565		p321.96.b	0
	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
	Plus Property Under Capital Leases		p200.4.c	0
	<b>Transmission O&amp;M</b>		(Lines 47 - 48 - 49 + 50 + 51)	<b>12,621,185</b>
53	<b>A&amp;G Expenses</b>			
	Total A&G		p323.197.b	12,375,060
	Less Property Insurance Account 924		p323.185.b	182,047
	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
	Less General Advertising Exp Account 930.1		p323.191.b	0
	Less PBOP Adjustment		Attachment 5	0
	Less EPRI Dues	(Note D)	p352 & 353	0
	<b>A&amp;G Expenses</b>		(Line 53) - Sum (Lines 54 to 58)	12,193,013
	Wage & Salary Allocator		(Line 5)	100.0000%
	<b>Transmission Related A&amp;G Expenses</b>		(Line 59 * Line 60)	<b>12,193,013</b>
62	<b>Directly Assigned A&amp;G</b>			
	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	182,047
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	182,047
68	Net Plant Allocator		(Line 14)	100.0000%
69	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 67 * Line 68)	<b>182,047</b>
70	<b>Account 566 Miscellaneous Transmission Expense</b>			
	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
	Pre-Commercial Expense	Account 566	Attachment 5	0
	Miscellaneous Transmission Expense	Account 566	Attachment 5	2,352,661
	Total Account 566		Sum (Lines 70 to 72)	2,352,661
74	<b>Total Transmission O&amp;M</b>		(Lines 52 + 61 + 64 + 69 + 73)	<b>27,348,906</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
75	Transmission Depreciation Expense	Attachment 5	53,127,516
76	General Depreciation	Attachment 5	5,576,725
77	Intangible Amortization (Note A)	Attachment 5	97,713
78	Total	(Line 76 + Line 77)	5,674,438
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	5,674,438
81	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 75 + 80)</b>	<b>58,801,954</b>

**Taxes Other than Income**

82	Transmission Related Taxes Other than Income	Attachment 2	14,391,900
83	<b>Total Taxes Other than Income</b>	<b>(Line 82)</b>	<b>14,391,900</b>

**Return / Capitalization Calculations**

84	Preferred Dividends	enter positive	p118.29.c	0
<b>Common Stock</b>				
85	Proprietary Capital		p112.16.c	899,649,691
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	<b>Common Stock</b>		(Line 85 - 86 - 87 - 88)	899,649,691
<b>Capitalization</b>				
90	Long Term Debt	(Note N)		599,468,688
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	599,468,688
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	899,649,691
97	<b>Total Capitalization</b>		(Sum Lines 94 to 96)	1,499,118,379
98	Debt %	Total Long Term Debt	(Note N) (Line 94 /Line 97)	39.9881%
99	Preferred %	Preferred Stock	(Note N) (Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 /Line 97)	60.0119%
101	Debt Cost	Total Long Term Debt		0.0473
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I) The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0189
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0702
107	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 104 to 106)	<b>0.0891</b>
108	<b>Investment Return = Rate Base * Rate of Return</b>		<b>(Line 46 * Line 107)</b>	<b>121,833,160</b>

**Composite Income Taxes**

<b>Income Tax Rates</b>			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.09%
111	p	(percent of federal income tax deductible for state purp Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	26.60%
113	T / (1-T)		36.24%
114	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$	[Line 113 * Line 108 * (1- (Line 104 / Line 107))] <b>34,780,597</b>
114a	<b>(Excess)/Deficient Deferred Income Taxes</b>	(Note O)	(Attachment 1.1, Line 40, Col. H) <b>1,587,852</b>
115	<b>Total Income Taxes</b>	<b>(Line 114 + Line 114a)</b>	<b>36,368,449</b>

**REVENUE REQUIREMENT**

<b>Summary</b>			
116	Net Property, Plant & Equipment	(Line 30)	1,858,634,642
117	Total Adjustment to Rate Base	(Line 45)	-491,693,384
118	<b>Rate Base</b>	(Line 46)	<b>1,366,941,258</b>
119	Total Transmission O&M	(Line 74)	27,348,906
120	Total Transmission Depreciation & Amortization	(Line 81)	58,801,954
121	Taxes Other than Income	(Line 83)	14,391,900
122	Investment Return	(Line 108)	121,833,160
123	Income Taxes	(Line 115)	36,368,449

**124 Gross Revenue Requirement (Sum Lines 119 to 123) 258,744,369**

<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
125	Transmission Plant In Service	(Line 22)	2,463,162,317
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,463,162,317
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	258,744,369
130	<b>Adjusted Gross Revenue Requirement</b>	(Line 128 * Line 129)	<b>258,744,369</b>

<b>Revenue Credits</b>			
131	Revenue Credits	Attachment 3	4,541,299

**132 Net Revenue Requirement (Line 130 - Line 131) 254,203,070**

<b>Net Plant Carrying Charge</b>			
133	Net Revenue Requirement	(Line 132)	254,203,070
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,777,679,202
135	FCR	(Line 133 / Line 134)	14.2997%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	11.3111%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	11.3111%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	2.4118%

<b>Net Plant Carrying Charge Calculation with Incentive ROE</b>			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	96,001,461
140	Increased Return and Taxes	Attachment 4	169,377,586
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	265,379,047
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,777,679,202
143	FCR with Incentive ROE	(Line 141 / Line 142)	14.9284%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.9398%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.9398%

<b>Net Revenue Requirement</b>			
146	Net Revenue Requirement	(Line 132)	254,203,069.74
147	Reconciliation amount	Attachment 6	0.00
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	5,262,237.37
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00
150	<b>Net Zonal Revenue Requirement</b>	(Line 146 + 147 + 148 + 149)	<b>259,465,307.11</b>

<b>Network Zonal Service Rate</b>			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A

**153 Network Service Rate (\$/MW/Year) (Line 152) N/A**

**Notes**

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**  
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.  
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.  
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.  
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.  
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**  
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service  
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.  
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47. If they are booked to Act 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:
- Example:
- Assume Last Project goes into service on day 260.  
Hypothetical Capital Structure until the last project goes into service is 50/50.  
Assume Year End actual capital structure is 60% equity and 40% debt.
- Therefore: Weighted Equity =  $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$
- O Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes, for schedule M items not directly taken to the P&L. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.

Trans-Allegheny Interstate Line Company  
 Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Attachment H-18A, Attachment 1  
 page 1 of 1  
 For the 12 months ended 12/31/25

Line	Trans-Allegheny Interstate Company							
	B1 Beg of Year Total	B2 End of Year Total	B3 End of Year for Est. Average for Final Total	C Retail Related	D Only Transmission Related	E Plant Related	F Labor Related	G Total ADIT
1 ADIT-282 From Account Total Below	571,901,929	574,309,494	573,105,711		573,105,711	-	-	573,105,711
2 ADIT-283 From Account Total Below	89,803,359	88,963,354	89,363,357		59,302,471	-	-	59,302,471
3 ADIT-198 From Account Total Below	(138,658,951)	(138,708,481)	(138,688,716)		(138,169,115)	-	-	(138,169,115)
4 Subtotal					496,239,067	-	-	496,239,067
5 Wages & Salary Allocator						100.0000%	100.0000%	
6 Gross Plant Allocator					496,239,067	-	-	496,239,067
7 ADIT								

Enter Negative

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

Amount 0 < From Acct 283, below

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

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accelerated Tax Depr-FED-Norm	6	-	3			3			Additional tax depreciation over book
Accum Prox For Ijy and Damage-Gen Liability	-	-	248			248			Temporary difference that is not deductible until paid
AFUDC Debt-VA-Norm	-	496	248			248			Portion of AFUDC Debt that relates to property and booked to account 282
AFUDC Debt-PA-Norm-Incurred-CWIP	-	2,093	1,047			1,047			Portion of AFUDC Debt that relates to property and booked to account 282
AFUDC Debt-PA-Norm-Reversal-CWIP	-	3,591	1,796			1,796			Portion of AFUDC Debt that relates to property and booked to account 282
AMT Carryforward	-	2,923,032	1,461,516		1,461,516	-			Paid AMT tax which generates a credit
Cap Vertical Tree Trimming-PA-Norm	-	119	60			60			Capitalized for tree trimming
Charitable Contribution Carryforward	8,027	1,884	4,956		4,956	-			Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	1,195,346	1,160,418	1,177,882			1,177,882			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,907,600	1,892,585	1,900,093			1,900,093			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,818	21,594	21,706			21,706			Taxable CIAC
CIAC-PA-Norm	93,425	91,164	92,295			92,295			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	72,370	71,246	71,808			71,808			Taxable CIAC
CIAC-VA-Norm	(34,264)	(33,543)	(33,904)			(33,904)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,789	20,558	20,674			20,674			Taxable CIAC
CIAC-WV-Norm	90,684	87,799	89,242			89,242			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	160,121	157,677	158,899			158,899			Taxable CIAC
FASB 109 Gross-Up	23,656,385	24,283,170	23,969,777			23,969,777			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	42,175,540	38,931,268	40,553,404			40,553,404			Result of bonus depreciation
General Business Credit Carryforward	(132,251)	(132,251)	(132,251)		(132,251)	-			General Business Credit Carryforward
Incentive Compensation	331,189	-	165,595		165,595	-			Allocated Incentive Compensation Accrual
Merger Costs: D&O Insurance	126	18	72		72	-			Merger cost
Merger Costs: Licenses	5,834	830	3,332		3,332	-			Merger cost
NOL Deferred Tax Asset - LT PA	(498,834)	(460,462)	(479,648)			(479,648)			Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	19,072,306	19,263,302	19,167,804			19,167,804			Result of bonus depreciation
Other Basis Differences-PA-Norm	-	41,735	20,868			20,868			Other property related temporary differences
Other Basis Differences-VA-Norm	-	5,705	2,853			2,853			Other property related temporary differences
PA 2023 - 2031 corporate income tax gradual rate reduction to 4.99%	670,648	515,438	593,043			593,043			FAS 109 resulting from remeasurement of PA ADIT due to PA HB 1342 law change in 2022
Pension/OPEB - Other Deferred Credit or Debit	583,964	566,788	575,376			575,376			Pension related temporary difference associated with Service Company allocations
Purchase Accounting-LTD FMV	936,841	893,481	915,161		915,161	-			Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FEI/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
State Income Tax Deductible	1,477,771	1,742,344	1,610,058			1,610,058			Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm	27,701,877	27,523,437	27,612,657			27,612,657			Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	34,378,546	34,723,707	34,551,127			34,551,127			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	395,252	392,256	393,754			393,754			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	340,711	345,711	343,211			343,211			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	757,327	780,088	773,708			773,708			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,216,653	1,239,283	1,227,968			1,227,968			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	470,600	467,415	469,008			469,008			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	362,460	368,210	365,335			365,335			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,593,931	2,604,843	2,599,387			2,599,387			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,851,965	2,906,757	2,880,361			2,880,361			Actual amount of tax interest capitalized
Tax UOP Repair Exp-WV-Norm	-	82	41			41			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
WV DTA related to HB 3286	101,221	101,221	101,221		101,221	-			Valuation allowance on disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Subtotal	162,895,984	163,507,089	163,281,537	-	2,519,601	160,731,936	-	-	
Less FASB 109 included above	24,327,033	24,798,608	24,562,820	-	-	-	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	138,668,951	138,708,481	138,688,716	-	2,519,601	138,169,115	-	-	
FAS 109 EDIT		(47,331,335)							
FAS 109 Other		72,129,943							

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
			End of Year for Est.						
	Beg of Year Balance p274.9.b	End of Year Balance p275.9.x	Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
ADIT- 282									
A&G Expenses Capitalized	18,165,855	19,283,541	18,724,698			18,724,698			Basis difference relating to A&G expense
Accelerated Tax Depreciation	590,968,417	551,311,111	551,139,764			551,139,764			Additional tax depreciation over book
Additional State Depreciation MD	5,279,591	5,578,359	5,428,995			5,428,995			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	13,875,790	14,765,861	14,320,825			14,320,825			Temporary difference for additional state depreciation allowed for PA tax return
Additional State Depreciation VA	6,423,509	6,756,960	6,590,234			6,590,234			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	52,132,748	52,657,776	52,395,262			52,395,262			Temporary difference for additional state depreciation allowed for WV tax return
AFUDC Debt	4,598,192	4,638,654	4,618,418			4,618,418			Portion of AFUDC debt that relates to property and booked to account 282
Capitalized Vertical Tree Trimming	133,802	129,995	131,899			131,899			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cost of Removal	(44,218,375)	(46,729,446)	(45,473,911)			(45,473,911)			Temporary difference arising for removal of plant/property
FASB 109 Gross-Up	(166,460,226)	(165,257,666)	(165,858,946)			(165,858,946)			Regardless of the tax portion (gross-up) for property items included in account 282
Other Basis Differences	(38,894,604)	(37,580,232)	(38,237,418)			(38,237,418)			Other property related temporary differences
T&D Repairs	3,437,015	3,496,876	3,466,945			3,466,945			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
<b>Subtotal</b>	<b>405,441,703</b>	<b>409,051,828</b>	<b>407,246,766</b>			<b>407,246,766</b>			
Less FASB 109 Included above	(166,460,226)	(165,257,666)	(165,858,946)			(165,858,946)			
<b>Total</b>	<b>571,901,929</b>	<b>574,309,494</b>	<b>573,105,711</b>			<b>573,105,711</b>			
FAS 109 EDIT		(175,460,304)							
FAS 109 Other		10,202,638							
Instructions for Account 282:									
1. ADIT items related only to Retail Related Operations are directly assigned to Column C.									
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.									
3. ADIT items related only to Transmission are directly assigned to Column E.									
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.									
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.									
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.									
7. FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.									

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
A&G Expenses-PA-Norm	-	-	2,093	1,047	-	-	-	-	A&G expense adjustment
AFUDC Debt-PA-Norm-Income-CWIP	-	-	3,591	1,796	-	-	-	-	Portion of AFUDC debt that relates to property and booked to account 283
AFUDC Debt-PA-Norm-Reversal-CWIP	-	-	496	248	-	-	-	-	Portion of AFUDC debt that relates to property and booked to account 283
AFUDC Debt-VA-Norm	-	-	119	60	-	-	-	-	Portion of AFUDC debt that relates to property and booked to account 283
Cap Vertical Tree Trimming-PA-Norm	-	-	1,952	1,755	-	-	-	-	Temporary difference that is capitalized for book purposes but deductible for tax purposes
Charitable Contribution State & Local RTA	2,417	-	-	-	1,755	-	-	-	Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward
CIAC-Fed-Norm-Reversal-CWIP	1,892,595	1,892,595	1,892,595	-	-	1,892,595	-	-	Taxable CIAC
CIAC-MD-Norm	(71,846)	(69,702)	(70,774)	-	-	(70,774)	-	-	Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	21,816	21,816	21,816	-	-	21,816	-	-	Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	121,734	121,734	121,734	-	-	121,734	-	-	Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	14,553	14,553	14,553	-	-	14,553	-	-	Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	135,498	135,498	135,498	-	-	135,498	-	-	Taxable CIAC
Deferred Charge-EB	210,093	269,724	239,909	-	-	239,909	-	-	Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	22,424,745	20,442,076	21,433,411	-	-	21,433,411	-	-	Reclass of the tax portion (gross-up) for property items included in account 283
Other Basis Differences-PA-Norm	-	-	41,735	20,868	-	-	-	-	Other property related temporary differences
Other Basis Differences-VA-Norm	-	-	5,705	2,853	-	-	-	-	Other property related temporary differences
PIA - LT Regulatory Asset Amort	936,641	893,481	915,161	-	915,161	-	-	-	Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FEI/AYE merger
PJM Receivable	30,037,996	28,280,945	29,163,971	-	29,163,971	-	-	-	Comparison of actual to forecast revenues - non-property related
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	33,924,507	34,395,144	34,159,826	-	-	34,159,826	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	338,911	342,876	339,445	-	-	339,445	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,202,590	1,234,691	1,218,641	-	-	1,218,641	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	355,797	363,478	359,638	-	-	359,638	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,799,755	2,878,959	2,838,362	-	-	2,838,362	-	-	Actual amount of tax interest capitalized
Tax UOP Repair Exp-WV-Norm	-	82	41	-	-	41	-	-	Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-41
Valuation Allowance NOL WV	17,883,002	18,073,998	17,978,500	-	-	17,978,500	-	-	Valuation allowances recorded against state NOL carryforwards not expected to be realized
Year-End Additional Temp Adjustments LT	-	51,639	25,920	-	-	25,920	-	-	Other temporary differences
Subtotal	112,228,104	109,405,430	110,816,767	-	30,080,886	80,735,881	-	-	
Less FASB 109 Included above	22,424,745	20,442,076	21,433,411	-	-	21,433,411	-	-	
Less FASB 106 Included above	-	-	-	-	-	-	-	-	
Total	89,803,359	88,963,354	89,383,357	-	30,080,886	59,302,471	-	-	
FAS 109 EDIT	-	(43,584,749)	-	-	-	-	-	-	
FAS 109 Other	-	64,026,826	-	-	-	-	-	-	

Instructions for Account 283:

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

Trans-Allegheny Interstate Line Company  
Attachment 1.1 - Excess & Deficient ADIT

Attachment H-18A, Attachment 1.1  
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For the 12 months ended 12/31/25

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/25 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
<b>Non-property (Note B):</b>												
<b>Account 190</b>												
1a	2017	Federal Long Term		41,768,680		20	12	3,212,975	38,555,705	Protected	Asset (182.3)	410.1
1b	2017	Federal Long Term		406,861		20	12	31,297	375,564	Unprotected	Asset (182.3)	410.1
1c	2017	NOL Deferred Tax Asset - LT PA		(408,834)		20	12	(88,372)	(497,206)	Unprotected	Liability (182.3)	410.1
1d	2017	NOL Deferred Tax Asset - LT WV		(2,482,947)		20	12	(190,996)	(2,291,951)	Unprotected	Liability (182.3)	410.1
1e	2017	Pension/OPEB - Other Def Cr. or Dr.		583,965		41	33	17,175	566,790	Unprotected	Asset (182.3)	410.1
1f	2017	Purch Acct-LTD FMV		118,932		10	2	39,644	79,288	Unprotected	Asset (182.3)	410.1
<b>Account 282</b>												
2a												
<b>Account 283</b>												
3a	2017	PA& - LT Regulatory Asset Amort		(118,932)		10	2	(39,644)	(79,288)	Unprotected	Liability (182.3)	410.1
3b	2017	Valuation Allowance NOL WV		2,482,947		20	12	190,996	2,291,951	Unprotected	Asset (182.3)	410.1
4	<b>Non-property gross up for Taxes</b>			15,335,085	(94,797)				1,162,324		14,077,964	
5	<b>Total Non-Property</b>			-	57,595,758	(94,797)			4,385,399		53,115,562	
<b>Property (Note B):</b>												
6	2017	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM		-	Protected	Asset	411.1
7	2017	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM		-	Unprotected	Liability (254)	411.1
8	2017	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM		-	Protected	Liability	410.1
9	2017	Property Book-Tax Timing Difference - Account 190		10,073,783	(21,240)	ARAM	ARAM	214,950	9,837,588	Unprotected	Asset (254)	410.1
10	2017	Property Book-Tax Timing Difference - Account 282		-		ARAM	ARAM		-	Protected	Asset (254)	411.1
11	2017	Property Book-Tax Timing Difference - Account 282		-		ARAM	ARAM		-	Unprotected	Liability (254)	411.1
12	2017	Property Book-Tax Timing Difference - Account 282		(185,867,478)	464,257	ARAM	ARAM	(2,286,706)	(183,116,515)	Protected	Liability (254)	410.1
13	2017	Property Book-Tax Timing Difference - Account 282		16,672,576	(46,236)	ARAM	ARAM	132,865	16,493,475	Unprotected	Asset (254)	410.1
14	2017	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Protected	Asset	411.1
15	2017	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Unprotected	Liability	411.1
16	2017	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Protected	Liability	410.1
17	2017	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Unprotected	Asset	410.1
18	2017	Property Gross up for Taxes		(57,740,109)	500,019	ARAM	ARAM	(699,214)	(56,540,876)	Protected, Unprotected	Liability	411.1
19	<b>Total Property (Total of lines 6 thru 18)</b>			-	(216,861,229)	896,794			(2,638,105)		(213,326,329)	

Attachment H-18A, Attachment I.1  
 page 2 of 5  
 For the 12 months ended 12/31/25

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C (Excess)/Deficient ADIT Transmission Re-measured Balance as of 12/31/25 (Attachment 1.2 Col. J)	COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	COLUMN E Current Period Other Activity (Note D)	COLUMN F Amortization Period (Note E)	COLUMN G Years Remaining at Year End	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
<b>Non-property (Note B):</b>												
20		Account 190										
21		Account 282										
22		Account 283										
22a	2023	Deferred Charge-EIB										
22b	2023	SCD3 Timing Allocation										
23		Non-property gross up for Taxes										
24		Total Non-Property										
<b>Property (Note B):</b>												
25	2023	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Asset	411.1
26	2023	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Unprotected	Liability (254)	411.1
27	2023	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Liability	410.1
28	2023	Property Book-Tax Timing Difference - Account 282	299,169	198		ARAM	ARAM	6,596	292,771	Unprotected	Asset (254)	410.1
29	2023	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Protected	Asset	411.1
30	2023	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Unprotected	Liability (254)	411.1
31	2023	Property Book-Tax Timing Difference - Account 282	(4,283,052)	(2,812)		ARAM	ARAM	(66,591)	(4,219,273)	Protected	Liability (254)	410.1
32	2023	Property Book-Tax Timing Difference - Account 282	478,329	1,829		ARAM	ARAM	8,965	471,192	Unprotected	Asset (254)	410.1
33	2023	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Asset	411.1
34	2023	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Liability	411.1
35	2023	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Liability	410.1
36	2023	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Asset	410.1
37	2023	Property Gross up for Taxes	(1,272,057)	7,580		ARAM	ARAM	(18,403)	(1,246,074)	Protected, Unprotected	Liability	411.1
38		Total Property (Total of lines 20 thru 38)		(4,777,611)	6,795			(69,432)	(4,701,384)			

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/25 (Attachment 1.2 Col. J)	COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	COLUMN E Current Period Other Activity (Note D)	COLUMN F Amortization Period (Note E)	COLUMN G Years Remaining at Year End	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
<b>Non-property (Note B):</b>												
39		Account 190										
39a												
40		Account 282										
40a												
41		Account 283										
41a	2024	Deferred Charge-EIB		(189)		2	-	(189)		Unprotected	Liability (182.3)	
42		Non-property gross up for Taxes		(69)				(69)				
43		Total Non-Property		(258)				(258)				
<b>Property (Note B):</b>												
44	2024	Property Book-Tax Timing Difference - Account 190		-	-	ARAM	ARAM	-	-	Protected	Asset	
45	2024	Property Book-Tax Timing Difference - Account 190		-	-	ARAM	ARAM	-	-	Unprotected	Liability (254)	
46	2024	Property Book-Tax Timing Difference - Account 190		-	-	ARAM	ARAM	-	-	Protected	Liability	
47	2024	Property Book-Tax Timing Difference - Account 190		250,495	189	ARAM	ARAM	5,606	245,078	Unprotected	Asset (254)	
48	2024	Property Book-Tax Timing Difference - Account 282		-	-	ARAM	ARAM	-	-	Protected	Asset	
49	2024	Property Book-Tax Timing Difference - Account 282		-	-	ARAM	ARAM	-	-	Unprotected	Liability (254)	
50	2024	Property Book-Tax Timing Difference - Account 282		(3,708,272)	(2,953)	ARAM	ARAM	(54,834)	(3,656,391)	Protected	Liability (254)	
51	2024	Property Book-Tax Timing Difference - Account 282		416,121	1,416	ARAM	ARAM	6,964	410,573	Unprotected	Asset (254)	
52	2024	Property Book-Tax Timing Difference - Account 283		-	-	ARAM	ARAM	-	-	Protected	Asset	
53	2024	Property Book-Tax Timing Difference - Account 283		-	-	ARAM	ARAM	-	-	Unprotected	Liability	
54	2024	Property Book-Tax Timing Difference - Account 283		-	-	ARAM	ARAM	-	-	Protected	Liability	
55	2024	Property Book-Tax Timing Difference - Account 283		-	-	ARAM	ARAM	-	-	Unprotected	Asset	
56	2024	Property Gross up for Taxes		(1,103,273)	6,337	ARAM	ARAM	(15,242)	(1,092,144)			
57		Total Property (Total of lines 39 thru 57)		(4,145,379)	4,988			(57,506)	(4,082,885)			

Attachment H-18A, Attachment 1.1

page 4 of 5

For the 12 months ended 12/31/25

Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Re-measured Balance as of 12/31/25 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
58		<b>Non-property (Note 8):</b>										
58a		Account 190										
59		Account 282										
59a												
60		Account 283										
60a	2025	Deferred Charge-EIB		(773)		2	1	(387)	(387)	Unprotected	Liability (182.3)	
61		Non-property gross up for Taxes		(280)	1			(139)	(139)			
62		<b>Total Non-Property</b>		<b>(1,053)</b>	<b>1</b>			<b>(526)</b>	<b>(526)</b>			
63		<b>Property (Note 8):</b>										
63	2025	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM	-	-	Protected	Asset	
64	2025	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM	-	-	Unprotected	Liability (254)	
65	2025	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM	-	-	Protected	Liability	
66	2025	Property Book-Tax Timing Difference - Account 190		85,602	52,538	ARAM	ARAM	3,340	45,198	Unprotected	Asset (254)	
67	2025	Property Book-Tax Timing Difference - Account 282		-		ARAM	ARAM	-	-	Protected	Asset	
68	2025	Property Book-Tax Timing Difference - Account 282		-		ARAM	ARAM	-	-	Unprotected	Liability (254)	
69	2025	Property Book-Tax Timing Difference - Account 282		(1,300,977)	(799,241)	ARAM	ARAM	(29,686)	(769,556)	Protected	Liability (254)	
70	2025	Property Book-Tax Timing Difference - Account 282		142,408	87,525	ARAM	ARAM	3,034	84,492	Unprotected	Asset (254)	
71	2025	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM	-	-	Protected	Asset	
72	2025	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM	-	-	Unprotected	Liability	
73	2025	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM	-	-	Protected	Liability	
74	2025	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM	-	-	Unprotected	Asset	
75	2025	Property Gross up for Taxes		(389,347)	(235,310)	ARAM	ARAM	(8,407)	(616,249)			
76		<b>Total Property (Total of lines 58 thru 76)</b>		<b>(1,462,314)</b>	<b>(894,488)</b>			<b>(31,719)</b>	<b>(1,252,115)</b>			

Line No.	COLUMN A Vintage (Note A)	COLUMN B Description	COLUMN C (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/25 (Attachment 1.2 Col. J)	COLUMN D (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	COLUMN E Current Period Other Activity (Note D)	COLUMN F Amortization Period (Note E)	COLUMN G Years Remaining at Year End	COLUMN H Amortization (Note F)	COLUMN I (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. F) - Col. H	COLUMN J Protected / Unprotected	COLUMN K Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	COLUMN L Amortized to Account 410.1 or Account 411.1
<b>Non-property (Note B):</b>												
77		Account 190							-			
77a									-			
78		Account 282							-			
78a									-			
79		Account 283							-			
79a	2026	Deferred Charge-EIB	(941)	-		2	2	-	(941)	Unprotected	Liability (182.3)	
80		Non-property gross up for Taxes	(339)	-				-	(339)			
81		Total Non-Property							(1,280)			
<b>Property (Note B):</b>												
82	2026	Property Book-Tax Timing Difference - Account 190						ARAM	-	Protected	Asset	
83	2026	Property Book-Tax Timing Difference - Account 190						ARAM	-	Unprotected	Liability (254)	
84	2026	Property Book-Tax Timing Difference - Account 190						ARAM	-	Protected	Liability	
85	2026	Property Book-Tax Timing Difference - Account 190	81,766					ARAM	81,766	Unprotected	Asset (254)	
86	2026	Property Book-Tax Timing Difference - Account 282						ARAM	-	Protected	Asset	
87	2026	Property Book-Tax Timing Difference - Account 282						ARAM	-	Unprotected	Liability (254)	
88	2026	Property Book-Tax Timing Difference - Account 282	(1,297,625)					ARAM	(1,297,625)	Protected	Liability (254)	
89	2026	Property Book-Tax Timing Difference - Account 282	139,324					ARAM	139,324	Unprotected	Asset (254)	
90	2026	Property Book-Tax Timing Difference - Account 283						ARAM	-	Protected	Asset	
91	2026	Property Book-Tax Timing Difference - Account 283						ARAM	-	Unprotected	Liability	
92	2026	Property Book-Tax Timing Difference - Account 283						ARAM	-	Protected	Liability	
93	2026	Property Book-Tax Timing Difference - Account 283						ARAM	-	Unprotected	Asset	
94	2026	Property Gross up for Taxes	(388,226)					ARAM	(388,226)			
95		Total Property (Total of lines 77 thru 95)	(1,464,762)						(1,464,762)			
96		Deferral of Amortized Excess/Deficient ADITs (Note H)										
97		Total Non-Property & Property Amortization, including gross up for taxes (Total of lines 5, 19, 24, 38,43,57,62,76)							1,587,852			
98		Total 2025 FAS109 (Total of lines 5, 19, 24, 38,43,57,62,76,81,95) (Note I)							(171,713,718)			
99		Total 2025 FAS109 (Attachment 1) (Note I)							(171,713,718)			

Notes:

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

Line No.	Vintage (Note A)	M Item	COLUMN C		COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
			12/31/2025 ADIT Balance (Prior to 2025 PA State Tax)	12/31/2025 ADIT Balance (After 2025 PA State Tax)	Change in ADIT due to 2026 PA State Tax	ADIT Offset to P&L (Note B)	(Excess) Deficient Deferred Income Taxes (Notes B & C)	ADIT Offset to Regulatory Asset Liability (- if Col. E + Col. F)	(Excess) Deficient Deferred Income Tax Activity post tax reimbursement	2025 Return-to-Accrual Adjustment (Recorded in 2026)	(Excess)/Deficient ADIT Transmission Reimbursement Balance (+ Col. G + Col. H + Col. I)	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/25
<b>Non-Property Related Items:</b>													
1		190 Accounts											
1a	2026	Charitable Contribution Carryforward	-	-	-	-	-	-	-	-	-	N/A	
1b	2026	Charitable Contribution State & Local RTA	(1,111)	(1,002)	18	-	(18)	-	-	-	-	N/A	
1c	2026	Deferral Amortization of Excess Def Income Taxes	-	-	-	-	-	-	-	-	-	N/A	
1d	2026	Incentive Compensation	(0)	(0)	-	-	-	-	-	-	-	N/A	
1e	2026	Merger Costs: D&O Insurance	18	18	(0)	0	0	-	-	-	-	N/A	
1f	2026	Merger Costs: Licenses	833	830	(3)	3	-	-	-	-	-	N/A	
1g	2026	Other Reg Liability Misc	-	-	-	-	-	-	-	-	-	N/A	
1h	2026	Purch Acct-LTD FMV	817,047	814,193	(2,854)	2,854	-	-	-	-	-	N/A	
2		Year-End Additional Temp Adjustments L/T	(51,820)	(51,839)	181	(181)	-	-	-	-	-	-	
3		Total For 190 Accounts:	764,967	762,310	(2,657)	2,657	-	-	-	-	-	-	
3a		Total For 282 Accounts:	-	-	-	-	-	-	-	-	-	-	
4		283 Accounts											
5		283 Accounts											
5a	2026	Accum Prov For Inj and Damage-Gen Liability	-	-	-	-	-	-	-	-	-	N/A	
5b	2026	Deferred Charge-EIB	(269,337)	(268,397)	941	-	(941)	-	-	-	(941)	Unprotected	182
5c	2026	PA - LT Regulatory Asset Amort	(817,047)	(814,193)	2,854	(2,854)	-	-	-	-	-	N/A	
5d	2026	PJM Receivable	(28,388,054)	(28,289,945)	98,109	(98,109)	-	-	-	-	-	N/A	
6		Total For 283 Accounts:	(29,475,478)	(29,372,535)	102,943	(102,002)	-	(941)	-	-	(941)	-	
<b>Total Non-Property Related Items:</b>													
7		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						(941)	-	-	(941)		
8		Net Tax Gross-up						(339)	-	-	(339)		
9		Net (Excess) Deficient Deferred Income Taxes (including Gross-up)						(1,280)	-	-	(1,280)		
<b>Property Related Items:</b>													
10		190 Accounts											
10a	2026	CIAC-PA-Norm	50,129	46,992	(3,137)	-	3,137	-	-	3,137	Unprotected	254	
10b	2026	CIAC-PA-Norm-Incurred-CWIP	81,757	76,641	(5,116)	-	5,116	-	-	5,116	Unprotected	254	
10c	2026	CIAC-PA-Norm-Reversal-CWIP	(81,758)	(76,642)	(5,116)	-	(5,116)	-	-	(5,116)	Unprotected	254	
10d	2026	Tax Interest Capitalized-PA-Norm	1,241,297	1,163,819	(77,478)	-	77,478	-	-	77,478	Unprotected	254	
10e	2026	Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,566,695	1,468,654	(98,041)	-	98,041	-	-	98,041	Unprotected	254	
10f	2026	Tax Interest Capitalized-PA-Norm-Reversal-CWIP	(1,551,510)	(1,454,419)	(97,091)	-	(97,091)	-	-	(97,091)	Unprotected	254	
11		Total For 190 Accounts:	1,306,611	1,224,845	(81,766)	-	81,766	-	-	81,766	-		
12		282 Accounts											
12a	2026	481a 2023 Return Adjustment	(2,348)	(2,340)	8	-	(8)	-	-	(8)	Unprotected	254	
12b	2026	ASG Expenses-PA-Norm	(956,811)	(897,029)	59,882	-	(59,882)	-	-	(59,882)	Protected	254	
12c	2026	Accelerated Tax Depr-PA-Norm	(20,735,954)	(19,438,329)	1,297,625	-	(1,297,625)	-	-	(1,297,625)	Unprotected	254	
12d	2026	AFUDC Debt-PA-Norm	(187,293)	(175,573)	11,721	-	(11,721)	-	-	(11,721)	Unprotected	254	
12e	2026	AFUDC Debt-PA-Norm-Incurred-CWIP	(242,686)	(227,469)	15,217	-	(15,217)	-	-	(15,217)	Unprotected	254	
12f	2026	AFUDC Debt-PA-Norm-Reversal-CWIP	237,104	222,266	(14,838)	-	14,838	-	-	14,838	Unprotected	254	
12g	2026	AFUDC Equity/FAS 43-PA-FT	(621,723)	(582,816)	38,906	-	(38,906)	38,906	-	-	N/A		
12h	2026	AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	(820,238)	(788,907)	31,329	-	(31,329)	31,329	-	-	N/A		
12i	2026	AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	755,273	745,506	(9,767)	-	(9,767)	(9,767)	-	-	Unprotected	254	
12j	2026	Cap Vertical Tree Trimming-PA-Norm	(5,602)	(5,252)	351	-	(351)	-	-	(351)	Unprotected	254	
12k	2026	Cost of Removal-PA-Norm	2,010,736	1,884,907	(125,829)	-	125,829	125,829	-	-	Unprotected	254	
12l	2026	Other Basis Differences-PA-Norm	1,518,801	1,423,757	(95,044)	-	(95,044)	95,044	-	-	Unprotected	254	
12m	2026	R&D Cost-PA-Norm	(3,330)	(3,121)	208	-	(208)	-	-	(208)	Unprotected	254	
12n	2026	Step Up-PA-Norm	26,945	25,259	(1,686)	-	(1,686)	1,686	-	-	Unprotected	254	
12o	2026	Tax Depreciation Adjustment - PA	(481)	(457)	25	-	(25)	-	-	(25)	Unprotected	254	
12p	2026	Tax UoP Repair Exp-PA-Norm	(170,343)	(159,883)	10,460	-	(10,460)	10,460	-	-	Unprotected	254	
12q	2026	Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	(85,733)	(80,368)	5,365	-	(5,365)	5,365	-	-	Unprotected	254	
12r	2026	Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	85,223	79,890	(5,333)	-	(5,333)	5,333	-	-	Unprotected	254	
13		Total For 282 Accounts:	(19,158,557)	(17,959,787)	1,198,770	-	(1,198,770)	40,469	-	(1,158,301)	-		
<b>Total Property Related Items:</b>													
14		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						(1,117,004)	40,469	-	(1,076,535)		
15		Net Tax Gross-up						(402,820)	14,594	-	(388,226)		
16		Net (Excess) Deficient Deferred Income Taxes (including Gross-up)						(1,519,824)	55,063	-	(1,464,761)		
<b>Total Property and Non-property Related Items:</b>													
17		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						(1,117,944)	40,469	-	(1,077,475)		
18		Net Tax Gross-up						(403,350)	14,594	-	(388,756)		
19		Net (Excess) Deficient Deferred Income Taxes (including Gross-up)						(1,521,104)	55,063	-	(1,466,041)		



Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. TRAILCo will modify Attachment 1.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within Power Tax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS 109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Reflects the end of 2017 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

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

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
<b>Plant Related</b>		<b>Gross Plant Allocator</b>			
1.1	2025 State Property WV	p263.12(l)	5,771,385	100.0000%	\$ 5,771,385
1.2	2026 State Property WV	p263.13(j)	5,636,512	100.0000%	5,636,512
1.3	2025 State Property PA (Public Utility Realty)	p263.16(l)	30,579	100.0000%	30,579
1.4	2025 State Property OH (Public Utility Realty)	p263.17(l)	14,498	100.0000%	14,498
1.5	2024 Local Property MD	p263.6(l)	758,107	100.0000%	758,107
1.6	2025 Local Property MD	p263.7(l)	795,300	100.0000%	\$ 795,300
1.7	2025 Local Property VA	p263.9(l)	1,285,737	100.0000%	1,285,737
<b>3 Total Plant Related</b>			<b>14,292,118</b>		<b>14,292,118</b>
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>			
4	Accrued Federal FICA	p263.40(l)	94,516		
5					
6	Federal - Excise	p263.28(l)	5,266		
7					
<b>8 Total Labor Related</b>			<b>99,782</b>	<b>100.0%</b>	<b>99,782</b>
<b>Other Included</b>		<b>Gross Plant Allocator</b>			
9	State Sales/Use Tax PA	p263.18(i)			0
10					0
11					0
<b>12 Total Other Included</b>			<b>0</b>		<b>0</b>
<b>13 Total Included (Lines 4 + 9 + 13)</b>			<b>14,391,900</b>		<b>14,391,900</b> Input to Appendix A, Line 82
<b>Retail Related Other Taxes to be Excluded</b>					
14	Federal Income Tax	p263.22(l)	26,950,445		
15	Corporate Net Income Tax MD	p263.23(l)	130,008		
16	Corporate Net Income Tax PA	p263.24(l)	1,521,829		
17	Corporate Net Income Tax VA	p263.25(l)	161,105		
18	Corporate Net Income Tax WV	p263.26(l)	5,269,349		
<b>19 Subtotal, Excluded</b>			<b>34,032,736</b>		
<b>20 Total, Included and Excluded (Line 14 + Line 20)</b>			<b>48,424,636</b>		
<b>21 Total Other Taxes from p114.14.c</b>			<b>14,391,900</b>		
<b>22 Difference (Line 20 - Line 21)</b>			<b>34,032,736</b>		

Criteria for Allocation:

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

**Trans-Allegheny Interstate Line Company**

**Attachment 3 - Revenue Credit Workpaper**

FERC Form No.1  
page, line & Col

		Amount	FERC Form No.1 page, line & Col
<b>Account 454 - Rent from Electric Property</b>			
1	Rent from Electric Property - Transmission Related (Note 3)	-	Page 300 Line: 19 Column: b
2	Total Rent Revenues (Line 1)	-	
<b>Account 456 - Other Electric Revenues (Note 1)</b>			
3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	4,541,299	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	4,541,299	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	<u>4,541,299</u>	Input to Appendix A, Line 131
<b>Revenue Adjustment to determine Revenue Credit</b>			
14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-	
14b	Costs associated with revenues in line 14a	-	
14c	Net Revenues (14a - 14b)	-	
14d	50% Share of Net Revenues (14c / 2)	-	
14e	Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-	
14f	Net Revenue Credit (14d + 14e)	-	
14g	Line 14a less line 14f	-	
15	Amount offset in line 4 above	-	
16	Total Account 454 and 456	4,541,299	
17	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.		
18	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.		
19	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).		
20	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.		

Attachment 4 - Calculation with Incentive ROE

A	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	169,377,586	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

**Return Calculation**

		Source Reference		
1	Rate Base		Appendix A, Line 46	1,366,941,258
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
Common Stock				
3	Proprietary Capital		Appendix A, Line 85	899,649,691
4	Less Accumulated Other Comprehensive Income Account 219		Appendix A, Line 86	0
5	Less Preferred Stock		Appendix A, Line 87	0
6	Less Account 216.1		Appendix A, Line 88	0
7	Common Stock		Appendix A, Line 89	899,649,691
Capitalization				
8	Long Term Debt		Appendix A, Line 90	599,468,688
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	599,468,688
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	899,649,691
15	Total Capitalization		Appendix A, Line 97	1,499,118,379
16	Debt %	Total Long Term Debt	Appendix A, Line 98	39.9881%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	60.0119%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0473
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock		12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0189
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0762
25	Rate of Return on Rate Base ( ROR )		(Sum Lines 22 to 24)	0.0951
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	130,036,436

**Composite Income Taxes**

Income Tax Rates				
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	21.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	7.09%
29	p = percent of federal income tax deductible for state purposes		Appendix A, Line 111	0.00%
30	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	Appendix A, Line 112	26.60%
31	T / (1-T)		Appendix A, Line 113	36.24%
32	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$		37,753,298
32a	(Excess)/Deficient Deferred Income Taxes		Appendix A, Line 114a	1,587,852
33	Total Income Taxes		(Line 32 + Line 32a)	39,341,150

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet				Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions													
			13 Month Balance for Reconciliation		EOY Balance for Estimate												
Calculation of Transmission Plant in Service			Total		Back On	Wye Ridge	50 Juncos - Terrestrial Line	Putte #5	Osgu/Wilkey	Meadowbrook Transformer	North Sherardsh	Bearington Transformer	Meadowbrook Capacitor	Kerner	Double #2 Trans	Double #3 Trans	Double #4 Trans
December	p008 58 b	For 2024	2,271,809,798	57,720,161	17,502,829	1,077,222,075	2,127,020	24,548,303	8,206,718	1,923,902	9,163,880	6,444,187	39,616,235	5,183,481	4,792,439	5,696,109	
January	company records	For 2025	2,216,859,996	59,720,311	18,389,489	1,096,439,336	2,172,026	25,027,499	8,303,229	1,960,148	9,340,419	6,562,040	40,335,548	5,288,162	4,942,033	5,796,242	
February	company records	For 2025	2,199,994,800	58,717,304	18,262,289	1,099,643,184	2,172,026	25,027,499	8,303,229	1,960,148	9,340,419	6,562,040	40,335,548	5,288,162	4,942,035	5,796,242	
March	company records	For 2025	2,222,054,188	58,743,315	18,374,431	1,100,376,452	2,174,033	25,042,187	8,307,369	1,961,264	9,343,864	6,565,875	40,337,735	5,291,391	4,953,361	5,799,351	
April	company records	For 2025	2,324,434,928	58,767,067	18,376,662	1,100,525,876	2,174,295	25,044,939	8,308,590	1,961,472	10,198,615	6,566,362	40,361,668	5,291,962	4,953,883	5,799,906	
May	company records	For 2025	2,324,466,494	58,768,798	18,378,874	1,100,562,245	2,174,316	25,045,160	8,308,668	1,961,489	10,191,029	6,566,407	40,362,199	5,292,041	4,954,300	5,799,902	
June	company records	For 2025	2,325,426,466	57,466,820	18,377,362	1,100,603,308	2,174,271	25,045,741	8,308,606	1,954,127	10,193,258	6,566,565	40,363,072	5,292,168	4,954,378	5,799,914	
July	company records	For 2025	2,326,601,387	57,520,486	18,414,281	1,101,187,168	2,177,560	25,077,034	8,308,405	2,237,380	10,219,167	6,574,247	40,410,054	5,299,055	4,960,442	5,798,614	
August	company records	For 2025	2,340,617,738	58,045,917	18,421,292	1,100,180,867	2,178,140	25,086,330	8,370,842	2,275,421	10,292,007	6,576,288	40,422,009	5,407,774	4,957,003	5,798,548	
September	company records	For 2025	2,342,162,070	58,031,587	18,423,019	1,101,110,879	2,178,340	25,087,432	8,371,685	2,270,254	10,276,091	6,576,805	40,425,665	5,418,854	4,957,021	5,798,787	
October	company records	For 2025	2,365,650,388	58,045,745	18,424,169	1,102,270,125	2,178,473	25,088,882	8,372,013	2,270,807	10,305,654	6,577,148	40,427,196	5,468,632	4,957,287	5,799,680	
November	company records	For 2025	2,367,879,305	58,012,012	18,419,771	1,103,707,468	2,177,963	25,083,479	8,370,376	2,271,702	10,301,858	6,576,833	40,419,730	5,470,898	4,956,271	5,797,961	
December	p007 58 a	For 2025	2,362,378,881	2,362,378,881	58,038,919	1,106,696,348	2,179,115	25,095,076	8,374,075	2,197,903	10,305,541	6,576,809	40,437,993	5,494,650	4,956,807	5,800,469	
15	Transmission Plant in Service		2,326,184,101	2,362,378,881	58,199,616	1,109,448,321	2,172,285	26,022,887	8,361,877	2,107,769	9,996,492	6,666,963	40,328,909	5,975,916	4,941,963	6,786,318	

Totals																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Nun Capacitor	Doubs SS	Meadowbrook SS	Urbanshew Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Greenspook & Guilford	Hardsome Lake - Homer City	Albion	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
10,375,422	15,524,512	2,880,312	831,386	6,465,420	63,850,095	656,548	18,968,887	28,840,541	1,198,270	1,779,159	12,863,984	36,653,680	3,707,315	568,850	44,245,879	6,100,660	438,406
11,251,756	16,255,831	2,957,664	848,532	6,608,057	65,156,295	669,909	19,326,011	29,430,462	1,223,274	1,816,132	13,128,284	37,416,813	3,788,228	580,709	45,154,458	6,233,944	447,546
11,251,698	16,255,831	2,957,664	848,532	6,608,057	65,156,102	669,909	20,244,466	29,430,462	1,223,274	1,816,132	13,128,284	37,416,813	3,788,228	580,709	45,154,458	6,233,944	447,546
11,284,289	16,266,329	2,999,895	849,080	6,672,456	65,197,803	670,321	20,283,450	29,448,658	1,224,545	1,817,273	13,138,458	37,440,396	3,788,662	581,074	45,182,483	6,237,127	447,828
11,292,611	16,268,233	2,960,275	849,159	6,613,769	65,205,332	670,388	20,286,287	29,462,047	1,224,189	1,817,485	13,137,955	37,447,579	3,788,115	581,142	45,187,703	6,237,887	447,880
11,298,580	16,268,386	2,960,786	849,167	6,613,835	65,205,962	670,404	20,286,511	29,462,319	1,224,200	1,817,502	13,138,077	37,450,838	3,788,162	581,148	45,188,121	6,237,948	447,884
11,298,213	16,268,788	2,971,467	849,188	6,614,008	65,207,065	670,421	20,287,103	29,463,036	1,224,200	1,817,547	13,138,287	37,451,670	3,788,247	581,162	45,188,485	6,238,109	447,895
11,314,356	16,290,428	2,980,111	850,308	6,623,324	65,206,485	671,203	20,535,066	29,491,666	1,225,864	1,818,902	13,165,659	37,501,687	3,794,402	581,937	45,258,641	6,246,765	448,492
11,318,666	16,296,165	2,987,878	850,604	6,625,793	65,207,029	671,525	20,544,053	29,517,156	1,226,296	1,820,602	13,169,296	37,516,486	3,795,768	582,142	45,274,373	6,249,047	448,651
11,319,917	16,297,618	2,988,192	850,680	6,626,419	65,206,294	671,583	20,546,174	29,519,744	1,226,406	1,820,765	13,161,395	37,522,394	3,796,114	582,194	45,278,360	6,249,028	448,691
11,320,624	16,298,086	2,989,534	850,740	6,626,836	65,205,896	671,622	20,548,363	29,521,467	1,226,478	1,820,878	13,162,167	37,524,626	3,796,365	582,229	45,281,013	6,250,015	448,717
11,317,921	16,294,885	3,008,430	850,538	6,625,242	65,178,387	671,473	20,392,134	29,514,876	1,226,200	1,820,459	13,169,215	37,516,676	3,795,463	582,096	45,271,001	6,248,936	448,615
11,294,650	16,313,227	3,017,149	850,971	6,628,844	65,179,769	671,819	20,445,904	29,520,772	1,226,831	1,821,399	13,165,888	37,526,143	3,797,458	582,396	45,284,969	6,251,879	449,946
<b>11,274,790</b>	<b>16,263,766</b>	<b>2,972,412</b>	<b>848,373</b>	<b>6,607,682</b>	<b>66,234,416</b>	<b>668,786</b>	<b>22,228,168</b>	<b>28,430,931</b>	<b>1,223,843</b>	<b>1,816,791</b>	<b>13,128,845</b>	<b>37,415,446</b>	<b>3,785,600</b>	<b>580,699</b>	<b>45,151,473</b>	<b>6,231,622</b>	<b>447,461</b>

Johnson SS													Fermis Valley Substation										Total				
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman H&M/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Richwood Hill	Damascus SS	Warren Substation	Piercebroke SS	First Run Substation	Total	
7813.399	61,669,911	9,665,678	977,450	1,432,262	657,212	19,851,625	30,156,906	1,682,757	7,439,098	1,359,967	886,549	18,676,838	2,192,062	38,151,062	32,538,521	1,091,179	900,337	110,599,368	46,340,134	44,862,269	37,636,449	72,124,729	2,976,153	22,949,390	10,328,912	169,154,822.40	2,271,859,796
7980.696	63,116,335	9,872,054	998,400	1,459,339	671,343	20,108,689	30,738,540	1,716,661	7,596,351	1,389,028	908,304	19,054,294	2,238,798	38,988,320	33,288,314	1,114,548	919,652	113,023,992	47,323,913	45,761,012	38,497,990	73,661,488	2,968,357	23,465,139	10,573,151	172,733,697.87	2,316,855,996
7980.605	63,116,349	9,872,054	998,400	1,458,339	671,343	20,107,547	30,738,540	1,716,661	7,596,351	1,389,028	906,304	19,054,294	2,238,798	38,987,287	33,483,442	1,114,548	919,652	113,022,783	47,327,912	45,761,012	38,497,990	73,662,005	2,968,357	23,465,139	11,264,201	172,828,747.83	2,319,984,800
7985.763	63,154,797	9,878,420	998,048	1,459,205	671,779	20,108,976	30,738,478	1,717,707	7,601,201	1,390,024	908,945	19,065,036	2,240,239	39,050,291	33,789,910	1,115,289	920,248	113,225,114	47,386,178	45,768,422	38,482,918	73,713,149	2,967,680	23,481,048	11,271,916	173,045,543.29	2,322,654,188
7986.724	63,161,958	10,232,149	999,167	1,459,367	671,860	20,112,944	30,739,819	1,717,922	7,602,105	1,390,091	907,064	19,068,105	2,277,889	39,065,854	33,730,254	1,121,361	920,359	113,240,953	47,390,161	45,773,528	38,487,035	73,726,023	2,967,927	23,484,011	11,287,079	173,417,844.83	2,324,434,926
7987.040	63,162,532	10,222,695	999,170	1,459,380	671,866	19,987,968	30,760,087	1,717,918	7,602,177	1,390,105	907,071	19,068,279	2,271,497	39,074,254	33,800,420	1,127,913	920,368	113,263,830	47,391,087	45,773,937	38,488,014	73,727,452	2,967,947	23,484,248	11,289,164	173,442,738.72	2,324,468,484
8026.846	63,315,711	10,235,840	999,252	1,459,414	671,883	19,990,959	30,760,793	1,717,950	7,602,268	1,394,029	907,099	19,068,737	2,273,615	39,077,070	33,802,025	1,127,329	920,381	114,786,160	47,392,264	45,775,016	38,489,010	73,730,387	2,968,466	23,484,674	11,292,863	173,666,438.62	2,325,282,848
8027.697	63,336,800	10,262,219	1,000,570	1,461,247	672,805	19,999,369	30,798,779	1,847,947	7,612,609	1,395,927	908,454	19,093,390	2,807,264	39,144,098	33,800,887	1,128,896	921,663	115,041,339	47,475,524	45,833,057	38,542,643	73,831,562	2,968,251	23,518,960	11,318,812	174,221,416.50	2,328,631,367
8028.197	63,378,000	10,252,421	1,000,633	1,461,734	673,051	19,971,368	30,809,849	1,848,534	7,616,262	1,396,430	908,814	19,109,926	2,830,762	39,168,666	33,803,815	1,129,290	921,987	115,064,474	47,505,107	45,848,444	38,556,861	74,005,214	2,968,964	23,527,491	11,328,280	174,510,092.88	2,330,817,738
8375.525	63,684,322	10,253,608	1,001,025	1,461,857	673,113	19,872,026	30,809,919	1,848,683	7,616,052	1,396,658	908,905	19,101,582	2,835,068	39,162,192	33,807,096	1,129,363	922,072	115,108,836	47,512,838	45,852,244	38,560,464	74,103,515	2,969,182	23,529,754	11,334,252	174,542,029.84	2,342,162,070
8402.190	63,687,000	10,254,211	1,001,088	1,461,939	673,154	19,874,810	30,811,618	1,848,762	7,616,511	1,396,643	908,905	19,102,695	3,102,343	39,165,919	33,808,205	1,129,431	922,128	115,123,494	47,515,168	45,854,939	38,562,863	74,117,265	2,969,308	23,531,260	11,350,234	174,537,437.81	2,355,603,388
8399.354	63,674,044	10,251,905	1,000,852	1,461,625	672,998	19,870,612	30,805,121	1,848,403	7,614,754	1,396,118	908,733	19,098,468	3,102,087	39,196,232	33,800,928	1,128,170	921,913	115,102,668	47,501,134	45,845,011	38,553,689	74,126,537	2,968,828	23,525,498	11,669,218	174,448,837.96	2,357,979,205
8357.411	63,696,917	10,263,117	1,001,381	1,462,234	673,353	20,292,939	30,819,895	1,849,299	7,618,765	1,397,992	909,268	19,107,699	3,103,487	39,220,341	33,878,908	1,129,789	922,400	115,168,961	47,528,293	45,857,469	38,574,423	74,168,067	2,969,912	23,538,621	11,672,229	174,769,886.68	2,362,378,841
<b>8,114,855</b>	<b>63,268,835</b>	<b>10,116,183</b>	<b>998,207</b>	<b>1,458,660</b>	<b>671,212</b>	<b>19,986,692</b>	<b>30,732,716</b>	<b>1,775,321</b>	<b>7,604,900</b>	<b>1,390,654</b>	<b>906,113</b>	<b>19,050,810</b>	<b>2,693,662</b>	<b>38,834,722</b>	<b>33,663,888</b>	<b>1,122,153</b>	<b>919,474</b>	<b>113,996,306</b>	<b>47,356,468</b>	<b>45,732,811</b>	<b>38,480,012</b>	<b>73,674,289</b>	<b>2,137,796</b>	<b>23,460,379</b>	<b>11,221,100</b>	<b>173,447,740</b>	<b>2,330,184,107</b>

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
				Link to Appendix A, the 15	
<b>Calculation of Distribution Plant In Service</b>					
	Source				
December	p206.75 b	For 2024	-	-	-
January	company records	For 2025	-	-	-
February	company records	For 2025	-	-	-
March	company records	For 2025	-	-	-
April	company records	For 2025	-	-	-
May	company records	For 2025	-	-	-
June	company records	For 2025	-	-	-
July	company records	For 2025	-	-	-
August	company records	For 2025	-	-	-
September	company records	For 2025	-	-	-
October	company records	For 2025	-	-	-
November	company records	For 2025	-	-	-
December	p207.75 g	For 2025	-	-	-
<b>Distribution Plant In Service</b>				-	-
<b>Calculation of Intangible Plant In Service</b>					
	Source				
December	p204.5 b	For 2024	69,348,589	-	-
December	p205.5 g	For 2025	9,748,149	5,748,149	-
18	<b>Intangible Plant In Service</b>		<b>79,096,738</b>	<b>5,748,149</b>	
				Link to Appendix A, the 15	
<b>Calculation of General Plant In Service</b>					
	Source				
December	p206.99 b	For 2024	86,913,349	-	-
December	p207.99 g	For 2025	156,346,335	104,346,335	-
18	<b>General Plant In Service</b>		<b>243,259,684</b>	<b>104,346,335</b>	
				Link to Appendix A, the 15	
<b>Calculation of Production Plant In Service</b>					
	Source				
December	p204.46b	For 2024	-	-	-
January	company records	For 2025	-	-	-
February	company records	For 2025	-	-	-
March	company records	For 2025	-	-	-
April	company records	For 2025	-	-	-
May	company records	For 2025	-	-	-
June	company records	For 2025	-	-	-
July	company records	For 2025	-	-	-
August	company records	For 2025	-	-	-
September	company records	For 2025	-	-	-
October	company records	For 2025	-	-	-
November	company records	For 2025	-	-	-
December	p205.46 g	For 2025	-	-	-
<b>Production Plant In Service</b>				-	-
6	<b>Total Plant In Service</b>	Sum of averages above	<b>2,463,162,317</b>	<b>2,472,473,364</b>	
				Link to Appendix A, the 6	

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Accumulated Depreciation Worksheet				Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions														
			13 Month Balance for Reconciliation	EOY Balance for Estimate														
					Black Oak	Wide Ridge	502 Junction - Tenthred Line	Polio SS	Osgo Whiskey	Meadowbrook Transformer	North Shenandoah	Berlington Transformers	Meadowbrook Capacitor	Kammer	Double #1 Trans	Double #3 Trans	Double #4 Trans	Capitol SS
December	Calculation of Transmission Accumulated Depreciation	Source	For 2024	516,447,835	21,159,080	3,195,219	297,380,255	418,169	6,979,325	2,712,207	566,794	2,546,840	2,180,894	12,640,840	1,362,609	1,178,384	2,090,138	1,939,817
January	company records	Prior year FERC Form 1 e219-25.d	For 2025	547,676,329	21,871,576	3,474,114	301,471,262	447,786	6,907,207	2,812,063	588,362	2,603,080	2,261,922	13,130,630	1,431,839	1,239,253	2,161,175	2,105,066
February	company records		For 2026	536,560,478	24,011,834	3,525,811	286,181,846	461,056	6,998,462	2,626,772	550,960	2,678,124	2,274,866	13,265,132	1,446,000	1,269,726	2,174,360	2,121,608
March	company records		For 2027	540,611,036	24,182,184	3,577,160	289,098,755	454,330	7,009,760	2,641,466	596,811	2,603,087	2,267,811	13,279,713	1,448,172	1,260,181	2,187,565	2,143,796
April	company records		For 2028	544,645,048	24,268,975	3,628,700	291,791,105	467,606	7,081,062	2,656,264	606,244	2,707,855	2,360,765	13,354,314	1,457,847	1,270,645	2,200,713	2,165,486
May	company records		For 2029	548,688,395	24,433,009	3,680,262	293,693,616	480,884	7,132,278	2,670,956	609,877	2,722,628	2,374,722	13,428,936	1,466,525	1,279,973	2,215,954	2,189,011
June	company records		For 2030	551,481,023	23,265,465	3,731,900	295,096,448	494,170	7,183,845	2,685,717	607,866	2,737,435	2,380,768	13,503,696	1,475,023	1,280,468	2,227,114	2,207,072
July	company records		For 2031	555,849,365	23,394,433	3,779,905	297,082,741	487,039	7,230,830	2,690,513	611,403	2,750,627	2,388,694	13,571,876	1,482,963	1,280,111	2,239,479	2,226,813
August	company records		For 2032	560,228,076	23,523,913	3,831,879	300,098,658	470,367	7,282,363	2,694,051	615,576	2,765,598	2,391,667	13,647,140	1,491,794	1,280,394	2,252,769	2,246,664
September	company records		For 2033	561,120,342	23,671,874	3,883,688	298,806,784	473,678	7,314,668	2,698,602	618,779	2,780,501	2,384,738	13,722,462	1,500,513	1,280,366	2,268,666	2,276,572
October	company records		For 2034	562,364,066	23,816,905	3,943,885	297,684,113	477,920	7,366,883	2,698,678	623,965	2,795,454	2,373,815	13,797,867	1,509,207	1,280,416	2,279,369	2,303,467
November	company records		For 2035	563,182,910	23,865,084	4,000,025	296,556,337	480,318	7,417,659	2,702,587	626,185	2,810,375	2,390,871	13,873,031	1,518,063	1,410,498	2,292,654	2,314,319
December	company records	p219-25.d	For 2036	563,840,562	23,895,369	4,153,851	298,819,205	486,209	7,480,131	2,707,236	626,361	2,825,339	2,403,885	14,012,376	1,526,916	1,526,496	2,310,611	2,349,829
23	Transmission Accumulated Depreciation			562,266,995	23,779,716	3,754,177	296,843,446	482,297	7,146,869	2,689,469	606,932	2,731,363	2,327,406	13,476,899	1,470,248	1,312,226	2,216,499	2,197,462

Link to Appendix A, line 21

Details																
	Farmers Valley Capacitor	Harvey Run Capacitor	Double S S	Meadowbrook S S	Grandview Capacitor	602 3rd Substation	Conemaugh- Reward	Luxor	Grandpoint & Gulfport	Handsome Lake - Homer City	Abona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
3,503,074	215,729	188,576	1,121,580	13,376,523	159,544	1,499,003	6,718,183	200,885	303,043	2,554,287	8,001,530	748,050	124,283	10,150,839	1,138,311	95,774
3,721,122	269,106	200,059	1,213,870	14,269,883	164,910	1,794,732	7,119,270	277,819	417,772	3,132,835	8,512,880	801,494	132,214	10,791,403	1,226,440	107,887
3,766,763	261,256	201,637	1,223,056	14,388,456	165,796	1,808,819	7,179,038	279,004	421,139	3,138,202	8,562,296	806,747	133,290	10,907,644	1,238,088	107,720
3,788,438	263,418	203,217	1,233,056	14,501,374	167,000	1,822,558	7,239,882	282,200	424,910	3,183,862	8,602,008	815,810	134,377	11,022,802	1,249,753	108,583
3,811,110	265,578	204,787	1,242,799	14,617,332	168,201	1,836,512	7,300,241	284,493	427,883	3,209,481	8,721,745	822,875	135,459	11,138,587	1,261,422	109,387
3,847,802	267,742	206,378	1,253,807	14,733,327	169,400	1,850,480	7,360,621	286,787	431,257	3,235,586	8,791,509	830,942	136,541	11,254,307	1,273,094	109,222
3,878,559	269,900	207,962	1,263,343	14,848,952	170,599	1,864,541	7,421,133	288,085	434,638	3,261,143	8,861,423	837,025	137,623	11,370,390	1,284,792	109,058
3,909,284	271,444	209,389	1,271,774	14,965,527	171,797	1,874,139	7,478,207	291,155	437,681	3,294,481	8,934,345	843,388	138,699	11,478,078	1,295,279	108,810
3,937,273	273,672	210,965	1,281,669	15,079,725	173,138	1,888,043	7,537,113	293,471	440,988	3,310,423	8,994,788	850,523	139,696	11,584,714	1,307,070	107,623
3,968,283	274,370	212,542	1,291,465	15,188,011	174,369	1,902,278	7,596,057	295,788	444,487	3,338,283	9,065,308	857,666	140,790	11,711,414	1,318,870	106,496
3,998,314	276,007	214,181	1,301,368	15,298,378	175,601	1,917,443	7,655,096	298,108	447,989	3,362,268	9,135,850	864,814	141,884	11,838,160	1,330,678	105,209
4,030,284	278,831	215,778	1,311,138	15,422,051	176,920	1,931,819	7,719,808	300,422	451,313	3,388,285	9,206,273	871,948	142,977	11,944,752	1,342,481	110,181
4,070,480	280,943	218,426	1,320,912	15,475,294	178,089	1,946,993	7,782,039	302,385	454,148	3,414,769	9,280,895	880,225	143,992	12,053,695	1,354,119	111,424
<b>3,863,520</b>	<b>266,409</b>	<b>207,234</b>	<b>1,273,743</b>	<b>14,887,988</b>	<b>170,183</b>	<b>1,842,913</b>	<b>7,396,247</b>	<b>288,024</b>	<b>432,068</b>	<b>3,348,579</b>	<b>8,828,879</b>	<b>833,669</b>	<b>146,264</b>	<b>11,332,779</b>	<b>1,280,414</b>	<b>105,670</b>



Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
<b>Calculation of Distribution Accumulated Depreciation</b>					
December	Source		For 2024	-	-
January	Prior year FERC Form 1 a219.26.b	company records	For 2025	-	-
February	company records		For 2025	-	-
March	company records		For 2025	-	-
April	company records		For 2025	-	-
May	company records		For 2025	-	-
June	company records		For 2025	-	-
July	company records		For 2025	-	-
August	company records		For 2025	-	-
September	company records		For 2025	-	-
October	company records		For 2025	-	-
November	company records		For 2025	-	-
December	p219.26.b		For 2025	-	-
<b>Distribution Accumulated Depreciation</b>				-	-
<b>Calculation of Intangible Accumulated Depreciation</b>					
December	Source		For 2024	41,437,199	889,728
December	Prior year FERC Form 1 a200.21.b		For 2025	889,728	889,728
	p200.21b.			-	-
<b>Accumulated Intangible Depreciation</b>				<b>21,148,463</b>	<b>889,728</b>
				Link to Appendix A, line 25	
<b>Calculation of General Accumulated Depreciation</b>					
December	Source		For 2024	22,295,329	39,453,295
December	Prior year FERC Form 1 p219.28b		For 2025	39,453,295	39,453,295
	p219.28.b			-	-
<b>Accumulated General Depreciation</b>				<b>39,453,295</b>	<b>39,453,295</b>
				Link to Appendix A, line 24	
<b>Calculation of Production Accumulated Depreciation</b>					
December	Source		For 2024	-	-
January	Prior year FERC Form 1 p219.20.b-24.b	company records	For 2025	-	-
February	company records		For 2025	-	-
March	company records		For 2025	-	-
April	company records		For 2025	-	-
May	company records		For 2025	-	-
June	company records		For 2025	-	-
July	company records		For 2025	-	-
August	company records		For 2025	-	-
September	company records		For 2025	-	-
October	company records		For 2025	-	-
November	company records		For 2025	-	-
December	p219.20.b thru 219.24.b		For 2025	-	-
<b>Production Accumulated Depreciation</b>				-	-
<b>Total Accumulated Depreciation</b>				<b>604,627,674</b>	<b>634,192,575</b>
Sum of averages above					
				Link to Appendix A, line 8	

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

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

Transmission / Non-transmission Cost Support

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

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Begin of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	
<b>Plant Allocation Factors</b>						
6	Electric Plant in Service	(Note B) Attachment 5	2,427,671,723	-	-	
<b>Plant in Service</b>						
15	Transmission Plant in Service	(Note B) Attachment 5	2,271,609,786	-	-	
<b>Accumulated Depreciation</b>						
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	516,447,835	-	-	

Pre-Commercial Costs Capitalized

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

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Begin of year	EPRI Dues		
<b>Allocated General &amp; Common Expenses</b>						
58	Less EPRI Dues	(Note D) p352 & 353	0	0		Enter Details Here

Regulatory Expense Related to Transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-transmission Related	Details
<b>Directly Assigned ABG</b>						
62	Regulatory Commission Exp Account 928	(Note G) p323 189.b	-	-	Link to Appendix A, line 62	Enter Details Here

Safety Related Advertising Cost Support

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

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

MultiState Workpaper

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates		MD 8.25%	WV 6.5%	PA 7.99%	VA 6.0%		
110 SIT-State Income Tax Rate or Composite	(Note H)	Composite	Composite is calculated based on sales, payroll and property for each jurisdiction				

Education and Out Reach Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
63 Directly Assigned A&O					
General Advertising Exp Account 930.1	(Note J) p.323.191.b				Enter Details Here

Excluded Plant Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
126 Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	(Note L)		General Description of the Facilities
Excluded Transmission Facilities			
Step-Up Facilities			
Instructions:		Enter \$	
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process			
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:	Example	Or	
A. Total investment in substation	1,000,000	Enter \$	
B. Identifiable investment in Transmission (provide worksheets)	500,000		
C. Identifiable investment in Distribution (provide worksheets)	400,000		
D. Amount to be excluded (A x (C / (B + C)))	444,444		
		Add more lines if necessary	

Prepayments

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
36 Prepayments				Enter \$	Amount		
Prepayments							
Prepaid/Pensions if not included in Prepayments	Prepaid Insurance	1,152,574	1,161,564	1,127,069	100%	1,127,069	
Total Prepayments		1,152,574	1,161,564	1,127,069	100%	1,127,069	

Detail of Account 566 Miscellaneous Transmission Expenses

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Summary of Pre-Commercial Expenses
70 Amortization Expense on Pre-Commercial Cost		\$ -	
71 Pre-Commercial Expense		\$ -	
72 Miscellaneous Transmission Expense		2,352,681	
Total Account 566 Miscellaneous Transmission Expenses	p.321.97.b	\$ 2,352,681	
			Cost Element Name
			Total
			Labor & Overhead (1)
			Miscellaneous (2)
			Outside Services Legal (3)
			Outside Services Other (4)
			Outside Services Rates (5)
			Advertising (6)
			Travel, Lodging and Meals (7)
			Total
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.
			(2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various meetings from Legal, Procurement, Transmission & Finance, fees for various conference calls and P.M application fee.
			(3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability.
			(4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services.
			(5) Outside services rate includes the advice of a rate consultant regarding rate design.
			(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project.
			(7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.
Net Revenue Requirement			
149 Facility Credits under Section 30.9 of the P.M OATT			

Trans-Allegheny Interstate Line Company  
 Attachment 5 - Cost Support

Depreciation Rates

	Life	Curve	Survivor Percent	Net Salvage Rate (Annual)	Accrual Rate (Annual)	Doubts													
						Black Oak	Wyle Ridge	92 Junction - Technical Line	Meadowbrook Transformer	Hurt Sherrardok	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubts Replacement Transformer #2	Doubts Replacement Transformer #3	Doubts Replacement Transformer #4			
<b>TRANSMISSION PLANT</b>																			
350.2	70	- R4	0	1.43															
352	50	- R3	(10)	2.30	17,838			2,937,372	1,450										
	35	-		2.86															
353	50	- R2	(5)	2.10	1,568,772	708,150		4,121,892	171,170	44,366	185,693	154,241	955,458	115,947	127,878	182,760			
	Note 1	- 80 R2 - 35-yr truncation		2.96															
	15	- S3	0	6.67															
354	65	- R4	(25)	1.92				5,235,592											
355	55	- R2.5	(20)	2.16				3,964,562											
356	55	- R2.5	(40)	2.80				7,125,629											
	70	- R4	0	1.43															
357	55	- S3	(5)	1.91															
358	45	- R3	(5)	2.33															
	35	-		2.89															
Total Transmission Plant Depreciation						1,586,608	708,150	26,786,342	172,820	44,366	185,693	154,241	955,458	115,947	127,878	182,760			
Total Transmission Depreciation Expense (must tie to p336.7.1)								<b>53,127,516</b>											

Note 1: Depreciation rate is based on an 80 R2 survivor curve with a 35-year truncation.

Annual Depreciation Expense														
Cabot SS	Grandview Capacitor	Potter	Osage Whately	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	\$82 Jct Substation	Conemaugh-Sewast	Luzor	Grandpoint & Oulford	Handsome Lake-Homer City	Altoona
1,486	289		13,372	359 2,982	1,293				128,442	2,748	3,553			
243,176	13,941	36,408	117,023	346,800	18,991	18,003	126,999	1,353,508		265,685	22,555	38,388		793,834
			103,577							8,681			26,795 213,289	
			378,412							396,005			43,994	
244,662	14,230	36,408	614,383	349,699	20,284	18,003	126,999	1,353,508	128,442	693,519	26,109	38,388	294,068	793,834

Bainville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobey	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Bus	Johnstown SS Capacitor
						155,963	6,615		45,243		156,798				18,444
80,279	12,318	1,350,659	132,397	9,493	172,052	1,592,632	197,832	23,138	32,301	14,045	142,379	1,153,220	45,207	143,396	29,149
						111,052									
						9,186									
						37,694									
80,279	12,318	1,350,659	132,397	9,493	172,052	1,856,725	204,447	23,138	77,543	14,045	299,176.67	1,153,220	45,207	161,841	29,149

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagerstown	Nywaner	Oak Mound	Joffe SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebrook SS	Flint Run	Total
	66,370		12,705					117,622	12,039	248,805	680,484		37,605			2,940,427
																2,960,193
11,662	136,035	56,733	790,097	614,336	22,891	19,486	87,644	1,135,839	1,354,204	631,264	1,383,898	43,272	499,146	186,028	200,742	24,014,320
																-
	43,362															8,428,371
	83,362						1,000,177								716,141	8,216,491
	131,424						1,339,888								112,287	9,565,714
																-
																-
																-
																-
11,662	458,516	56,733	802,802	614,336	22,891	19,486	2,427,509	1,253,461	1,366,333	879,889	2,064,362	43,272	496,751	186,028	1,029,175	53,127,516

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Updated	GENERAL PLANT	Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	1,111,963
391	Office Furniture & Equipment	20	SQ	0	5.00	322,736
	Information Systems	10	SQ	0	10.00	
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	254
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	4,141,771
398	Miscellaneous Equipment	15	SQ	0	6.67	
	<b>Total General Plant</b>					<b>5,676,726</b>
	Total General Plant Depreciation Expense (must tie to p338.10.0 & c)					<b>5,676,726</b>
	<b>INTANGIBLE PLANT</b>	<b>Life</b>	<b>Survivor Curve</b>	<b>Net Salvage Percent</b>	<b>Accrual Rate (Annual) Percent</b>	<b>Total</b>
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	97,713
	<b>Total Intangible Plant</b>					<b>97,713</b>
	Total Intangible Plant Amortization (must tie to p338.1 d & e)					<b>97,713</b>

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

**PBOP Expenses**

1	Total PBOP expenses	22,856,433
2	Amount relating to retired personnel	8,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,428
5	Cost per FTE	3,192
6	TALCO FTEs (labor not capitalized) current year	0,000
7	TALCO PBOP Expense for base year	-
8	TALCO PBOP Expense in Account 100 for current year	0
57	PBOP Adjustment for Appendix A, Line 57	-
	Unless 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.	-

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).  
 For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

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

Step 3 For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

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

Notes: 1 Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project.

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

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

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

Step	Month	Year	Action
<b>Exec Summary</b>			
1	April	Year 2	TO populate the formula with Year 1 data
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.
3	April	Year 2	TO add Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect
6	April	Year 3	TO estimate all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.
7	April	Year 3	Reconciliation - TO calculate Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).
8	April	Year 3	Reconciliation - TO add the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)
9	May	Year 3	Post results of Step 8 on PJM web site
10	June	Year 3	Results of Step 8 go into effect

<b>Reconciliation Details</b>			
1	April	Year 2	TO populate the formula with Year 1 data Rev Req based on Year 1 data <span style="color: red;">Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)</span>
2	April	Year 2	TO estimate all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Richwood Hill (in service)	Erie South (in service)	Joffre Sub (in service)	Oak Mound (in service)	Damascus Substation (in service)	Warren Substation (in service)	Kimner (in service)	502 Junction - Territorial Line (monthly additions) (in service)
Dec (Prior Year CWP ) (2016.b.4)									
Jan 2025	Actual	3,632		105,327	107,120	21,897			723,103
Feb	Actual	1,816		(3,155)	(25,745)	(951,696)			112,750
Mar	Actual	-		34,699	9,691	-		700,000	1,203,648
Apr	Budget	21,681	10,337	9,738	94,222	500	6,014	8,380	336,113
May	Budget								138,811
Jun	Budget								458,527
Jul	Budget				1,434,019				2,972,952
Aug	Budget	64,033			196,186				2,972,952
Sep	Budget								156,275
Oct	Budget	91,971							139,043
Nov	Budget								117,172
Dec	Budget				270,263				3,385,442
<b>Total</b>		183,133	10,337	146,608	2,085,756	(529,299)	6,014	708,380	3,385,442

<b>Month End Balances</b>									
Other Projects PIS (Monthly additions)	Richwood Hill (in service)	Erie South (in service)	Joffre Sub (in service)	Oak Mound (in service)	Damascus Substation (in service)	Warren Substation (in service)	Kimner (in service)	502 Junction - Territorial Line (monthly additions) (in service)	CWP
	3,632	-	105,327	107,120	21,897	-	-	-	723,103
	5,449	-	102,172	81,375	(929,799)	-	-	-	835,852
	5,449	-	136,871	91,066	(929,799)	-	700,000	-	2,039,501
	27,129	10,337	146,608	185,288	(929,299)	6,014	708,380	2,375,614	6,014
	27,129	10,337	146,608	185,288	(929,299)	6,014	708,380	2,514,425	6,014
	27,129	10,337	146,608	185,288	(929,299)	6,014	708,380	2,972,952	6,014
	27,129	10,337	146,608	1,619,307	(929,299)	6,014	708,380	2,972,952	6,014
	91,162	10,337	146,608	1,815,493	(929,299)	6,014	708,380	2,972,952	6,014
	91,162	10,337	146,608	1,815,493	(929,299)	6,014	708,380	3,129,227	6,014
	183,133	10,337	146,608	1,815,493	(929,299)	6,014	708,380	3,129,227	6,014
	183,133	10,337	146,608	1,815,493	(929,299)	6,014	708,380	3,268,270	6,014
	183,133	10,337	146,608	2,085,756	(929,299)	6,014	708,380	3,385,442	6,014
<b>Total</b>	<b>881,900</b>	<b>103,366</b>	<b>1,810,453</b>	<b>11,987,751</b>	<b>(11,130,690)</b>	<b>60,141</b>	<b>7,783,795</b>	<b>32,833,937</b>	

<b>Month End Balances</b>									
Other Projects PIS (Monthly additions)	Shuman Hill (in service)	502 Jct Substation (in service)	Black Oak (in service)	Osage Whiskey (in service)	Squab Hollow SS (in service)	Doubs SS (in service)	Hunterstown (in service)	Wyle Ridge (in service)	CWP
	-	(84,036)	6,061,979	-	(35,235)	487,328	-	(3,512)	-
	-	(130,409)	99,808	(214,436)	(110,250)	-	-	-	39,476
	-	918,455	(9,007)	704,019	(1,942)	-	-	-	32,296
	325	29,631	7,982	5,580	(5,136)	1,665	10,571	4,579	36,875
	325	7,416,565	2,760	8,191,462	6,163,523	5,880	152,562	488,992	10,571
	325	47,247		8,191,462	6,163,523	5,880	152,562	488,992	10,571
	325	180,465	70,825	8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
	325			8,371,927	6,234,348	5,880	152,562	488,992	10,571
<b>Total</b>	<b>3,253</b>	<b>8,371,927</b>	<b>6,272,757</b>	<b>5,580</b>	<b>(152,562)</b>	<b>488,992</b>	<b>10,571</b>	<b>47,530</b>	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Shuman Hill (in service)	502 Jct Substation (in service)	Black Oak (in service)	Osage Whiskey (in service)	Squab Hollow SS (in service)	Doubs SS (in service)	Hunterstown (in service)	Wyle Ridge (in service)
Dec (Prior Year CWP ) (2016.b.4)									
Jan 2025	Actual		(84,036)	6,061,979		(35,235)	487,328		(3,512)
Feb	Actual		(130,409)	99,808		(110,250)			42,968
Mar	Actual		918,455	(9,007)		(1,942)			(7,180)
Apr	Budget	325	29,631	7,982	5,580	(5,136)	1,665	10,571	4,579
May	Budget		7,416,565	2,760					10,655
Jun	Budget		47,247						
Jul	Budget		180,465	70,825					
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget								
Dec	Budget								
<b>Total</b>		325	8,371,927	6,272,757	5,580	(152,562)	488,992	10,571	47,530

<b>Month End Balances</b>									
Other Projects PIS (Monthly additions)	Grandpoint & Guilford (in service)	PA Farmers Valley (in service)	Waldo Run SS (in service)	Meadowbrook SS Capacitor (in service)	Conemaugh (in service)	Rider (in service)	Cabot Substation (in service)	Armstrong (in service)	CWP
	-	-	-	4,443	-	-	10,204	-	-
	-	-	-	(40,876)	-	-	36,373	-	-
	-	-	-	806	-	-	(4,057)	-	-
	431	834	14,515	15,689	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,689	6,873	4,391	27,957	4,141	-
	431	834	14,515	4,218,449	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
	431	834	14,515	4,198,511	6,873	4,391		4,141	-
<b>Total</b>	<b>4,310</b>	<b>8,345</b>	<b>505,713</b>	<b>33,914,986</b>	<b>68,727</b>	<b>43,913</b>	<b>828,068</b>	<b>41,408</b>	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Grandpoint & Guilford (in service)	PA Farmers Valley (in service)	Waldo Run SS (in service)	Meadowbrook SS Capacitor (in service)	Conemaugh (in service)	Rider (in service)	Cabot Substation (in service)	Armstrong (in service)
Dec (Prior Year CWP ) (2016.b.4)									
Jan 2025	Actual				4,443			10,204	
Feb	Actual				(40,876)			36,373	
Mar	Actual				806			(4,057)	
Apr	Budget	431	834	14,515	15,689	6,873	4,391	27,957	4,141
May	Budget								
Jun	Budget								
Jul	Budget				4,218,449				
Aug	Budget				4,198,511				
Sep	Budget				4,198,511				
Oct	Budget				4,198,511				
Nov	Budget				4,198,511				
Dec	Budget				4,198,511				
<b>Total</b>		431	834	104,657	4,437,535	6,873	4,391	72,477	4,141

	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
	Mainburg	Piercebrosk SS	Shingletown	Farmers Valley SS	New Martinsville Capacitor	Flint Run Substation	Bartonville	Squib Hollow SVC	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) (2/16/24)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	469,372	696,227	395	9,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	87,108	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	34,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	590,618	696,227	395	9,573	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
	Four Mile Jct	Johnstown SS Capacitor	Shawville	Monocacy SS	Yeagerstown	Nyswaner	Bedington Transformer	Altoona	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) (2/16/24)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	347,590	1,543	37,157	532	272	225	2,059	8,909	-	-	-	-	-	-	-	-	-	-
May	23,022	-	920	-	-	-	767,913	2,631	-	-	-	-	-	-	-	-	-	-
Jun	920	-	882,189	-	-	-	442,182	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	373,939	619	1,233,683	532	272	225	1,214,785	18,183	-	-	-	-	-	-	-	-	-	-

	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
	Meadowbrook Transformer (monthly additions)	North Shenandoah (monthly additions)	Meadowbrook Capacitor	Doubs Replace Trans #2	Doubs Replace Trans #3	Doubs Replace Trans #4	Harvey Run	Grandview (b0563)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) (2/16/24)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	1,707	422	1,380	1,226	9,000	1,172	200	156	-	-	-	-	-	-	-	-	-	-
Apr	3,584	-	-	468,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	3,233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	2,765	-	-	10,496,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	70,013	-	-	196,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	1,634	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	1,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	608	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	312	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	85,151	422	1,380	11,162,768	88,066	20,960	200	156	-	-	-	-	-	-	-	-	-	-

	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
	Lucor	Handsome Lake - Homer City	Blairville	Carbon Center	Buffalo Road	Moshannon	West Union SS	Shawville	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) (2/16/24)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	291	3,080	920	138	107	1,949	244	545	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	229,612	3,080	17,298	138	107	1,949	244	531,095	-	-	-	-	-	-	-	-	-	-

	(A)		(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)	
	Clayburg Ring Bus	Johnstown SS Capacitor (13631917)	Grover Sub	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)	(n service)
Dec (Prior Year CWP) (2/16/24)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	1,833	339	242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,833	339	242	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Month End Balances								EXHIBIT NO. TRC-203		
	Mainburg	Piercebrosk SS	Shingletown	Farmers Valley SS	New Martinsville Capacitor	Flint Run Substation	Hollow SVC	(n service)	(n service)	(n service)	(n service)
Other Projects PIS (Monthly additions)	-	-	-	-	-	-	-	-	-	-	-
Actual	-	-	-	-	-	-	-	-	-	-	-
Budget	-	-	-	-	-	-	-	-	-	-	-
Actual	469,372	696,227	395	9,573	-	-	-	-	-	-	-
Budget	469,372	696,227	395	9,573	-	-	-	-	-	-	-
Actual	556,480	696,227	395	9,573	-	-	-	-	-	-	-
Budget	556,480	696,227	395	9,573	-	-	-	-	-	-	-
Actual	590,618	696,227	395	9,573	-	-	-	-	-	-	-
Budget	590,618	696,227	395	9,573	-	-	-	-	-	-	-
Actual	590,618	696,227	395	9,573	-	-	-	-	-	-	-
Budget	590,618	696,227	395	9,573	-	-	-	-	-	-	-
Total	5,508,305	6,962,269	3,948	95,729	-	-	-	-	-	-	-

	Month End Balances								EXHIBIT NO. TRC-203		
	Four Mile Jct	Johnstown SS Capacitor	Shawville	Monocacy SS	Yeagerstown	Nyswaner	Bedington Transformer	Altoona	(n service)	(n service)	(n service)
Other Projects PIS (Monthly additions)	-	-	-	-	-	-	-	-	-	-	-
Actual	-	(925)	291,811	-	-	-	-	-	-	-	-
Budget	-	(925)	302,617	-	-	-	-	-	-	-	-
Actual	-	(925)	311,577	-	-	-	-	-	-	-	-
Budget	-	(925)	311,577	-	-	-	-	-	-	-	-
Actual	2,407	619	348,734	532	272	10,225	2,059	18,183	-	-	-
Budget	2,407	619	348,734	532	272	10,225	2,059	18,183	-	-	-
Actual	349,997	619	349,654	532	272	10,225	769,972	18,183	-	-	-
Budget	349,997	619	349,654	532	272	10,225	769,972	18,183	-	-	-
Actual	373,019	619	350,574	532	272	10,225	772,603	18,183	-	-	-
Budget	373,019	619	350,574	532	272	10,225	772,603	18,183	-	-	-
Actual	373,939	619	351,494	532	272	10,225	1,214,785	18,183	-	-	-
Budget	373,939	619	351,494	532	272	10,225	1,214,785	18,183	-	-	-
Actual	373,939	619	1,233,683	532	272	10,225	1,214,785	18,18			

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

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

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Sheandeah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Haney Run	Doubs SS	Poller SS (Monthly Additions)	Oaage Whitley (Monthly Additions)	Meadowbrook SS	502 Junction - Terrible Line (Monthly additions)
\$ 2,290,643	6,412,488.39	196,436.48	799,250.79	1,009,995.34	934,303.17	3,996,889	1,228,870	532,091	560,963	1,230,794	5,222,372	307,853	91,258	772,215	231,496	2,643,491	7,024,710	119,999,872
502 Junction Substation	Waldo Run	Conemaugh	Blairville	Four Mile Junction	Johnstown	Yeastown	Grandview Capacitor	Albans SVC	Luxor	Grandpoint & Gullford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$ 2,801,364.87	6,958,951.55	3,234,734.56	418,784.10	1,110,404.58	700,013.43	123,481	71,319	4,059,993	136,969	196,365	884,931	62,985	288,661	13,013,214	188,119	48,543	-	100,548
Richwood Hill	Handsome Lake - Homer City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Johnstown Sub Capacitor	Clayburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation
\$ 8,405,820.91	1,398,672.57	110,311.48	2,024,727.71	5,153,981.10	4,435,107.12	74,609	3,854,126	153,778	833,767	5,465,195	2,039,466	3,616,019	188,617	102,998	1,765,454	4,416,577	242,180	2,701,208
<b>Total Revenue Requirement</b>															Fikt Run Substation	New Martinsville Capacitor	Piercebrook Substation	Joffre Substation S1041
\$ 258,487,929.27															20,343,059	-	1,276,881	-



Result of Formula for Reconciliation																			
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Tentorial Line (Monthly additions)	Oaage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS	
\$ 259,465,307.11	229,827.72	1,271,409.75	587,111.99	538,395.83	1,032,789.43	3,992,825	633,103	1,002,938	791,499	214,138	5,696,279	2,383,820	122,615,845	2,637,053	1,751,164	326,363	90,823	730,259	
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Gullford SS	Albana	Bainville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Huntertown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor		
7,164,805	48,154	1,411,299	70,741	131,870	194,790	4,027,286	414,165	3,185,891	2,434,244	61,444	5,175,934	692,457	894,816	7,130,475	1,105,753	111,782	73,841		
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Clayburg Rng Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nynewar	Shawville	Oak Mound	Joffe SS	Erie South	Farmers Valley Substation	Richwood Hill		
122,528	2,047,479	4,305,808	194,466	3,823,581	152,508	99,916	827,076	2,010,398	3,595,768	194,859	101,220	305,667	13,171,076	5,413,871	5,104,995	4,350,405	8,555,652		
Damascus SS	Warren Substation		Piercebroke Substation	Flint Run															
232,922	2,680,207		1,287,731	20,052,085															

8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)

The Reconciliation in Step 8 259,465,307 - The forecast in Prior Year 258,487,929 = 977,378 <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest on Amount of Refunds or Surcharges		Interest 35.19a for March Current Yr		0.6100%		1/12 of Step 9		Interest 55.19a for		Interest		Surcharge (Refund) Owed	
Month	Yr					March Current Yr	Months						
Jun	Year 1	81,448		81,448	0.6100%	81,448	11.5	5,714		87,162			
Jul	Year 1	81,448		81,448	0.6100%	81,448	10.5	5,217		86,665			
Aug	Year 1	81,448		81,448	0.6100%	81,448	9.5	4,720		86,168			
Sep	Year 1	81,448		81,448	0.6100%	81,448	8.5	4,223		85,671			
Oct	Year 1	81,448		81,448	0.6100%	81,448	7.5	3,726		85,174			
Nov	Year 1	81,448		81,448	0.6100%	81,448	6.5	3,229		84,678			
Dec	Year 1	81,448		81,448	0.6100%	81,448	5.5	2,733		84,181			
Jan	Year 2	81,448		81,448	0.6100%	81,448	4.5	2,236		83,684			
Feb	Year 2	81,448		81,448	0.6100%	81,448	3.5	1,739		83,187			
Mar	Year 2	81,448		81,448	0.6100%	81,448	2.5	1,242		82,690			
Apr	Year 2	81,448		81,448	0.6100%	81,448	1.5	745		82,193			
May	Year 2	81,448		81,448	0.6100%	81,448	0.5	248		81,697			
Total		977,378		977,378						1,013,150			
Jun	Year 2		Balance	1,013,150	0.6100%	87,814		931,516					
Jul	Year 2			931,516	0.6100%	87,814		849,284					
Aug	Year 2			849,284	0.6100%	87,814		767,551					
Sep	Year 2			767,551	0.6100%	87,814		685,814					
Oct	Year 2			685,814	0.6100%	87,814		604,077					
Nov	Year 2			604,077	0.6100%	87,814		522,340					
Dec	Year 2			522,340	0.6100%	87,814		440,603					
Jan	Year 3			440,603	0.6100%	87,814		358,866					
Feb	Year 3			358,866	0.6100%	87,814		277,129					
Mar	Year 3			277,129	0.6100%	87,814		195,392					
Apr	Year 3			195,392	0.6100%	87,814		113,655					
May	Year 3			113,655	0.6100%	87,814		31,841					
Total with interest				87,282		87,282		1,053,769					

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest 1,053,769 Input to Appendix A Line 143  
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8) \$ 1,053,769  
Revenue Requirement for Year 3 1,053,769

Reconciliation Amount by Project																			
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wyle Ridge (Monthly additions)	502 Junction - Tentorial Line (Monthly additions)	Oaage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS	
\$ 1,053,769	(1,799)	43,790	28,193	6,798	(211,406)	(4,382)	(324,741)	(7,609)	(6,357)	19,085	(772,188)	78,896	2,820,436	(6,942)	(15,406)	19,957	(793)	(45,235)	
Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Gullford SS	Albana	Bainville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Huntertown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor		
151,045	(420)	13,613	(623)	(5,498)	(1,698)	(35,264)	(4,980)	(52,662)	(395,814)	(1,662)	(50,067)	(8,147)	10,658	184,929	(5,015)	1,585	(828)		
Yeagerstown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capacitor	Grover SS	Clayburg Rng Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nynewar	Shawville	Oak Mound	Joffe SS	Erie South	Farmers Valley Substation	Richwood Hill		
(1,027)	24,529	(139,405)	6,843	(32,933)	(1,369)	(682)	(7,214)	(31,340)	(21,834)	6,730	(1,917)	18,335	170,200	(55,336)	(52,814)	(71,344)	161,542		
Damascus SS	Warren Substation	Joffe SS	Piercebroke SS	Flint Run	New Martinsville Capacitor														
(9,981)	(22,642)		11,698	(813,716)															

9 May Year 3 Post results of Step 8 on PJM web site \$ 1,053,769

10 June Year 3 Results of Step 8 go into effect \$ 1,053,769

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

**Revenue Requirement By Project**

Fixed Charge Rate (FCR) If not a CIAC		
Formula Line		
A	137	FCR without Depreciation and Pre-Commercial Costs
B	145	FCR with Incentive ROE without Depreciation and Pre-Commercial
C		Line B less Line A
<b>FCR if a CIAC</b>		
D	138	FCR without Depreciation, Return, nor Income Taxes

The FCR resulting from Formula in a given year is used for that year only.  
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years

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		PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4					PJM Upgrade ID: b0216				PJM Upgrade ID: b0216						
		502 Junction - Territorial Line (CWIP + Plant In Service)					Wylie Ridge Transformer (Plant In Service)				Black Oak (SVC) Dynamic Reactive Device (Plant In Service)						
Details																	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes					Yes				Yes						
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No					No				No						
13	CIAC (Yes or No)	No					No				No						
14	Allowed ROE	12.70%					11.70%				12.70%						
15	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	11.3111%					11.3111%				11.3111%						
16	FCR without Incentive ROE	11.9398%					11.3111%				11.9398%						
17	FCR for This Project	802,604,880					14,637,520				34,419,901						
	Investment	26,786,342					708,150				1,586,608						
	Annual Depreciation Exp from Attachment 5																
				Pre-Commercial Exp.	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue			
18	See Calculations for each item below	W/o Incentive ROE	Invest Yr	2011	90,783,658.21	26,786,341.96	0.00	0.00	117,570,000.17	1,655,689.52	708,150.40	0.00	2,363,819.92	3,893,278.75	1,586,608.33	0.00	5,479,887.08
20	See Calculations for each item below	W/incentive ROE	Invest Yr	2011	95,829,903.31	26,786,341.96	0.00	0.00	122,615,845.27	1,655,689.52	708,150.40	0.00	2,363,819.92	4,109,671.01	1,986,608.33	0.00	6,096,279.34

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

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

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See Calculations for each item below  
 See Calculations for each item below

PJM Upgrade ID: b0323				PJM Upgrade ID: b0230				PJM Upgrade ID: b0229				PJM Upgrade ID: b0559			
North Shenandoah Transformer (Plant In Service)				Meadowbrook Transformer (Plant In Service)				Bedington Transformer (Plant In Service)				Meadowbrook Capacitor (Plant In Service)			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.3111%				11.3111%				11.3111%				11.3111%			
11.3111%				11.3111%				11.3111%				11.3111%			
1,500,926				5,471,418				7,225,139				4,233,548			
44,366				172,620				185,693				154,241			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
169,771.69	44,366.27	0.00	214,137.96	618,879.01	172,620.31	0.00	791,499.32	817,244.65	185,693.40	0.00	1,002,938.05	478,861.95	154,241.38	0.00	633,103.33
169,771.69	44,366.27	0.00	214,137.96	618,879.01	172,620.31	0.00	791,499.32	817,244.65	185,693.40	0.00	1,002,938.05	478,861.95	154,241.38	0.00	633,103.33

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

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PJM Upgrade ID: b0495				PJM Upgrade ID: b0343				PJM Upgrade ID: b0344				PJM Upgrade ID: b0345			
Kanimer Transformers (Plant In Service)				Doubs Replace Transformer #2				Doubs Replace Transformer #3				Doubs Replace Transformer #4			
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				11.3111%				11.3111%				11.3111%			
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3. and if line 12 is "Yes" then line 7				11.3111%				11.3111%				11.3111%			
Forecast - End of prior year net plant plus current year forecast of CWIP or Cap-Aids.				26,852,911				8,105,671				3,629,329			
reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.				955,458				115,947				127,878			
Annual Depreciation Exp from Attachment 5															
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
3,037,366.85	955,457.74	0.00	3,992,824.59	916,842.73	115,946.70	0.00	1,032,789.43	410,517.96	127,877.87	0.00	538,396.83	404,352.33	182,759.66	0.00	587,111.99
3,037,366.85	955,457.74	0.00	3,992,824.59	916,842.73	115,946.70	0.00	1,032,789.43	410,517.96	127,877.87	0.00	538,396.83	404,352.33	182,759.66	0.00	587,111.99

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

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

See Calculations for each item below  
 See Calculations for each item below

PJM Upgrade ID: b0704				PJM Upgrade ID: b1941				PJM Upgrade ID: b0563				PJM Upgrade ID: b0564			
Cabot SS - Install Autotransformer				Armstrong				Farmers Valley Capacitor				Harvey Run Capacitor			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.3111%				11.3111%				11.3111%				11.3111%		
	11.3111%				11.3111%				11.3111%				11.3111%		
	9,077,329				12,390,235				2,706,004				641,139		
	244,662				349,689				20,284				18,003		
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
1,026,748.17	244,661.58	0.00	1,271,409.75	1,401,475.22	349,689.19	0.00	1,751,164.41	306,079.54	20,283.60	0.00	326,363.14	72,520.08	18,002.54	0.00	90,522.62
1,026,748.17	244,661.58	0.00	1,271,409.75	1,401,475.22	349,689.19	0.00	1,751,164.41	306,079.54	20,283.60	0.00	326,363.14	72,520.08	18,002.54	0.00	90,522.62

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

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

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

PJM Upgrade ID: b1803					PJM Upgrade ID: b1243					PJM Upgrade ID: b0674, b1023, b1023.3					PJM Upgrade ID: b1804				
Doubs SS					Potter SS					Osage Whiteley					Meadowbrook SS				
Yes					Yes					Yes					Yes				
No					No					No					No				
11.70%					11.70%					11.70%					11.70%				
11.3111%					11.3111%					11.3111%					11.3111%				
11.3111%					11.3111%					11.3111%					11.3111%				
5,333,339					1,709,998					17,882,118					51,376,818				
126,999					36,408					614,383					1,353,508				
Return	Depreciation	Reconciliation	Revenue		Return	Depreciation	Pre-Commercial Exp.	Reconciliation	Revenue	Return	Depreciation	Pre-Commercial Exp.	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	
603,260.70	126,998.58	0.00	730,259.28		193,420	36,408	0	0	229,827.72	2,022,669	614,383	0	0	2,637,052.52	5,811,297.17	1,353,508.14	0.00	7,164,805.31	
603,260.70	126,998.58	0.00	730,259.28		193,420	36,408	0	0	229,827.72	2,022,669	614,383	0	0	2,637,052.52	5,811,297.17	1,353,508.14	0.00	7,164,805.31	

**For Plant in Service**  
 "Pre-Commercial Exp" is equal to the amount of pre-comm  
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 the amount of the investment on line 29. Otherwise "No"  
 13 Inout the allowed ROE  
 14 From line 3 above if "No" on line 12 and From line 7  
 above if "Yes" on line 12  
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 16 Forecast - End of prior year net plant plus current year  
 forecast of CWIP or Cap Adds.  
 reconciliation - Average of 13 month prior year net plant  
 17 balances plus prior year 13-mo CWIP balances.  
 Annual Depreciation Exp from Attachment 5

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

PJM Upgrade ID: b1990				PJM Upgrade ID: b0674 & b1023.1				PJM Upgrade ID: b1153				PJM Upgrade ID: b1965			
Grandview Capacitor				502 Jct Substation				Conemaugh-Seward				Luxor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.3111%				11.3111%				11.3111%				11.3111%			
11.3111%				11.3111%				11.3111%				11.3111%			
499,603				20,385,255				22,034,684				935,019			
14,230				129,442				693,519				26,109			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
56,510.74	14,229.81	0.00	70,740.55	2,305,802.14	128,442.27	0.00	2,434,244.41	2,492,371.15	693,519.37	0.00	3,185,890.52	105,761.22	26,108.53	0.00	131,869.75
56,510.74	14,229.81	0.00	70,740.55	2,305,802.14	128,442.27	0.00	2,434,244.41	2,492,371.15	693,519.37	0.00	3,185,890.52	105,761.22	26,108.53	0.00	131,869.75

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

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

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

PJM Upgrade ID: b1839				PJM Upgrade ID: b1941				PJM Upgrade ID: b1801				PJM Upgrade ID: b1967			
Grandpoint & Gullford				Handsome Lake-Homer City				Altoona				Blairsville			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.3111%				11.3111%				11.3111%				11.3111%		
	11.3111%				11.3111%				11.3111%				11.3111%		
	1,382,724				9,877,267				28,886,467				2,951,830		
	38,388				294,068				793,834				80,279		
		<b>Reconciliation Amount</b>	<b>Revenue</b>			<b>Reconciliation Amount</b>	<b>Revenue</b>			<b>Reconciliation Amount</b>	<b>Revenue</b>			<b>Reconciliation Amount</b>	<b>Revenue</b>
	156,401.63	38,387.98	0.00	194,789.61	1,117,230.21	294,068.37	0.00	1,411,298.58	3,233,451.58	793,834.47	0.00	4,027,286.05	333,885.27	80,279.45	0.00
	156,401.63	38,387.98	0.00	194,789.61	1,117,230.21	294,068.37	0.00	1,411,298.58	3,233,451.58	793,834.47	0.00	4,027,286.05	333,885.27	80,279.45	0.00

**For Plant in Service**  
 \*Pre-Commercial Exp\* is equal to the amount of pre-comm  
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 "Reconciliation Amount" is created in the reconciliation in /

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 14 From line 3 above if "No" on line 12 and From line 7  
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 15 If line 13 equals 12.7%, then line 4, if line 13 equals  
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 16 Forecast - End of prior year net plant plus current year  
 forecast of CWIP or Cap Adds.  
 reconciliation - Average of 13 month prior year net plant  
 balances plus prior year 13-mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b1672				PJM Upgrade ID: b1800				PJM Upgrade ID: b1945				PJM Upgrade ID: b1770				PJM Upgrade ID: b1964			
Carbon Center				Hunterstown				Johnstown				Buffalo Road				Moshannon			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
11.3111%				11.3111%				11.3111%				11.3111%				11.3111%			
11.3111%				11.3111%				11.3111%				11.3111%				11.3111%			
434,315				33,818,698				4,951,408				341,792				6,389,853			
12,318				1,350,659				132,397				9,493				172,052			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
49,125.90	12,317.70	0.00	61,443.60	3,825,275.89	1,350,658.53	0.00	5,175,934.42	560,060.00	132,397.13	0.00	692,457.13	38,660.50	9,493.21	0.00	48,153.71	722,764.41	172,051.85	0.00	894,816.26
49,125.90	12,317.70	0.00	61,443.60	3,825,275.89	1,350,658.53	0.00	5,175,934.42	560,060.00	132,397.13	0.00	692,457.13	38,660.50	9,493.21	0.00	48,153.71	722,764.41	172,051.85	0.00	894,816.26

18 For Plant in Service  
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 15 If line 13 equals 12.7%, then line 4, if line 13 equals  
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 16 Forecast - End of prior year net plant plus current year  
 forecast of CWIP or Cap Adds  
 reconciliation - Average of 13 month prior year net plant  
 balances plus prior year 13-mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 5

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

PJM Upgrade ID: b2433.1, b2433.2, b2433.3				PJM Upgrade ID: b1609, b1769				PJM Upgrade ID: b2343				PJM Upgrade ID: b2342				PJM Upgrade ID: b1610				PJM Upgrade ID: b1840			
Waldo Run				Four Mile Junction				West Union SS				Shuman Hill/Mobley				Yeagertown				Rider Sub			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
11.3111%				11.3111%				11.3111%				11.3111%				11.3111%				11.3111%			
11.3111%				11.3111%				11.3111%				11.3111%				11.3111%				11.3111%			
46,624,439				7,968,314				783,685				1,033,696				880,881				14,047,784			
1,856,725				204,447				23,138				77,543				22,891				458,516			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
5,273,749.61	1,856,725.04	0.00	7,130,474.65	901,306.16	204,447.22	0.00	1,105,753.38	88,643.65	23,138.19	0.00	111,781.84	116,922.69	77,543.44	0.00	194,466.13	99,637.58	22,890.78	0.00	122,528.36	1,588,962.74	458,515.99	0.00	2,047,478.73
5,273,749.61	1,856,725.04	0.00	7,130,474.65	901,306.16	204,447.22	0.00	1,105,753.38	88,643.65	23,138.19	0.00	111,781.84	116,922.69	77,543.44	0.00	194,466.13	99,637.58	22,890.78	0.00	122,528.36	1,588,962.74	458,515.99	0.00	2,047,478.73

For Plant in Service  
 "Pre-Commercial Exp" is equal to the amount of pre-comm  
 Revenue is equal to the "Return" ("Investment" times FCR  
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	PJM Upgrade ID: b2235				PJM Upgrade ID: b2260				PJM Upgrade ID: b1802				PJM Upgrade ID: b0555				PJM Upgrade ID: b0556				PJM Upgrade ID: b1943																					
	Monocacy SS				Bartonville SS Capacitor				Mainsburg SS				Johnstown Sub Capacitor				Grover SS				Claysburg Ring Bus																					
11	*Yes* if a project under PJM OATT Schedule 12, otherwise "No"																																									
12	*Yes* if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"																																									
13	Input the allowed ROE																																									
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12																																									
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7																																									
16	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.																																									
17	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																																									
17	Annual Depreciation Exp from Attachment 5																																									
	Yes	No	11.70%	11.3111%	11.3111%	30,969,550	802,802	Yes	No	11.70%	11.3111%	11.3111%	528,646	14,045	Yes	No	11.70%	11.3111%	11.3111%	28,372,459	614,336	Yes	No	11.70%	11.3111%	11.3111%	1,090,598	29,149	Yes	No	11.70%	11.3111%	11.3111%	780,241	11,662	Yes	No	11.70%	11.3111%	11.3111%	5,881,248	161,841
18	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue																		
19	3,503,005.21	802,802.40	0.00	4,305,807.61	59,795.82	14,044.89	0.00	73,840.71	3,209,244.95	614,335.90	0.00	3,823,580.85	123,358.91	29,148.95	0.00	152,507.86	88,254.00	11,661.53	0.00	99,915.53	665,235.44	161,840.61	0.00	827,076.05																		
20	3,503,005.21	802,802.40	0.00	4,305,807.61	59,795.82	14,044.89	0.00	73,840.71	3,209,244.95	614,335.90	0.00	3,823,580.85	123,358.91	29,148.95	0.00	152,507.86	88,254.00	11,661.53	0.00	99,915.53	665,235.44	161,840.61	0.00	827,076.05																		

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

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 11.7% then line 3, and if line 12 is "Yes" then line 7  
 16 Forecast – End of prior year net plant plus current year  
 forecast of CWIP or Cap Adds  
 reconciliation – Average of 13 month prior year net plant  
 balances plus prior year 13-mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 5

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

PJM Upgrade ID: b2364 & b2364.1				PJM Upgrade ID: b2362				PJM Upgrade ID: b2156				PJM Upgrade ID: b2546				PJM Upgrade ID: b1998			
Squab Hollow SS				Squab Hollow SVC				Shingletown Capacitor				Nyswaner				Shawville			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
11.3111%				11.3111%				11.3111%				11.3111%				11.3111%			
11.3111%				11.3111%				11.3111%				11.3111%				11.3111%			
15,128,656				21,594,210				1,323,053				722,600				2,200,790			
299,177				1,153,220				45,207				19,486				56,733			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
1,711,221.51	299,176.67	0.00	2,010,398.18	2,442,548.49	1,153,219.50	0.00	3,595,767.99	149,652.17	45,206.75	0.00	194,858.92	81,734.24	19,485.80	0.00	101,220.04	248,934.10	56,732.67	0.00	305,666.77
1,711,221.51	299,176.67	0.00	2,010,398.18	2,442,548.49	1,153,219.50	0.00	3,595,767.99	149,652.17	45,206.75	0.00	194,858.92	81,734.24	19,485.80	0.00	101,220.04	248,934.10	56,732.67	0.00	305,666.77

**For Plant in Service**  
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 Revenue is equal to the "Return" ("Investment" times FCR  
 "Reconciliation Amount" is created in the reconciliation in /

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	PJM Upgrade ID: b2475				PJM Upgrade ID: b2547.1				PJM Upgrade ID: b2441				PJM Upgrade ID: b1991				PJM Upgrade ID: b2545				PJM Upgrade ID: b2261																						
	Oak Mound				Joffre SS				Erie South				Farmers Valley Substation				Richwood Hill				Damascus SS																						
11	*Yes* if a project under PJM OATT Schedule 12, otherwise *No*																																										
12	*Yes* if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise *No* Inout the allowed ROE																																										
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14	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is *Yes* then line 7																																										
15	Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.																																										
16	reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.																																										
17	Annual Depreciation Exp from Attachment 5																																										
	Yes	No	11.70%	11.3111%	11.3111%	11.3111%	94,982,281	2,427,509	Yes	No	11.70%	11.3111%	11.3111%	36,781,566	1,253,461	Yes	No	11.70%	11.3111%	11.3111%	33,052,966	1,366,333	Yes	No	11.70%	11.3111%	11.3111%	30,682,315	879,889	Yes	No	11.70%	11.3111%	11.3111%	57,388,269	2,064,392	Yes	No	11.70%	11.3111%	11.3111%	1,676,665	43,272
	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue	Return	Depreciation	Reconciliation on Amount	Revenue																			
18	10,743,566.58	2,427,509.42	0.00	13,171,076.00	4,160,409.66	1,253,461.16	0.00	5,413,870.82	3,738,662.96	1,366,332.52	0.00	5,104,995.48	3,470,515.70	879,888.85	0.00	4,350,404.55	6,491,260.07	2,064,392.25	0.00	8,555,652.32	189,649.76	43,272.48	0.00	232,922.24																			
20	10,743,566.58	2,427,509.42	0.00	13,171,076.00	4,160,409.66	1,253,461.16	0.00	5,413,870.82	3,738,662.96	1,366,332.52	0.00	5,104,995.48	3,470,515.70	879,888.85	0.00	4,350,404.55	6,491,260.07	2,064,392.25	0.00	8,555,652.32	189,649.76	43,272.48	0.00	232,922.24																			

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

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PJM Upgrade ID: b2494					PJM Upgrade ID: s1041					PJM Upgrade ID: b2587					PJM Upgrade ID: b2996, b2996.1, b2996.2							
Warren Substation					Joffre Substation S1041					Piercebrook Substation					Flint Run							
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"					"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"					"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"					"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29. Otherwise "No"							
Input the allowed ROE:					Input the allowed ROE:					Input the allowed ROE:					Input the allowed ROE:							
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12					From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12					From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12					From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12							
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7					If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7					If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7					If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7							
Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.					Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.					Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.					Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.							
reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.					reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.					reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.					reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.							
Annual Depreciation Exp from Attachment 5					Annual Depreciation Exp from Attachment 5					Annual Depreciation Exp from Attachment 5					Annual Depreciation Exp from Attachment 5							
Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue		Return	Depreciation	Reconciliation Amount	Revenue	Total	Incentive Charged	Revenue Credit	
2,183,455.53	496,751.39	0.00	2,680,206.92		0.00	0.00	0.00	0.00		1,101,702.24	186,028.49	0.00	1,287,730.73		19,022,910.04	1,029,175.34	0.00	20,052,085.38	254,203,069.74	259,465,307.11	254,203,069.74	\$5,262,237.37
2,183,455.53	496,751.39	0.00	2,680,206.92		0.00	0.00	0.00	0.00		1,101,702.24	186,028.49	0.00	1,287,730.73		19,022,910.04	1,029,175.34	0.00	20,052,085.38	259,465,307.11	259,465,307.11	254,203,069.74	As A Line 148

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

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT										
YEAR ENDED 12/31/2025										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Long Term Debt Cost at Year Ended: t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (i)
First Mortgage Bonds:										
(1) 3.85% Senior Unsecured Notes	No	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	5,030,36986	\$ 230,658,332	33.76%	3.95%	1.33%
(2) 3.76% Senior Unsecured Notes		10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,647	4,931,506849	\$ 30,836,058	4.51%	3.85%	0.17%
(3) 5.00% Senior Unsecured Notes		4/16/2025	1/15/2031	\$ 600,000,000	\$ 593,639,056	8,515,068493	\$ 421,736,675	61.73%	5.21%	3.22%
<b>Total</b>				<b>\$ 1,225,000,000</b>	<b>\$ 594,339,330</b>		<b>\$ 683,231,065</b>	<b>100.000%</b>		<b>4.73%</b>

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

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

YEAR ENDED 12/31/2025													
Long Term Debt Issuances	Affiliate	(aa) Issue Date	(bb) Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Recacquired Debt	(gg) Less Related ADIT (Attachment 1)	(hh) Net Proceeds	(ii) Net Proceeds Ratio	(jj) Coupon Rate	(kk) Annual Interest	(ll) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 3.85% Senior Unsecured Notes	No	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	3.85%	\$ 21,175,000	3.95%
(2) 3.76% Senior Unsecured Notes		10/16/2015	5/30/2025	75,000,000	562,353				\$ 74,437,647	99.2502	3.76%	\$ 2,820,000	3.85%
(3) 5.00% Senior Unsecured Notes		4/16/2025	1/15/2031	600,000,000	(606,000)	5,754,944			\$ 593,639,056	98.9398	5.00%	\$ 30,000,000	5.21%
<b>TOTALS</b>				<b>\$ 1,225,000,000</b>	<b>(1,024,000)</b>	<b>\$ 10,651,658</b>	<b>-</b>	<b>xxx</b>	<b>\$ 1,213,324,132</b>			<b>\$ 53,995,000</b>	

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







# **Attachment 2**

## **Annual Transmission Revenue Requirements for 2026 Rate Year**

**May 15, 2026**

ATTACHMENT H-18A

<b>Trans-Allegheny Interstate Line Company</b>			<b>TrAILCo</b>	
<b>Formula Rate -- Appendix A</b>	Notes	FERC Form 1	Page # or Instruction	
<b>Shaded cells are input cells</b>				<b>2026 Forecast</b>

**Allocators**

<b>Wages &amp; Salary Allocation Factor</b>				
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3	Less A&G Wages Expense		p354.27.b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4), if line 2 = 0, then 100%	<b>100.0000%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant In Service	(Note B)	Attachment 5	2,472,473,364
7	Total Plant In Service		(Line 6)	2,472,473,364
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	634,192,575
9	Total Accumulated Depreciation		(Line 8)	634,192,575
10	Net Plant		(Line 7 - Line 9)	1,838,280,789
11	Transmission Gross Plant		(Line 15 + Line 21)	2,472,473,364
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 7, if Line 7=0, enter 100%)	<b>100.0000%</b>
13	Transmission Net Plant		(Line 11 - Line 29)	1,838,280,789
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10, if line 10=0, enter 100%)	<b>100.0000%</b>

**Plant Calculations**

<b>Transmission Plant</b>				
15	Transmission Plant In Service	(Note B)	Attachment 5	2,362,378,881
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	-596,365
17	<b>Total Transmission Plant</b>		(Line 15 + Line 16)	<b>2,361,782,515</b>
18	General & Intangible		Attachment 5	110,094,483
19	Total General & Intangible		(Line 18)	110,094,483
20	Wage & Salary Allocator		(Line 5)	100.0000%
21	<b>Transmission Related General and Intangible Plant</b>		(Line 19 * Line 20)	<b>110,094,483</b>
22	<b>Transmission Related Plant</b>		<b>(Line 17 + Line 21)</b>	<b>2,471,876,998</b>
<b>Accumulated Depreciation</b>				
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	593,849,562
24	Accumulated General Depreciation		Attachment 5	39,453,285
25	Accumulated Intangible Amortization		Attachment 5	889,728
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	40,343,013
27	Wage & Salary Allocator		(Line 5)	100.0000%
28	<b>Transmission Related General &amp; Intangible Accumulated Depreciation</b>		(Line 26 * Line 27)	<b>40,343,013</b>
29	<b>Total Transmission Related Accumulated Depreciation</b>		<b>(Line 23 + Line 28)</b>	<b>634,192,575</b>
30	<b>Total Transmission Related Net Property, Plant &amp; Equipment</b>		<b>(Line 22 - Line 29)</b>	<b>1,837,684,424</b>

**Adjustment To Rate Base**

31	<b>Accumulated Deferred Income Taxes</b>			
	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-499,168,064
32	<b>Transmission Related Accumulated Deferred Income Taxes</b>		(Line 31)	<b>-499,168,064</b>
33	<b>Transmission Related CWIP (Current Year 13 Month weighted average balances)</b>	(Note B)	p216.b.43 as shown on Attachment 6	0
34	<b>Transmission Related Land Held for Future Use</b>	(Note C)	Attachment 5	0
35	<b>Transmission Related Pre-Commercial Costs Capitalized</b>			
	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
36	<b>Prepayments</b>			
	<b>Transmission Related Prepayments</b>	(Note A)	Attachment 5	1,127,069
37	<b>Materials and Supplies</b>			
	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	<b>Transmission Related Materials &amp; Supplies</b>		(Line 39 + Line 40)	0
42	<b>Cash Working Capital</b>			
	Operation & Maintenance Expense		(Line 74)	27,348,906
43	1/8th Rule		1/8	12.5%
44	<b>Transmission Related Cash Working Capital</b>		(Line 42 * Line 43)	3,418,613
45	<b>Total Adjustment to Rate Base</b>		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	<b>-494,622,381</b>
46	<b>Rate Base</b>		(Line 30 + Line 45)	<b>1,343,062,042</b>

**O&M**

47	<b>Transmission O&amp;M</b>			
	Transmission O&M		p321.112.b	14,973,846
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	2,352,661
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	<b>Transmission O&amp;M</b>		(Lines 47 - 48 - 49 + 50 + 51)	<b>12,621,185</b>
53	<b>A&amp;G Expenses</b>			
	Total A&G		p323.197.b	12,375,060
54	Less Property Insurance Account 924		p323.185.b	182,047
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	<b>A&amp;G Expenses</b>		(Line 53) - Sum (Lines 54 to 58)	12,193,013
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	<b>Transmission Related A&amp;G Expenses</b>		(Line 59 * Line 60)	<b>12,193,013</b>
62	<b>Directly Assigned A&amp;G</b>			
	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	182,047
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	182,047
68	Net Plant Allocator		(Line 14)	100.0000%
69	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 67 * Line 68)	<b>182,047</b>
70	<b>Account 566 Miscellaneous Transmission Expense</b>			
	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	2,352,661
73	Total Account 566		Sum (Lines 70 to 72)	2,352,661
74	<b>Total Transmission O&amp;M</b>		(Lines 52 + 61 + 64 + 69 + 73)	<b>27,348,906</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
75	Transmission Depreciation Expense	Attachment 5	53,127,516
76	General Depreciation	Attachment 5	5,576,725
77	Intangible Amortization (Note A)	Attachment 5	97,713
78	<b>Total</b>	(Line 76 + Line 77)	5,674,438
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	<b>Transmission Related General Depreciation and Intangible Amortization</b>	(Line 78 * Line 79)	5,674,438
81	<b>Total Transmission Depreciation &amp; Amortization</b>	(Lines 75 + 80)	58,801,954

**Taxes Other than Income**

82	Transmission Related Taxes Other than Income	Attachment 2	14,391,900
83	<b>Total Taxes Other than Income</b>	(Line 82)	14,391,900

**Return / Capitalization Calculations**

84	Preferred Dividends	enter positive	p118.29.c	0
<b>Common Stock</b>				
85	Proprietary Capital		p112.16.c	899,649,691
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	<b>Common Stock</b>		(Line 85 - 86 - 87 - 88)	899,649,691
<b>Capitalization</b>				
90	Long Term Debt	(Note N)		599,468,688
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	<b>Total Long Term Debt</b>		(Line 90 - 91 + 92 - 93)	599,468,688
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	899,649,691
97	<b>Total Capitalization</b>		(Sum Lines 94 to 96)	1,499,118,379
98	Debt %	Total Long Term Debt	(Note N) (Line 94 /Line 97)	39.9881%
99	Preferred %	Preferred Stock	(Note N) (Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 /Line 97)	60.0119%
101	Debt Cost	Total Long Term Debt		0.0473
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I) The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0189
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0702
107	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 104 to 106)	0.0891
108	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 46 * Line 107)	119,704,846

**Composite Income Taxes**

<b>Income Tax Rates</b>			
109	FIT=Federal Income Tax Rate	(Note H)	21.00%
110	SIT=State Income Tax Rate or Composite		7.09%
111	p	(percent of federal income tax deductible for state purp Per State Tax Code	0.00%
112	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	26.60%
113	T / (1-T)		36.24%
114	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$	[Line 113 * Line 108 * (1- (Line 104 / Line 107))] <b>34,173,012</b>
114a	<b>(Excess)/Deficient Deferred Income Taxes</b>	(Note O)	(Attachment 1.1, Line 40, Col. H) <b>1,587,852</b>
115	<b>Total Income Taxes</b>	<b>(Line 114 + Line 114a)</b>	<b>35,760,864</b>

**REVENUE REQUIREMENT**

<b>Summary</b>			
116	Net Property, Plant & Equipment	(Line 30)	1,837,684,424
117	Total Adjustment to Rate Base	(Line 45)	-494,622,381
118	<b>Rate Base</b>	(Line 46)	<b>1,343,062,042</b>
119	Total Transmission O&M	(Line 74)	27,348,906
120	Total Transmission Depreciation & Amortization	(Line 81)	58,801,954
121	Taxes Other than Income	(Line 83)	14,391,900
122	Investment Return	(Line 108)	119,704,846
123	Income Taxes	(Line 115)	35,760,864

**124 Gross Revenue Requirement (Sum Lines 119 to 123) 256,008,469**

<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
125	Transmission Plant In Service	(Line 22)	2,471,876,998
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,471,876,998
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	256,008,469
130	<b>Adjusted Gross Revenue Requirement</b>	(Line 128 * Line 129)	<b>256,008,469</b>

<b>Revenue Credits</b>			
131	Revenue Credits	Attachment 3	4,541,299

**132 Net Revenue Requirement (Line 130 - Line 131) 251,467,170**

<b>Net Plant Carrying Charge</b>			
133	Net Revenue Requirement	(Line 132)	251,467,170
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,767,932,954
135	FCR	(Line 133 / Line 134)	14.2238%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	11.2187%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	11.2187%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	2.4251%

<b>Net Plant Carrying Charge Calculation with Incentive ROE</b>			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	96,001,461
140	Increased Return and Taxes	Attachment 4	166,446,453
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	262,447,914
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,767,932,954
143	FCR with Incentive ROE	(Line 141 / Line 142)	14.8449%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	11.8398%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	11.8398%

<b>Net Revenue Requirement</b>			
146	Net Revenue Requirement	(Line 132)	251,467,170.39
147	Reconciliation amount	Attachment 6	1,053,769.10
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	5,102,819.56
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00
150	<b>Net Zonal Revenue Requirement</b>	(Line 146 + 147 + 148 + 149)	<b>257,623,759.06</b>

<b>Network Zonal Service Rate</b>			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A

**153 Network Service Rate (\$/MW/Year) (Line 152) N/A**

**Notes**

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
- For the Estimate Process:**  
Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.  
The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.  
New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.  
Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.  
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- For the Reconciliation Process:**  
Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes  
new transmission plant added to plant-in-service  
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes  
accumulated depreciation associated with current year transmission plant.  
CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.  
If they are booked to Act 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.  
This can be illustrated using the following example:
- Example:
- Assume Last Project goes into service on day 260.  
Hypothetical Capital Structure until the last project goes into service is 50/50.  
Assume Year End actual capital structure is 60% equity and 40% debt.
- Therefore: Weighted Equity =  $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$
- O Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes, for schedule M items not directly taken to the P&L. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.

Trans-Allegheny Interstate Line Company  
**Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet**

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

Line	Trans-Allegheny Interstate Company							G Total ADIT
	B1 Beg of Year Total	B2 End of Year Total	B3 End of Year for Est. Average for Final Total	C Retail Related	D Only Transmission Related	E Plant Related	F Labor Related	
1 ADIT-282 From Account Total Below	571,901,929	574,309,494	574,309,494		574,309,494	-	-	574,309,494
2 ADIT-283 From Account Total Below	89,803,359	88,963,354	88,963,354		59,778,836	-	-	59,778,836
3 ADIT-190 From Account Total Below	(138,668,951)	(138,708,481)	(138,708,481)		(134,500,266)	-	-	(134,500,266)
4 Subtotal					499,168,064	-	-	499,168,064
5 Wages & Salary Allocator								
6 Gross Plant Allocator								
7 ADIT					499,168,064	-	-	499,168,064

Enter Negative

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

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

A	B1	B2	B3	C	D	E	F	G	
Trans-Allegheny Interstate Company									
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accelerated Tax Depr-FED-Norm	6	-	-	-	-	-	-	-	Additional tax depreciation over book
Accum Prov For Inj and Damage-Gen Liability	-	-	-	-	-	-	-	-	Temporary difference that is not deductible until paid
AFUDC Debt-VA-Norm	-	496	496	-	-	496	-	-	Portion of AFUDC Debt that relates to property and booked to account 282
AFUDC Debt-PA-Norm-Incurred-CWIP	-	2,093	2,093	-	-	2,093	-	-	Portion of AFUDC Debt that relates to property and booked to account 282
AFUDC Debt-PA-Norm-Reversal-CWIP	-	3,591	3,591	-	-	3,591	-	-	Portion of AFUDC Debt that relates to property and booked to account 282
AMT Carryforward	-	2,923,032	2,923,032	-	2,923,032	-	-	-	Paid AMT tax which generates a credit
Cap Vertical Tree Trimming-PA-Norm	-	119	119	-	-	-	119	-	Capitalized for tree trimming
Charitable Contribution Carryforward	8,027	1,884	1,884	-	1,884	-	-	-	Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	1,195,346	1,160,418	1,160,418	-	-	1,160,418	-	-	Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,907,600	1,892,585	1,892,585	-	-	1,892,585	-	-	Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,818	21,594	21,594	-	-	21,594	-	-	Taxable CIAC
CIAC-PA-Norm	93,425	91,164	91,164	-	-	91,164	-	-	Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	72,370	71,246	71,246	-	-	71,246	-	-	Taxable CIAC
CIAC-VA-Norm	(34,264)	(33,543)	(33,543)	-	-	(33,543)	-	-	Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,789	20,558	20,558	-	-	20,558	-	-	Taxable CIAC
CIAC-WV-Norm	90,684	87,799	87,799	-	-	87,799	-	-	Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	160,121	157,677	157,677	-	-	157,677	-	-	Taxable CIAC
FASB 109 Gross-UP	23,656,385	24,283,170	24,283,170	-	-	24,283,170	-	-	Reversals of the tax portion (gross-up) for property items included in account 190
Federal NOL	42,175,540	38,931,268	38,931,268	-	-	38,931,268	-	-	Result of bonus depreciation
General Business Credit Carryforward	(132,251)	(132,251)	(132,251)	-	(132,251)	-	-	-	General Business Credit Carryforward
Incentive Compensation	331,189	-	-	-	-	-	-	-	Allocated Incentive Compensation Accrual
Merger Costs: D&O Insurance	126	18	18	-	-	-	-	-	Merger cost
Merger Costs: Licenses	5,834	830	830	-	830	-	-	-	Merger cost
NOL Deferred Tax Asset - LT PA	(498,834)	(460,462)	(460,462)	-	-	(460,462)	-	-	Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	19,072,306	19,263,302	19,263,302	-	-	19,263,302	-	-	Result of bonus depreciation
Other Basis Differences-PA-Norm	-	41,735	41,735	-	-	41,735	-	-	Other property related temporary differences
Other Basis Differences-VA-Norm	-	5,705	5,705	-	-	5,705	-	-	Other property related temporary differences
PA 2023 - 2031 corporate income tax gradual rate re	670,648	515,438	515,438	-	-	515,438	-	-	FAS 109 resulting from remeasurement of PA ADIT due to PA HB 1342 law change in 2022
Pension/POB - Other Deferred Credit or Debit	583,964	566,788	566,788	-	-	566,788	-	-	Pension related temporary difference associated with Service Company allocations
Purchase Accounting-LTD FMV	936,841	893,481	893,481	-	893,481	-	-	-	Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
State Income Tax Deductible	1,477,771	1,742,344	1,742,344	-	-	1,742,344	-	-	Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm	27,701,877	27,523,437	27,523,437	-	-	27,523,437	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	34,378,546	34,723,707	34,723,707	-	-	34,723,707	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	395,252	392,256	392,256	-	-	392,256	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	340,711	345,711	345,711	-	-	345,711	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	767,327	780,088	780,088	-	-	780,088	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,216,653	1,239,283	1,239,283	-	-	1,239,283	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	470,600	467,415	467,415	-	-	467,415	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	362,460	368,210	368,210	-	-	368,210	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,593,931	2,604,843	2,604,843	-	-	2,604,843	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,851,965	2,908,757	2,908,757	-	-	2,908,757	-	-	Actual amount of tax interest capitalized
Tax UoP Repair Exp-WV-Norm	-	82	82	-	-	-	82	-	2011-43
WV DTA related to HB 3286	101,221	101,221	101,221	-	101,221	-	-	-	Valuation allowance on disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
Subtotal	162,995,984	163,507,089	163,507,089	-	3,788,215	159,718,874	-	-	
Less FASB 109 included above	24,327,033	24,798,608	24,798,608	-	-	24,798,608	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	138,668,951	138,708,481	138,708,481	-	3,788,215	134,920,266	-	-	
FAS 109 EDIT	-	(47,331,335)	-	-	-	-	-	-	
FAS 109 Other	-	72,129,943	-	-	-	-	-	-	

Instructions for Account 190:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
ADIT- 282									
A&G Expense Capitalized	18,165,855	19,283,541	19,283,541			19,283,541			Basis difference relating to A&G expense
Accelerated Tax Depreciation	550,968,417	551,311,111	551,311,111			551,311,111			Additional tax depreciation over book
Additional State Depreciation MD	5,279,591	5,578,399	5,578,399			5,578,399			Temporary difference for additional state depreciation allowed for MD tax return
Additional State Depreciation PA	13,875,790	14,765,861	14,765,861			14,765,861			Temporary difference for additional state depreciation allowed for PA tax return
Additional State Depreciation VA	6,423,509	6,756,960	6,756,960			6,756,960			Temporary difference for additional state depreciation allowed for VA tax return
Additional State Depreciation WV	52,132,748	52,657,776	52,657,776			52,657,776			Temporary difference for additional state depreciation allowed for WV tax return
AFUDC Debt	4,598,182	4,638,654	4,638,654			4,638,654			Portion of AFUDC Debt that relates to property and booked to account 282
Capitalized Vertical Tree Trimming	133,802	129,995	129,995			129,995			Temporary difference that is capitalized for book purposes but deductible for tax purposes
Cost of Removal	(44,218,375)	(46,729,446)	(46,729,446)			(46,729,446)			Temporary difference arising for removal of plant/property
FASB 109 Cross-Up	(166,460,226)	(165,257,666)	(165,257,666)			(165,257,666)			Reclass of the tax portion (gross-up) for property items included in account 282
Other Basis Differences	(38,894,604)	(37,580,232)	(37,580,232)			(37,580,232)			Other property related temporary differences
T&D Repairs	3,437,015	3,496,876	3,496,876			3,496,876			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	405,441,703	409,051,828	409,051,828	-	-	409,051,828	-	-	
Less FASB 109 included above	(166,460,226)	(165,257,666)	(165,257,666)			(165,257,666)			
Less FASB 106 included above									
Total	571,901,929	574,309,494	574,309,494			574,309,494			
FAS 109 EDIT		(175,460,304)							
FAS 109 Other		10,202,638							

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	JUSTIFICATION
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
A&G Expenses-PA-Norm	-	2,093	2,093	-	-	2,093	-	-	A&G expense adjustment
AFUDC Debt-PA-Norm-Incurred-CWIP	-	3,591	3,591	-	-	-	-	-	Portion of AFUDC debt that relates to property and booked to account 283
AFUDC Debt-PA-Norm-Reversal-CWIP	-	496	496	-	-	-	-	-	Portion of AFUDC debt that relates to property and booked to account 283
AFUDC Debt-VA-Norm	-	119	119	-	-	-	-	-	Portion of AFUDC debt that relates to property and booked to account 283
Cap Vertical Tree Trimming-PA-Norm	-	-	-	-	-	-	-	-	Temporary difference that is capitalized for book purposes but deductible for tax purposes
Charitable Contribution State & Local RTA	2,417	1,092	1,092	-	1,092	-	-	-	Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward
CIAC-Fed-Norm-Reversal-CWIP	1,892,595	1,892,595	1,892,595	-	-	1,892,595	-	-	Taxable CIAC
CIAC-MD-Norm	(71,846)	(69,702)	(69,702)	-	-	(69,702)	-	-	Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	21,816	21,816	21,816	-	-	21,816	-	-	Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	121,734	121,734	121,734	-	-	121,734	-	-	Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	14,553	14,553	14,553	-	-	14,553	-	-	Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	135,498	135,498	135,498	-	-	135,498	-	-	Taxable CIAC
Deferred Charge-EIB	210,093	269,724	269,724	-	-	269,724	-	-	Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	22,424,745	20,442,076	20,442,076	-	-	20,442,076	-	-	Reclass of the tax portion (gross-up) for property items included in account 283
Other Basis Differences-PA-Norm	-	41,735	41,735	-	-	41,735	-	-	Other property related temporary differences
Other Basis Differences-VA-Norm	-	5,705	5,705	-	-	5,705	-	-	Other property related temporary differences
PAA - LT Regulatory Asset Amort	936,841	893,481	893,481	-	893,481	-	-	-	with the FEAYE merger
PJM Receivable	30,037,996	28,289,945	28,289,945	-	28,289,945	-	-	-	Comparison of actual to forecast revenues - non-property related
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	33,924,507	34,395,144	34,395,144	-	-	34,395,144	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	336,011	342,878	342,878	-	-	342,878	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,202,590	1,234,691	1,234,691	-	-	1,234,691	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	355,797	363,478	363,478	-	-	363,478	-	-	Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,799,755	2,876,969	2,876,969	-	-	2,876,969	-	-	Actual amount of tax interest capitalized
Tax Up Repair Exp-WV-Norm	-	82	82	-	-	82	-	-	2011-41
Valuation Allowance NOL WV	17,883,002	18,073,998	18,073,998	-	-	18,073,998	-	-	Valuation allowances recorded against state NOL carryforwards not expected to be realized
Year-End Additional Temp Adjustments LT	-	51,639	51,639	-	-	51,639	-	-	Other temporary differences
Subtotal	112,228,104	109,405,430	109,405,430	-	29,184,518	80,220,912	-	-	
Less FASB 109 included above	22,424,745	20,442,076	20,442,076	-	-	20,442,076	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>89,803,359</b>	<b>88,963,354</b>	<b>88,963,354</b>	<b>-</b>	<b>29,184,518</b>	<b>59,778,836</b>	<b>-</b>	<b>-</b>	
FAS 109 EDIT		(43,584,740)							
FAS 109 Other		64,026,826							

Instructions for Account 283:

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

Trans-Allegheny Interstate Line Company

Attachment H-18A, Attachment 1.1

Attachment 1.1 - Excess & Deficient ADIT

page 1 of 5  
 For the 12 months ended 12/31/25

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/25 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
<b>Non-property (Note B):</b>												
<b>1 Account 190</b>												
1a	2017	Federal Long Term		41,768,680			12	3,212,975	38,555,705	Protected	Asset (182.3)	410.1
1b	2017	Federal Long Term		406,861			12	31,297	375,564	Unprotected	Asset (182.3)	410.1
1c	2017	NOL Deferred Tax Asset - LT PA		(498,834)			12	(38,372)	(460,462)	Unprotected	Liability (182.3)	410.1
1d	2017	NOL Deferred Tax Asset - LT WV		(2,482,947)			12	(190,996)	(2,291,951)	Unprotected	Liability (182.3)	410.1
1e	2017	Pension/OPFB - Other Def Cr. or Dr.		583,965			33	17,175	566,790	Unprotected	Asset (182.3)	410.1
1f	2017	Purch Acct-LTD FMV		118,932			10	2	39,644	Unprotected	Asset (182.3)	410.1
<b>2 Account 282</b>												
<b>3 Account 283</b>												
3a	2017	PAA - LT Regulatory Asset Amort		(118,932)			10	2	(39,644)	Unprotected	Liability (182.3)	410.1
3b	2017	Valuation Allowance NOL WV		2,482,947			20	12	190,996	Unprotected	Asset (182.3)	410.1
<b>4 Non-property gross up for Taxes</b>				15,335,085	(94,797)				1,162,324			14,077,964
<b>5 Total Non-Property</b>				57,595,758	(94,797)				4,385,399			53,115,562
<b>Property (Note B):</b>												
6	2017	Property Book-Tax Timing Difference - Account 190		-	-	ARAM	ARAM	-	-	Protected	Asset	411.1
7	2017	Property Book-Tax Timing Difference - Account 190		-	-	ARAM	ARAM	-	-	Unprotected	Liability (254)	411.1
8	2017	Property Book-Tax Timing Difference - Account 190		-	-	ARAM	ARAM	-	-	Protected	Liability	410.1
9	2017	Property Book-Tax Timing Difference - Account 190		-	-	ARAM	ARAM	214,950	9,837,588	Unprotected	Asset (254)	410.1
10	2017	Property Book-Tax Timing Difference - Account 282		10,073,783	(21,246)	ARAM	ARAM	-	-	Protected	Asset (254)	411.1
11	2017	Property Book-Tax Timing Difference - Account 282		-	-	ARAM	ARAM	-	-	Unprotected	Liability (254)	411.1
12	2017	Property Book-Tax Timing Difference - Account 282		(185,867,478)	464,257	ARAM	ARAM	(2,286,706)	(183,116,515)	Protected	Liability (254)	410.1
13	2017	Property Book-Tax Timing Difference - Account 282		16,672,576	(46,236)	ARAM	ARAM	132,865	16,493,475	Unprotected	Asset (254)	410.1
14	2017	Property Book-Tax Timing Difference - Account 283		-	-	ARAM	ARAM	-	-	Protected	Asset	411.1
15	2017	Property Book-Tax Timing Difference - Account 283		-	-	ARAM	ARAM	-	-	Unprotected	Liability	411.1
16	2017	Property Book-Tax Timing Difference - Account 283		-	-	ARAM	ARAM	-	-	Protected	Liability	410.1
17	2017	Property Book-Tax Timing Difference - Account 283		-	-	ARAM	ARAM	-	-	Unprotected	Asset	411.1
18	2017	Property Gross up for Taxes		(57,740,109)	500,019	ARAM	ARAM	(699,214)	(56,540,876)	Protected, Unprotected	Liability	411.1
19	2017	<b>Total Property (Total of lines 6 thru 18)</b>		(216,861,229)	896,794			(2,638,105)	(213,326,329)			

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For the 12 months ended 12/31/25

Line No.	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/25 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
Non-property (Note B):												
20		Account 190										
20a												
21		Account 282										
21a												
22		Account 283										
22a	2023	Deferred Charge-EIB										
22b	2023	SCDI Timing Allocation								Unprotected	Liability (182.3)	410
23		Non-property gross up for Taxes								Unprotected	Liability (182.3)	410
24	2023	Total Non-Property										
Property (Note B):												
25	2023	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Asset	411
26	2023	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Unprotected	Liability (254)	411
27	2023	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Liability	410
28	2023	Property Book-Tax Timing Difference - Account 190		299,169	198	ARAM	ARAM	6,596	292,771	Unprotected	Asset (254)	410
29	2023	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Protected	Asset	411
30	2023	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM	(66,591)	(4,219,273)	Unprotected	Liability (254)	411
31	2023	Property Book-Tax Timing Difference - Account 282		(4,283,052)	(2,812)	ARAM	ARAM	8,965	471,152	Protected	Liability (254)	410
32	2023	Property Book-Tax Timing Difference - Account 282		478,329	1,829	ARAM	ARAM			Unprotected	Asset (254)	410
33	2023	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Asset	411
34	2023	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Liability	411
35	2023	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Liability	410
36	2023	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM	(18,403)	(1,246,074)	Unprotected	Asset	411
37	2023	Property Gross up for Taxes			7,580	ARAM	ARAM			Protected, Unprotected	Liability	411
38	2023	Total Property (Total of lines 25 thru 37)		(4,777,611)	6,795			(69,432)	(4,701,384)			

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For the 12 months ended 12/31/25

Line No.	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/25 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
Non-property (Note B):												
39		Account 190										
39a												
40		Account 282										
40a												
41		Account 283										
41a	2024	Deferred Charge-EIB		(189)			2	(189)		Unprotected	Liability (182.3)	
42		Non-property gross up for Taxes		(69)				(69)				
43		Total Non-Property		(258)				(258)				
Property (Note B):												
44	2024	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Asset	
45	2024	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Unprotected	Liability (254)	
46	2024	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Liability	
47	2024	Property Book-Tax Timing Difference - Account 190		250,495	189	ARAM	ARAM	5,606	245,078	Unprotected	Asset (254)	
48	2024	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Protected	Asset	
49	2024	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Unprotected	Liability (254)	
50	2024	Property Book-Tax Timing Difference - Account 282		(3,708,272)	(2,953)	ARAM	ARAM	(54,834)	(3,656,391)	Protected	Liability (254)	
51	2024	Property Book-Tax Timing Difference - Account 282		416,121	1,416	ARAM	ARAM	6,964	410,573	Unprotected	Asset (254)	
52	2024	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Asset	
53	2024	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Liability	
54	2024	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Liability	
55	2024	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Asset	
56	2024	Property Gross up for Taxes		(1,103,723)	6,337	ARAM	ARAM	(15,242)	(1,082,144)			
57		Total Property (Total of lines 39 thru 56)		(4,145,379)	4,988			(57,506)	(4,082,885)			

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For the 12 months ended 12/31/25

Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/25 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
58		Non-property (Note B):										
58a		Account 190										
59		Account 282										
59a												
60		Account 283										
60a	2025	Deferred Charge-EIB		(773)		2	1	(387)	(387)	Unprotected	Liability (182.3)	
61		Non-property gross up for Taxes		(280)	1			(139)	(139)			
62		Total Non-Property		(1,053)	1			(526)	(526)			
		Property (Note B):										
63	2025	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM		-	Protected	Asset	
64	2025	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM		-	Unprotected	Liability (254)	
65	2025	Property Book-Tax Timing Difference - Account 190		-		ARAM	ARAM		-	Protected	Liability	
66	2025	Property Book-Tax Timing Difference - Account 190		85,602	52,538	ARAM	ARAM	3,340	49,198	Unprotected	Asset (254)	
67	2025	Property Book-Tax Timing Difference - Account 282		-		ARAM	ARAM		-	Protected	Asset	
68	2025	Property Book-Tax Timing Difference - Account 282		-		ARAM	ARAM		-	Unprotected	Liability (254)	
69	2025	Property Book-Tax Timing Difference - Account 282		(1,300,977)	(799,241)	ARAM	ARAM	(29,686)	(769,556)	Protected	Liability (254)	
70	2025	Property Book-Tax Timing Difference - Account 282		142,408	87,525	ARAM	ARAM	3,034	84,492	Unprotected	Asset (254)	
71	2025	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Protected	Asset	
72	2025	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Unprotected	Liability	
73	2025	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Protected	Liability	
74	2025	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Unprotected	Asset	
75	2025	Property Gross up for Taxes		(389,347)	(235,310)	ARAM	ARAM	(8,407)	(616,249)			
76		Total Property (Total of lines 58 thru 75)		(1,462,314)	(894,488)			(31,719)	(1,252,115)			

Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/25 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
77		<b>Non-property (Note B):</b>										
77a		Account 190										
78		Account 282										
78a												
79		Account 283										
79a	2026	Deferred Charge-EIB	(941)	-			2	2	-	(941)	Unprotected	Liability (182.3)
80		<b>Non-property gross up for Taxes</b>	(339)	-					-	(339)		
81		<b>Total Non-Property</b>	(1,280)	-					-	(1,280)		
82	2026	<b>Property (Note B):</b>										
83	2026	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Asset	
84	2026	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		0	Unprotected	Liability (254)	
85	2026	Property Book-Tax Timing Difference - Account 190	81,766			ARAM	ARAM		81,766	Unprotected	Asset (254)	
86	2026	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Protected	Asset	
87	2026	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM		-	Unprotected	Liability (254)	
88	2026	Property Book-Tax Timing Difference - Account 282	(1,297,625)			ARAM	ARAM		(1,297,625)	Protected	Liability (254)	
89	2026	Property Book-Tax Timing Difference - Account 282	139,324			ARAM	ARAM		139,324	Unprotected	Asset (254)	
90	2026	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Asset	
91	2026	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Unprotected	Liability	
92	2026	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		-	Protected	Liability	
93	2026	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		0	Unprotected	Asset	
94	2026	Property Gross up for Taxes	(388,226)			ARAM	ARAM		(388,226)			
95		<b>Total Property (Total of lines 77 thru 94)</b>	(1,464,762)	-					-	(1,464,762)		
96		<b>Deferral of Amortized Excess/Deficient ADITs (Note H)</b>										
97		<b>Total Non-Property &amp; Property Amortization, including gross up for taxes (Total of lines 5, 19, 24, 38,43,57,62,76)</b>							1,587,852			
98		<b>Total 2025 FAS109 (Total of lines 5, 19, 24, 38,43,57,62,76,81,95) (Note I)</b>							(171,713,718)			
99		<b>Total 2025 FAS109 (Attachment 3) (Note I)</b>							(171,713,718)			

Notes:

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

Line No.	Vintage (Note A)	M Item	COLUMN C		COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
			12/31/2025 ADIT Balance (Prior to 2024 PA State Tax)	12/31/2025 ADIT Balance (After 2024 PA State Tax)	Change in ADIT due to 2026 PA State Tax	ADIT Offset to P&L (Note B)	(Excess) Deficient Deferred Income Taxes (Notes B & C)	(Excess) Deficient Deferred Income Tax Activity post tax reimbursement	ADIT Offset to Regulatory Asset (Liability) (= -Col. E + Col. F)	Other Adjustments including Gross-up True-ups	2025 Return-to-Accrual Adjustment (Recorded in 2026)	(Excess)/Deficient ADIT Transmission Reinsurance Balance (= Col. G + Col. H + Col. I)	Protected / Unprotected
<b>Deferred Tax Asset (Liability) (Note B)</b>													
<b>Non-Property Related Items:</b>													
<b>190 Accounts</b>													
1a	2026	Charitable Contribution Carryforward	0	0	0	0	0	0	0	0	0	N/A	
1b	2026	Charitable Contribution State & Local RTA	-1,111	-1,092	18	-18	0	0	0	0	0	N/A	
1c	2026	Deferral Amortization of Excess Def Income Taxes	0	0	0	0	0	0	0	0	0	N/A	
1d	2026	Incentive Compensation	0	0	0	0	0	0	0	0	0	N/A	
1e	2026	Merger Costs: D&O Insurance	18	18	0	0	0	0	0	0	0	N/A	
1f	2026	Merger Costs: Licenses	833	830	-3	3	0	0	0	0	0	N/A	
1g	2026	Other Reg Liability Misc	0	0	0	0	0	0	0	0	0	N/A	
1h	2026	Purch Acct-LTD FMV	817,047	814,193	-2,854	2,854	0	0	0	0	0	N/A	
2		Year-End Additional Temp Adjustments LIT	-51,620	-51,639	181	-181	0	0	0	0	0	N/A	
3		<b>Total For 190 Accounts:</b>	<b>764,967</b>	<b>762,310</b>	<b>-2,657</b>	<b>2,657</b>							
4		<b>Total For 282 Accounts:</b>											
5		<b>283 Accounts</b>											
5a	2026	Accum Prov For Inj and Damage-Gen Liability	-	-	-	-	-	-	-	-	-	N/A	
5b	2026	Deferred Charge-EIB	(269,337)	(268,397)	941	-	(941)	-	-	-	(941)	Unprotected	182
5c	2026	PA - LT Regulatory Asset Amort	(817,047)	(814,193)	2,854	-	(2,854)	-	-	-	-	N/A	
5d	2026	PJM Receivable	(28,388,054)	(28,289,945)	98,149	-	(98,149)	-	-	-	-	N/A	
6		<b>Total For 283 Accounts:</b>	<b>(29,475,478)</b>	<b>(29,372,535)</b>	<b>102,943</b>	<b>(102,002)</b>		<b>(941)</b>			<b>(941)</b>		
<b>Total Non-Property Related Items:</b>													
7		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						(941)	-	-	(941)		
8		Net Tax Gross-up						(28)	-	-	(28)		
9		<b>Net (Excess) Deficient Deferred Income Taxes (including Gross-up)</b>						<b>(1,221)</b>			<b>(1,221)</b>		
<b>Property Related Items:</b>													
<b>190 Accounts</b>													
10a	2026	CIAC-PA-Norm	50,129	46,992	(3,137)	-	3,137	-	-	-	3,137	Unprotected	254
10b	2026	CIAC-PA-Norm-Incurred-CWIP	81,757	76,641	(5,116)	-	5,116	-	-	-	5,116	Unprotected	254
10c	2026	CIAC-PA-Norm-Reversal-CWIP	(81,758)	(76,942)	(5,116)	-	(5,116)	-	-	-	(5,116)	Unprotected	254
10d	2026	Tax Interest Capitalized-PA-Norm	1,241,297	1,163,919	(77,678)	-	77,678	-	-	-	77,678	Unprotected	254
10e	2026	Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,566,695	1,468,654	(98,041)	-	98,041	-	-	-	98,041	Unprotected	254
10f	2026	Tax Interest Capitalized-PA-Norm-Reversal-CWIP	(1,551,510)	(1,454,419)	(97,091)	-	97,091	-	-	-	(97,091)	Unprotected	254
11		<b>Total For 190 Accounts:</b>	<b>1,306,811</b>	<b>1,224,845</b>	<b>(81,766)</b>	<b>-</b>	<b>81,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,766</b>		
12		<b>282 Accounts</b>											
12a	2026	481a 2023 Return Adjustment	(2,348)	(2,340)	8	-	(8)	-	-	-	(8)	Unprotected	254
12b	2026	AMG Expenses-PA-Norm	(959,911)	(897,029)	62,882	-	(62,882)	-	-	-	(62,882)	Protected	254
12c	2026	Accelerated Tax Dep-PA-Norm	(20,736,554)	(19,438,329)	1,297,825	-	(1,297,825)	-	-	-	(1,297,825)	Unprotected	254
12d	2026	AFUDC Debt-PA-Norm	(187,293)	(175,573)	11,721	-	(11,721)	-	-	-	(11,721)	Unprotected	254
12e	2026	AFUDC Debt-PA-Norm-Incurred-CWIP	(242,688)	(227,499)	15,187	-	(15,187)	-	-	-	(15,187)	Unprotected	254
12f	2026	AFUDC Debt-PA-Norm-Reversal-CWIP	237,104	222,266	(14,838)	-	14,838	-	-	-	14,838	N/A	
12g	2026	AFUDC EquityFAS 43-PA-FT	(621,723)	(692,916)	38,908	-	(38,908)	-	-	-	(38,908)	Unprotected	254
12h	2026	AFUDC EquityFAS 43-PA-FT-Incurred-CWIP	(620,236)	(768,907)	51,329	-	(51,329)	-	38,908	-	51,329	N/A	
12i	2026	AFUDC EquityFAS 43-PA-FT-Reversal-CWIP	795,273	745,508	(49,767)	-	49,767	-	(49,767)	-	49,767	Unprotected	254
12j	2026	Cap Vertical Tree Trimming-PA-Norm	(6,802)	(5,252)	(1,550)	-	1,550	-	-	-	(1,550)	Unprotected	254
12k	2026	Cost of Removal-PA-Norm	2,010,736	1,884,907	(125,829)	-	125,829	-	-	-	125,829	Unprotected	254
12l	2026	Other Basis Differences-PA-Norm	1,518,801	1,423,757	(95,044)	-	95,044	-	-	-	95,044	Unprotected	254
12m	2026	R&D Cost-PA-Norm	(3,330)	(3,121)	208	-	(208)	-	-	-	(208)	Unprotected	254
12n	2026	Step Up-PA-Norm	28,945	25,259	(3,686)	-	3,686	-	-	-	3,686	Unprotected	254
12o	2026	Tax Depreciation Adjustment - PA	(481)	(457)	25	-	(25)	-	-	-	25	Unprotected	254
12p	2026	Tax UoP Repair Exp-PA-Norm	(170,343)	(159,683)	(10,660)	-	10,660	-	-	-	(10,660)	Unprotected	254
12q	2026	Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	(85,733)	(80,368)	(5,365)	-	(5,365)	-	-	-	(5,365)	Unprotected	254
12r	2026	Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	85,223	79,899	(5,333)	-	5,333	-	-	-	5,333	Unprotected	254
13		<b>Total For 282 Accounts:</b>	<b>(19,158,557)</b>	<b>(17,959,787)</b>	<b>1,198,770</b>	<b>-</b>	<b>(1,198,770)</b>	<b>40,469</b>	<b>-</b>	<b>-</b>	<b>(1,158,569)</b>		
<b>Total Property Related Items:</b>													
14		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						(1,117,004)	40,469	-	(1,076,535)		
15		Net Tax Gross-up						(402,820)	14,594	-	(388,226)		
16		<b>Net (Excess) Deficient Deferred Income Taxes (including Gross-up)</b>						<b>(1,519,824)</b>	<b>55,063</b>	<b>-</b>	<b>(1,464,762)</b>		
<b>Total Property and Non-property Related Items:</b>													
17		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)						(1,117,944)	40,469	-	(1,077,476)		
18		Net Tax Gross-up						(403,160)	14,594	-	(388,566)		
19		<b>Net (Excess) Deficient Deferred Income Taxes (including Gross-up)</b>						<b>(1,521,045)</b>	<b>55,063</b>	<b>-</b>	<b>(1,465,983)</b>		



## Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. TRAILCo will modify Attachment 1.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the retention from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADIT's in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS 109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Reflects the end of 2017 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

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

Other Taxes	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount	
<b>Plant Related</b>		<b>Gross Plant Allocator</b>			
1.1	2022 State Property WV	p263.12(l)	5,771,385	100.0000%	\$ 5,771,385
1.2	2023 State Property WV	p263.13(lj)	5,636,512	100.0000%	5,636,512
1.3	2023 State Property PA (Public Utility Realty)	p263.16(l)	30,579	100.0000%	30,579
1.4	2023 State Property OH (Public Utility Realty)	p263.17(l)	14,498	100.0000%	14,498
1.5	2022 Local Property MD	p263.6(l)	758,107	100.0000%	758,107
1.6	2023 Local Property MD	p263.7(l)	795,300	100.0000%	795,300
1.7	2023 Local Property VA	p263.9(l)	1,285,737	100.0000%	1,285,737
2.1					
3	<b>Total Plant Related</b>		14,292,118		14,292,118
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>			
4	Accrued Federal FICA	p263.39(l)	94,516		
5					
6	Federal - Excise	p263.28(l)	5,266		
7					
8	<b>Total Labor Related</b>		99,782	100.0000%	99,782
<b>Other Included</b>		<b>Gross Plant Allocator</b>			
9	State Sales/Use Tax PA	p263.18(i)			0
10					0
11					0
12	<b>Total Other Included</b>		0		0
13	<b>Total Included (Lines 4 + 9 + 13)</b>		14,391,900		<u>14,391,900</u> Input to Appendix A, Line 82
<b>Retail Related Other Taxes to be Excluded</b>					
14	Federal Income Tax	p263.22(l)	26,950,445		
15	Corporate Net Income Tax MD	p263.23(l)	130,008		
16	Corporate Net Income Tax PA	p263.24(l)	1,521,829		
17	Corporate Net Income Tax VA	p263.25(l)	161,105		
18	Corporate Net Income Tax WV	p263.26(l)	5,269,349		
19	<b>Subtotal, Excluded</b>		34,032,736		
20	<b>Total, Included and Excluded (Line 14 + Line 20)</b>		48,424,636		
21	<b>Total Other Taxes from p114.14.c</b>		<u>14,391,900</u>		
22	<b>Difference (Line 20 - Line 21)</b>		34,032,736		

Criteria for Allocation:

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

**Trans-Allegheny Interstate Line Company**

**Attachment 3 - Revenue Credit Workpaper**

		Amount	FERC Form No.1 page, line & Col
<b>Account 454 - Rent from Electric Property</b>			
1	Rent from Electric Property - Transmission Related (Note 3)	-	
2	Total Rent Revenues (Line 1)	-	
<b>Account 456 - Other Electric Revenues (Note 1)</b>			
3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	4,541,299	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	4,541,299	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	<u>4,541,299</u>	Input to Appendix A, Line 131
<b>Revenue Adjustment to determine Revenue Credit</b>			
14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-	
14b	Costs associated with revenues in line 14a	-	
14c	Net Revenues (14a - 14b)	-	
14d	50% Share of Net Revenues (14c / 2)	-	
14e	Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-	
14f	Net Revenue Credit (14d + 14e)	-	
14g	Line 14a less line 14f	-	
15	Amount offset in line 4 above	-	
16	Total Account 454 and 456	4,541,299	
17	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.		
18	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.		
19	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).		
20	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.		

Attachment 4 - Calculation with Incentive ROE

A	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	166,446,453	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

**Return Calculation**

		Source Reference		
1	Rate Base		Appendix A, Line 46	1,343,062,042
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
Common Stock				
3	Proprietary Capital		Appendix A, Line 85	899,649,691
4	Less Accumulated Other Comprehensive Income Account 219		Appendix A, Line 86	0
5	Less Preferred Stock		Appendix A, Line 87	0
6	Less Account 216.1		Appendix A, Line 88	0
7	Common Stock		Appendix A, Line 89	899,649,691
Capitalization				
8	Long Term Debt		Appendix A, Line 90	599,468,688
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	599,468,688
13	Preferred Stock		Appendix A, Line 95	0
14	Common Stock		Appendix A, Line 96	899,649,691
15	Total Capitalization		Appendix A, Line 97	1,499,118,379
16	Debt %	Total Long Term Debt	Appendix A, Line 98	39.9881%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	60.0119%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0473
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock		12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0189
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0762
25	Rate of Return on Rate Base ( ROR )		(Sum Lines 22 to 24)	0.0951
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	127,764,819

**Composite Income Taxes**

Income Tax Rates				
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	21.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	7.09%
29	p = percent of federal income tax deductible for state purposes		Appendix A, Line 111	0.00%
30	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	Appendix A, Line 112	26.60%
31	T / (1-T)		Appendix A, Line 113	36.24%
32	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$		37,093,782
32a	(Excess)/Deficient Deferred Income Taxes		Appendix A, Line 114a	1,587,852
33	Total Income Taxes		(Line 32 + Line 32a)	38,681,634

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #: Descriptions, Notes, Form 1 Page #s and Instructions			13 Month Balance for Reconciliation		EDY Balance for Estimate	Mileage													
Calculation of Transmission Plant in Service			Total		Total	Black Oak	Wayside	S2 Junction - Terminal Line	Patuxent	Deep/Waters	MSB/SW/POK Transformer	North Shenandoah	BSB/BSR Transformer	Westwood/Capitol	Kenner	Double #2 Trans	Double #3 Trans	Double #4 Trans	
December	p206.58.b	For 2023	2,271,809,786		57,708,161			1,077,222,675	2,127,020	24,548,303	8,200,718	1,923,902	9,163,880	6,444,187	39,616,235	5,183,481	4,792,439	5,686,109	
January	company records	For 2024	2,316,855,995		58,726,311			1,869,436,538	2,172,826	25,027,409	8,353,229	1,900,146	9,340,419	6,562,040	40,335,548	5,288,162	4,942,033	5,786,242	
February	company records	For 2024	2,319,894,802		58,717,304			1,862,289	2,174,026	25,027,409	8,353,229	1,900,146	9,340,419	6,562,040	40,335,548	5,288,162	4,942,033	5,786,242	
March	company records	For 2024	2,322,004,168		58,743,310			1,900,443,184	2,174,033	25,042,187	8,357,749	1,901,294	9,345,864	6,565,875	40,357,735	5,291,391	4,953,361	5,789,331	
April	company records	For 2024	2,324,434,958		58,767,907			1,905,628,876	2,174,295	25,044,839	8,358,590	1,901,472	9,348,615	6,566,352	40,361,868	5,291,992	4,953,883	5,789,906	
May	company records	For 2024	2,324,466,494		58,768,768			1,905,862,245	2,174,316	25,045,160	8,358,658	1,901,489	9,348,615	6,566,407	40,362,199	5,292,241	4,954,330	5,789,952	
June	company records	For 2024	2,325,226,468		57,486,630			1,906,695,308	2,174,371	25,045,741	8,358,836	2,154,127	10,193,258	6,566,550	40,363,072	5,292,168	4,954,379	5,790,074	
July	company records	For 2024	2,328,601,367		57,529,488			1,911,187,168	2,177,350	25,077,034	8,368,405	2,237,360	10,219,167	6,574,247	40,410,054	5,299,005	4,960,442	5,796,614	
August	company records	For 2024	2,340,617,738		58,640,517			1,916,160,367	2,178,140	25,088,330	8,370,942	2,270,421	10,232,007	6,576,288	40,422,509	5,302,774	4,967,003	5,798,348	
September	company records	For 2024	2,342,162,070		58,631,587			1,911,110,874	2,178,340	25,087,452	8,371,565	2,270,264	10,218,291	6,576,805	40,425,865	5,302,774	4,967,003	5,798,348	
October	company records	For 2024	2,355,859,388		58,947,342			1,922,270,125	2,178,473	25,088,832	8,372,013	2,270,587	10,305,654	6,577,149	40,427,766	5,305,654	4,968,532	5,799,080	
November	company records	For 2024	2,357,879,305		58,910,012			1,918,707,468	2,177,863	25,088,478	8,370,376	2,271,702	10,301,658	6,578,333	40,418,750	5,305,654	4,968,532	5,799,080	
December	p207.58.g	For 2024	2,362,378,881		58,899,519			1,908,996,348	2,178,115	25,095,578	8,374,075	2,197,893	10,305,541	6,578,859	40,437,883	5,305,541	4,968,567	5,800,459	
Transmission Plant in Service			<b>2,350,184,187</b>		<b>2,362,378,881</b>			<b>58,199,616</b>	<b>18,361,706</b>	<b>1,999,448,321</b>	<b>2,172,205</b>	<b>26,022,987</b>	<b>6,351,877</b>	<b>2,107,759</b>	<b>9,956,492</b>	<b>40,326,909</b>	<b>5,675,916</b>	<b>4,941,653</b>	<b>5,785,318</b>

Totals																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Havkey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	922 Jct Substation	Cosmough-Seward	Luxor	Graysport & Guilford	Hansboro Lake - Homer City	Altoona	Blainville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
10,975,422	15,044,012	2,888,312	831,386	6,465,426	65,850,695	656,646	18,968,587	28,840,541	1,198,270	1,779,159	12,863,904	36,653,680	3,707,315	568,850	44,245,879	6,100,666	438,406
11,255,795	16,255,831	2,957,664	848,532	6,608,057	65,156,295	669,909	19,326,011	29,430,462	1,223,274	1,816,132	13,128,284	37,416,813	3,786,228	580,709	45,154,458	6,233,044	447,546
11,251,698	16,255,831	2,957,664	848,532	6,608,057	65,156,102	669,909	20,244,466	29,430,462	1,223,274	1,816,132	13,128,284	37,416,813	3,786,228	580,709	45,154,458	6,233,044	447,546
11,284,289	16,266,329	2,959,865	849,000	6,612,456	65,197,603	670,321	20,283,430	29,448,608	1,224,045	1,817,273	13,136,436	37,440,386	3,788,662	581,074	45,182,483	6,237,127	447,828
11,292,611	16,268,233	2,962,275	849,109	6,613,709	65,205,332	670,398	20,282,297	29,452,647	1,224,199	1,817,485	13,137,865	37,441,679	3,789,115	581,142	45,187,763	6,237,887	447,880
11,298,580	16,268,388	2,962,786	849,167	6,613,835	65,205,952	670,404	20,286,911	29,452,319	1,224,200	1,817,502	13,138,077	37,450,938	3,789,152	581,148	45,188,121	6,237,948	447,884
11,298,213	16,268,788	2,971,467	849,188	6,614,008	65,207,585	670,421	20,287,103	29,453,038	1,224,230	1,817,547	13,138,397	37,451,670	3,789,247	581,162	45,188,485	6,238,109	447,886
11,314,356	16,290,428	2,988,111	850,308	6,623,324	65,206,465	671,293	20,533,586	29,491,066	1,225,864	1,819,962	13,155,659	37,501,587	3,794,402	581,937	45,258,641	6,246,755	448,492
11,318,896	16,296,169	2,987,879	850,604	6,625,793	65,937,029	671,625	20,544,033	29,517,156	1,226,296	1,820,602	13,160,236	37,519,488	3,795,768	582,142	45,274,373	6,249,047	448,651
11,319,917	16,297,618	2,988,192	850,660	6,626,419	66,865,264	671,683	20,546,174	29,519,144	1,226,406	1,820,765	13,161,386	37,522,394	3,796,114	582,184	45,278,360	6,249,628	448,691
11,320,624	16,298,686	2,999,334	850,730	6,628,836	69,451,898	671,622	28,850,363	29,521,467	1,226,479	1,820,873	13,162,167	37,524,626	3,796,345	582,229	45,281,013	6,250,015	448,717
11,317,921	16,294,685	3,008,430	850,508	6,625,242	69,718,387	671,473	29,392,134	29,514,676	1,226,200	1,820,468	13,155,215	37,516,676	3,795,463	582,056	45,271,001	6,246,336	448,616
11,324,030	16,313,227	3,017,185	850,971	6,628,844	69,770,769	671,810	29,415,504	29,529,772	1,226,831	1,821,393	13,165,888	37,538,143	3,797,456	582,396	45,284,169	6,251,879	448,846
11,274,790	16,253,756	2,972,412	848,375	6,607,082	66,234,416	668,786	22,228,166	29,430,951	1,223,043	1,815,791	13,128,846	37,415,446	3,785,600	580,899	45,151,473	6,231,822	447,461

Moshannon		Four Mile Junction		Shuman Hill/Mobley		Bartonville		Squab Hollow SVC		Shingletown		Claysburg Ring Bus		Jonestown SS Capacitor		Grover Sub		Rider Sub		Shawville		Monocacy SS		Mainsburg SS		Yeagertown		Nyswaner		Oak Mound		Joffre SS		Erie South		Farmers Valley Substation		Richwood Hill		Damascus SS		Warren Substation		Piercebuck SS		Pitt Run Substation		Total	
7,813,399	61,869,911	9,665,678	977,450	1,430,262	6,657,212	19,851,625	30,156,966	1,682,757	7,439,098	1,359,967	885,549	18,676,838	2,192,062	38,151,062	32,538,521	1,091,179	900,337	110,599,368	46,340,134	44,852,369	37,636,449	72,124,729	2,975,153	22,949,390	10,328,912	168,154,822.40	2,271,809,996																						
7,980,696	63,116,349	9,872,054	986,400	1,458,339	6,713,343	20,107,987	30,738,540	1,716,661	7,596,351	1,389,028	906,204	19,054,294	2,238,798	38,997,287	33,483,442	1,114,548	919,652	113,092,763	47,307,512	45,741,012	38,457,090	73,661,486	2,986,267	23,466,139	11,264,201	172,828,747.63	2,319,994,800																						
7,985,763	63,164,797	9,876,420	989,046	1,459,205	6,717,779	20,108,975	30,756,478	1,717,707	7,601,201	1,389,924	906,045	19,065,936	2,240,239	39,050,291	33,769,910	1,115,269	920,248	113,236,114	47,386,178	45,789,422	38,482,918	73,713,149	2,987,680	23,481,048	11,271,916	173,045,543.29	2,322,004,168																						
7,986,724	63,161,668	10,232,148	991,157	1,459,367	6,718,960	20,115,844	30,759,819	1,717,902	7,602,100	1,390,091	907,064	19,068,100	2,777,989	39,065,864	33,795,294	1,121,961	920,309	113,249,863	47,390,161	45,773,328	38,487,836	73,726,023	2,987,627	23,484,011	11,287,079	173,417,044.83	2,324,434,606																						
7,987,040	63,162,532	10,222,895	991,176	1,459,380	6,718,866	19,987,868	30,760,087	1,717,918	7,602,177	1,390,105	907,073	19,068,279	2,771,497	39,074,254	33,803,420	1,127,913	920,368	113,263,830	47,391,087	45,773,837	38,488,014	73,727,452	2,987,947	23,484,248	11,289,164	173,442,728.72	2,324,466,494																						
8,030,946	63,216,711	10,235,940	992,292	1,459,414	6,718,883	19,930,889	30,760,793	1,717,959	7,602,366	1,390,029	907,099	19,068,737	2,773,916	39,077,070	33,802,026	1,127,299	920,391	114,788,160	47,392,294	45,775,016	38,489,910	73,730,387	2,986,449	23,484,874	11,292,863	173,566,438.82	2,325,226,468																						
8,097,937	63,236,800	10,262,219	1,000,570	1,461,247	6,722,806	19,868,399	30,788,779	1,847,947	7,612,639	1,395,927	908,454	19,093,390	2,805,264	39,144,098	33,850,867	1,128,656	921,653	115,041,339	47,473,524	45,833,057	38,542,643	73,831,562	2,988,251	23,518,560	11,318,812	174,221,415.00	2,328,601,367																						
8,092,107	63,278,609	10,262,421	1,000,933	1,461,734	6,723,051	19,871,398	30,808,849	1,848,534	7,616,362	1,396,430	908,814	19,099,926	2,835,762	39,158,566	33,863,816	1,129,260	921,987	115,094,474	47,505,107	45,848,444	38,596,861	74,090,214	2,988,994	23,527,491	11,326,280	174,510,092.98	2,340,617,736																						
8,375,625	63,364,522	10,263,606	1,001,025	1,461,807	6,723,113	19,872,506	30,809,919	1,848,663	7,616,602	1,396,566	908,605	19,101,662	2,835,868	39,162,192	33,867,096	1,129,363	922,072	115,108,606	47,512,838	45,862,344	38,596,464	74,103,816	2,989,182	23,529,754	11,334,292	174,542,098.64	2,342,162,070																						
8,402,100	63,387,070	10,254,211	1,000,086	1,461,939	6,723,154	19,874,510	30,811,618	1,848,782	7,616,611	1,396,643	908,905	19,102,685	3,102,243	39,165,919	33,869,280	1,129,431	922,129	115,123,404	47,512,188	45,864,939	38,592,863	74,117,255	2,989,208	23,531,260	11,330,234	174,537,437.81	2,355,699,398																						
8,399,354	63,374,044	10,251,905	1,000,862	1,461,626	6,722,996	19,876,612	30,805,121	1,848,403	7,614,784	1,396,316	908,133	19,098,468	3,102,987	39,166,232	33,869,026	1,129,170	921,913	115,102,668	47,501,134	45,845,011	38,593,689	74,106,537	2,989,628	23,526,498	11,666,916	174,468,837.66	2,357,679,305																						
8,387,111	63,365,517	10,257,117	1,001,381	1,462,334	6,723,353	20,252,439	30,819,805	1,849,259	7,618,725	1,397,052	909,208	19,107,999	3,103,487	39,220,241	33,879,898	1,129,760	922,400	115,168,981	47,535,297	45,867,449	38,574,423	74,186,067	2,989,912	23,538,521	11,672,230	174,760,886.08	2,362,378,881																						
8,114,665	63,258,635	10,116,163	998,267	1,458,080	6,717,212	19,966,092	30,732,716	1,775,321	7,594,900	1,396,884	906,113	19,060,810	2,693,662	39,034,722	33,663,696	1,122,163	919,474	113,996,365	47,355,408	45,732,611	38,490,012	73,754,266	2,137,796	23,466,379	11,221,100	173,477,740	2,350,184,107																						

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
				Link to Appendix A, line 15	Link to Appendix A, line 15
<b>Calculation of Distribution Plant In Service</b>					
December	Source p205.75 b	For 2023	-		
January	company records	For 2024	-		
February	company records	For 2024	-		
March	company records	For 2024	-		
April	company records	For 2024	-		
May	company records	For 2024	-		
June	company records	For 2024	-		
July	company records	For 2024	-		
August	company records	For 2024	-		
September	company records	For 2024	-		
October	company records	For 2024	-		
November	company records	For 2024	-		
December	company records	For 2024	-		
December	p207.75 g	For 2024	-		
<b>Distribution Plant In Service</b>					
<b>Calculation of Intangible Plant In Service</b>					
December	Source p204.5 b	For 2023	69,348,989		
December	p205.5 g	For 2024	5,748,148	5,748,148	
18	<b>Intangible Plant In Service</b>		<b>37,848,369</b>		<b>5,748,148</b>
				Link to Appendix A, line 18	Link to Appendix A, line 18
<b>Calculation of General Plant In Service</b>					
December	Source p205.99 b	For 2023	86,513,348		
December	p207.99 d	For 2024	104,346,335		104,346,335
18	<b>General Plant In Service</b>		<b>86,513,348</b>		<b>104,346,335</b>
				Link to Appendix A, line 18	Link to Appendix A, line 18
<b>Calculation of Production Plant In Service</b>					
December	Source p204.46b	For 2023	-		
January	company records	For 2024	-		
February	company records	For 2024	-		
March	company records	For 2024	-		
April	company records	For 2024	-		
May	company records	For 2024	-		
June	company records	For 2024	-		
July	company records	For 2024	-		
August	company records	For 2024	-		
September	company records	For 2024	-		
October	company records	For 2024	-		
November	company records	For 2024	-		
December	company records	For 2024	-		
December	p205.46 g	For 2024	-		
<b>Production Plant In Service</b>					
6	<b>Total Plant In Service</b>		<b>2,463,162,317</b>		<b>2,472,473,364</b>
				Link to Appendix A, line 6	Link to Appendix A, line 6



Details																
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	902 Jet Substation	Cosemaugh-Seward	Luxor	Grandpoint & Gulfport	Handsome Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
3,303,074	275,729	188,576	1,121,980	13,370,523	155,244	4,490,003	47,118,183	260,885	303,043	2,854,287	8,001,520	749,050	124,203	10,150,039	1,138,311	83,774
3,725,122	250,104	200,059	1,213,670	14,289,483	164,510	1,784,732	7,119,270	277,819	417,772	3,152,035	8,512,860	801,604	132,214	10,795,403	1,228,440	101,887
3,765,763	261,256	201,637	1,223,355	14,385,456	165,796	1,808,619	7,170,538	279,008	421,139	3,168,292	8,582,295	808,147	133,295	10,907,844	1,238,088	102,200
3,786,426	263,416	203,217	1,233,055	14,501,374	167,003	1,822,558	7,239,882	282,200	424,510	3,183,062	8,652,008	815,810	134,377	11,022,802	1,248,793	103,563
3,817,110	265,576	204,797	1,242,759	14,617,332	168,251	1,836,510	7,300,243	284,400	427,863	3,202,681	8,721,745	822,675	135,459	11,138,587	1,258,422	104,367
3,847,802	267,742	206,378	1,252,857	14,733,327	169,499	1,850,460	7,360,521	285,787	431,257	3,222,366	8,791,569	829,942	136,541	11,254,567	1,273,004	105,222
3,878,569	269,920	207,962	1,263,343	14,849,582	170,750	1,864,541	7,421,113	287,085	434,638	3,241,143	8,861,423	837,025	137,626	11,370,590	1,284,792	106,068
3,909,294	271,444	209,389	1,273,774	14,965,327	171,878	1,878,139	7,479,207	288,155	437,881	3,259,461	8,934,345	843,386	138,693	11,478,678	1,295,270	106,893
3,937,273	273,572	210,985	1,283,609	15,079,725	173,138	1,892,543	7,537,113	289,471	441,068	3,276,423	9,004,798	850,523	139,699	11,594,716	1,307,070	107,663
3,966,369	275,370	212,562	1,293,455	15,188,011	174,509	1,907,076	7,594,557	290,768	444,467	3,293,393	9,065,566	857,666	140,790	11,711,414	1,318,070	108,486
3,999,314	276,807	214,181	1,303,308	15,295,379	175,861	1,921,443	7,650,038	292,108	447,909	3,309,358	9,135,859	864,814	141,884	11,828,168	1,328,078	109,289
4,032,384	278,651	215,778	1,313,198	15,402,261	176,800	1,931,878	7,710,866	293,422	451,313	3,328,265	9,206,273	871,948	142,877	11,944,752	1,337,461	110,161
4,070,483	280,643	218,005	1,323,012	15,475,354	178,069	1,945,503	7,722,038	304,365	457,149	3,414,183	9,226,655	884,220	263,952	12,133,485	1,370,151	111,604
<b>3,863,620</b>	<b>266,409</b>	<b>207,234</b>	<b>1,273,743</b>	<b>14,887,598</b>	<b>170,183</b>	<b>1,842,913</b>	<b>7,386,247</b>	<b>288,024</b>	<b>433,068</b>	<b>3,248,678</b>	<b>8,828,979</b>	<b>833,669</b>	<b>146,284</b>	<b>11,332,775</b>	<b>1,280,414</b>	<b>105,670</b>

Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagerstown	Hyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebroke SS	Flint Run Substation	Total
1,545,229	15,113,479	1,029,903	132,133	374,445	127,202	4,203,200	6,328,751	410,368	1,543,134	270,550	108,230	4,512,224	480,000	7,169,800	4,571,204	115,153	175,258	10,239,073	9,304,705	11,201,767	6,803,484	14,522,034	414,393	3,617,234	1,212,066	2,214,334	116,447,333
1,856,731	15,075,740	2,056,752	208,068	306,440	136,018	4,754,704	6,743,035	404,300	1,646,030	280,910	121,304	4,779,647	471,216	7,740,059	5,011,605	230,731	189,130	18,183,001	10,072,622	12,131,003	7,400,281	15,909,456	443,818	3,661,143	1,374,890	4,885,230	547,616,223
1,871,682	15,117,862	2,084,212	207,807	402,215	138,107	4,880,367	8,261,148	408,173	1,685,135	282,413	122,395	4,827,601	475,334	7,819,965	5,086,189	232,868	190,843	18,377,580	10,180,024	12,244,760	7,472,622	15,770,865	447,765	4,002,881	1,395,172	4,992,888	536,559,478
1,686,403	16,286,203	2,101,858	209,729	407,094	139,419	4,847,240	8,893,331	441,071	1,677,360	295,040	123,489	4,873,406	479,459	7,885,688	5,121,181	234,887	192,559	18,571,544	10,289,385	12,365,589	7,545,078	15,800,918	451,507	4,044,885	1,414,496	5,099,630	540,611,036
1,701,590	16,402,050	2,119,798	211,362	413,774	140,872	4,893,487	8,877,538	445,770	1,691,000	297,607	124,083	4,923,829	484,055	7,958,829	5,176,271	236,007	194,275	18,706,136	10,397,871	12,462,504	7,617,507	16,001,801	455,411	4,000,803	1,437,830	5,205,061	544,645,048
1,716,261	16,544,033	2,138,004	213,365	419,056	141,005	4,899,608	8,955,727	446,580	1,705,824	300,176	125,078	4,972,268	489,116	8,031,809	5,231,419	239,048	195,562	18,869,813	10,506,364	12,599,444	7,666,060	16,202,753	459,286	4,124,727	1,458,033	5,313,617	548,000,385
1,731,283	16,688,983	2,159,253	215,232	420,342	142,817	4,899,455	9,134,346	453,375	1,720,088	302,749	126,777	5,006,788	494,184	8,104,757	5,286,768	241,133	197,712	19,155,945	10,615,091	12,716,558	7,702,721	16,403,022	463,127	4,178,769	1,480,022	5,421,524	551,451,023
1,744,793	16,823,200	2,176,638	216,878	430,871	144,308	4,891,662	9,267,871	456,883	1,732,014	305,027	127,686	5,068,865	498,652	8,193,927	5,382,349	243,004	199,255	19,338,081	10,714,707	12,825,037	7,827,869	16,581,148	466,093	4,218,083	1,490,233	5,488,824	556,840,946
1,760,011	16,970,142	2,191,052	218,729	436,879	145,574	4,897,413	9,287,122	461,037	1,747,288	307,622	128,800	5,114,868	504,031	8,244,109	5,391,114	245,105	200,989	19,524,940	10,824,241	12,943,271	7,901,105	16,703,882	470,482	4,262,477	1,500,880	5,599,838	560,238,878
1,775,480	17,117,109	2,209,470	220,583	440,484	146,861	4,899,479	9,386,408	465,009	1,761,073	310,248	130,915	5,183,747	509,258	8,375,918	5,488,257	247,009	202,724	19,721,940	10,933,764	13,061,064	7,974,905	16,884,486	474,374	4,268,065	1,541,896	5,711,120	561,120,342
1,791,229	17,284,157	2,227,901	222,437	446,420	148,109	4,875,277	9,445,728	469,151	1,778,068	312,846	131,031	5,212,709	514,680	8,391,774	5,594,517	249,013	204,461	19,819,147	11,043,348	13,178,910	8,047,738	17,049,412	478,268	4,261,365	1,562,232	5,822,621	562,304,566
1,806,989	17,416,885	2,246,284	224,286	454,477	149,374	4,911,088	9,524,107	473,362	1,799,493	315,436	132,143	5,261,091	520,347	8,485,518	5,689,361	251,413	206,194	20,115,873	11,152,748	13,296,584	8,121,213	17,212,088	482,194	4,260,709	1,582,073	5,933,439	563,182,910
1,823,616	17,557,079	2,277,058	229,845	464,209	151,375	5,022,715	10,000,630	479,788	1,816,294	320,576	134,319	5,310,451	529,338	8,534,188	5,797,354	255,765	208,968	20,618,712	11,330,061	13,488,120	8,165,050	17,494,101	487,506	4,272,830	1,772,858	6,019,862	563,849,862
<b>1,724,702</b>	<b>16,634,396</b>	<b>2,147,868</b>	<b>214,521</b>	<b>424,384</b>	<b>142,566</b>	<b>4,887,436</b>	<b>9,138,507</b>	<b>452,269</b>	<b>1,713,652</b>	<b>300,256</b>	<b>128,872</b>	<b>5,003,026</b>	<b>493,073</b>	<b>8,065,172</b>	<b>5,291,439</b>	<b>241,272</b>	<b>196,874</b>	<b>19,014,024</b>	<b>10,573,842</b>	<b>12,679,845</b>	<b>7,767,696</b>	<b>16,368,991</b>	<b>461,130</b>	<b>4,156,772</b>	<b>1,481,114</b>	<b>5,299,009</b>	<b>652,504,905</b>

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
	<b>Calculation of Distribution Accumulated Depreciation</b>	Source			
	December	Prior year FERC Form 1 p219.26.b	For 2023	-	-
	January	company records	For 2024	-	-
	February	company records	For 2024	-	-
	March	company records	For 2024	-	-
	April	company records	For 2024	-	-
	May	company records	For 2024	-	-
	June	company records	For 2024	-	-
	July	company records	For 2024	-	-
	August	company records	For 2024	-	-
	September	company records	For 2024	-	-
	October	company records	For 2024	-	-
	November	company records	For 2024	-	-
	December	p219.26.b	For 2024	-	-
	<b>Distribution Accumulated Depreciation</b>			-	-
	<b>Calculation of Intangible Accumulated Depreciation</b>	Source			
	December	Prior year FERC Form 1 p200.21.b	For 2023	41,407,197	889,729
	December	p200.21.b	For 2024	889,726	889,729
25	<b>Accumulated Intangible Depreciation</b>			<b>21,148,463</b>	<b>889,729</b>
				Link to Appendix A, line 26	Link to Appendix A, line 25
	<b>Calculation of General Accumulated Depreciation</b>	Source			
	December	Prior year FERC Form 1 p219.28b	For 2023	22,295,329	39,453,285
	December	p219.28.b	For 2024	39,453,285	39,453,285
24	<b>Accumulated General Depreciation</b>			<b>30,674,367</b>	<b>39,453,285</b>
				Link to Appendix A, line 24	Link to Appendix A, line 24
	<b>Calculation of Production Accumulated Depreciation</b>	Source			
	December	Prior year FERC Form 1 p219.20.b-24.b	For 2023	-	-
	January	company records	For 2024	-	-
	February	company records	For 2024	-	-
	March	company records	For 2024	-	-
	April	company records	For 2024	-	-
	May	company records	For 2024	-	-
	June	company records	For 2024	-	-
	July	company records	For 2024	-	-
	August	company records	For 2024	-	-
	September	company records	For 2024	-	-
	October	company records	For 2024	-	-
	November	company records	For 2024	-	-
	December	p219.20.b thru 219.24.b	For 2024	-	-
	<b>Production Accumulated Depreciation</b>			-	-
8	<b>Total Accumulated Depreciation</b>	Sum of averages above		<b>604,527,674</b>	<b>634,192,676</b>
				Link to Appendix A, line 8	Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company  
Attachment 5 - Cost Support

**Electric / Non-electric Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Non-electric Portion	Details
			Boq of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
<b>Materials and Supplies</b>						
40	Transmission Materials & Supplies	p277.8	-	-	-	
37	Undistributed/Store Expense	p277.5b	-	-	-	
<b>Allocated General Expenses</b>						
51	Plus Property Under Capital Leases	0 p200.4c	-	-	-	

**Transmission / Non-transmission Cost Support**

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

**CWIP & Expensed Lease Worksheet**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Boq of year	CWIP In Form 1 Amount	Expensed Lease In Form 1 Amount	Details
<b>Plant Allocation Factors</b>						
6	Electric Plant In Service	(Note B) Attachment 5	2,427,871,723	-	-	
<b>Plant In Service</b>						
15	Transmission Plant In Service	(Note B) Attachment 5	2,271,859,786	-	-	
<b>Accumulated Depreciation</b>						
23	Transmission Accumulated Depreciation	(Note B) Attachment 5	516,447,835	-	-	

**Pre-Commercial Costs Capitalized**

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

**EPRI Dues Cost Support**

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

**Regulatory Expense Related to Transmission Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Transmission Related	Non-transmission Related	Details
<b>Directly Assigned ASG</b>						
62	Regulatory Commission Exp Account 928	(Note G) p323.189.b	-	-	-	Link to Appendix A, line 62 Enter Details Here

**Safety Related Advertising Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Safety Related	Non-safety Related	Details
<b>Directly Assigned ASG</b>						
66	General Advertising Exp Account 530.1	(Note F) p323.191.b	-	-	-	Link to Appendix A, line 66 Enter Details Here

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

**MultiState Workpaper**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Details
<b>Income Tax Rates</b>		MD 8.25%	WV 6.5%	PA 7.99%	VA 6.0%		
110	SIT-State Income Tax Rate or Composite (Note H)	Composite	Composite	Composite is calculated based on sales, payroll and property for each jurisdiction			
		7.882%					

**Education and Out Reach Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
<b>Directly Assigned A&amp;D</b>					
63	General Advertising Exp Account 530.1 (Note J) p.323.191.b				Enter Details Here

**Excluded Plant Cost Support**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		EXCLUDED TRANSMISSION FACILITIES	Description of the Facilities
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
126	Excluded Transmission Facilities (Note L)		General Description of the Facilities
	Step-Up Facilities		
	Instructions:	Enter \$	
	1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process		
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: <b>Example</b>	Or	
	A Total investment in substation 1,000,000	Enter \$	
	B Identifiable investment in Transmission (provide workpaper) 500,000		
	C Identifiable investment in Distribution (provide workpaper) 400,000		
	D Amount to be excluded (A x (C / (B + C))) 44,444		
			Add more lines if necessary

**Prepayments**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Begin of year	End of Year	Average of Beginning and Ending Balances	Allocation	Transmission Related	Details
<b>35 Prepayments</b>				Enter \$		Amount	
	Prepayments			1,127,069	100%	1,127,069	
	Prepaid Pensions if not included in Prepayments	Prepaid Insurance	1,152,574	1,101,564			
	Total Prepayments		1,152,574	1,101,564	100%	1,127,069	

**Detail of Account 566 Miscellaneous Transmission Expenses**

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Details
70	Amortization Expense on Pre-Commercial Cost	\$ -	
71	Pre-Commercial Expense		
72	Miscellaneous Transmission Expense	2,352,661	
	Total Account 566 Miscellaneous Transmission Expenses p.321.57b	\$ 2,352,661	
			<b>Summary of Pre-Commercial Expenses</b>
			<b>Cost Element Name</b>
			<b>Total</b>
			Labor & Overhead (1) -
			Miscellaneous (2) -
			Outside Services Legal (3) -
			Outside Services Other (4) -
			Outside Services Rates (5) -
			Advertising (6) -
			Travel, Lodging and Meals (7) -
			Total -
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.
			(2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fed EX fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various conference calls and PJM application fee.
			(3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability.
			(4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services.
			(5) Outside services rates includes the advice of a rate consultant regarding rate design.
			(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project.
			(7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.
149	<b>Nil Revenue Requirement</b>		
	Facility Credits under Section 30.9 of the PJM OATT		

Trans-Allegheny Interstate Line Company  
 Attachment 5 - Cost Support

Depreciation Rates

		Life	Curve	Net		Accrual																		
				Survivor	Rate (Annual)	Black Oak	WVA Ridge	80 Jordan - Terminal Line	Meadowbrook Transformer	Ruth Bevanish	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doobs Replacement Transformer #2	Doobs Replacement Transformer #3	Doobs Replacement Transformer #4								
350.2	Land & Land Rights - Easements	70	R4	0	1.43																			
352	Structures & Improvements	50	R3	(10)	2.20	17,836			2,337,372	1,450														
	SVC	35	-		2.85																			
353	Station Equipment																							
	Other	50	R2	(5)	2.10	1,568,772	708,150	4,121,850	171,170	44,366	185,693	154,241	955,458	115,947	127,878	182,760								
	SVC	Note 1	80 R2 - 35-yr truncation		2.96																			
	SCADA	15	S3	0	6.67																			
354	Towers & Fixtures	65	R4	(25)	1.92			8,236,982																
355	Poles & Fixtures	55	R2.5	(20)	2.18			3,084,082																
356	Overhead Conductors & Devices							7,125,620																
	Other	55	R2.5	(40)	2.80																			
	Clearing	70	R4	0	1.43																			
357	Underground conduit	55	S3	(5)	1.91																			
358	Underground conductor and devices	45	R3	(5)	2.33																			
	SVC	35	-		2.85																			
Total Transmission Plant Depreciation																								
Total Transmission Depreciation Expense (must tie to p336.7.f)																								53,127,516

Note 1: Depreciation rate is based on an 80 R2 survivor curve with a 35-year truncation.

Cabot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	522 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
1,486	289		15,372	308 2,562	1,293				128,442	2,748	3,553			
243,176	13,941	36,408	117,023	346,800	18,991	18,003	\$126,999.58	\$1,353,508.14		285,485	22,555	38,388		793,834
			103,577							8,681			36,785	213,289
			378,412							396,605			43,994	
244,662	14,230	36,408	614,383	349,689	20,284	18,003	126,999	1,353,508	128,442	693,519	26,109	38,388	284,068	793,834

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Mohannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Bus	Johnstown SS Capacitor
						105,903	6,615		45,243		156,798				18,444
80,279	12,318	1,360,659	132,397	9,493	172,052	1,592,832	197,832	23,138	32,301	14,045	142,379	1,153,220	45,207	143,396	29,149
						111,620	5,196								
						37,694									
80,279	12,318	1,350,659	132,397	9,493	172,052	1,856,725	204,447	23,138	77,543	14,045	299,176.67	1,153,220	45,207	161,841	29,149

Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nywanner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercebrook SS	Flint Run	Total
	65,370		12,705					117,602	12,039	248,005	680,484		37,606			2,940,427
																2,960,193
																-
11,862	135,025	56,733	79,097	\$614,336.90	\$22,890.76	19,486	87,644	1,136,639	1,354,294	\$631,263.99	1,369,889	43,272	496,146	\$186,028.49	\$200,742.17	#####
																-
																-
	43,365															6,428,371
	83,362						1,000,177								716,147	5,218,491
																-
	131,404						1,339,888								112,287	9,565,714
																-
																-
																-
																-
11,862	458,516	56,733	802,802	614,336	22,891	19,486	2,427,509	1,253,461	1,366,333	879,869	2,064,392	43,272	496,751	186,028	1,029,175	#####

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	1,111,963
391	Office Furniture & Equipment	20	SQ	0	5.00	332,736
	Information Systems	10	SQ	0	10.00	
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	294
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	4,141,771
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						5,576,723
Total General Plant Depreciation Expense (must tie to p336.10.b & c)						5,576,723
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	97,713
Total Intangible Plant						97,713
Total Intangible Plant Amortization (must tie to p336.1.d & e)						97,713

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

PBOP Expenses

1	Total PBOP expenses	22,856,433
2	Amount relating to retired personnel	8,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,408
5	Cost per FTE	3,192
6	TRAILCo FTEs (labor not capitalized) current year	0,000
7	TRAILCo PBOP Expense for base year	0
8	TRAILCo PBOP Expense in Account 826 for current year	0
57	PBOP Adjustment for Appendix A Line 57	0
Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.		

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).  
 For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

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

Step 3 For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

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

Notes: 1 Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project.

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

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

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

Step	Month	Year	Action
<b>Exec Summary</b>			
1	April	Year 2	TO populates the formula with Year 1 data
2	April	Year 2	TO estimates all transmission Cap Adds and CWP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.
3	April	Year 2	TO adds Cap Adds and CWP to plant in service in Formula (Appendix A, Lines 16 and 33)
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect
6	April	Year 3	TO estimates all transmission Cap Adds and CWP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.
7	April	Year 3	Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
8	April	Year 3	Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year)
9	May	Year 3	Post results of Step 8 on PJM web site
10	June	Year 3	Results of Step 8 go into effect

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Rohwood Hill (in service)	Erie South (in service)	Joffe Sub (in service)	Oak Mount (in service)	Danvers Substation (in service)	Warren Substation (in service)	Kammer (in service)	502 Junction - Terribra Line (monthly additions) (in service)
Dec (Prior Year)									
CWP (2/18/14)									
Jan 2025	Actual	3,632		106,327	107,120	21,897			723,103
Feb	Actual	1,816		(3,155)	(2,146)	(951,696)			112,750
Mar	Actual	-	-	34,899	9,891	-	-	700,000	1,203,649
Apr	Actual	21,881	10,337	9,738	94,222	500	6,014	8,380	336,113
May	Budget								138,811
Jun	Budget								458,527
Jul	Budget								156,275
Aug	Budget	64,033			1,434,019				196,186
Sep	Budget				196,186				183,133
Oct	Budget	91,971							183,133
Nov	Budget								183,133
Dec	Budget				270,263				10,337
<b>Total</b>		<b>183,133</b>	<b>10,337</b>	<b>146,608</b>	<b>2,085,756</b>	<b>(929,299)</b>	<b>6,014</b>	<b>708,380</b>	<b>3,385,442</b>

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Shuman Hill (in service)	902 Jct Substation (in service)	Black Oak (in service)	Osage Whitely (in service)	Squab Hollow SS (in service)	Doubs SS (in service)	Hurtstrotown (in service)	Wyle Ridge (in service)
Dec (Prior Year)									
CWP (2/18/14)									
Jan 2025	Actual		(8,096)	6,061,979		(35,235)	487,328		(3,512)
Feb	Actual		(10,403)	90,803		(110,250)	42,986		42,986
Mar	Actual	-	918,455	(9,007)	-	(1,942)	-	-	(7,180)
Apr	Actual	325	26,011	7,962	5,580	(5,136)	1,865	10,571	4,979
May	Budget		7,419,985	2,760					10,655
Jun	Budget		47,247						325
Jul	Budget		181,465	70,825					325
Aug	Budget								325
Sep	Budget								325
Oct	Budget			38,409					325
Nov	Budget								325
Dec	Budget								325
<b>Total</b>		<b>325</b>	<b>8,371,927</b>	<b>6,272,797</b>	<b>5,580</b>	<b>(152,962)</b>	<b>488,992</b>	<b>10,571</b>	<b>47,530</b>

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Grandport & Guilford (in service)	PA Farmers Valley (in service)	Waldo Run SS (in service)	Meadbrook SS Capacitor (in service)	Cornegaugh (in service)	Rose (in service)	Cabot Substation (in service)	Armstrong (in service)
Dec (Prior Year)									
CWP (2/18/14)									
Jan 2025	Actual				4,443			10,204	
Feb	Actual				(40,876)			38,373	
Mar	Actual	-	-	-	806	-	-	(4,057)	-
Apr	Actual	431	834	14,515	15,989	6,873	4,391	27,957	4,141
May	Budget								
Jun	Budget								
Jul	Budget				4,218,449				
Aug	Budget								
Sep	Budget			90,142					
Oct	Budget								
Nov	Budget								
Dec	Budget				195,371				
<b>Total</b>		<b>431</b>	<b>834</b>	<b>104,667</b>	<b>4,437,535</b>	<b>6,873</b>	<b>4,391</b>	<b>72,477</b>	<b>4,141</b>

<b>Month End Balances</b>									
Other Projects PS (Monthly additions)	Rohwood Hill (in service)	Erie South (in service)	Joffe Sub (in service)	Oak Mount (in service)	Danvers Substation (in service)	Warren Substation (in service)	Kammer (in service)	502 Junction - Terribra Line (monthly additions) (in service)	CWP
	3,632	-	106,327	107,120	21,897	-	-	-	723,103
	5,449	-	102,172	81,375	(929,799)	-	-	700,000	835,852
	-	-	136,871	91,066	(929,799)	-	-	700,000	2,039,501
	27,129	10,337	146,608	185,288	(929,299)	6,014	-	708,380	2,375,614
	27,129	10,337	146,608	185,288	(929,299)	6,014	-	708,380	2,514,425
	27,129	10,337	146,608	185,288	(929,299)	6,014	-	708,380	2,514,425
	27,129	10,337	146,608	185,288	(929,299)	6,014	-	708,380	2,972,952
	27,129	10,337	146,608	185,288	(929,299)	6,014	-	708,380	2,972,952
	27,129	10,337	146,608	185,288	(929,299)	6,014	-	708,380	3,129,227
	91,162	10,337	146,608	1,815,493	(929,299)	6,014	-	708,380	2,972,952
	91,162	10,337	146,608	1,815,493	(929,299)	6,014	-	708,380	3,129,227
	183,133	10,337	146,608	1,815,493	(929,299)	6,014	-	708,380	3,129,227
	183,133	10,337	146,608	1,815,493	(929,299)	6,014	-	708,380	3,268,270
	183,133	10,337	146,608	2,085,756	(929,299)	6,014	-	708,380	3,385,442
	<b>891,900</b>	<b>103,366</b>	<b>1,810,453</b>	<b>11,897,751</b>	<b>(11,130,690)</b>	<b>60,141</b>	<b>7,783,796</b>	<b>32,833,937</b>	<b>-</b>
	67,838	7,951	139,266	922,135	(856,207)	4,626	598,753	2,525,687	-

<b>Month End Balances</b>									
Other Projects PS (Monthly additions)	Shuman Hill (in service)	902 Jct Substation (in service)	Black Oak (in service)	Osage Whitely (in service)	Squab Hollow SS (in service)	Doubs SS (in service)	Hurtstrotown (in service)	Wyle Ridge (in service)	CWP
	-	(84,096)	6,061,979	-	(35,235)	487,328	-	(3,512)	-
	-	(14,436)	6,161,798	-	(145,864)	487,328	-	36,476	-
	-	704,019	6,152,781	-	(147,428)	487,328	-	32,296	-
	325	733,650	6,100,763	5,580	(152,562)	488,992	10,571	36,875	-
	325	8,144,215	6,163,523	5,580	(152,562)	488,992	10,571	47,530	-
	325	8,191,462	6,163,523	5,580	(152,562)	488,992	10,571	47,530	-
	325	8,371,927	6,234,348	5,580	(152,562)	488,992	10,571	47,530	-
	325	8,371,927	6,234,348	5,580	(152,562)	488,992	10,571	47,530	-
	325	8,371,927	6,234,348	5,580	(152,562)	488,992	10,571	47,530	-
	325	8,371,927	6,272,757	5,580	(152,562)	488,992	10,571	47,530	-
	325	8,371,927	6,272,757	5,580	(152,562)	488,992	10,571	47,530	-
	<b>3,263</b>	<b>76,076,364</b>	<b>80,620,016</b>	<b>55,803</b>	<b>(1,883,762)</b>	<b>6,351,906</b>	<b>106,708</b>	<b>532,903</b>	<b>-</b>

<b>Month End Balances</b>									
Other Projects PS (Monthly additions)	Grandport & Guilford (in service)	PA Farmers Valley (in service)	Waldo Run SS (in service)	Meadbrook SS Capacitor (in service)	Cornegaugh (in service)	Rose (in service)	Cabot Substation (in service)	Armstrong (in service)	CWP
	-	-	-	4,443	-	-	-	10,204	-
	-	-	-	(36,433)	-	-	-	48,577	-
	-	-	-	806	-	-	-	(4,057)	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	431	834	14,515	15,989	6,873	4,391	27,957	4,141	-
	<b>4,310</b>	<b>8,345</b>	<b>906,713</b>	<b>33,914,988</b>	<b>68,727</b>	<b>43,913</b>	<b>828,068</b>	<b>41,408</b>	<b>-</b>



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

4 May Year 2

Post results of Step 3 on PJM web site

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Sherandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #1 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Huntertown	Farmers Valley	Harvey Run	Doubs SS	Peter SS (Monthly Additions)	Oaage Whiteley (Monthly Additions)	Meadowbrook SS	802 Junction - Terribles Line (Monthly additions)			
\$ 2,200,543	6,412,488.35	199,436.45	799,250.79	1,009,926.34	934,303.17	3,998,989	1,228,870	532,091	560,063	1,200,794	5,222,372	397.60	91,258	772,215	231,496	2,843,491	7,024,710	119,959,872			
802 Junction Substation	Wald Run	Crossmead	Blairsville	Fog Mile Junction	Johnston	Yeaoban	Grandview Capacitor	Albous SVC	Loar	Grandmont & Gullford	Mohannon	Carlin Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Covermash Capacitor	Gover SS Capacitor			
\$ 2,801,364.87	6,958,951.55	3,234,734.56	418,784.10	1,110,404.58	700,013.43	123,481	71,319	4,059,993	136,969	196,365	884,931	62,985	288,661	13,013,214	188,119	48,543	-	100,548			
Richwood Hill	Harrisonville Home City	West Union	Rider Sub (West Millard)	Erie South	Monocacy SS	Batonville SS Capacitor	Mansburg SS	Johnston Sub Capacitor	Clayburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Newman	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation			
\$ 8,405,820.91	1,386,672.57	110,311.48	2,024,727.71	5,153,981.10	4,435,107.12	74,809	3,854,126	153,778	833,767	5,465,195	2,039,466	3,816,019	188,817	102,996	1,765,454	4,416,577	242,180	2,701,208			
<b>Total Revenue Requirement</b>																		First Run Substation	New Martinsville Capacitor	Pinebrook Substation	Joffre Substation S1941
\$ 258,487,929.21																		20,343,059	0	1,276,881	-

5 June Year 2

Results of Step 3 go into effect

6 April Year 3

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus SS	Warren SS	Kammer SS	802 Junction - Terribles Line (Monthly additions)
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2016) 4.5								2,755,995
Jan 2026	Actual	20,773	9,270	3,028				49,323
Feb	Actual	920	9,519	3,933				53,936
Mar	Actual	8,060	(6,760)	3,570				46,982
Apr	Budget	920		92,940				(162)
May	Budget		42,576					
Jun	Budget							
Jul	Budget							
Aug	Budget							
Sep	Budget							
Oct	Budget							
Nov	Budget							
Dec	Budget			15				
Total	31,982		10,039	142,719				148,782
New Transmission Plant Additions for Year 3 (13 month average balance)								

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Shuman Hill	802 Jct Substation	Black Oak	Oaage Whiteley	Squab Hollow SS	Doubs SS	Huntertown	Wyle Ridge
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWP) (2016) 4.5								
Jan 2026	Actual	11052.29	4243.47		373,045			226
Feb	Actual	4,891	466		2,859			1,172
Mar	Actual	12,124	(2,895)		12,725			
Apr	Budget	387,471	(382)					
May	Budget							
Jun	Budget							
Jul	Budget							
Aug	Budget							
Sep	Budget							
Oct	Budget							
Nov	Budget							
Dec	Budget							
Total	31,982	404,465	(2,886)		15,064			1,172
New Transmission Plant Additions for Year 3 (13 month average balance)								

Month End Balances								
Other Projects PS (Monthly additions)	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus SS	Warren SS	Kammer SS	802 Junction - Terribles Line (Monthly additions)
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	20,773	-	9,270	3,028	-	-	-	49,323
	21,693	-	16,789	6,962	-	-	-	98,646
	22,613	-	10,039	10,532	-	-	-	152,285
	30,672	-	10,039	10,685	-	-	-	199,267
	31,592	-	10,039	103,625	-	-	-	199,105
	31,592	-	10,039	146,204	-	-	-	199,105
	31,592	-	10,039	146,204	-	-	-	199,105
	31,592	-	10,039	146,204	-	-	-	199,105
	31,592	-	10,039	146,204	-	-	-	199,105
	31,592	-	10,039	146,204	-	-	-	199,105
	31,592	-	10,039	146,204	-	-	-	199,105
	31,592	-	10,039	146,204	-	-	-	199,105
Total	380,989	-	138,468	1,304,479	-	-	-	2,291,461
	29,237	-	10,653	100,345	-	-	-	178,266

Month End Balances								
Other Projects PS (Monthly additions)	Shuman Hill	802 Jct Substation	Black Oak	Oaage Whiteley	Squab Hollow SS	Doubs SS	Huntertown	Wyle Ridge
(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	-	11,052	4,243	-	373,045	-	-	226
	-	15,943	4,709	-	375,804	-	-	1,398
	-	28,007	1,740	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
	-	415,538	1,358	-	388,629	-	-	1,398
Total	-	4,216,438	24,271	-	5,023,946	-	-	17,005
	-	323,879.84	1,867.03	-	386,451.22	-	-	1,308.07



	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Clayburg Ring Bus (in service)	Johnstown SS Capacitor (1303917) (in service)	Grover Sub (in service)	Mansburg 349K (0376) (in service)	Allen 119Kv (in service)	Doyle 500 (0378) (in service)			
Dec (Prior Year CWP) p216 b.43									
Jan 2025									
Feb									
Mar									
Apr									
May									
Jun						39,705	442,888		
Jul						13,640	2,300		
Aug						13,640			
Sep									
Oct									
Nov						7,999,667			
Dec						7,200			
Total						8,006,967	66,988	442,188	
New Transmission Plant Additions for Year 3 (13 month average balance)									

Month End Balances									
Other Projects PS (Monthly additions)	Clayburg Ring Bus (in service)	Johnstown SS Capacitor (1303917) (in service)	Grover Sub (in service)	Mansburg 349K (0376) (in service)	Allen 119Kv (in service)	Doyle 500 (0378) (in service)	Bedgton Transformer (in service)	Albana (in service)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	39,705	-	-	-	-
-	-	-	-	-	53,345	-	-	-	-
-	-	-	-	-	66,985	-	-	-	-
-	-	-	-	-	66,985	-	-	-	-
-	-	-	-	-	66,985	-	-	-	-
-	-	-	-	-	7,999,667	-	-	-	-
-	-	-	-	-	8,006,967	-	-	-	-
-	-	-	-	-	16,006,534	-	-	-	-
-	-	-	-	-	32,921.15	-	-	-	-
-	-	-	-	-	1,231,271.85	-	-	-	-

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Sherardsub (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedgton Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doyle Transformer #1 (Monthly additions)	Doyle Transformer #1 (Monthly additions)	Doyle Transformer #4 (Monthly additions)	Cast SS (Monthly Additions)	Hunterdon	Farmers Valley	Harvey Run	Doyle SS	Peter SS (Monthly Additions)	Oahe Whiskey (Monthly Additions)	Meadowbrook SS	902 Junction - Terminal Line (Monthly additions)
\$ 2,329,808	5,636,545.40	210,336.15	776,965.13	1,021,515.49	615,244.68	3,917,784	1,332,761	512,464	592,181	1,247,873	5,071,013	327,524	88,957	696,779	226,320	2,591,847	7,332,578	120,008,894
902 Junction Substation	Wade Run	Corenagh	Blairville	Four Mile Junction	Johnston	Yeagertown	Grandview Capacitor	Albana SVC	Laird	Grandpoint & Guilford	Moharson	Carbon Center	Shawville	Old Mount	Shuman Hill	Buffalo Road	Corenagh Capacitor	Grover SS Capacitor
\$ 3,244,207.27	7,029,329.03	3,129,651.77	407,107.57	1,069,631.25	679,057.61	1,191,371	69,509	3,960,288	129,585	161,439	888,872	48,043	945,687	13,113,418	198,510	47,325	-	68,000
Richwood Hill	Handstone Lake - Homer Cty	West Union	Rider Sub (West Mills)	Erie South	Monrocy SS	Ratonsville SS Capacitor	Mansburg SS	Johnstown Sub Capacitor	Clayburg Ring Bus	Jiffe Sub	Squab Hollow SS	Squab Hollow SVC	Shoptown Capacitor	Nunesner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation
\$ 8,405,354.44	1,388,086.02	109,694.69	2,006,430.76	4,999,107.03	4,245,962.51	72,804	3,812,065	151,823	812,575	5,315,985	4,028,732	3,487,969	198,844	99,524	1,724,956	4,224,021	230,798	2,635,680

Total Revenue Requirement	\$ 256,569,989.95
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Mansburg 349K (0376)	Allen 119Kv	Doyle 500 (0378)	Flint Run Substation	Pinebrook Substation	Jiffe Substation \$1041
138,133	3,693.34	26,873	19,860,112	0.00	1,289,644

Reconciliation - TO calculates Reconciliation by populating the 13 monthly start balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWP in Reconciliation (adjusted to include any Reconciliation amount from prior year).

Use Prior Year CWP (2016-17)

Table with columns (A) through (I) and rows for months from Jan 2021 to Dec. Includes sub-headers for 'Line (monthly additions)' and 'CWP'.

Table with columns for 'Month End Balances' and 'CWP' across various project locations.

Result of Formula for Reconciliation

Large table showing reconciliation results for various projects including Potter SS, Cabot SS Transformer, Double Transformer #4, etc.

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

The Reconciliation in Step 8 28,465,307 The forecast in Prior Year 28,427,509 = 97,378

<Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

Interest on Amount of Refunds or Surpluses

Interest 3% 1/8 for March Current Yr

Month Yr

Table showing interest calculations for months from Jun Year 1 to May Year 2.

0.6100%

1/12 of Step 9

Interest 3% 1/8 for

March Current Yr

Months

Interest

Surcharge (Refund) Owed

Jun Year 1 81,448 0.0100% 11.5 5,714 87,162

Jul Year 1 81,448 0.0100% 10.5 5,217 86,665

Aug Year 1 81,448 0.0100% 9.5 4,720 86,168

Sep Year 1 81,448 0.0100% 8.5 4,223 85,671

Oct Year 1 81,448 0.0100% 7.5 3,726 85,174

Nov Year 1 81,448 0.0100% 6.5 3,229 84,677

Dec Year 1 81,448 0.0100% 5.5 2,732 84,180

Jan Year 2 81,448 0.0100% 4.5 2,235 83,683

Feb Year 2 81,448 0.0100% 3.5 1,738 83,186

Mar Year 2 81,448 0.0100% 2.5 1,241 82,689

Apr Year 2 81,448 0.0100% 1.5 744 82,192

May Year 2 81,448 0.0100% 0.5 247 81,695

Total 977,378 1,031,150

Total with interest

1,031,150

1,031,150

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28,562,950

Post results of Step 8 on PJM web site

\$ 28,623,759

Results of Step 8 go into effect

\$ 28,623,759

Table showing Reconciliation Amount by Project with columns for various project locations and their respective amounts.

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

**Revenue Requirement By Project**

Fixed Charge Rate (FCR) if not a CIAC			
Formula Line			
A	136	FCR without Depreciation	11.2187%
B	144	FCR with Incentive ROE without Depreciation	11.8398%
C		Line B less Line A	0.6211%
<b>FCR if a CIAC</b>			
D	137	FCR without Depreciation and Pre-Commercial Costs	11.2187%

The FCR resulting from Formula in a given year is used for that year only.  
 Therefore actual revenues collected in a year do not change based on cost data for subsequent years

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		PJM Upgrade ID: b0328.1 b0328.2; b0347.1; b0347.2; b0347.3; b0347.4				PJM Upgrade ID: b0216; b0220; b1166				PJM Upgrade ID: b0216				
Details		502 Junction - Territorial Line (CWP + Plant In Service)				Wylie Ridge Transformer (Plant In Service)				Black Oak (SVC) Dynamic Reactive Device (Plant In Service)				
Schedule 12 (Yes or No)	Yes					Yes				Yes				
CAC (Yes or No)	No					No				No				
Allowed ROE	12.70%					11.70%				12.70%				
FCR without Incentive ROE	11.2187%					11.2187%				11.2187%				
FCR for This Project	11.8398%					11.2187%				11.8398%				
Investment	787,363,409					14,276,640				34,206,018				
Annual Depreciation Exp from Attachment 5	26,786,342					708,150				1,586,608				
		Pre-Commercial				Reconciliation				Reconciliation				
Invest Yr	2011	Return	Depreciation	Exp.	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
W Incentive ROE	2011	98,332,188.40	26,786,341.96	0.00	2,820,435.71	117,538,966.07	1,601,657.80	708,150.40	78,895.94	2,388,704.24	3,837,481.33	1,586,608.33	(772,187.52)	4,651,902.15
W Incentive ROE	2011	93,222,252.22	26,786,341.96	0.00	2,820,435.71	122,829,329.89	1,601,657.80	708,150.40	78,895.94	2,388,704.24	4,049,937.07	1,586,608.33	(772,187.52)	4,864,357.88

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

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

PJM Upgrade ID: b0323				PJM Upgrade ID: b0230				PJM Upgrade ID: b0229				PJM Upgrade ID: b0559			
North Shenandoah Transformer (Plant In Service)				Meadowbrook Transformer (Plant In Service)				Bedington Transformer (Plant In Service)				Meadowbrook Capacitor (Plant In Service)			
Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.2187%				11.2187%				11.2187%				11.2187%		
	11.2187%				11.2187%				11.2187%				11.2187%		
	1,479,400				5,386,837				7,450,237				4,109,228		
	44,366				172,620				185,693				154,241		
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
165,969.88	44,366.27	19,085.02	229,421.17	604,334.82	172,620.31	(8,357.32)	768,597.81	835,822.09	185,693.40	(7,608.88)	1,013,906.61	481,003.30	154,241.38	(324,741.44)	290,503.25
165,969.88	44,366.27	19,085.02	229,421.17	604,334.82	172,620.31	(8,357.32)	768,597.81	835,822.09	185,693.40	(7,608.88)	1,013,906.61	481,003.30	154,241.38	(324,741.44)	290,503.25

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

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PJM Upgrade ID: b0485				PJM Upgrade ID: b0343				PJM Upgrade ID: b0344				PJM Upgrade ID: b0345			
Kammer Transformers (Plant in Service)				Doubs Replace Transformer #2				Doubs Replace Transformer #3				Doubs Replace Transformer #4			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.2187%				11.2187%				11.2187%				11.2187%			
11.2187%				11.2187%				11.2187%				11.2187%			
26,405,177				10,846,274				3,428,070				3,649,448			
955,458				115,947				127,878				182,760			
Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue
2,982,326.01	955,457.74	(4,382.36)	3,913,401.39	1,216,814.35	115,946.70	(211,405.62)	1,121,355.44	384,586.00	127,877.87	6,797.64	519,281.50	409,421.80	182,759.66	28,193.10	630,374.66
2,982,326.01	955,457.74	(4,382.36)	3,913,401.39	1,216,814.35	115,946.70	(211,405.62)	1,121,355.44	384,586.00	127,877.87	6,797.64	519,281.50	409,421.80	182,759.66	28,193.10	630,374.66

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

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PJM Upgrade ID: b0704				PJM Upgrade ID: b1941				PJM Upgrade ID: b0563				PJM Upgrade ID: b0564			
Cabot SS - Install Autotransformer				Armstrong				Farnes Valley Capacitor				Harvey Run Capacitor			
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"															
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 25, Otherwise "No"															
Input the allowed ROE															
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12															
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%, then line 3, and if line 12 is "Yes" then line 7															
Forecast - End of prior year net plant plus current year forecast of CWIP or Cap Adds.															
reconciliation - Average of 13 month prior year net plant balances plus prior year 13mo CWIP balances.															
Annual Depreciation Exp from Attachment 5															
<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
1,003,311.63	244,651.58	43,790.07	1,291,753.28	1,375,266.66	349,689.19	(15,406.38)	1,709,549.46	307,240.33	20,283.60	19,957.34	347,461.26	70,954.73	18,002.54	(783.05)	88,164.22
1,003,311.63	244,651.58	43,790.07	1,291,753.28	1,375,266.66	349,689.19	(15,406.38)	1,709,549.46	307,240.33	20,283.60	19,957.34	347,461.26	70,954.73	18,002.54	(783.05)	88,164.22

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



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PJM Upgrade ID: b1800				PJM Upgrade ID: b2433.1, b2433.2, b2433.3				PJM Upgrade ID: b1183				PJM Upgrade ID: b1967			
Hunterstown				Waldo Run SS				Conemough				Blairsville SS			
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				Yes				Yes				Yes			
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"				No				No				No			
Input the allowed ROE				11.70%				11.70%				11.70%			
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				11.2187%				11.2187%				11.2187%			
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7				11.2187%				11.2187%				11.2187%			
Forecast - End of prior year net plant plus current year forecast of CWP or Cap Adds.				33,161,992				21,707,734				2,913,236			
reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.				1,350,659				46,053,343				693,519			
Annual Depreciation Exp from Attachment 5				1,856,725				1,856,725				80,279			
<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>			
Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
3,720,355	1,350,659	(50,067)	5,020,946.87	5,166,601	1,856,725	184,929	7,208,255.27	2,435,332	693,519	(52,862)	3,076,190.11	326,828	80,279	(4,980)	402,127.14
3,720,355	1,350,659	(50,067)	5,020,946.87	5,166,601	1,856,725	184,929	7,208,255.27	2,435,332	693,519	(52,862)	3,076,190.11	326,828	80,279	(4,980)	402,127.14

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



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

PJM Upgrade ID: b1801				PJM Upgrade ID: b1965				PJM Upgrade ID: b1839				PJM Upgrade ID: b1964				PJM Upgrade ID: b1872			
Altoona SVC				Luxor				Grand Point & Gullford				Moshannon				Carbon Center			
Yes				Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.2187%				11.2187%				11.2187%				11.2187%				11.2187%		
	11.2187%				11.2187%				11.2187%				11.2187%				11.2187%		
	28,224,702				922,446				1,364,244				6,478,630				318,444		
	793,834				26,109				38,388				172,052				12,318		
Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
3,186,454	793,834	(35,264)	3,925,024.31	103,487	26,109	(5,498)	124,097.28	153,051	38,388	(1,698)	189,745.57	726,820	172,052	10,658	909,529.93	35,725	12,318	(1,662)	46,380.87
3,186,454	793,834	(35,264)	3,925,024.31	103,487	26,109	(5,498)	124,097.28	153,051	38,388	(1,698)	189,745.57	726,820	172,052	10,658	909,529.93	35,725	12,318	(1,662)	46,380.87

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

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	PJM Upgrade ID: b1998				PJM Upgrade ID: b1999, b2002				PJM Upgrade ID: b2342				PJM Upgrade ID: b1770				PJM Upgrade ID: b2148				PJM Upgrade ID: b0556			
	Shawville				Northwood				Shuman Hill Sub				Buffalo Road				Pleasureville Capacitor				Grover SS Capacitor			
11	Yes				Yes				Yes				Yes				Yes				Yes			
12	No				No				No				No				No				No			
13	11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
14	11.2187%				11.2187%				11.2187%				11.2187%				11.2187%				11.2187%			
15	11.2187%				11.2187%				11.2187%				11.2187%				11.2187%				11.2187%			
16	2,575,644				0				998,035				337,222				0				774,938			
17	56,733				0				77,543				9,493				0				11,662			
	<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>				<b>Reconciliation</b>			
	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
18	288,955	56,733	18,335	364,021.71	0	0	0	0.00	111,967	77,543	6,843	196,353.74	37,832	9,493	(820)	46,905.37	0	0	0	0.00	86,938	11,662	(652)	97,917.51
19	288,955	56,733	18,335	364,021.71	0	0	0	0.00	111,967	77,543	6,843	196,353.74	37,832	9,493	(820)	46,905.37	0	0	0	0.00	86,938	11,662	(652)	97,917.51
20	288,955	56,733	18,335	364,021.71	0	0	0	0.00	111,967	77,543	6,843	196,353.74	37,832	9,493	(820)	46,905.37	0	0	0	0.00	86,938	11,662	(652)	97,917.51

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

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

	PJM Upgrade ID: b1023.1				PJM Upgrade ID: b1941				PJM Upgrade ID: b2343				PJM Upgrade ID: b1840				PJM Upgrade ID: b2235				PJM Upgrade ID: b2260			
	502 Junction Substation				Handsome Lake - Homer City				West Union				Rider Sub (West Milford)				Monocacy SS				Bartonville SS Capacitor			
	Yes	No	11.70%	11.2187%	Yes	No	11.70%	11.2187%	Yes	No	11.70%	11.2187%	Yes	No	11.70%	11.2187%	Yes	No	11.70%	11.2187%	Yes	No	11.70%	11.2187%
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	11.2187%				11.2187%				11.2187%				11.2187%				11.2187%				11.2187%			
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	11.2187%				11.2187%				11.2187%				11.2187%				11.2187%				11.2187%			
Forecast - End of prior year net plant plus current year forecast of CWP or Cap Adds.	27,772,881				9,751,705				771,538				13,797,591				30,691,171				521,978			
Reconciliation - Average of 13 month prior year net plant balances plus prior year 13mo CWP balances.	128,442				294,068				23,138				458,516				802,802				14,045			
Annual Depreciation Exp from Attachment 5																								
	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
See Calculations for each item below	3,115,765	128,442	(395,814)	2,848,392.81	1,094,018	294,068	13,613	1,401,698.87	86,557	23,138	1,585	111,279.97	1,547,915	458,516	24,529	2,030,959.98	3,443,160	802,802	(139,405)	4,106,557.03	58,559	14,045	(828)	71,775.97
See Calculations for each item below	3,115,765	128,442	(395,814)	2,848,392.81	1,094,018	294,068	13,613	1,401,698.87	86,557	23,138	1,585	111,279.97	1,547,915	458,516	24,529	2,030,959.98	3,443,160	802,802	(139,405)	4,106,557.03	58,559	14,045	(828)	71,775.97

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

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

PJM Upgrade ID: b1902 & b1608				PJM Upgrade ID: b0555				PJM Upgrade ID: b1943				PJM Upgrade ID: b0376				PJM Upgrade ID: b2364 & b2364.1			
Mainsburg SS				Johnstown Sub Capacitor				Claysburg Ring Bus				Conemaugh Capacitor				Squab Hollow SS			
Yes				Yes				Yes				Yes				Yes			
No		11.70%		No		11.70%		No		11.70%		No		11.70%		No		11.70%	
11.2187%				11.2187%				11.2187%				11.2187%				11.2187%			
11.2187%				11.2187%				11.2187%				11.2187%				11.2187%			
28,503,483				1,093,476				5,800,432				0				15,416,676			
614,336				29,149				161,841				0				299,177			
Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
3,197,729	614,336	(32,933)	3,779,132.26	122,674	29,149	(1,369)	150,454.21	650,735	161,841	(7,214)	805,361.04	0	0	0	0.00	1,729,555	299,177	(31,340)	1,997,392.09
3,197,729	614,336	(32,933)	3,779,132.26	122,674	29,149	(1,369)	150,454.21	650,735	161,841	(7,214)	805,361.04	0	0	0	0.00	1,729,555	299,177	(31,340)	1,997,392.09

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

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PJM Upgrade ID: b2362 & b2632.1				PJM Upgrade ID: b2156				PJM Upgrade ID: b2546				PJM Upgrade ID: b2545				PJM Upgrade ID: b2441				PJM Upgrade ID: b2547, b2547.1, b2547.2			
Squab Hollow SVC				Shangtown Capacitor				Nyswaner				Richwood Mill				Erie South				Joffe Sub			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
11.2167%				11.2167%				11.2167%				11.2167%				11.2167%				11.2167%			
11.2167%				11.2167%				11.2167%				11.2167%				11.2167%				11.2167%			
20,811,176				1,369,471				713,435				56,521,204				32,381,330				36,211,969			
1,153,220				45,207				19,486				2,064,392				1,366,333				1,253,461			
Return		Depreciation		Reconciliation amount		Revenue		Return		Depreciation		Reconciliation amount		Revenue		Return		Depreciation		Reconciliation amount		Revenue	
2,334,750	1,153,220	(21,834)	3,466,135.33	153,637	45,207	6,730	205,574.24	80,038	19,486	(1,917)	97,607.26	6,340,962	2,064,392	161,542	8,566,896.69	3,632,775	1,366,333	(52,814)	4,945,292.72	4,062,524	1,253,461	(65,336)	5,300,649.02
2,334,750	1,153,220	(21,834)	3,466,135.33	153,637	45,207	6,730	205,574.24	80,038	19,486	(1,917)	97,607.26	6,340,962	2,064,392	161,542	8,566,896.69	3,632,775	1,366,333	(52,814)	4,945,292.72	4,062,524	1,253,461	(65,336)	5,300,649.02

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

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 11 "Yes" if a project under PJM OATT Schedule 12,  
 otherwise "No"  
 12 "Yes" if the customer has paid a lump sum payment in the  
 amount of the investment on line 25, Otherwise "No"  
 13 Input the allowed ROE  
 14 From line 3 above if "No" on line 12 and From line 7 above  
 if "Yes" on line 12  
 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%,  
 then line 3, and if line 12 is "Yes" then line 7  
 16 Forecast - End of prior year net plant plus current year  
 forecast of CWIP or Cap Adds.  
 reconciliation - Average of 13 month prior year net plant  
 balances plus prior year 13mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b2475				PJM Upgrade ID: b1991				PJM Upgrade ID: b2261				PJM Upgrade ID: b2494				PJM Upgrade ID: s1041				PJM Upgrade ID: b2587			
Oak Mound				Farmers Valley Substation				Damascus Substation				Warren Substation				Joffre Substation S1041				Piercebrook Substation			
Yes				Yes				Yes				Yes				Yes				Yes			
No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%			No	11.70%		
	11.2187%				11.2187%				11.2187%				11.2187%				11.2187%				11.2187%		
	11.2187%				11.2187%				11.2187%				11.2187%				11.2187%				11.2187%		
	96,250,593				29,808,473				1,582,406				19,065,691				0				9,837,255		
	2,427,509				879,889				43,272				496,751				0				186,028		
Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
10,685,909	2,427,509	170,200	13,283,617.90	3,344,133	879,889	(71,344)	4,152,877.53	177,526	43,272	(9,981)	210,816.96	2,138,529	496,751	(22,642)	2,613,037.88	0	0	0	0.00	1,103,615	186,028	11,698	1,301,341.41
10,685,909	2,427,509	170,200	13,283,617.90	3,344,133	879,889	(71,344)	4,152,877.53	177,526	43,272	(9,981)	210,816.96	2,138,529	496,751	(22,642)	2,613,037.88	0	0	0	0.00	1,103,615	186,028	11,698	1,301,341.41

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

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

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11 "Yes" if a project under PJM OATT Schedule 12,  
 otherwise "No"  
 12 "Yes" if the customer has paid a lump sum payment in the  
 amount of the investment on line 25, Otherwise "No"  
 13 Input the allowed ROE  
 14 From line 3 above if "No" on line 12 and From line 7 above  
 if "Yes" on line 12  
 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%  
 then line 3, and if line 12 is "Yes" then line 7  
 16 Forecast - End of prior year net plant plus current year  
 forecast of CWIP or Cap Adds.  
 reconciliation - Average of 13 month prior year net plant  
 balances plus prior year 13mo CWIP balances.  
 17 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b2996, b2996.1, b2996.2					PJM Upgrade ID: b3765					PJM Upgrade ID: b3715.3					PJM Upgrade ID: b3781							
Flint Run Substation					Mainesburg 345K (b3765)					Allen 115Kv					Doubs 500k (b3781)							
Yes	No	11.70%	11.2187%	11.2187%	Yes	No	11.70%	11.2187%	11.2187%	Yes	No	11.70%	11.2187%	11.2187%	Yes	No	11.70%	11.2187%	11.2187%			
0	0	0	0	0.00	167,852,630	0	1,231,272	0	32,921	0	239,540	0	0	0	0	0	0	0	0			
0	0	0	0	0.00	1,029,175	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Return	Depreciation	Reconciliation amount	Revenue		Return	Depreciation	Reconciliation amount	Revenue		Return	Depreciation	Reconciliation amount	Revenue		Return	Depreciation	Reconciliation amount	Revenue	Total	Incentive Charged	Revenue Credit	
0	0	0	0.00		18,830,936	1,029,175	(313,716)	19,546,395.16		138,133	0	0	138,133.08		3,693	0	0	3,693.34		26,873.32	257,823,759.06	257,823,759.06
0	0	0	0.00		18,830,936	1,029,175	(313,716)	19,546,395.16		138,133	0	0	138,133.08		3,693	0	0	3,693.34		26,873.32	257,823,759.06	257,823,759.06

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

\$5,102,819.56  
 At A Line 148

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

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

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED	12/31/2025										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (j)
<b>Long Term Debt Cost at Year Ended: 12/31/2025</b>											
First Mortgage Bonds:											
(1) 3.85% Senior Unsecured Notes	No	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429		5,030,36986	\$ 230,658,332	33.76%	3.95%	1.33%
(2) 3.76% Senior Unsecured Notes		10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,647		4,931,506849	\$ 30,836,058	4.51%	3.85%	0.17%
(3) 5.00% Senior Unsecured Notes		4/16/2025	1/15/2031	\$ 600,000,000	\$ 593,639,056	\$ 594,339,330	8,515,068493	\$ 421,736,675	61.73%	5.21%	3.22%
<b>Total</b>				\$ 1,225,000,000		\$ 594,339,330		\$ 683,231,065	100.000%		<b>4.73%</b>

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

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

YEAR ENDED	12/31/2025												
	(aa)	(bb)	(cc)	(dd)	14	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
Long Term Debt Issuances	Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Recquired Debt	Less Related ADIT (Attachment 1)	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 3.85% Senior Unsecured Notes	No	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	3.85%	\$ 21,175,000	3.95%
(2) 3.76% Senior Unsecured Notes		10/16/2015	5/30/2025	75,000,000	562,353				\$ 74,437,647	99.2502	3.76%	\$ 2,820,000	3.85%
(3) 5.00% Senior Unsecured Notes		4/16/2025	1/15/2031	600,000,000	(606,000)	5,754,944			\$ 593,639,056	98.9398	5.00%	\$ 30,000,000	5.21%
<b>TOTALS</b>				\$ 1,225,000,000	(1,024,000)	\$ 10,651,658	-	xxx	\$ 1,213,324,132			\$ 53,995,000	

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







# **Attachment 3**

## **Accounting of Transfers Between CWIP and Plant In Service**

**May 15, 2026**

Trans-Allegheny Interstate Line Company  
 Detail Transfers from CWIP to Plant in Service  
 2025 Reconciliation of Transmission Revenue Requirement Formula Rate

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
<b>TRAIL Projects</b>					
<b>502 Junction to Territorial Line</b>					
	478229242	35022;35400;35500;35610;35620	Line Construction 2	1,220.09	January 1, 2025
	478229242	35022;35400;35500;35610;35620	Line Construction 2	2,659.20	March 1, 2025
	478229242	35022;35400;35500;35610;35620	Line Construction 2	(288.68)	April 1, 2025
	478229242	35022;35400;35500;35610;35620	Line Construction 2	(9.90)	May 1, 2025
	478229242	35022;35400;35500;35610;35620	Line Construction 2	237.78	June 1, 2025
	478229242	35022;35400;35500;35610;35620	Line Construction 2	(11.89)	July 1, 2025
	478229242	35022;35400;35500;35610;35620	Line Construction 2	79.26	August 1, 2025
	478229242	35022;35400;35500;35610;35620	Line Construction 2	372.52	September 1, 2025
	478229242	35022;35400;35500;35610;35620	Line Construction 2	1,109.64	December 1, 2025
13412255			Total	5,368.02	
13419997	478541318	35500, 35610	Line Construction 3	3,400.00	February 1, 2025
13466824		35210		138,416.96	October 1, 2025
	3595566355	35300	502 Jct :UAS anti-drone technology	9,616.25	February 1, 2025
	3595566355	35300	502 Jct :UAS anti-drone technology	27.45	March 1, 2025
	3595566355	35300	502 Jct :UAS anti-drone technology	7,250.00	May 1, 2025
	3595566355	35300	502 Jct :UAS anti-drone technology	27.45	June 1, 2025
17288380			Total	16,921.15	
	3600355277	35300	502 Jct: Re-architecture Study	815,773.79	October 1, 2025
	3600355277	35300	502 Jct: Re-architecture Study	597.47	November 1, 2025
	3600355277	35300	502 Jct: Re-architecture Study	17,415.74	December 1, 2025
17306373			Total	833,787.00	
	3648329107	35300	Meadow Brook-rpt charger	854,792.84	September 1, 2025
	3648329107	35300	Meadow Brook-rpt charger	89,976.74	October 1, 2025
	3648329107	35300	Meadow Brook-rpt charger	262.49	November 1, 2025
	3648329107	35300	Meadow Brook-rpt charger	20,129.01	December 1, 2025
17678990			Total	965,161.08	
	3652939132	35400	538 Line 502 Jct-Mount Storm 500KV	1,644.19	January 1, 2025
	3652939132	35400	538 Line 502 Jct-Mount Storm 500KV	29,841.51	February 1, 2025
	3652939132	35400	538 Line 502 Jct-Mount Storm 500KV	5,520.81	March 1, 2025
	3652939132	35400	538 Line 502 Jct-Mount Storm 500KV	768.32	April 1, 2025
	3652939132	35400	538 Line 502 Jct-Mount Storm 500KV	4,800.00	May 1, 2025
17711664			Total	42,574.83	
	3657282620	35300	Meadow Brook	38,559.76	January 1, 2025
	3657282620	35300	Meadow Brook	(22,516.19)	February 1, 2025
	3657282620	35300	Meadow Brook	(50,861.14)	March 1, 2025
	3657282620	35300	Meadow Brook	(6,727.97)	April 1, 2025
	3657282620	35300	Meadow Brook	19,864.16	May 1, 2025
	3657282620	35300	Meadow Brook	(250.51)	June 1, 2025
	3657282620	35300	Meadow Brook	(783,384.71)	July 1, 2025
	3657282620	35300	Meadow Brook	(1,385,375.09)	August 1, 2025
17742108			Total	(2,190,691.69)	
	3669826328	35610	493 JCT-MTSTORM 500KV	70,282.66	January 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	(22,355.29)	February 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	7,295.01	March 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	2,080.94	April 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	3,442.55	May 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	176.49	June 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	6,097.65	July 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	4,133.68	August 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	1,999.71	September 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	53,401.97	October 1, 2025
	3669826328	35610	493 JCT-MTSTORM 500KV	(2,903.30)	November 1, 2025
17829224			Total	123,652.07	
	3685155171	35610	502 JCT-MTSTORM 500KV	1,042.91	January 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	698.33	February 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	117,622.48	March 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	32,400.29	April 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	11,296.10	May 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	(739.76)	June 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	265.82	July 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	82.23	August 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	157.20	September 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	39.59	October 1, 2025
	3685155171	35610	502 JCT-MTSTORM 500KV	82.50	December 1, 2025
17962062			Total	162,947.69	
				1,649,896.00	November 1, 2025
18063821	3698275304	MPHQ-UppgSecOpsCenter	Total	108,079.72	December 1, 2025
				1,757,975.72	
	3708077224	35610	527 Line Meadow Brook - Mt Storm 50	(0.01)	January 1, 2025
	3708077224	35610	527 Line Meadow Brook - Mt Storm 50	(5,608.30)	July 1, 2025
18137891	3708077224	35610	527 Line Meadow Brook - Mt Storm 50	(10,550.74)	August 1, 2025
			Total	(16,159.05)	
18080598	3700603034	35400;35500	502 JCT-MTSTORM 500KV	2,598,661.92	December 1, 2025
18165037	3711880545	35610	502 JCT-MTSTORM 500KV	25,239.76	November 1, 2025
18443788	3750589559	35610	Meadowbrook-MTStorm 500KV	10,516.96	December 1, 2025
<b>Total 502 Junction to Territorial Line</b>				<b>4,477,772.42</b>	

Other Projects

13302963	35210;35300		28.19	February 1, 2025	
13448261	35300		113.55	January 1, 2025	
13744988	35400;35500;35610		1,239.29	December 1, 2025	
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	January 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	February 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	March 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	April 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	May 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	June 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	July 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	August 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	September 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	October 1, 2025
	545657671	35220, 35300	Trail - Const New Richwood Hill SS to	919.80	November 1, 2025
	545657672	35220, 35301	Trail - Const New Richwood Hill SS to	919.80	December 1, 2025
14276743			Total	11,037.60	
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	19,536.39	January 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(3,298.43)	February 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	9,694.94	March 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	422.69	April 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	12,719.63	May 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(2,925.68)	June 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	3,390.55	July 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	300.00	August 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	1,928.25	September 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	2,131.61	October 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	1,283.50	November 1, 2025
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	(25.67)	December 1, 2025
14464108			Total	45,157.78	
14528199	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	9,074.00	July 1, 2025
		35210;35300		2,762.19	April 1, 2025
		35210;35300		1,973.00	May 1, 2025
		35210;35300		3,403.42	June 1, 2025
		35210;35300		10,082.42	July 1, 2025
		35210;35300		3,235.50	August 1, 2025
		35210;35300		6,905.55	September 1, 2025
		35210;35300		15,271.21	October 1, 2025
		35210;35300		5,228.78	November 1, 2025
		35210;35300		11,512.65	December 1, 2025
14674519			Total	60,374.72	
15351980	35300		(109,439.94)	October 1, 2025	
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	9,575.29	January 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	(1,607.88)	February 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	17,457.49	March 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	61,599.46	April 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	13,183.49	May 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	11,576.75	June 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	7,734.10	July 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	3,047.34	August 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	803.32	September 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	442.24	October 1, 2025
	3417152395	35210, 35300	Flint Run SS - New 500/138 KV	318.69	November 1, 2025
15801970			Total	124,130.29	
15815914	35300		6,000.00	June 1, 2025	
15835814	35300		(264,572.92)	October 1, 2025	
15922758	3432749643	35300	Wylie Ridge SS-Repl SAM 900	194.81	August 1, 2025
16074657	35300		1273853.46	October 1, 2025	
	3452358055	35011	Flint Run-Waldo Run 138Kv No. 1	138.01	January 1, 2025
	3452358055	35011	Flint Run-Waldo Run 138Kv No. 1	301.19	March 1, 2025
	3452358055	35011	Flint Run-Waldo Run 138Kv No. 1	110.87	April 1, 2025
	3452358055	35011	Flint Run-Waldo Run 138Kv No. 1	9,000.00	May 1, 2025
	3452358055	35011	Flint Run-Waldo Run 138Kv No. 1	337.77	June 1, 2025
	3452358055	35011	Flint Run-Waldo Run 138Kv No. 1	203.72	August 1, 2025
16105456			Total	10,091.56	

	3490446328	35300	Black Oak SVC - Insttl Security RADA	554.64	January 1, 2025
	3490446328	35300	Black Oak SVC - Insttl Security RADA	(564.03)	April 1, 2025
	3490446328	35300	Black Oak SVC - Insttl Security RADA	724.60	October 1, 2025
16397760			Total	160.57	
	3511789632	35300	502 JCT- On line Equipment Monitorin	54.17	April 1, 2025
	3511789632	35300	503 JCT- On line Equipment Monitorin	(0.53)	May 1, 2025
16573287			Total	53.64	
	3605820692, 351689112	35300	Shawville-Replace Conductor	357,480.82	April 1, 2025
	3605820692, 351689113	35300	Shawville-Replace Conductor	(6,513.19)	May 1, 2025
	3605820692, 351689114	35300	Shawville-Replace Conductor	2,361.25	June 1, 2025
	3605820692, 351689115	35300	Shawville-Replace Conductor	30,296.93	July 1, 2025
	3605820692, 351689116	35300	Shawville-Replace Conductor	27,688.81	August 1, 2025
	3605820692, 351689117	35300	Shawville-Replace Conductor	56.72	November 1, 2025
16614379			Total	40.88	December 1, 2025
			Total	411,414.22	
16836459	3541727547	35300	Wylie Ridge: Replace 138kV Station	11,217.84	July 1, 2025
16975454	3559381190	35300	Squab Hollow-remote end upgrades	(1,481.03)	September 1, 2025
	3590246621	35300	502 Junction-Purchase Spare 138kV	8,076,618.07	October 1, 2025
	3590246621	35300	503 Junction-Purchase Spare 138kV	(1.50)	November 1, 2025
	3590246621	35300	504 Junction-Purchase Spare 138kV	207.45	December 1, 2025
17227161			Total	8,076,824.02	
	3590344539	35300	Waldo Run-Crossbow Connectivity	13.23	February 1, 2025
		35300	Waldo Run-Crossbow Connectivity	2.71	March 1, 2025
17229789			Total	15.94	
17261189	3595553988	35300	Flint Run-Counter UAS andtdrone tec	(1,616,691.42)	April 1, 2025
		35300		478.59	May 1, 2025
		35300		10,594.36	June 1, 2025
		35300		9,983.37	July 1, 2025
		35300		532.43	August 1, 2025
		35300		11,134.01	October 1, 2025
		35300		9,693.07	November 1, 2025
		35300		6,953.76	December 1, 2025
17274582			Total	49,369.59	
17276805	3609757224	35300	Hunterstown SVC	(857,010.88)	January 1, 2025
17276805	3609757224	35300	Hunterstown SVC	209.07	December 1, 2025
17276805			Total	(856,801.81)	
17282607	3597232203	35300	Flint Run 138kV	131,590.23	February 1, 2025
17282607	3597232203	35300	Flint Run 138kV	14,107.48	March 1, 2025
17282607	3597232203	35300	Flint Run 138kV	1,541,624.87	April 1, 2025
17282607	3597232203	35300	Flint Run 138kV	176.34	May 1, 2025
	3597232203	35300	Flint Run 138kV	(2,616.45)	June 1, 2025
	3597232203	35300	Flint Run 138kV	(2,355.18)	July 1, 2025
17282607	3597232203	35300	Flint Run 138kV	3,357.66	August 1, 2025
	3597232203	35300	Flint Run 138kV	(44.45)	September 1, 2025
	3597232203	35300	Flint Run 138kV	20.03	October 1, 2025
17282607			Total	1,685,860.53	
17282956		35011		134,606.31	April 1, 2025
17297197	3599887776	35300	Flint Run	76,591.31	April 1, 2025
		35300		547,257.33	November 1, 2025
		35300		10,844.84	December 1, 2025
17302632			Total	558,102.17	
17330662		35300		5,426.96	March 1, 2025
17330662		35300		2,890.56	May 1, 2025
				8,317.52	
	3606585216	35300	Meadow Brook-PE SVC	7,632.97	January 1, 2025
	3606585216	35300	Meadow Brook-PE SVC	806.24	February 1, 2025
	3606585216	35300	Meadow Brook-PE SVC	(0.09)	April 1, 2025
	3606585216	35300	Meadow Brook-PE SVC	(284.06)	June 1, 2025
	3606585216	35300	Meadow Brook-PE SVC	(14,231.43)	December 1, 2025
17336257			Total	(6,076.37)	

		35300		192,593.68	June 1, 2025
		35300		80,865.56	July 1, 2025
				32,443.77	August 1, 2025
				(326.10)	September 1, 2025
				227.29	October 1, 2025
				<u>1,519.85</u>	November 1, 2025
17336756			Total	307,324.05	
	3605198366	35300	Flint Run - MP Program MP Group 1	73,228.27	April 1, 2025
	3605198366	35300	Flint Run - MP Program MP Group 2	479.07	September 1, 2025
17337444			Total	73,707.34	
	3605198796	35300	Richwood Hill Sub	896.48	January 1, 2025
	3605198796	35300	Richwood Hill Sub	-402.81	February 1, 2025
	3605198796	35300	Richwood Hill Sub	2324.84	March 1, 2025
	3605198796	35300	Richwood Hill Sub	3135.76	April 1, 2025
	3605198796	35300	Richwood Hill Sub	-198.06	May 1, 2025
	3605198796	35300	Richwood Hill Sub	<u>152.81</u>	June 1, 2025
17337445			Total	5909.02	
	3605198995	35300	Cabot	14,367.42	March 1, 2025
	3605198995	35300	Cabot	<u>231.41</u>	
17337550			Total	14,598.83	
	3605201133	35300	Blairsville East	238.69	May 1, 2025
	3605201133	35300	Blairsville East	43,703.25	June 1, 2025
	3605201133	35300	Blairsville East	56,070.03	July 1, 2025
	3605201133	35300	Blairsville East	(8,725.07)	August 1, 2025
	3605201133	35300	Blairsville East	541.28	October 1, 2025
	3605201133	35300	Blairsville East	<u>(46,486.57)</u>	December 1, 2025
17337638			Total	45,341.61	
17340597	3605557596	35300	Yeagertown, Install Salto access	48,648.65	April 1, 2025
17340597	3605557596	35300	Yeagertown, Install Salto access	6,541.06	May 1, 2025
17340597	3605557596	35300	Yeagertown, Install Salto access	<u>(612.26)</u>	June 1, 2025
				54,577.45	
17343677		35300		(297,674.42)	December 1, 2025
	3606099639	35300	Joffre: Salto	(463.73)	January 1, 2025
	3606099639	35300	Joffre: Salto	15,530.61	February 1, 2025
	3606099639	35300	Joffre: Salto	4,106.12	March 1, 2025
	3606099639	35300	Joffre: Salto	454.24	April 1, 2025
	3606099639	35300	Joffre: Salto	486.87	May 1, 2025
	3606099639	35300	Joffre: Salto	468.04	June 1, 2025
	3606099639	35300	Joffre: Salto	674.51	July 1, 2025
	3606099639	35300	Joffre: Salto	290.27	August 1, 2025
	3606099639	35300	Joffre: Salto	776.81	September 1, 2025
	3606099639	35300	Joffre: Salto	304.61	October 1, 2025
	3606099639	35300	Joffre: Salto	(188,022.05)	November 1, 2025
	3606099639	35300	Joffre: Salto	<u>520.12</u>	December 1, 2025
17346461			Total	(164,873.58)	
17348098		35300		34,390.43	November 1, 2025
	3606332919	35300	Wylie Ridge	42,988.03	January 1, 2025
	3606332919	35300	Wylie Ridge	<u>(7,180.49)</u>	February 1, 2025
17349536			Total	35,807.54	
	3606332956	35300	Oak Mound install Smart Gap Equi	(6,208.33)	January 1, 2025
	3606332956	35300	Oak Mound install Smart Gap Equi	12,989.86	February 1, 2025
	3606332956	35300	Oak Mound install Smart Gap Equi	55,231.83	March 1, 2025
	3606332956	35300	Oak Mound install Smart Gap Equi	<u>(42,068.73)</u>	June 1, 2025
17349545			Total	19,944.63	
	3606829099	35300	Black Oak-upgrade serial & ethernet	(343,851.71)	June 1, 2025
	3606829099	35300	Black Oak-upgrade serial & ethernet	(343,851.71)	October 1, 2025
	3606829099	35300	Black Oak-upgrade serial & ethernet	<u>178.53</u>	December 1, 2025
17352995			Total	(687,524.89)	
		35300		2,969,781.31	October 1, 2025
		35300		(34.18)	November 1, 2025
		35300		<u>(131.46)</u>	December 1, 2025
17353007			Total	2,969,615.67	
17356450	3607547823	35300	Rider-Instal Qualitrol wave fault	225,523.06	July 1, 2025
17356450	3607547823	35300	Rider-Instal Qualitrol wave fault	377,599.53	October 1, 2025
17356451		35300		360,122.58	December 1, 2025
		35300		266,239.48	October 1, 2025
		35300		<u>207.17</u>	November 1, 2025
17356956			Total	266,446.65	
17356481		35300		127,774.21	July 1, 2025
	3607647611	35300	Cabot	38,372.75	January 1, 2025
	3607647611	35300	Cabot	(7,709.65)	February 1, 2025
	3607647611	35300	Cabot	24,299.89	March 1, 2025
	3607647611	35300	Cabot	6,700.21	April 1, 2025
	3607647611	35300	Cabot	5,857.72	May 1, 2025
	3607647611	35300	Cabot	660.99	June 1, 2025
	3607647611	35300	Cabot	339.39	July 1, 2025
	3607647611	35300	Cabot	<u>310.06</u>	August 1, 2025
17357693			Total	68,831.36	
	3608691231	35300	Black Oak - Replace Black Oak A 138	216.19	January 1, 2025
	3608691231	35300	Black Oak - Replace Black Oak A 138	(40.82)	February 1, 2025
	3608691231	35300	Black Oak - Replace Black Oak A 138	(5,827,249.49)	June 1, 2025
	3608691231	35300	Black Oak - Replace Black Oak A 138	<u>(5,846,513.96)</u>	October 1, 2025
17366406			Total	(11,673,588.07)	
	37342000654	35300	Damascus-RTU Replacement	(951,695.81)	January 1, 2025
	37342000654	35300	Damascus-RTU Replacement	<u>(2,549.19)</u>	June 1, 2025
17372819			Total	(954,245.00)	
	3611558041	35300	Beddington-Bank NO2 500-138kv XFMR L	795.15	April 1, 2025
	3611558041	35300	Beddington-Bank NO2 500-138kv XFMR L	39.75	May 1, 2025
	3611558041	35300	Beddington-Bank NO2 500-138kv XFMR L	<u>193.78</u>	July 1, 2025
17386902			Total	1,028.68	

	3666908514	35300	Squab Hollow: 230 KV SSVT install	37538.78	January 1, 2025
	3666908514	35300	Squab Hollow: 230 KV SSVT install	(1,941.60)	February 1, 2025
	3666908514	35300	Squab Hollow: 230 KV SSVT install	(9,410.31)	March 1, 2025
	3666908514	35300	Squab Hollow: 230 KV SSVT install	1,856.83	April 1, 2025
	3666908514	35300	Squab Hollow: 230 KV SSVT install	(125,145.54)	May 1, 2025
	3666908514	35300	Squab Hollow: 230 KV SSVT install	(266,750.05)	June 1, 2025
	3666908514	35300	Squab Hollow: 230 KV SSVT install	(87,633.00)	July 1, 2025
17397066			Total	(451,484.89)	
	3614150941	35300	Black Oak SVC	99,037.65	January 1, 2025
	3614150941	35300	Black Oak SVC	(8,966.36)	February 1, 2025
	3614150941	35300	Black Oak SVC	(2,407.04)	March 1, 2025
	3614150941	35300	Black Oak SVC	18,270.53	April 1, 2025
	3614150941	35300	Black Oak SVC	913.67	May 1, 2025
	3614150941	35300	Black Oak SVC	6,150,696.26	June 1, 2025
	3614150941	35300	Black Oak SVC	2,678.09	July 1, 2025
	3614150941	35300	Black Oak SVC	2,365.26	August 1, 2025
	3614150941	35300	Black Oak SVC	10,908.04	September 1, 2025
	3614150941	35300	Black Oak SVC	(41,032,975.44)	October 1, 2025
	3614150941	35300	Black Oak SVC	(2,134.40)	November 1, 2025
17408513			Total	(34,761,613.74)	December 1, 2025
17494536	3678601198	35300	Doubs	(44,139.11)	April 1, 2025
	3678601198	35300	Doubs	59,278.09	January 1, 2025
	3678601198	35300	Doubs	(27.31)	February 1, 2025
	3678601198	35300	Doubs	7,951.18	March 1, 2025
	3678601198	35300	Doubs	493.01	April 1, 2025
	3678601198	35300	Doubs	375.26	May 1, 2025
	3678601198	35300	Doubs	(31.66)	June 1, 2025
	3678601198	35300	Doubs	124.57	July 1, 2025
	3678601198	35300	Doubs	(5,013.01)	August 1, 2025
	3678601198	35300	Doubs	(380.64)	September 1, 2025
17507850			Total	62,769.49	
	3644422841	35300	Flint Run - damage mitigation	10,325.56	January 1, 2025
	3644422841	35300	Flint Run - damage mitigation	226.10	February 1, 2025
	3644422841	35300	Flint Run - damage mitigation	20,823.55	March 1, 2025
	3644422841	35300	Flint Run - damage mitigation	(3,829,325.60)	April 1, 2025
	3644422841	35300	Flint Run - damage mitigation	10,702.05	May 1, 2025
	3644422841	35300	Flint Run - damage mitigation	6,656.90	June 1, 2025
	3644422841	35300	Flint Run - damage mitigation	(29,553.89)	July 1, 2025
	3644422841	35300	Flint Run - damage mitigation	3,225.00	August 1, 2025
	3644422841	35300	Flint Run - damage mitigation	7,490.95	September 1, 2025
	3644422841	35300	Flint Run - damage mitigation	9,277.12	October 1, 2025
	3644422841	35300	Flint Run - damage mitigation	(110.03)	November 1, 2025
	3644422841	35300	Flint Run - damage mitigation	1,709.13	December 1, 2025
17642317			Total	(3,788,553.16)	
	3647494987	35300	Mainesburg	197,099.61	February 1, 2025
	3647494987	35300	Mainesburg	100,683.52	March 1, 2025
	3647494987	35300	Mainesburg	(18,952.11)	April 1, 2025
	3647494987	35300	Mainesburg	44,931.55	May 1, 2025
	3647494987	35300	Mainesburg	(2,018.75)	June 1, 2025
17672537			Total	321,743.82	
	3648249901	35300	Black Oak -	492,713.22	August 1, 2025
	3648249901	35300	Black Oak -	(23,880.64)	September 1, 2025
	3648249901	35300	Black Oak -	438,537.28	October 1, 2025
	3648249901	35300	Black Oak -	(22,902.45)	November 1, 2025
	3648249901	35300	Black Oak -	4,243.47	December 1, 2025
17677583			Total	888,710.88	
	3650027423	35300	Moshannon	282,684.61	September 1, 2025
	3650027423	35300	Moshannon	25,544.71	October 1, 2025
	3650027423	35300	Moshannon	(877.07)	November 1, 2025
	3650027423	35300	Moshannon	21.29	December 1, 2025
17694283			Total	307,373.54	
1770325		35300		306,412.14	December 1, 2025
		35300		525,019.03	August 1, 2025
		35300		34,190.47	September 1, 2025
		35300		571,473.90	October 1, 2025
		35300		(2,987.84)	November 1, 2025
		35300		1,838.60	December 1, 2025
17708502			Total	1,129,534.16	
	3656540234	35300	Flint Run	2,880.35	January 1, 2025
	3656540234	35300	Flint Run	(2,216.62)	February 1, 2025
	3656540234	35300	Flint Run	2,168.54	March 1, 2025
	3656540234	35300	Flint Run	4,913,867.96	April 1, 2025
	3656540234	35300	Flint Run	26,396.18	May 1, 2025
	3656540234	35300	Flint Run	58,564.10	June 1, 2025
	3656540234	35300	Flint Run	206,443.37	July 1, 2025
	3656540234	35300	Flint Run	201,536.02	August 1, 2025
	3656540234	35300	Flint Run	3,723.03	September 1, 2025
	3656540234	35300	Flint Run	(27,299.34)	October 1, 2025
	3656540234	35300	Flint Run	(39,198.88)	November 1, 2025
	3656540234	35300	Flint Run	1,000.00	December 1, 2025
17738343			Total	5,347,864.71	
	3656542303	35300	Flint Run	(37,123.42)	January 1, 2025
	3656542303	35300	Flint Run	5977.91	February 1, 2025
	3656542303	35300	Flint Run	(1,511,061.91)	April 1, 2025
17738485			Total	(1,542,207.42)	
17770636	3661348892	35210, 35300	Flint Run	1,448.67	April 1, 2025
17806217		35103		11,003.91	April 1, 2025
		35300		352,543.72	April 1, 2025
		35300		(9,549.35)	May 1, 2025
		35300		12,894.24	June 1, 2025
		35300		12,900.01	July 1, 2025
		35300		(13,371.64)	August 1, 2025
		35300		281.67	September 1, 2025
17807153			Total	355,698.65	

17807063	3667197441	35210	Monocacy - Physical Security	(383.48)	January 1, 2025
	3679362583	35300	Joffre	(2,691.41)	January 1, 2025
	3679362583	35300	Joffre	19,168.42	February 1, 2025
	3679362583	35300	Joffre	(5,848.33)	March 1, 2025
	3679362583	35300	Joffre	(2,134.82)	April 1, 2025
	3679362583	35300	Joffre	(14.42)	May 1, 2025
	3679362583	35300	Joffre	3,421.07	June 1, 2025
	3679362583	35300	Joffre	7,101.39	July 1, 2025
	3679362583	35300	Joffre	14,272.96	August 1, 2025
	3679362583	35300	Joffre	2,579.47	September 1, 2025
	3679362583	35300	Joffre	(3,834.73)	October 1, 2025
	3679362583	35300	Joffre	263,032.16	November 1, 2025
	3679362583	35300	Joffre	8,750.00	December 1, 2025
17907191			Total	<u>303,801.76</u>	
		35300		11,106,956.89	August 1, 2025
		35300		10,620.23	September 1, 2025
		35300		49,372.67	October 1, 2025
		35300		3,534.69	November 1, 2025
		35300		<u>20,908.79</u>	December 1, 2025
17931650			Total	<u>11,191,383.27</u>	
		35300		22,613.38	June 1, 2025
		35300		<u>22,624.57</u>	October 1, 2025
17987352			Total	<u>45,237.95</u>	
	3687539644	35300	Flint Run	13,187.96	January 1, 2025
	3687539644	35300	Flint Run	(38,555.47)	February 1, 2025
	3687539644	35300	Flint Run	6,855.67	March 1, 2025
	3687539644	35300	Flint Run	(5,274,764.68)	April 1, 2025
	3687539644	35300	Flint Run	(50,046.81)	May 1, 2025
	3687539644	35300	Flint Run	54,680.56	July 1, 2025
	3687539644	35300	Flint Run	<u>35.63</u>	August 1, 2025
17987856			Total	<u>(5,288,607.14)</u>	

17993903	3688755820	35300	Flint Run	(3,585.19)	January 1, 2025
	3688755820	35300	Flint Run	(2,364.31)	February 1, 2025
	3688755820	35300	Flint Run	18,115.37	March 1, 2025
	3688755820	35300	Flint Run	5,777,105.98	April 1, 2025
	3688755820	35300	Flint Run	13,326.14	May 1, 2025
	3688755820	35300	Flint Run	(13,937.21)	June 1, 2025
	3688755820	35300	Flint Run	127,996.62	July 1, 2025
	3688755820	35300	Flint Run	<u>384.60</u>	August 1, 2025
			Total	5,917,042.00	
18088703	3718961371, 3701555094	35300	Altoona SVC: Reactors	(194.87)	June 1, 2025
	3718961371, 3701555095	35300		4,668.61	August 1, 2025
	3718961371, 3701555096	35300		(447.58)	September 1, 2025
	3718961371, 3701555097	35300		<u>588.22</u>	November 1, 2025
			Total	4,614.38	
18096161	3718961371, 3701555094	35400	Altoona SVC: Reactors	1,566,279.80	June 1, 2025
	3718961371, 3701555095	35400	Altoona SVC: Reactors	85,881.95	July 1, 2025
	3718961371, 3701555096	35400	Altoona SVC: Reactors	9,382.61	August 1, 2025
	3718961371, 3701555097	35400	Altoona SVC: Reactors	1,422.77	September 1, 2025
	3718961371, 3701555098	35400	Altoona SVC: Reactors	5,826.63	November 1, 2025
	3718961371, 3701555099	35400	Altoona SVC: Reactors	<u>3,054.11</u>	December 1, 2025
		Total	1,671,847.87		
18000783	3689390721	35300	Monocacy	11,189.51	January 1, 2025
	3689390721	35300	Monocacy	8,960.26	February 1, 2025
	3689390721	35300	Monocacy	27,512.31	March 1, 2025
	3689390721	35300	Monocacy	10,814.48	April 1, 2025
	3689390721	35300	Monocacy	8,019.74	May 1, 2025
	3689390721	35300	Monocacy	1,813.28	June 1, 2025
	3689390721	35300	Monocacy	13,046.89	July 1, 2025
	3689390721	35300	Monocacy	158.38	August 1, 2025
	3689390721	35300	Monocacy	1,312.73	October 1, 2025
	3689390721	35300	Monocacy	39,546.08	November 1, 2025
	3689390721	35300	Monocacy	<u>3,140.97</u>	December 1, 2025
			Total	125,514.63	
	18000978	3689391989	35300	Squab Hollow	(147,788.47)
3689391989		35300	Squab Hollow	207,288.49	June 1, 2025
3689391989		35300	Squab Hollow	1,162.51	July 1, 2025
3689391989		35300	Squab Hollow	(3,366.57)	August 1, 2025
3689391989		35300	Squab Hollow	(85.13)	September 1, 2025
3689391989		35300	Squab Hollow	510.81	October 1, 2025
3689391989		35300	Squab Hollow	209.01	November 1, 2025
3689391989		35300	Squab Hollow	<u>12,922.51</u>	December 1, 2025
		Total	70,853.16		
18070077		35300		11,419.01	September 1, 2025
		35300	Total	<u>11,419.01</u>	October 1, 2025
18061257		35300		850,941.48	April 1, 2025
		35300		(7,706.88)	May 1, 2025
		35300		2,014.47	June 1, 2025
		35300		29,558.97	August 1, 2025
		35300		2,350.71	September 1, 2025
		35300		28,847.83	October 1, 2025
		35300		(1,824.16)	November 1, 2025
		35300		<u>(374.20)</u>	December 1, 2025
			Total	903,808.22	
	18088703	3701555094	35300	Altoona	(1,108.77)
3701555094		35300	Altoona	2,803.28	April 1, 2025
3701555094		35300	Altoona	3,006.08	May 1, 2025
3701555094		35300	Altoona	<u>2,169.29</u>	December 1, 2025
		Total	6,869.88		
18096161		35400		5,197.20	October 1, 2025
18127514		35300		93,247.46	August 1, 2025
		35300		287,149.55	November 1, 2025
		35300		<u>30,933.15</u>	December 1, 2025
			Total	411,330.16	
18148882		35300		236,154.57	August 1, 2025
		35300		646.36	September 1, 2025
		35300		8,337.21	October 1, 2025
		35300		25,510.10	November 1, 2025
		35300		<u>19,853.18</u>	December 1, 2025
		Total	290,501.42		
18291411		35300		1,906.40	June 1, 2025
18400241		35210		145,665.69	June 1, 2025
		35210		139,678.86	July 1, 2025
		35210		20,226.92	August 1, 2025
		35210		244.29	September 1, 2025
		35210		<u>7.34</u>	October 1, 2025
		Total	305,823.10		
18420323		35210		313,473.11	November 1, 2025
			Total	<u>(111,653.02)</u>	December 1, 2025
18439713		35300		752.56	April 1, 2025
		35300		352.08	May 1, 2025
		35300		1,093.45	June 1, 2025
		35300		<u>1,093.45</u>	October 1, 2025
		Total	3,291.54		
18443558		35300		9,261.17	June 1, 2025
		35300		811.68	July 1, 2025
		35300		138.58	November 1, 2025
		35300		<u>17.36</u>	December 1, 2025
			Total	10,228.79	

18470921		35300		197,214.94	December 1, 2025
		35011, 35012, 35210, 35220, 35300,			
TR-900477-CCOH-ADJ	508569170	35400, 35500, 35610, 35620, 35900	Undist. Const. Ohds-Pension	17,922.24	January 1, 2025
		35011, 35012, 35210, 35220, 35300,			
TR-900477-CCOH-ADJ	508569170	35400, 35500, 35610, 35620, 35901	Undist. Const. Ohds-Pension	480,166.29	February 1, 2025
		35011, 35012, 35210, 35220, 35300,			
TR-900477-CCOH-ADJ	508569170	35400, 35500, 35610, 35620, 35901		(151,453.43)	October 1, 2025
TR-900477-CCOH-ADJ			Total	346,635.10	
D-01314.130C				45,764,144.68	October 1, 2025
			<b>Total Other Projects</b>	31,024,139.82	
			<b>Total Additions</b>	35,501,912.24	