ATTACHMENT H-8G

PL Elect	ric Utilities Corporation]
ormula Ra	ate Appendix A	Notes	FERC Form 1 Page # or Instruction	2021 Data
	ells are input cells			
ocators				
	& Salary Allocation Factor smission Wages Expense		-254.04 h	6,890,109
1 Iran	smission wages Expense		p354.21.b	6,890,10
	I Wages Expense		p354.28.b	69,617,53
	: A&G Wages Expense I Wages Less A&G Wages Expense		p354.27.b (Line 2 - Line 3)	2,006,41 67.611.11
			· · · ·	
Wages	& Salary Allocator		(Line 1 / Line 4)	10.199
Plant A	location Factors			
6 Elec	tric Plant in Service		p207.104.g	14,447,107,70
Accu	imulated Depreciation (Total Electric Plant)	(Note J)	p219.29.c	3,201,887,83
	imulated Amortization	(Note A)	p200.21.c	93,232,28
9 Tota	Accumulated Depreciation		(Line 7 + 8)	3,295,120,11
0 Net l	Plant		(Line 6 - Line 9)	11,151,987,59
4 Tran	emission Cross Blant (evaluating Land Held for Eutors Hes)		(Line 25 Line 24)	7 000 478 05
	smission Gross Plant (excluding Land Held for Future Use) Plant Allocator		(Line 25 - Line 24) (Line 11 / Line 6)	7,290,478,25 50.4632
	smission Net Plant (excluding Land Held for Future Use) nt Allocator		(Line 33 - Line 24) (Line 13 / Line 10)	6,413,125,99 57.5066
ant Calculatio	ons			
Plant in	Service			
	smission Plant In Service	(Note B)	p207.58.g	6,953,851,93
	Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only		
	Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B)	Attachment 6 (Line 15 - Line 16 + Line 17)	231,551,25 7,185,403,19
) 1012			(Line 13 - Line 10 + Line 17)	7,105,405,15
9 Gen			p207.99.g	807,849,31
	ngible		p205.5.g	223,229,08
	l General and Intangible Plant e & Salary Allocator		(Line 19 + Line 20) (Line 5)	1,031,078,39 10.1908
	I General and Intangible Functionalized to Transmission		(Line 21 * Line 22)	105,075,06
4 Lan	d Held for Future Use	(Note C) (Note P)	Attachment 5	21,366,32
25 Total Pl	ant In Rate Base		(Line 18 + Line 23 + Line 24)	7,311,844,58
				7,511,044,50
Accum	ulated Depresention			
	Jated Depreciation		040.05	
	ulated Depreciation smission Accumulated Depreciation	(Note J)	p219.25.c	831,617,03
6 Tran 7 Accu	smission Accumulated Depreciation imulated General Depreciation	(Note J) (Note J)	p219.28.c	355,557,44
6 Tran 7 Accu 8 <u>Accu</u>	smission Accumulated Depreciation imulated General Depreciation imulated Amortization		p219.28.c (Line 8)	355,557,44 93,232,28
6 Tran 7 Accu 8 <u>Accu</u> 9 Tota	smission Accumulated Depreciation imulated General Depreciation imulated Amortization Accumulated Depreciation		(Line 8) (Line 27 + 28)	355,557,44 93,232,28 448,789,73
6 Tran 7 Accu 8 <u>Accu</u> 9 Tota 0 Wag	smission Accumulated Depreciation imulated General Depreciation imulated Amortization		p219.28.c (Line 8)	355,557,44 93,232,28 448,789,73 10.1908
26 Tran 27 Accu 28 <u>Accu</u> 29 Tota 30 <u>Wag</u> 31 Subt	smission Accumulated Depreciation imulated General Depreciation imulated Amortization I Accumulated Depreciation e & Salary Allocator		219.28.c (Line 8) (Line 27 + 28) (Line 5)	355,557,44 93,232,28 448,789,73 10,19089 45,735,23
26 Tran 27 Accu 28 Accu 29 Tota 30 Wag 31 Subt	smission Accumulated Depreciation imulated General Depreciation imulated Amortization Accumulated Depreciation e & Salary Allocator otal General and Intangible Accum. Depreciation Allocated to Transmission		219.28.c (Line 8) (Line 27 + 28) (Line 5) (Line 29 * Line 30)	831,617,03 355,557,44 93,232,28 448,789,73 10,19089 45,735,23 877,352,26 6,434,492,32

34	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1	-1,052,085,99
	CWIP for Incentive Transmission Projects			
35	CWIP Balances for Current Rate Year	(Note H)	Attachment 6	
	Prepayments			
36	Prepayments	(Note A) (Note O)	Attachment 5	940,18
07	Materials and Supplies	() - ()	-007.40 -	7 074 7
37	Undistributed Stores Expense	(Note A)	p227.16.c	7,674,74
38	Wage & Salary Allocator		(Line 5)	10.1908
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	782,1
40	Transmission Materials & Supplies		p227.8.c	21,226,9
41	Total Materials & Supplies Allocated to Transmission		(Line 39 + Line 40)	22,009,02
	Cash Working Capital			
42	Operation & Maintenance Expense		(Line 70)	59,359,84
43	1/8th Rule		1/8	12.5
44	Total Cash Working Capital Allocated to Transmission		(Line 42 * Line 43)	7,419,98
45	Total Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	-1,021,716,79
46	Rate Base		(Line 33 + Line 45)	5,412,775,52
47	Transmission O&M Transmission O&M		Attachment 5	276,685,99
47 48			Attachment 5 Attachment 5	
48	Transmission O&M	(Note N)		
	Transmission O&M Less Account 565	(Note N)	Attachment 5	235,911,4
48 49 50	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses	(Note N)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49)	235,911,4 40,774,5
48 49 50 51	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G		Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b	235,911,40 40,774,5 9
48 49 50 51 52	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8	235,911,40 40,774,5 9 165,133,04
48 49 50 51 52 53	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense		Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5	235,911,44 40,774,5 4 165,133,04 1,518,54
48 49 50 51 52 53 54	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5	235,911,4 40,774,5 165,133,0 1,518,5 -166,3
48 49 50 51 52 53 54 55	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9
48 49 50 51 52 53 54 55 56	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.185.b	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,552,9
48 49 50 51 52 53 54 55 56 57	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note O) (Note J) (Note E)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.191.b	235,911,4/ 40,774,50 165,133,0 1,518,50 -166,3 3,049,90 7,552,90
48 49 50 51 52 53 54 55 56 57 58	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.191.b p352.8.353	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 43,0
48 49 50 51 52 53 54 55 56 57 58 59	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note O) (Note J) (Note E)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 43,0 156,162,0
48 49 50 51 52 53 54 55 56 57 58 59 60	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator	(Note O) (Note J) (Note E)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185b p323.185b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5)	235,911,40 40,774,50 165,133,04 1,518,50 -166,33 3,049,92 7,562,92 43,00 156,162,00 10,1908
48 49 50 51 52 53 54 55 56 57 58 59	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission	(Note O) (Note J) (Note E)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 43,0 156,162,0 10,1908
48 49 50 51 52 53 54 55 56 57 58 59 60	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less General Advertising Exp Account 928 Less General Advertising Exp Account 920.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185b p323.185b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5)	235,911,44 40,774,54 165,133,0- 1,518,51 -166,31 3,049,94 7,562,94 43,01 156,162,01
48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Actual PBOP expense Less Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.185.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 156,162,0 10,1900 15,914,1
48 49 50 51 52 53 54 55 56 57 58 59 60 61	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less General Advertising Exp Account 928 Less General Advertising Exp Account 920.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185b p323.185b p323.181b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60)	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 43,0 156,162,0 10,1908 15,914,1 917,1
48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less ERRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928	(Note O) (Note J) (Note E) (Note D)	Attachment 5 <u>Attachment 5</u> (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185b p323.185b p323.189b p323.191b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 43,0 156,162,0 10,1908 15,914,1 917,1
48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 920.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 920.1 Subtotal - Account 924 General Advertising Exp Account 930.1	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185.b p323.185.b p323.185.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63)	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 43,0 156,162,0 10,1908 15,914,1 917,1
48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Mage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 920 General Advertising Exp Account 920 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K) (Note G)	Attachment 5 <u>Attachment 5</u> (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.187b p323.187b p323.189.b p323.189.b p323.2 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) Attachment 5	235,911,44 40,774,54 165,133,0 1,518,51 -166,33 3,049,92 7,562,93 43,07 156,162,00 10,1908 15,914,11
48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 920.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K) (Note G)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 p323.185b p323.185b p323.189.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 5) (Line 5) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 43,0 156,162,0 10,1908 15,914,1 917,1 917,1 3,049,9 3,049,9
48 49 50 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66 67	Transmission 0&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission 0&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Actual PBOP expense Less Regulatory Commission Exp Account 924 Less General Advertising Exp Account 920.1 Less EARI Dues Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K) (Note G)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 8 Attachment 5 p323.185.b p323.185.b p323.185.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 66)	235,911,4 40,774,5 165,133,0 1,518,5 -166,3 3,049,9 7,562,9 156,162,0 10,1908 15,914,1 917,1 917,1 3,049,9

	Depreciation Expense				
71	Transmission Depreciation Expense Including Amortiz	ation of Limited Term Plant	(Note J)	Attachment 5	156,353,66
72	General Depreciation Expense Including Amortization	of Limited Term Plant	(Note J)	Attachment 5	55,864,39
73	Intangible Amortization		(Note A)	p336.1.d&e	60,355,71
74	Total		((Line 72 + Line 73)	116,220,10
75	Wage & Salary Allocator			(Line 5)	10.19089
76	General Depreciation & Intangible Amortization All	ocated to Transmission		(Line 74 * Line 75)	11,843,75
77	Total Transmission Depreciation & Amortization			(Lines 71 + 76)	168,197,41
axes	Other than Income Taxes				
78	Taxes Other than Income Taxes			Attachment 2	4,140,789
79	Total Taxes Other than Income Taxes			(Line 78)	4,140,78
loturn	Capitalization Calculations			· · · ·	
etuini					
80	Long Term Interest			p117.62.c through 66.c	164,854,547
81	Less LTD Interest on Securitization Bonds		(Note O)	Attachment 8	
82	Long Term Interest		(1000)	(Line 80 - Line 81)	164,854,54
83	Preferred Dividends		enter positive	p118.29.c	
	Common Stock				
84	Proprietary Capital			p112.16.c	5,738,374,25
85	Less Accumulated Other Comprehensive Income Ac	ccount 219		p112.15.c	
86	Less Preferred Stock			(Line 94)	
87	Less Account 216.1			p112.12.c	711,26
88	Common Stock			(Line 84 - 85 - 86 - 87)	5,737,662,99
	Capitalization				
89	Long Term Debt			p112.18.c, 19.c & 21.c	4,538,750,00
90	Less Loss on Reacquired Debt			p111.81.c	3,504,473
91	Plus Gain on Reacquired Debt			p113.61.c	
92	Less LTD on Securitization Bonds		(Note O)	Attachment 8	
93	Total Long Term Debt			(Line 89 - 90 + 91 - 92)	4,535,245,52
94	Preferred Stock			p112.3.c	5 707 000 00
95 96	Common Stock Total Capitalization			(Line 88) (Sum Lines 93 to 95)	5,737,662,99 10,272,908,52
	-			. ,	
97	Debt %	Total Long Term Debt		(Line 93 / Line 96)	44.19
98	Preferred %	Preferred Stock		(Line 94 / Line 96)	0.09
99	Common %	Common Stock		(Line 95 / Line 96)	55.9%
100	Debt Cost	Total Long Term Debt		(Line 82 / Line 93)	0.036
101	Preferred Cost	Preferred Stock		(Line 83 / Line 94)	0.000
102	Common Cost	Common Stock	(Note J)	Fixed	0.104
103	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 97 * Line 100)	0.016
104	Weighted Cost of Preferred	Preferred Stock		(Line 98 * Line 101)	0.000
105	Weighted Cost of Common	Common Stock		(Line 99 * Line 102)	0.058
106	Rate of Return on Rate Base (ROR)			(Sum Lines 103 to 105)	0.074
	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 106)	402,782,12

Comp	osite Income Taxes				
108 109 110 111 112	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T T / (1-T)	(percent of federal income tax deductible for s T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT *		Per State Tax Code	21.00% 9.99% 0.00% 28.89% 40.63%
113 114	ITC Adjustment Amortized Investment Tax Credit - Transmission R ITC Adjust. Allocated to Trans Grossed Up	elated ITC Adjustment x 1 / (1-T)		Attachment 5 Line 113 * (1 / (1 - Line 111))	(13,916) (19,570)
114a 114b	Income Tax Adjustments Other Income Tax Adjustments Other Income Tax Adjustments - Grossed Up	Other Income Tax Adjustment x 1 / (1-T)	(Note Q, Note R)	Attachment 5 Line 114a * (1 / (1 - Line 111))	(1,951,117) (2,743,882)
115	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/F	[Line 112 * Line 107 * (1- (Line 103 / Line 106))]	128,362,799	
116	Total Income Taxes			(Line 114 + Line 114b + Line 115)	 125,599,347
Rever	ue Requirement				
Novel	•				
117	Summary Net Property, Plant & Equipment			(Line 33)	6,434,492,321
118 119	Total Adjustment to Rate Base Rate Base			(Line 45) (Line 46)	 -1,021,716,799 5,412,775,522
119				(Lifie 46)	5,412,775,522
120	Total Transmission O&M			(Line 70)	59,359,847
121	Total Transmission Depreciation & Amortization			(Line 77)	168,197,416
122 123	Taxes Other than Income Investment Return			(Line 79) (Line 107)	4,140,789 402,782,123
124	Income Taxes			(Line 116)	125,599,347
125	Gross Revenue Requirement			(Sum Lines 120 to 124)	 760,079,523
120					 100,010,020
	Adjustment to Remove Revenue Requirements As	sociated with Excluded Transmission Facilities			
126	Transmission Plant In Service			(Line 15)	6,953,851,938
127	Excluded Transmission Facilities		(Note M)	Attachment 5	 0
128	Included Transmission Facilities			(Line 126 - Line 127)	6,953,851,938
129	Inclusion Ratio			(Line 128 / Line 126)	100.00%
130 131	Gross Revenue Requirement Adjusted Gross Revenue Requirement			(Line 125) (Line 129 * Line 130)	 760,079,523 760,079,523
131	Aujusteu Gross Revenue Requirement			(Line 129 Line 130)	760,079,525
	Revenue Credits				
132	Revenue Credits			Attachment 3	98,522,514
133	Net Revenue Requirement			(Line 131 - Line 132)	 661,557,009
	Not Plant Counting Chauge				
134	Net Plant Carrying Charge Gross Revenue Requirement			(Line 130)	760,079,523
135	Net Transmission Plant			(Line 18 - Line 26 + Line 35)	6,353,786,160
136	Net Plant Carrying Charge			(Line 134 / Line 135)	11.9626%
137	Net Plant Carrying Charge without Depreciation			(Line 134 - Line 71) / Line 135	9.5018%
138	Net Plant Carrying Charge without Depreciation, Re	eturn, nor Income Taxes		(Line 134 - Line 71 - Line 107 - Line 116) / Line 135	1.1858%
	Net Plant Carrying Charge Calculation per 100 Bas				
139 140	Gross Revenue Requirement Less Return and Tax Increased Return and Taxes	es		(Line 130 - Line 123 - Line 124) Attachment 4	231,698,053 570,896,626
140	Net Revenue Requirement per 100 Basis Point incl	rease in ROF		Attachment 4 (Line 139 + Line 140)	570,896,626 802,594,679
142	Net Transmission Plant			(Line 18 - Line 26 + Line 35)	6,353,786,160
143	Net Plant Carrying Charge per 100 Basis Point incr			(Line 141 / Line 142)	12.6318%
144	Net Plant Carrying Charge per 100 Basis Point in R	OE without Depreciation		(Line 141 - Line 71) / Line 142	10.1710%
145	Net Revenue Requirement			(Line 133)	661,557,009
146	True-up amount	_		Attachment 6	(6,438,184)
147 148	Facility Credits under Section 30.9 of the PJM OAT Net Zonal Revenue Requirement	Т		Attachment 5 (Line 145 + 146 + 147)	- 655,118,825
140					
149	Network Zonal Service Rate 1 CP Peak		(Note L)	PJM Data	7.516.9
149	Rate (\$/MW-Year)			(Line 148 / 149)	\$ 87,153
454				(1 == 450)	 07.450
151	Network Service Rate (\$/MW/Year)			(Line 150)	\$ 87,153

Notes

A Electric portion only.

- B Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service. Line 17 includes New Transmission Plant to be placed in service in the current calendar year.
- C Includes Transmission portion only.
- D Includes all EPRI Annual Membership Dues.
- E Includes 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 page 351.h. Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- H CWIP can be included only if authorized by the Commission.
- I The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
- the percentage of federal income tax deductible for state income taxes.

The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rate used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.

J Base ROE will be as follows: (i.) 10.40% for the period May 21, 2020 through May 31, 2022; (ii.) 10.45% for the period June 1, 2022 through May 31, 2023; (iii.) 10.50% on June 1, 2023 through May 31, 2023 and thereafter. If PPL Electric transitions from a June 1 to May 31 Rate Year period to a projected rate year based on January 1 to December 31 period and the transition occurs during a year when the Base ROE would change on June 1 PPL Electric will use a blended Base ROE that reflects the number of months each ROE is in effect during that transition year. No change in ROE will be made absent a filing at FERC.

PBOP expense is fixed until changed as the result of a filing at FERC.

Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.

Upon request, PPL Electric Utilities Corporation will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to Form No. 1 amounts.

- As set forth in Attachment 5, added to the depreciation expense will be actual removal costs (net of salvage) amortized over five years.
- K Education and outreach expenses related to transmission (e.g., siting or billing).
- L 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.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Includes only charges incurred for system integration, such as those under the EHV Agreement, and transmission costs paid to others that benefit transmission customers.
- O Amounts associated with transition bonds issued to securitize the recovery of retail stranded costs are removed from account balances, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation Customer Choice and Competition Act.
- P Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- Q Includes amounts associated with amortizaiton of any deficient or excess deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority), and amounts associated with the tax effect of the AFUDC Equity permanent difference. See Attachment 5 for a detailed breakdown of these amounts.
- R The revisions to PPL Electric's Formula Rate to allow for the flow back of excess ADIT approved by the Commission in *PPL Electric Utilities Corporation*, 167 FERC ¶ 61,083 (2019), were applied effective January 1, 2018, and were included in true-up calculations for the period beginning January 1, 2018.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line No.		Transmission Related	Plant Related	Labor Related	Total Transmission ADIT	
1	ADIT- 282	(1.130.923.820)	0	(43.574.003)		From Acct. 282 total, below
2	ADIT-283	0	(1.012.516)	9.878.008		From Acct. 283 total, below
3	ADIT-190	82,478,857	0	3,681,004		From Acct. 190 total, below
4	Subtotal	(1,048,444,963)	(1,012,516)	(30,014,991)		Sum lines 1 through 3
5	Wages & Salary Allocator			10.1908%		
6	Net Plant Allocator		57.5066%			
7	ADIT	(1,048,444,963)	(582,263)	(3,058,766)	(1,052,085,992	 Sum Cols. D, E, F; Enter as negative Appendix A, line 42.
		row 4	row 5 * row 4	row 5 * row 4		

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

Α	В	C Gas, Prod,	D	E	F	G
Table 1: ADIT-190	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190						
						Basis difference between book plant and tax plant basis related to investment tax credits on transmission prope
Accumulated Deferred Investment Tax Credits (Transmission)	72,023		57,817		14,206	Removed as a FAS109 item below.
Regulatory Liability - Income Taxes Related to ITC (Tx)	29.264		23.492		5 770	Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax basis difference on transmission property. Removed as a FAS109 item below.
Regulatory Liability - income Taxes Related to TFC (1x)	29,284		23,492		5,112	difference on transmission property. Removed as a PAS tog item below.
Regulatory Liability - Tax Gross-up Related to Plant net of NOLs	153,534,492	68,843,640	84,562,196	0	128,656	Deferred tax asset recorded for the income tax gross-up on the regulatory liability account 254 related to ASC (FAS109) tax adjustments on plant related book and tax basis differences. The labor related balance reflects th amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109 item below.
						Distribution related income that is taxable for tax return purposes, but recorded as a reduction to plant for book
Contributions in Aid of Construction (Non-Tx)	100,599,345	99,779,963			819,382	purposes.
						Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant for bo purposes
Contributions in Aid of Construction (Tx-related)	24,587,231		24,587,231			purposes. ASC740 (FAS109) adjustment to adjust deferred tax assets for the differences in regulatory versus GAAP trea
						ADIT on plant related book and tax differences with an offset to regulatory liability account 254. Removed as
FAS109 regulatory assets/liabilities related to deficient ADIT on plant and NOLs	(86,632,819)	(43,101,765)	(43,531,054)		0	Item below.
2017 Rate Change on NOL deferred taxes assets	56.810.771	20,099,075	36.711.696			Presentation adjustment to reverse the impact of the 2018 federal income tax rate change from 35% to 21% to NOL deferred tax assets at the funded amount prior to the rate change. The offsetting FAS109 deferred tax a is reflected on row 6 of this table.
Pensions and Post-Retirement	23.120.546	23,120,546	50,711,000			Book expense not deductible for tax return purposes
FAS158 Pension and Post-Retirement Liability	73,861,563	73,861,563				FAS158 pension and post-retirement liability offset by a regulatory asset with related deferred taxes in Account
Bad Debts	10,250,197	10,250,197				Retail related book expense not deductible for tax return purposes
Employer FICA Deferral	1.100.392					Book expense not deductible for tax return purposes - labor related to all functions
Vacation Pay	1,710,451					Book expense not deductible for tax return purposes - labor related to all functions
Deferred Compensation	50,779				50,779	Book expense not deductible for tax return purposes - labor related to all functions
Taxes Other Than Income Taxes	318,924	318,924				Book expense not deductible for tax return purposes - retail related gross receipts and sales & use taxes
Obsolete Inventory	2,315,266	2,315,266				Distribution related book expense not deductible for tax return purposes Distribution related book expense for manufactured gas plants not deductible for tax return purposes
Environmental Liability Post Employment Liabilities	2.918.773 922,196	2.918.773 922.196				Book expense not deductible for tax return purposes
Tax Credit Carryforward	622,150	522,150				Tax credits carryforward to a future period.
Universal Service Rider overcollection	4,773.058	4,773.058				Distribution related book expense not deductible for tax return purposes.
Generation Service Charge overcollection	2,960,997	2.960.997				Distribution related book expense not deductible for tax return purposes.
Distribution TCJA Overcollection	6,240,838	6,240,838				Distribution related book expense not deductible for tax return purposes.
Competitive Enhancement Rider overcollection	86,451	86,451				Distribution related book expense not deductible for tax return purposes.
Book Contingencies	47,141	47,141				Distribution related book expense not deductible for tax return purposes.
Conservation Program overcollection	3,031,166	3,031,166				Distribution related revenues included in taxable income, but deferred for book purposes
Transmission Service Charge overcollection	5,950,000	5,950,000				Distribution related book expense not deductible for tax return purposes.
Distribution System Improvement Charge overcollection	4,806	4,806				Distribution related book expense not deductible for tax return purposes.
Transmission ROE Challenge	21,179,930		21,179,930			Transmission related book expense not deductible for tax return purposes
Subtotal - p234	409,843,780	282,422,834	123,591,308	0	3,829,638	
Less FASB 109 Above if not separately removed	67,002,960	25,741,875	41,112,451	0	148,634	
Less FASB 106 Above if not separately removed	21,579,891 321,260,929	21,579,891 235,101,068	82.478.857	0	3.681.004	
10131	321,260,929	235,101,068	82,478,857	U	3,681,004	
Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Productis 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and no to in Columns C & D are included in Column E	on are directly assigned to Column C					

3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to allow and not in Columns C & D are included in Column F D. Deferred income takes arise when items are included in an allowing included in rates, therefore I fee item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. Deferred income takes arise when items are included in a abit anot in all fee included in rates, therefore I fee item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	A	в	C Gas. Prod.	D	E	F	G
	Table 2: ADIT- 282	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Line No.	Account 282						
1	ACRS/MACRS Property (Non-Transmission)	(807.520.069)	(807.520.069)				Deductions for distribution related tax depreciation in excess of book depreciation at federal rate
		(()				Deductions for general plant related tax depreciation in excess of book depreciation at applicable federal and state
2	ACRS/MACRS Property (General Plant)	(44,178,141)				(44,178,141)	
							Deductions for transmission related method/life, book and tax recovery differences on pre-ACRS/MACRS property.
3	ACRS/MACRS Property (Transmission)	(1.068.585.322)		(1.068.585.322)			ACRS/MACRS property and unamortized net negative salvage at federal and state rates.
		() (0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		() 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			ASC740 (FAS109) adjustment to adjust deferred tax liabilities for income tax rate changes on plant related book and tax
							differences with an offset to regulatory liability account 254. The labor related balance reflects the amount allocated to
4	FAS109 regulatory assets/liabilities related to excess ADIT on plant	702.257.979	395.031.452	305.908.125		1.318.402	Transmission using the wage and salary allocator. Removed as a FAS109 item below.
							ASC740 (FAS109) adjustment to adjust deferred tax liabilities for the differences in regulatory versus GAAP treatment
							of ADIT on plant related book and tax differences with an offset to regulatory liability account 254. The labor related
							balance reflects the amount allocated to Transmission using the wage and salary allocator. Removed as a FAS109
5	FAS109 regulatory assets/liabilities related to plant	(237,753,171)	(182,494,906)	(54,256,506)		(1.001.759)	
-	Basis adjustments between book and tax plant (Non-Tx)	(391.031.387)	(391.031.387)	(04,200,000)			Basis difference between Distribution related book plant and tax plant basis at federal & state rates
	Basis adjustments between book and tax plant (Non-TA) Basis adjustments between book and tax plant (General Plant)	604.138	(391,031,307)				Basis difference between blok plant and tax plant basis at federal & state rates
,	Basis adjustments between book and tax plant (General Plant) Basis adjustments between book and tax plant (Tx-related)	(62.338.498)		(62.338.498)			Basis difference between Transmission related plant and tax plant basis at federal & state rates
0	Basis adjustments between book and tax plant (1x-related)	(02,330,490)		(02,330,490)			Difference between net book plant and net tax plant and tax plant basis at lederal & state rates
			25.165				excess of book depreciation and cost basis differences between book plant and tax plant at federal and state tax rates
9	Non-Utility Property Subtotal - p275	25,165 (1.908,519,306)	(985,989,745)	(879.272.201)		(43.257.360)	
10	Subtotal - p275 Less FASB 109 in Account 282 Above if not separately removed				-		
11		464,504,808	212,536,546	251,651,619	U	316,643	
	Less FASB 106 in Account 282 Above if not separately removed	0					
12	Total	(2,373,024,114)	(1,198,526,291)	(1,130,923,820)	-	(43,574,003)	
	Instructions for Account 282: 1. ADT frams related only to Non-Electric Operations (e.g., Gas, Water, Sever) or Production and 2. ADT frams related on You Transmission are directly assigned to Column D 3. ADT frams related to Plant and not in Columns C & D are included in Column E 4. ADT frams related to labor and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods th			ADIT is not included in the form		tt shall be excluded.	
	A	в	С	D	E	F	G
			Gas, Prod,				

	Table 3: ADIT-283	Total	Dist Or Other	Transmission	Plant	Labor	
	18D/E 3: AD/1-203	rotar					
	P		Related	Related	Related	Related	Justification
ine No	Account 283						
1	Reacquired debt costs	(1,012,516)			(1,012,516)		Plant related expense deferred for book purposes and deducted for tax purposes
2	Pension and post-retirement	(86,495,319)	(86,495,319)				Expense deferred for book purposes and deducted for tax purposes
3	FAS158 Regulatory Asset	(73,861,564)	(73,861,564)				Account 190.
4	Clearing accounts	(777,372)				(777,372)	Expense deferred for book purposes and deducted for tax purposes
5	Prepaid Insurance	(1,322,455)	(926,921)			(395,534)	Expense deferred for book purposes and deducted for tax purposes
6	IRC Section 481(a) NonPlant Adjustment	(1.998.481)	(1.998.481)				Distribution related expense deferred for book purposes and deducted for tax purposes.
7	Smart Meter Technology undercollecction	(1,077)	(1,077)				Distribution related expense deferred for book purposes and deducted for tax purposes.
8	Service Company Labor Related Costs	11,050,914	0			11,050,914	functions
9	Service Company Other Related Costs	(14,591,269)	(14,591,269)				Expense deferred for book purposes and deducted for tax purposes
10	Subtotal - p277	(169,009,139)	(177,874,631)		(1,012,516)	9,878,008	
11	Less FASB 109 Above if not separately removed	0					
12	Less FASB 106 Above if not separately removed	0					
13	Total	(169,009,139)	(177,874,631)	-	(1,012,516)	9,878,008	
	Instructions for Account 283:						
	1 ADIT items related only to New Electric Operations (e.g. Cas Water Sewar) or Braduation or	a dimethy applicant to Column C					

ation (e.g., Gay, Wank, Seeker) of Production are arready assigned to Volumin o as C 8 D are Included in Column D as C 8 D are Included in Column F I calculed in transfer in Column F I calculed in transfer income in offerent periods than they are included in rules, therefore IP the Item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be r

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet A B C D E F G							
Table 4: ADIT Related Regulatory Asset - Account 182.3	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor		
End of Year Sub-Totals		Related	Related	Related	Related	Justification	
Protected Plant Deficient/(Excess) ADIT						Unamortized balance to be amortized over the book life of plant using ARAM. Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over th original protected excess plant ADIT balance.	
Protected Plant Related Deficient/(Excess) NOL ADIT Unprotected Plant Deficient/(Excess) ADIT						Unamortized balance to be amortized over the book life of plant using ARAM.	
Total Unamortized Net Deficient/(Excess) Plant ADIT AFUDC Equity Incurred Net of Depreciation Unamortized Transmission Monthly Deformed Tex Adjustment Charge						Sum of Lines 1-3	
Unamortized Transmission Monthly Deferred Tax Adjustment Charge Other Flow-Through Activity						Primarily related to state tax on method/life book and tax temporary differences, cost of removal and salvage or distribution assets.	
Plant ADIT Related Regulatory Asset excluding Gross-up Gross-up of Line 8						Sum of Lines 4-7	
Total Plant ADIT Related Regulatory Asset (Account 182.3) Unprotected Nonplant Deficient ADIT excluding Gross-up		-	-	-	•	Total equals sum of Lines 8-9 and ties to FERC Form 1 Page 232, Column f, Line x	
Gross-up of Line 11 Total Unprotected Nonplant ADIT Related Regulatory Asset						Total equals sum of Lines 11-12 and ties to FERC Form 1 Page 232, Column f, Line x	
FAS109 Deferred Tax Asset (Account 190) FAS109 Deferred Tax Liability (Account 282)							
FAS109 Deferred Tax Liability (Account 283) Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3						Sum of Lines 10 and 13-16	
Beginning of Year Sub-Totals	•						
Protected Plant Deficient/(Excess) ADIT						Unamortized balance to be amortized over the book life of plant using ARAM. Unamortized balance to be amortized using the percentage of excess protected plant ADIT amortization over the	
Protected Plant Related Deficient/(Excess) NOL ADIT Unprotected Plant Deficient/(Excess) ADIT						original protected excess plant ADIT balance. Unamortized balance to be amortized over the book life of plant using ARAM.	
Total Unamortized Net Deficient/(Excess) Plant ADIT						Sum of Lines 18-20. Sum of amounts in Columns D and F equal "Total Net Excess Deferred Taxes" summariz Exhibit B and detailed on Exhibits C and D of Exhibit 6 for the beginning period.	
AFUDC Equity Incurred Net of Depreciation Unamortized Transmission Monthly Deferred Tax Adjustment Charge							
Other Flow-Through Activity						Primarily related to state tax on method/life book and tax temporary differences, cost of removal and salvage o distribution assets.	
Plant ADIT Related Regulatory Asset exicuding Gross-up Gross-up of Line 25		-	-	1		Sum of Lines 21-24	
Total Plant ADIT Related Regulatory Asset (Account 182.3) Unprotected Nonplant Deficient ADIT excluding Gross-up	•	-	•	•	-	Total equals sum of Lines 25-26 and ties to FERC Form 1 Page 232, Column b, Line x	
Gross-up of Line 28 Total Unprotected Nonplant ADIT Related Regulatory Asset		-				Total equals sum of Lines 28-29 and ties to FERC Form 1 Page 232, Column b, Line x	
FAS109 Deferred Tax Asset (Account 190) FAS109 Deferred Tax Liability (Account 282)							
FAS109 Deferred Tax Liability (Account 283) Regulatory Asset Balances and FAS109 ADIT Balances in Tables 1-3						Sum of Lines 27 and 30-33	
Current Year Activity (End of Year Less Beginning of Year Sub-Totals)							
Amortization of Protected Plant (Deficient/Excess ADIT					-	Amortized over the book life of plant using ARAM. Amortized using the percentage of excess protected plant ADIT amortization over the total original protected e	
Amortization of Protected Plant Related (Deficient)/Excess NOL ADIT Amortization of Unprotected Plant (Deficient)/Excess ADIT						plant ADIT balance. Amortized over the book life of plant using ARAM.	
Total Amortization of Net (Deficient)/Excess Plant ADIT	-			-	-	Total amortization equals sum of Lines 35-37 and amounts recorded to Accounts 410.1 and 411.1 are reflecte Lines 39 and 40.	
Total Amortization of Deficient Plant ADIT recorded to Account 410.1 Total Amortization of Excess Plant ADIT recorded to Account 411.1 Impact of Tax Rate Changes on Protected Plant ADIT Balance						Account 410.1 Account 411.1	
Impact of Tax Rate Changes on Protected Plant-Related NOL ADIT Balance							
Impact of Tax Rate Changes on Unprotected Plant ADIT Balance Total Impact of Tax Rate Changes on Plant ADIT Balance						Sum of Lines 41-43	
AFUDC Equity Incurred Net of Depreciation Amortization of Transmission Monthly Deferred Tax Adjustment Charge							
Other Flow-Through Activity						Primarily related to state tax on method/life book and tax temporary differences, cost of removal and salvage o distribution assets.	
Reclass balance to/from Reculatory Liability (Table 5) when balance chances directions Total ADIT activity exicuding Gross-up						Sum of Lines 38 and 44-48	
Gross-up of Line 49 Change in Plant ADIT Related Regulatory Asset (Account 182.3)						Total equals sum of Lines 49-50 and ties to FERC Form 1 Page 232, Columns c + e	
Amortization of Unprotected Nonplant Deficient ADIT in a Regulatory Asset Total Amortization of Deficient Plant ADIT recorded to Account 410.1						Account 410.1	
Impact of Tax Rate Changes on Unprotected Non-Plant ADIT Balance Gross-up of Lines 52 and 54				· · · · ·			
Change in Unprotected Nonplant ADIT Related Regulatory Asset Change in FAS109 Deferred Tax Asset (Account 190)					-	Total equals sum of Lines 52 and 54-55 and ties to FERC Form 1 Page 232, Columns c + e	
					-		
Change in FAS109 Deferred Tax Liability (Account 282) Change in FAS109 Deferred Tax Liability (Account 283)	-	-					
Chance in FAS109 Deferred Tax Lability (Account 283) Chance in FAS109 Asset Balances and FAS109 ADIT Balances Instructions for Account 182: 1. Deferred income kase arise when lems are incided in taxable income in different periods Regulatory seast reflect the excluded ADIT balances that represent amounts to be collected by 2. Excess and difficuent ADIT an computed in any year where the applicable federal, status, or 1. A Off man related only is Non-Decketic Operations and 4. Gas, What S-even Chances and difficuent ADIT an computed in any year where the applicable federal, status, or 1. A Off man related only is Non-Decketic Operations	ocal income rates are changed. The	- - - he item giving rise to the ADIT is e detailed ADIT balances in Tab	s not included in the formula, the as	- - - ssociated ADIT amount likewis	e shall not be included.	Sum of Lines 51 and 56-59	
Change in FAS109 Deferred Tax Lability (Accound 283) Change in Required Naset Balances and FAS109 ADIT Balances Instructions for Account 182: 1. Deferred income taxes arise when items are included in taxable income in different periods Regulatory asset reflect the excluded ADI balances that represent amounts to be collected 2. Excess and deficient ADIT excounded in any event the taxable index state or 2. Excess and deficient ADIT excounded in any event there has balance there is a taxable index state or	ocal income rates are changed. The	- - - - - - - - - - - - - - - - - - -	- - 	ssociated ADIT amount likewis	e shall not be included.	Sum of Lines 51 and 56-59	
Chance in FAS109 Deferred Tax Lability (Account 283) Chance in FAS109 Asset Balances and FAS109 ADIT Balances Instructions for Account 182: 1. Deferred income kase arise when lems are incided in taxable income in different periods Regulatory seast reflect the excluded ADIT balances that represent amounts to be collected by 2. Excess and difficuent ADIT an computed in any year where the applicable federal, status, or 1. A Off man related only is Non-Decketic Operations and 4. Gas, What S-even Chances and difficuent ADIT an computed in any year where the applicable federal, status, or 1. A Off man related only is Non-Decketic Operations	ocal income rates are changed. The	- - - - - - - - - - - - - - - - - - -	a not included in the formula, the at the set of a in this Attachment that impact of the set of a set of the s	- - - - - - - - - - - - - - - - - - -	e shall not be included.	Sum of Lines 51 and 58-59	
Chunce in FAS109 Deferred Tax Labibly Account 2831 Chunce in FAS109 Deferred Tax Labibly Account 2831 Instructions for Account 182: 1. Deferred sinces taxs arise when Roms are included in taxable income in different periods Regulatory asks reflect the account 48.07 balances that represent amounts to be collected by 2. ADIT Banes related via the account ALD Counter 2. ADIT Banes related on the account ALD Counter 2. ADIT Banes related on the account ALD Counter 2. ADIT Banes related on the Dwo-Electric Operations (a, Gas, Ware, Server) or Production 4. ADIT Banes related on Dwo-Electric Operations (a, Gas, Ware, Server) or Production 5. ADIT Banes related on Due Tax Induction Counters C & D are included in Column F 6. ADIT Banes related to balar and not in Columns C & D are included in Column F	ocal income rates are changed. The re directly assigned to Column C	e detailed ADIT balances in Tab	les 1-3 in this Attachment that impa	ct rate base are re-measured i	ie shall not be included. n Table 6 using the new tax		
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ADT Related Regulatory Liability - Account 254 Facets 6.4, Champ, C	B B Total B Total (694.084.077) 6.68.10.771 6.68.810.771 6.68.810.771 6.63.80.571 0.615.551 0.615.551 0.615.551 0.615.551 0.615.6274.120 0.63.068.310 0.63.068.310 0.63.741.061 0.63.068.310 0.63.749.551 0.63.749.551 0.63.744.073 1.67.747.7655 0.63.125.551 0.63.745.751 0.77.77.765 0.53.4257 0.77.77.77.755 0.77.77.755 0.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.755 0.77.77.77.77.755 0.77.77.77.77.755 0.77.77.77.77.77.755 0.77.77.77.77.77.755 0.77.77.77.77.77.77.77.755 0.77.77.77.77.77.77.77.755 0.77.77.77.77.77.77.77.77.77.77.77.755 0.77.77.77.77.77.77.755 0.77.77.77.77.77.77.77.77.755 0.77.77.77.77.77.77.77.77.77.77.77.77.77	e detailed AOT batances in Tab C Gas, Prod. 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53 54	Total Amortization of Excess Plant ADIT recorded to Account 411.1 Impact of Tax Rate Changes on Unprotected Non-Plant ADIT Balance	•	-	-	•	-	Account 411.1			
55 56 57	Gross-up of Lines 52 and 54 Change in Unprotected Nonplant ADIT Related Regulatory Liability Change in FAS109 Deferred Tax Asset (Account 190)	(6,806,212)	(5,682,842)	(957,652)		(165,718)	Gross-up recorded to ADIT Account 190			
58 59 60	Change in FAS109 Deferred Tax Liability (Account 282) Change in FAS109 Deferred Tax Liability (Account 283)	(20,860,175)	(15,257,071)	(5,195,248)		(407,856)				
60	Change in Regulatory Liability Balances and FAS109 ADIT Balances	•	-	-		-	Sum of Lines 51 and 56-59			
	 Deferred income taxes arise when items are included in taxable income in different periods the Regulatory liabilities reflect the excluded ADIT balances that represent amounts to be refunded to 	an they are included in rates. If o customers through future rate	the item giving rise to the ADIT is s.	a not included in the formula, the	associated ADIT amount likewi	ise shall not be included.				
	2. Encess and deficient ADIT are computed in any year where the applicable foderal, state, or local income rates are changed. The detailed ADIT balances in Tables 13 in this Attachment that impact rate base are re-measured in Table 5 using the new tax rates and the change in ADIT balance is recorded to a regulatory labelity with an offbeeting ADIT FAS109 adjustment. Amortization periods for protected and unprotected ADIT balances will be identified in the Justification filed in Column									
	0. 3. AUTI Items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 4. AUTI Items related only to Transmission are directly assigned to Column D									
	A ADT Enem valued to Part and or to Columna C & D are incided in Column E E ADT Enem valued to Set and no Columna C & D are incided in Column F									
	A B C D E F G									
Line No.	Table 6: Computations of Income Tax Rate Changes on Plant and Non-Plant Gas Prod, No. Temporary Differences Total Dat Or Other Transmission Plant Labor Justification									
	ADIT Net Liabilities on Protected Plant		Related	Related	Related	Related				
	Federal Tax Rate Changes Federal plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change						Relates to book verus tax plant federal depreciation differences due to method and/or life of asset			
2	Statutory tax rate enacted - Federal ADIT Balance at new enacted statutory tax rate - Federal	21%	0%	0% -	0%	0%	Lines 1 x Line 2			
4 5	ADIT Balance prior to date of enacted tax rate change - Federal Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-			Line 3 less Line 4 - Account 282 (Reflects tax impact of federal tax rate changes on federal temporary differences)			
6	Federal plant-related NOL temporary difference (with ADIT in Account 190) on date of federal enacted tax rate change						Relates to federal NOLs allocated to protected plant differences.			
7 8	Statutory tax rate enacted - Federal ADIT Balance at new enacted statutory tax rate - Federal	0%	0%	0%	0%	0%	Line 6 x Line 7			
9 10	ADIT Balance prior to date of enacted tax rate change - Federal Change in ADIT Balance due to enacted tax rate change - Federal	-			-		Line 8 less Line 9 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)			
							Sum of Lines 5 and 10. Offset is to Account 182 or 254 depending on the direction of the total plant-related FAS109 ADIT balance at end of period, which includes impacts for excess and deficient ADIT, plant flow-			
11	Total Impact of Tax Rate Change on Protected Plant ADIT Balance						through items and AFUDC equity.			
	ADIT Net Liabilities on Unprotected Plant Federal Tax Rate Changes									
12 13 14	Federal plant-related temporary difference (with ADIT in Account 282) on date of federal enacted Statutory tax rate enacted - Federal ADIT Balance at new enacted statutory tax rate - Federal	- 0%	0%	0%	0%	0%	Relates to book versus federal tax plant basis differences. Exclude items reflected on lines 17 and 29. Line 12 x Line 13			
14 15 16	ADIT balance at new enacted saturdity tax hate - recerai ADIT Balance prior to date of enacted tax rate change - Federal Change in ADIT Balance due to enacted tax rate change - Federal						Line 12 x Line 13 - Account 282 (Reflects tax impact of federal tax rate changes on federal temporary differences)			
17	Federal plant-related temporary difference (with ADIT in Account 190) on date of federal enacted Statutory tax rate enacted - Federal	-				014	Relates to book versus federal tax plant basis differences with ADIT in Account 190.			
18 19 20	ADIT Balance at new enacted statutory tax rate - Federal ADIT Balance prior to date of enacted tax rate change - Federal		0% -	0% -	-	- 0%	Line 17 x Line 18			
21	Change in ADIT Balance due to enacted tax rate change - Federal	-	-	-	-		Line 19 less Line 20 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)			
22 23	State plant-related temporary difference (with ADIT in Account 282) on date of federal enacted tax rate change Statutory tax rate - State	- 9.99%	0.00%	0.00%	0.00%	0.00%	Relates to book versus state tax depreciation differences and book versus state tax plant basis differences. Exclude items reflected on line 29.			
24 25	ADIT Balance at statutory tax rate - State Statutory tax rate enacted - Federal	- 0%	- 0%	- 0%	- 0%	- 0%	Line 22 x Line 23			
26 27 28	ADIT Balance at new enacted statutory tax rate - Fed-Offset ADIT Balance prior to date of enacted tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 24 x Line 25) Line 26 jess Line 27 - Account 282 (Reflects tax impact of <u>federal</u> tax rate changes on <u>state</u> temporary differences)			
20	Change in ADIT Balance due to enacted tax rate change - Fed-Offset State plant-related temporary difference (with ADIT in Account 190) on date of federal enacted						Relates to book versus state tax depreciation differences with ADIT in Account 190.			
30 31	Statutory tax rate - State ADIT Balance at statutory tax rate - State	9.99%	0.00%	0.00%	0.00%	0.00%	Line 29 x Line 30			
32 33 34	Statutory tax rate enacted - Federal ADIT Balance at new enacted statutory tax rate - Fed-Offset ADIT Balance prior to date of enacted tax rate change - Fed-Offset	-	-	0% -	0%	- 0%	Subtract (Line 31 x Line 32)			
35	Change in ADIT Balance due to enacted tax rate change - Fed-Offset	-	-	-	-		Line 33 less Line 34 - Account 190 (Reflects tax impact of federal tax rate changes on state temporary differences)			
	State Tax Rate Changes						Relates to book versus state tax depreciation differences and book versus state tax plant basis differences. Exclude			
36 37	State plant-related temporary difference (with ADIT in Account 282) on date of state enacted tax rate change Statutory tax rate enacted - State	9.99%	0.00%	0.00%	0.00%	0.00%	Relates to book versus state tax depreciation differences and book versus state tax plant basis differences. Exclude items reflected on line 43.			
38 39	ADIT Balance at new enacted statutory tax rate - State ADIT Balance prior to date of enacted tax rate change - State			-			Line 36 x Line 37			
40 41	Change in ADIT balance due to enacted state tax rate change - State Statutory tax rate - Federal	- 21%	- 0%	-	- 0%	- 0%	Line 38 less Line 39 - Account 282 (Reflects tax impact of <u>state</u> tax rate changes on <u>state</u> temporary differences)			
42	Change in ADIT balance due to enacted state tax rate change - Fed-Offset		-	-		_	Subtract (Line 40 x Line 41) - Account 282 (Reflects fed-offset on state tax rate changes on state temporary differences)			
43 44	State plant temporary difference (with ADIT in Account 190) on date of state enacted tax rate Statutory tax rate enacted - State	9.99%	0.00%	0.00%	0.00%	0.00%	Relates to book versus state tax plant basis differences with ADIT in Account 190.			
45 46	ADIT Balance at new enacted statutory tax rate - State ADIT Balance prior to date of enacted tax rate change - State	-	-	-	-	-	Line 43 x Line 44			
47 48	Change in ADIT balance due to enacted state tax rate change - State Statutory tax rate - Federal	- 21%	- 0%	-	-	- 0%	Line 45 less Line 46 - Account 190 (Reflects tax impact of state tax rate changes on state temporary differences)			
40	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	- 2178	-	-	-		Subtract (Line 47 x Line 48) - Account 190 (Reflects fed-offset on <u>state</u> tax rate changes on <u>state</u> temporary differences)			
50	Total Impact of Tax Rate Change on Unprotected Plant ADIT Balance						Sum of Lines 16, 21, 28, 35, 40, 42, 47 and 49. Offset is to Account 182 or 254 depending on the direction of the total plant-related FAS109 ADIT balance at end of period, which includes impacts for excess and deficien ADIT, plant flow-through items and AFUDC equity.			
00	Total impact of Tax Rate onlinge on onprotected than April balance		-			-	Sum of Lines 11 and 50. Offset is to Account 182 or 254 depending on the direction of the total plant-related			
51	Total Impact of Tax Rate Change on Plant ADIT Balance						FAS109 ADIT balance at end of period, which includes impacts for excess and deficient ADIT, plant flow- through items and AFUDC equity.			
	ADIT Liabilities on Unprotected Nonplant Assets Federal Tax Rate Changes									
52 53	Federal nonplant temporary difference on date of federal enacted tax rate change Statutory tax rate enacted - Federal	- 0%	0%	0%	0%	0%	Reflect as negative amounts			
54 55 56	ADIT Balance at new enacted statutory tax rate - Federal ADIT Balance prior to date of enacted tax rate change - Federal Change in ADIT Balance due to enacted tax rate change - Federal					-	Line 52 x Line 53 Line 54 less Line 55 - Account 283 (Reflects tax impact of <u>federal</u> tax rate changes on <u>federal</u> temporary differences)			
57	State nonplant temporary difference on date of federal enacted tax rate change						Reflect as negative amounts			
58 59 60	Statutory tax rate - State ADIT Balance at statutory tax rate - State Statutory tax rate enacted - Federal	0.00%	0.00% - 0%	0.00% - 0%	0.00%	0.00%	Line 57 x Line 58			
61 62	ADIT Balance at new enacted statutory tax rate - Fed-Offset ADIT Balance prior to date of enacted statutory tax rate change - Fed-Offset	-	-	-	-	-	Subtract (Line 59 x Line 60)			
63	Change in ADIT Balance due to enacted tax rate change - Fed-Offset						Line 61 less Line 62 - Account 283 (Reflects tax impact of federal tax rate changes on state temporary differences)			
64	State Tax Rate Changes State nonplant temporary difference on date of state enacted tax rate change						Reflect as negative amounts			
65 66	Statutory tax rate enacted - State ADIT Balance at new enacted statutory tax rate - State	0.00%	0.00%	0.00%	0.00%	0.00%	Line 64 x Line 65			
67 68	ADIT Balance prior to date of enacted tax rate change - State Change in ADIT balance due to enacted state tax rate change - State	-		-	-		Line 66 less Line 67 - Account 283 (Reflects tax impact of state tax rate changes on state temporary differences)			
69	Statutory tax rate - Federal	0%	0%	0%	0%	0%	Subtract (Line 68 x Line 69) - Account 283 (Reflects fed-offset on state tax rate changes on state temporary			
70	Change in ADIT balance due to enacted state tax rate change - Fed-Offset						differences)			
71	Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Assets						Sum of Lines 56, 63, 68 and 70. FAS109 adjustment recorded to Account 283 with an offset to Account 182 o 254 depending on the direction of the total nonplant FAS109 ADIT balance at end of period.			
	ADIT Assets on Unprotected Non-Plant Liabilities									
72	Federal Tax Rate Changes Federal nonplant temporary difference on date of federal enacted tax rate change	-					Reflect as positive amounts			
73 74 75	Statutory tax rate enacted - Federal ADIT Balance at new enacted statutory tax rate - Federal ADIT Balance prior to date of enacted tax rate change - Federal	0% - -	-	-	-	- 0%	Line 72 x Line 73			
76	Change in ADIT Balance due to enacted tax rate change - Federal						Line 74 less Line 75 - Account 190 (Reflects tax impact of federal tax rate changes on federal temporary differences)			
77 78 79	State nonplant temporary difference on date of federal enacted tax rate change Statutory tax rate - State ADIT Balance at statutory tax rate - State	- 0.00%	0.00%	0.00%	0.00%	0.00%	Reflect as positive amounts			
80 81	Statutory tax rate enacted - Federal ADIT Balance at new enacted statutory tax rate - Fed-Offset	0%	- 0%	- 0%	- 0%	0%	Subtract (Line 79 x Line 80)			
82 83	ADIT Balance prior to date of enacted tax rate change - Fed-Offset Change in ADIT Balance due to enacted tax rate change - Fed-Offset						Line 81 less Line 82 - Account 190 (Reflects tax impact of federal tax rate changes on state temporary differences)			
	State Tax Rate Changes	•								
84	State nonplant temporary difference on date of state enacted tax rate change						Reflect as positive amounts			

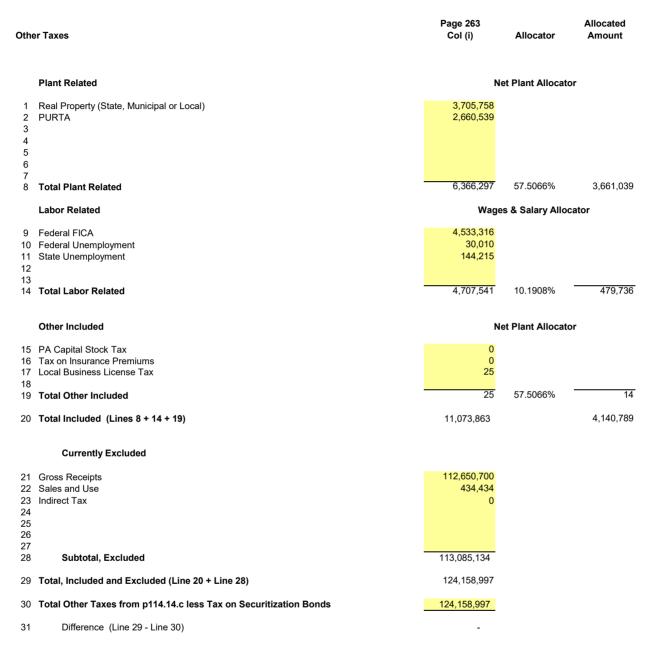
 State in X rate Changes
 State nonjamit temporary difference on date of state enacted 1
 Statutory tax rate enacted - State
 ADIT Balance at new enacted statutory tax rate - State
 ADIT Balance at new enacted statutory tax rate - State
 ADIT Balance prior to date of enacted tax rate change - State
 Business Use Reflect as posi----0.00% - Line 84 x Line 85 0.00% 0.00% 0.00% 0.00%

88	Change in ADIT balance due to enacted state tax rate change - State						Line 86 less Line 87 - Account 190 (Reflects tax impact of state tax rate changes on state temporary differences)
89	Statutory tax rate - Federal	0%	0%	0%	0%	0%	
90	Change in ADIT balance due to enacted state tax rate change - Fed-Offset	-	-	-	-		Subtract (Line 88 x Line 89) - Account 190 (Reflects fed-offset on state tax rate changes on state temporary differences)
91	Total Impact of Tax Rate Change on ADIT Balance of Unprotected Nonplant Liabilities						Sum of Lines 76, 83, 88 and 90. FAS109 adjustment recorded to Account 190 with an offset to Account 182 or 254 depending on the direction of the total nonplant FAS109 ADIT balance at end of period.
	Instructions for Income Tax Rate Changes:						
	1. Tax rate changes are calculated on 3 categories of temporary differences (plant, nonplant as						
	Tax rate changes on plant ADIT are further categorized by protected and unprotected plant, depending on the direction of the offsetting ADIT FAS109 balance that reflects the difference be	Account 182 or Account 254					
	Tax rate changes on ADIT related to nonplant assets are further categorized by federal and s or decreased.						

Accessed.

6. The uprotected nonplant asset and liability amounts in the plant and labor columns (i.e., columns E and F) reflect the current year's balance allocated to Transmission at the current year's respective allocation factors.

Attachment 2 - Taxes Other Than Income Worksheet



Criteria for Allocation:

A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net 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, which 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 Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.

E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Attachment 3 - Revenue Credit Worksheet

	Account 454 - Rent from Electric Property	
1	Rent from Electric Property - Transmission Related	5,624,039
	Account 456 - Other Electric Revenues (Note 1)	
2	Transmission for Others (Note 3)	-
3	Schedule 12 Revenues (Note 3)	85,503,073
4	Schedule 1A	2,684,936
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)	
6	Point-to-Point Service revenues for which the load is not included in the divisor received by	2,370,447
	Transmission Owner (e.g. Schedule 8)	
7	Professional Services provided to others	2,020,879
8	Facilities Charges including Interconnection Agreements (Note 2)	319,140
9	Gross Revenue Credits (Sum Lines 1-10)	98,522,514
		· · ·
10	Amount offset from Note 3 below	-
44	Note 1. All revenues related to transmission that are received as a transmission sumer (i.e.	
11	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,	

12 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

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 150 of Appendix A.

- associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- 13 Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited directly by PJM to zonal customers.

137,902,438

137,882,868

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

	Return and Taxes with 100 Basis Point increase in ROE			
А	100 Basis Point increase in ROE and Income Taxes		Line 29 + Line 39 from below	570,896,626.48
В	100 Basis Point increase in ROE			1.00%
Return C	alculation		Appendix A Line or Source Reference	
			Appendix A Line of Source Reference	,e
1	Rate Base		(Attachment A Line 46)	5,412,775,522
	Long Term Interest			
2	Long Term Interest		(Attachment A Line 80)	164,854,547
3	Less LTD Interest on Securitization Bonds		Attachment 8	-
4	Long Term Interest		(Line 2 - Line 3)	164,854,547
5	Preferred Dividends	enter positive	p118.29.c	0
	Common Stock			
6	Proprietary Capital		p112.16.c	5,738,374,259
7	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
8	Less Preferred Stock		(Attachment A Line 86)	0
9	Less Account 216.1		p112.12.c	711,264
10	Common Stock		(Line 6 - 7 - 8 - 9)	5,737,662,995
	Capitalization			
11	Long Term Debt		p112.18.c, 19.c & 21.c	4,538,750,000
12	Less Loss on Reacquired Debt		p111.81.c	3,504,473
13	Plus Gain on Reacquired Debt		p113.61.c	0
14	Less LTD on Securitization Bonds Total Long Term Debt		Attachment 8 (Line 11 - 12 + 13 - 14)	4,535,245,527
15 16	Preferred Stock		p112.3.c	4,555,245,527
17	Common Stock		(Line 10)	5,737,662,995
18	Total Capitalization		(Sum Lines 15 to 17)	10,272,908,522
19	Debt %	Total Long Term Debt	(Line 15 / Line 18)	44.1%
20	Preferred %	Preferred Stock	(Line 16 / Line 18)	0.0%
21	Common %	Common Stock	(Line 17 / Line 18)	55.9%
22	Debt Cost	Total Long Term Debt	(Line 4 / Line 15)	0.0363
23	Preferred Cost	Preferred Stock	Line 5 / Line 16)	0.0000
24	Common Cost	Common Stock	Fixed	0.1145
05			(); (0 *); (00)	0.0100
25 26	Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt (WCLTD) Preferred Stock	(Line 19 * Line 22) (Line 20 * Line 23)	0.0160 0.0000
26	Weighted Cost of Preferred Weighted Cost of Common	Common Stock	(Line 20 * Line 23) (Line 21 * Line 24)	0.0000
28	Rate of Return on Rate Base (ROR)	Common Stock	(Sum Lines 25 to 27)	0.0800
29	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 28)	433,013,758
Compos	ite Income Taxes			
	Income Tax Rates			
30	FIT=Federal Income Tax Rate			21.00%
31	SIT=State Income Tax Rate or Composite			9.99%
32	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
33	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		28.89%
34 35	CIT = T / (1-T)			40.63% 140.63%
30	1 / (1-T)			140.03%
~~	ITC Adjustment		Atta - h 5	(10.07.5)
36 37	Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Grossed Up		Attachment 5 (Line 36 * (1 / (1 - Line 33)	(13,916) - 19,570
31	in C Aujust. Anocated to Trans Grossed Up		(Line so (17(1 - Line 33)	-19,570
	Income Tax Adjustments		A	1051 115
37a 37b	Other Income Tax Adjustments	Other Income Tax Adjustment * 1 / (1 T)	Attachment 5	-1,951,117
370	Other Income Tax Adjustments - Gross Up	Other Income Tax Adjustment * 1 / (1-T)	Line 37a * (1 / (1 - Line 33))	-2,743,882

CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) + Line 37b =

38

39

Income Tax Component =

Total Income Taxes

Attachment 5 - Cost Support

_	TC Adjustment					
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Transmission Related		
	113 Amortized Investment Tax Credit	Company Records	-16,909	-13,916	-2,993	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form N	Io. 1 Page #s and Instructio	ns	Form No. 1 Amount	Transmission Related Major Items			Details
24 Land Held for Future Use	(Note C)	p.214.d - p214.6.d & Company Records	23,957,224	18,342,916 0	3,023,413 0	2,590,895	Removal of land held for future use (if any) that is included in CWIP balance
	(Note P)	Company Records		0 18,342,916	0 3,023,413		Gains from the sale of Land Held for Future Use Balance for Appendix A

Adjustments to A & G Expense					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and instructions		Total	Prior Period Adjustment	Adjusted Total	Details
Allocated Administrative & General Expenses					
53 Fixed PBOP expense	FERC Authorized	1,518,585			
54 Actual PBOP expense	Company Records	-166,399		Current year ac	tual PBOP expense
65 Property Insurance Account 924	p323.185.b	3,049,932	(3,049,932 Annual Premiu	m associated with storm insurance excluding recoveries related to prior periods.
				(See FM 1 note	to page 320 line 185)

Regulatory Expense Related to Transmission Cost Support

			Form No. 1	Transmission	Non- transmission	
	Appendix A Line #s, Descriptions, Notes, Fo	rm No. 1 Page #s and Instructions	Amount	Related	Related	Details
	Directly Assigned A&G					
62	Regulatory Commission Exp Account 928	(Note G) p350-46h	7,562,939	917,191	6,645,748	

Safety Related Advertising Cost Support

		Form No. 1		Non-safety	
Appendix A Line #s, Descriptions, Notes, For	No. 1 Page #s and Instructions	Amount	Safety Related	Related	Details
Directly Assigned A&G					
66 General Advertising Exp Account 930.1	(Note F) p323.191.b	43,076	-	43,076	

MultiState Workpaper

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s an	d Instructions	State 1	State 2	State 3	State 4	State 5	Details
	Income Tax Rates							
			PA					
109	SIT-State Income Tax Bate or Composite	(Note I)	9.99%					

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form	No. 1 Page #s and Instructions	Form No. 1 Amount	Education & Outreach	Other	Details
Directly Assigned A&G					
63 General Advertising Exp Account 930.1	(Note K) p323.191.b	43,076	-	43,076	

Exhibit 1 Page 15 of 24

Attachment 5 - Cost Support

Attaciment 5 - Cost Support					
Excluded Plant Cost Support					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Excluded Transmission Facilities	Description of the Facilities			
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 127 Excluded Transmission Facilities (Note M)		General Description of the Facilities			
Instructions: 1 Remove all investment below 69 kV or generator step-up transformers included in transmission plant in service that are not a result of the RTEP process	Enter \$ 0	None			
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used: A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpaper: 500,000	Or Enter \$				
C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444		Add more lines if necessary			

Prepayments and Prepaid Pension Asset

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1	Bonds	POLR and Retail Related Adjustment	Prepayments		Functionalized to TX	Description of the Prepayments
36 Prepayments								
Prepayments	(Note A) (Note O) Form 1 p111.57.c	12,434,036	0	3,208,214	9,225,822	10.1908%	940,184	Less amounts related to POLR, Retail Issues
								and Bond Securitization.

Adjustments to Transmission O&M

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #	le and instructions	Total	Adjustments	Transmission Related	Datalla	
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #	s and instructions	TOLAI	Aujustitients	Relateu	Details	
47	Transmission O&M	p.321.112.b	276,826,269	140,271	276,685,998 Adjustment for And	illary Services p321.88b and p321.92b.	
48	Less Account 565	p.321.96.b	235,911,408	0	235,911,408	None	

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
Net Revenue Requirement		
147 Facility Credits under Section 30.9 of the PJM OATT	-	None

PJM Load Cost Support

<u>г</u>	Appendix A Line #s, Description	s, Notes, Form No. 1 Page #s and Instructions	1 CP Peak	Description & PJM Documentation
	Network Zonal Service Rate			
	149 1 CP Peak	(Note L) PJM Data	7,516.9	

						Actual C	Cost of Removal, N	let of Salvage Cos	sts		
					Year 1	Year 2	Year 3	Year 4	Year 5		5 - Year
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s a	and Instructions		Total	2016	2017	2018	2019	2020	Total	Amortization
71	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	113,221,682							
	Transmission Plant Cost of Removal, Net of Salvage	(Note J)	Company Records	43,131,984	49,254,536	30,130,454	44,126,058	37,940,099	54,207,413	215,658,560	43,131,984
	Total Transmission Depreciation Expense Including Amortization of Limited Term F	(Note J)	Company Records	156,353,666							
72	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	56,203,912							
	General Plant Cost of Removal, Net of Salvage	(Note J)	Company Records	-339,520	-962,228	16,883	-558,224	110,798	-304,821	-1,697,592	-339,520
	Total General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	55,864,392							

Other Income Tax Adjustments

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructio	ns	Total		Details	
Amortized Excess Deferred Taxes (Note Q) Amortized Deficient Deferred Taxes (Note Q) Tax effect of AFUDC Equity Permanent Difference (Note Q)	Attachment 1 Attachment 1 Company Records	-3,039,315 0 1,088,198	Table 4 Table 5		Columns D, E, and F Columns D, E, and F

Business Use

Exhibit 1 Page 16 of 24

114a Total Other Income Tax Adjustments

-1,951,117

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year

 Exec Summary
 1
 April Vear 2 TO populates the formula with Year1 data from FERC Form No. 1 data for Year1 (e.g., 2007)

 2
 April Vear 2 TO estimates all transmission Cap. Adds and CVMP for Year 2 weighted based on Months expected to be in service in Year2 (e.g., 2008)

 3
 April Vear 2 TO adds weighted Cap. Adds to plant in service in Formula

 4
 May Year 2 Reatist of Staps 3 on FMI web site

 5
 Juan Year2 Reatist of Staps 3 on FMI web site

Action

- April Vear3 TO populates the formula with Year2 data from FERC Form No. 1 for Year2 (e.g., 2008)
 April Year3 Reconciliation TO calculates Reconciliation by removing from Year2 data the total Cap Adds placed in service in Year2 and adding weighted average in Year2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
 April Year3 TO control total and CWIP control years weighted based on Months expected to be in service in Year3 (e.g., 2009)
 April Year3 TO estimates Cap Adds and CWIP control year3 weighted based on Months expected to be in service in Year3 (e.g., 2009)
 April Year3 Pacconciliation TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
 May Year3 Results of Step 9 go into effect for the Rate Year2 (e.g., June 1, 2009 May 31, 2010)

1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007) S 600,903,914 Rev Reg based on Year 1 data

Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)

	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G)	(H) Other Plant In Service	(I) NPR CWIP	(J) Susq-Rose CWIP	(K) Susa-Rose PIS	(L) Susa-Rose CWIP	(M) Suso-Rose PIS	(N) Other Plant In Service	(O) NPR CWIP	(P) Susa-Rose CWIP	(Q) Sume Passe BIS	(R) Susa-Rose CWIF	(S) Susa-Rose PIS	Total
	Other Plant In Service	Northeast Pocono	Susq-Rose CWIP	Susq-Rose PIS	Susq-Rose CWIP	Susq-Rose PIS	Weighting	Amount (A x G)	Amount (B x G)	Amount (C x G)	Amount (D x G)	Amount (E x G)	Amount (F x G)	(H/ 12)	(1/12)	(J / 12)	(K / 12)	(L / 12)	(M / 12)	TOTAL
		Reliability Project CWIP	< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)				< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)			< 500kV (b0487.1)	< 500kV (b0487.1)) >= 500kV (b0487) >= 500kV (b0487)	
CWIP Balance Dec (prior yr.)					-		12		-	-					-	-		· · ·		
Jan	29,525,604	0		-		-	11.5	339,544,446	-	-				28,295,371	-	-	-		-	
Feb	53,449,417	0		-	-	-	10.5	561,218,875	-	-	-	-		46,768,240	-	-	-	-	-	
Mar	42,082,302	0		-		-	9.5	399,781,872	-	-				33,315,156	-	-	-		-	
Apr	49,147,474	0		-	-	-	8.5	417,753,532	-	-		-		34,812,794	-	-	-	-	-	
May	38,706,214	0		-		-	7.5	290,296,601	-	-				24,191,383	-	-	-		-	
Jun	30,140,579	0		-	-	-	6.5	195,913,763	-	-	-	-		16,326,147	-	-	-	-	-	
Jul	17,850,931	0		-		-	5.5	98,180,119	-	-				8,181,677	-	-	-		-	
Aug	19,080,194			-		-	4.5	85,860,873	-	-				7,155,073	-	-	-		-	
Sep	10,318,358		-	-	-	-	3.5	36,114,253	-					3,009,521						
Oct	24,177,553	0	-	-	-	-	2.5	60,443,882	-					5,036,990						
Nov	20,442,656		-	-	-	-	1.5	30,663,984						2,555,332						
Dec	78,968,026			-		-	0.5	39,484,013	-	-	-			3,290,334	-	-	-	-	-	
Total	413,889,308				-			2,555,256,215						212,938,018						-
New Transmission Plant Additions an	nd CWIP (weighted by months in sen	vice)																		
												Input to Line 17 of App		212,938,018			-		-	212,938,018
												Input to Line 35 of Appe	ndix A			-		-		-

Input to Line 35 of Appendix A Month In Service or Month for CWIP

5.83

- #DIV/01

- #DIV/0/

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula \$ 622,034,142

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

4 May Year 2 Post results of Step 3 on PJM web site \$ 622,034,142

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2008 - May 31, 2009) \$ 622,034,142

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008) \$ 636,606,292 Rev Reg based on Prior Year data

Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2	
For Reconciliation only - remove actual New Transmission Plant Additions for Year 2	\$ 446,192,006 Input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono Reliability Project CWIP	(C) Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWIP >= 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS >= 500kV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWIP Amount (E x G) >= 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) >= 500kV (b0487	(N) Other Plant In Service (H/ 12)	(0) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / 12) >= 500kV (b0487)	(S) Susq-Rose PIS (M / 12) >= 500kV (b0487)	Total
CWIP Balance Dec (prior yr.)							12			-		-			-					
Jan	29,525,604		0	-	-	-	11.5	339,544,446	-				-	28,295,371	-	-	-	-	-	
Feb	53,449,417		0	-	÷	÷	10.5	561,218,879	-	-	-	-	-	46,768,240	-		-	-	-	
Mar	42,082,302		0	-	-	-	9.5	399,781,869					-	33,315,156	-		-			
Apr	56,326,582	0	0	-	-	-	8.5	478,775,947					-	39,897,996			-			
May	29,489,349		0	-	-	-	7.5	221,170,118					-	18,430,843	-		-			
Jun	51,169,114		0	-	-	-	6.5	332,599,241					-	27,716,603	-		-			
Jul	25,731,671	0	0	-	-	-	5.5	141,524,191					-	11,793,683	-		-			
Aug	22,861,670	0	0	-	-	-	4.5	102,877,515	-	-	-	-	-	8,573,126	-	-	-	-	-	
Sep	13,763,783	0	0	-	-	-	3.5	48,173,240					-	4,014,437			-			
Oct	50,845,089	0	0	-	-	-	2.5	127,112,723	-	-	-	-	-	10,592,727	-	-	-	-	-	
Nov	34,203,272	0	0	-	-	-	1.5	51,304,908	-	-	-	-	-	4,275,409	-	-	-	-	-	
Dec	36,744,153	0	0	-	-	-	0.5	18,372,076	-	-	-	-	-	1,531,006	-	-	-	-	-	
Total	446,192,006		-	-				2,822,455,152	-	-	-	-	-	235,204,596	-	-	-	-	-	
New Transmission Plant Additions a	nd CWIP (weighted by months in serv	vice)																		
												Input to Line 17 of App	endix A	235,204,596			-		-	235,204,596
												Input to Line 35 of Appe	ndix A		-	-				-
											1	Month In Service or Mo	nth for CWIP	5.67					-	

\$ 615,608,398 Result of Formula for Reconciliation Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A) (Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

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

The Reconciliation in Step 8 615,808	1,396 -	The forecast in Prior Year 622,034,142	=	(6,225,746)	Includes interest adjustm	tent on prior period item	
Interest on Amount of Refunds	or Surcharges						
Interest rate pursuant to 35.19a	for March of the Current Yr	0.2700%					
Month	Yr	1/12 of Step 8	Interest rate for		Interest	Surcharge (Refund) Owed	
		(See Note #1)	March of the Current Yr	Months			Note #1: For the initial rate year, enter zero for the first five months,
Jun	Year 1	(518,812.17)	0.2700%	11.5	(16,109)	(534,921)	June Year 1 through October Year 1. Enter 1/12 of Step 8
Jul	Year 1	(518,812)	0.2700%	10.5	(14,708)	(533,520)	
Aug	Year 1	(518,812)	0.2700%	9.5	(13,308)	(532,120)	
Sep	Year 1	(518,812)	0.2700%	8.5	(11,907)	(530,719)	
Oct	Year 1	(518,812)	0.2700%	7.5	(10,506)	(529,318)	
Nov	Year 1	(518,812)	0.2700%	6.5	(9,105)	(527,917)	
Dec	Year 1	(518,812)	0.2700%	5.5	(7,704)	(526,517)	
Jan	Year 2	(518,812)	0.2700%	4.5	(6,304)	(525,116)	
Feb	Year 2	(518,812)	0.2700%	3.5	(4,903)	(523,715)	
Mar	Year 2	(518,812)	0.2700%	2.5	(3,502)	(522,314)	
Apr	Year 2	(518,812)	0.2700%	1.5	(2,101)	(520,913)	
May	Year 2	(518,812)	0.2700%	0.5	(700)	(519,513)	
Total		(6,225,746)				(6,326,603)	
		Balance	Interest rate from above	Amortization over Rate Year	Balance		
Jun	Year 2	(6,326,603)	0.2700%	(536,515)	(5,807,170)		
Jul	Year 2	(5,807,170)	0.2700%	(536,515)	(5,286,334)		
Aug	Year 2	(5,286,334)	0.2700%	(536,515)	(4,764,091)		
Sep	Year 2	(4,764,091)	0.2700%	(536,515)	(4,240,439)		
Oct	Year 2	(4,240,439)	0.2700%	(536,515)	(3,715,373)		
Nov	Year 2	(3,715,373)	0.2700%	(536,515)	(3,188,889)		
Dec	Year 2	(3,188,889)	0.2700%	(536,515)	(2,660,984)		
Jan	Year 3	(2,660,984)	0.2700%	(536,515)	(2,131,653)		
Feb	Year 3	(2,131,653)	0.2700%	(536,515)	(1,600,893)		
Mar	Year 3	(1,600,893)	0.2700%	(536,515)	(1,068,700)		
Apr	Year 3	(1,068,700)	0.2700%	(536,515)	(535,071)		
May	Year 3	(535,071)	0.2700%	(536,515)	0		
Total with interest				(6,438,184)			
	conciliation in Step 7 and the foreca			(6,438,184)			
	with estimated Cap Adds and CWIF			(6,438,184) \$- (6,438,184)			

9 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2009)

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono Reliability Project CWIP	(C) Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWIP >= 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS >= 500kV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWIP Amount (E x G) >= 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) >= 500kV (b0487)	(N) Other Plant In Service (H/ 12)	(O) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(L / 12)	(S) Susq-Rose PIS (M / 12)) >= 500kV (b0487)	Total
CWIP Balance Dec (prior yr.)							12											· · ·		
Jan	23,284,647	-	-	-		-	11.5	267,773,441	-	-	-	-	-	22,314,453	-	-	-	-	-	
Feb	18,131,371	-	-	-	-	-	10.5	190,379,398	-	-	-	-	-	15,864,950	-	-	-	-	-	
Mar	46,641,460			-		-	9.5	443,093,865	-	-	-	-		36,924,489	-			-	-	
Apr	63,412,100			-		-	8.5	539,002,850	-	-	-	-		44,916,904	-			-	-	
May	37,187,252			-	-	-	7.5	278,904,387	-	-	-	-	-	23,242,032	-	-	-	-	-	
Jun	42,498,560			-	-	-	6.5	276,240,642	-	-	-	-	-	23,020,053	-	-	-	-	-	
Jul	70,075,484			-	-	-	5.5	385,415,160	-	-	-	-	-	32,117,930	-	-	-	-	-	
Aug	37,746,056			-	-	-	4.5	169,857,250	-	-	-	-	-	14,154,771	-	-	-	-	-	
Sep	25,980,358			-	-	-	3.5	90,931,253	-	-	-	-	-	7,577,604	-	-	-	-	-	
Oct	18,090,804		· · ·	-		-	2.5	45,227,009	-	-	-	-		3,768,917	-	-	-	-	-	
Nov	29,460,182		· · ·	-	· · ·	-	1.5	44,190,273	-	-		-	-	3,682,523	-		-	-	-	
Dec	95,199,038		· ·	-	-	-	0.5	47,599,519	-	-	-	-		3,966,627	-	-	-	-	-	
Total	507,707,310			-		-		2,778,615,046	-	-	-	-		231,551,254	-	-	-	-	-	
New Transmission Plant Additions and	d CWIP (weighted by months in sen	vice)																		
										Input to Line 17 of Apper				231,551,254			-		-	231,551,254
										Input to Line 35 of Appen					-					
10 May Year 3 Post results of Step 9 on PJM web site	e Post results of Step 3 on PJM web s	9.								Month In Service or Mont	h for CWIP			6.53		-	-		-	
\$ 630,116,825 F	Post results of Step 3 on PJM web s	ne																		

 11
 June
 Year 3
 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)

 \$
 655,118,825

Attachment 7 - Transmission Enhancement Cha

New Plant Carrving Charg	je -	
Fixed Charge Rate (FCI F A B C	R) if not a CIAC formula Line 137 144	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point In ROE without Depreciation Line B tess Line A
FCR if a CIAC		
D	138	Net Plant Carrvino Charoe without Depreciation. Return. nor Income Taxes

9.5018% 10.1710% 0.6691% 1 1858%

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

10	Details		Susq	uehanna - Roseland	1 CWIP (b0487) >= 50	3kV	Actual Sur	quehanna - Rosela	nd PIS (b0487) >= 500	N		Hosensack Wavetra	(b0171.2)			Alburtis Wavetrap (b	0172.1)			Juniata Wavetrap	b0284.2)		Susquel	hanna - Roseland CW	IIP (b0487.1) < 500	kV	Actual Sus	quehanna - Roseland P	IS (60487.1) < 500kV			Stanton 4th Trans
"Yes" if a project under PJM OATT Schedule 12, 11 otherwise "No"							Yes												Yes													
12 Useful life of the project	Schedule 12	(Yes or No)	Yes 42.00				42.00				Yes 42.00				Yes 42.00				2.00				Yes 42.00				Yes 42.00				42.00	
"Yes" if the customer has paid a lumpsum payment in the	2						4.00				-2.00								2.00				42.00				42.00				-2.00	
13 amount of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No				No				No				No				No				No				No				No	
14 Input the allowed increase in ROE From line 3 above if "No" on line 13 and from line 7 above	Increased ROE (Basis Pol	pints)	125				125				0				0				0				125				125				0	
16 if "Yes" on line 13	10.45% ROE		9.5018%				9.5018%				9.5018%				9.5018%				9.5018%				9.5018%				9.5018%				9.5018%	
16 Line 14 plus (line 5 times line 15)/100	FCR for This Project		10.3382%				10.3382%				9.5018%				9.5018%				9.5018%				10.3382%				10.3382%				9.5018%	
Project subaccount of Plant in Service Account 101 or																																
17 106 if not yet classified 18 Line 17 divided by line 12	Investment Annual Depreciation Exp		0				618,969,594 14,737,371				86,626				62,067				2 941								14,971,615 356,467				3,733,895 88,902	
19 Month in which project is placed in service (e.g. Jan=1)							14,737,371				2,005				1,4/6				2,241								330,407				00,502	
20		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending Re	evenue Begi	inning I	Depreciation	Ending 8	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation
21	W 11.68% ROE	2008	5.534.456		5.534.456	433.646					86.626	1.454	85.172	12.921	62.067	991	61.076	8.811								-					-	
22	W Increased ROE	2008	5,534,456		5,534,456	453,742					86,625	1,454	85,172	12,921	62,067	991	61,076	8,811													-	
23	W 11.68% ROE	2009	25,703,638		25,703,638	3,744,759					85,172	2,063	83,109	19,836	61,076	1,478	59,598		123,504	2,941	120,963	28,723	395,068		395,068	43,820					-	
24	W Increased ROE W 11.68 % ROE	2009 2010	25,703,638 32,334,326		25,703,638 32,334,326	3,928,397 7.002.386	1.707.870	17.350	1.690.519	173.557	85,172 83.109	2,063 2,063	83,109 81,047	19,836 19,614	61,076 59,598	1,478 1,478	59,598 58,121		123,504 120,563	2,941	120,963 117,623	28,723 28,413	395,068 983.014		395,068 983,014	45,969 212,883	2,138,193	15.476	2.122.717	155.221	-	
25	W Increased ROE	2010	32.334.326		32.334.326	7.346.302	1.707.870	17.350	1.690.519	181.229	83.109	2.063	81.047	19.614	59.598	1.478	58.121		120.563	2.941	117.623	28.413	983.014		983.014	223.339	2.138.193	15.476	2.122.717	162.084		
27	W 11.68% ROE	2011	41,267,823		41,267,823	8,153,565	1,690,519	40,664	1,649,856	366,637	81,047	2,063	78,984	17,668	58,121	1,478	56,643		117,623	2,941	114,682	25,599	338,809		338,809	66,941	2,122,717	50,909	2,071,807	460,250	3,733,895	25,673
28	W Increased ROE	2011	41.267.823		41.267.823	8.573.934	1.690.519	40.664	1.649.856	383.443	81.047	2.063	78.984	17.668	58.121	1.478	56.643		117.623	2.941	114.682	25.599	338.809		338.809	70.392	2.122.717	50.909	2.071.807	481.355	3.733.895	25.673
29	W 11.68% ROE	2012	49,100,120		49,100,120	10,122,908	6,771,105	164,250	6,606,855	1,526,377	78,984	2,063	76,922	17,921	56,643	1,478	55,165		114,682	2,941	111,742	25,978	362,626		362,626	74,762	2,547,287	62,474	2,484,814	574,764	3,708,222	88,902
30	W Increased ROE W 11.68 % ROE	2012 2013	49,100,120 188,668,692		49,100,120 188,668,692	10,644,117 32,050,437	6,771,105 24,904,453	164,250 602,825	6,606,855 24,301,628	1,596,510 4,731,108	78,984 76,922	2,063 2,063	76,922 74,859	17,921 14,779	56,643 55,165	1,478 1,478	55,165 53,687		114,682 111,742	2,941 2,941	111,742 108.801	25,978 21,423	362,626 1.447.083		362,626 1,447,083	78,611 245.826	2,547,287 2,703,748	62,474 67.702	2,484,814 2,636,046	601,141 515.505	3,708,222 3,619,320	88,902 88,902
31	W Increased ROE	2013	188,668,692		188,668,692	32,050,437	24,904,453	602,825	24,301,628	4,731,108	76,922	2,063	74,859	14,779	55,165	1,478	53,687		111,742	2,941	108,801	21,423	1,447,083		1,447,083	245,826 260,339	2,703,748	67,702	2,636,046	541 942	3,619,320	88,902
33	W 11.68% ROE	2015	387,890,524		387.890.524	57,604,085	49.338.189	1.205.851	48.132.338	8.353.794	74,859	2.063	72,797	12.873	53.687	1.478	52.209		108.801	2.941	105.861	18.662	4,346,118		4.346.118	645.425	3.018.143	77.022	2.941.121	513,796	3,530,418	88.902
34	W Increased ROE	2014	387,890,524		387,890,524	61,557,021	49,338,189	1,205,851	48,132,338	8,844,304	74,859	2,063	72,797	12,873	53,687	1,478	52,209	9,231	108,801	2,941	105,861	18,662	4,346,118		4,346,118	689,715	3,018,143	77,022	2,941,121	543,769	3,530,418	88,902
35	W 11.68% ROE	2015	148.924.599		148.924.599	20.708.388	225.656.515	5.474.192	220.182.322	36.091.169	72.797	2.063	70.734	11.898	52.209	1.478	50.732		105.861	2.941	102.920	17.252	1.232.451		1.232.451	171.376	8.694.885	214.805	8.480.079	1.393.985	3.441.515	88.902
36	W Increased ROE	2015	148,924,599		148,924,599	22,160,463	225,656,515	5,474,192	220,182,322	38,238,035	72,797	2,063	70,734	11,898 10.522	52,209	1,478 1,478	50,732		105,861	2,941	102,920	17,252	1,232,451		1,232,451	183,393	8,694,885	214,806	8,480,079	1,476,670	3,441,515	88,902 88,902
3/	W 11.68 % ROE W Increased ROE	2016 2016					602,372,114 602,372,114	14,715,666 14,715,666	587,656,448 587,656,448	87,109,696 92,694,374	70,734 70,734	2,053	68,672 68,672	10,522	50,732 50,732	1,478	49,254 49,254		102,920	2,941 2,941	99,979 99.979	15,257					14,328,346 14,328,346	356,796 356,796	13,971,549 13,971,549	2,077,966 2.077,966	3,352,613 3,352,613	88,902
39	W 11.68% ROE	2017					587 656 448	14,737,371	572,919,077	85.315.888	68,672	2,063	66.609	10,268	49.254	1,478	47,776		99.979	2.941	97.039	14 895					13.971.550	396,467	13,615,083	2.033.724	3 263 711	88.902
40	W Increased ROE	2017					587,656,448	14,737,371	572,919,077	90,760,513	68,672	2,063	66,609	10,268	49,254	1,478	47,776		99,979	2,941	97,039	14,895					13,971,550	356,467	13,615,083	2,163,112	3,263,711	88,902
41	W 11.68% ROE	2018					572,919,077	14,737,371	558,181,705	73,641,188	66,609	2,063	64,547	8,874	47,776	1,478	46,298		97,039	2,941	94,098	12,871				-	13,615,083	356,467	13,258,616	1,755,623	3,174,809	88,902
42	W Increased ROE	2018	-				572.919.077	14.737.371	558.181.706	78.053.318	66.609	2.063	64.547	8.874	47.776	1.478	46.298		97.039	2.941	94.098	12.871				-	13.615.083	356.467	13.258.616	1.860.425	3.174.809	88.902
43	W 11.68 % ROE W Increased ROE	2019 2019					558,181,706 558,181,706	14,737,371 14,737,371	543,444,334 543,444,334	71,112,079 75.445.530	64,547 64,547	2,063 2,063	62,484 62,484	8,544 8,544	46,298 46,298	1,478	44,821 44,821		94,098 94,098	2,941	91,158 91,158	12,397					13,258,616 13,258,616	356,467 356,467	12,902,149 12,902,149	1,694,884	3,085,906	88,902 88,902
45	W 11.68% ROE	2019					543,444,334	14,737,371	528,706,963	70.671.220	62,484	2,063	60,422	8,455	44,821	1,478	43.343		91,158	2,941	88,217	12,357					12,902,149	396,467	12,545,682	1.683.721	2,997,004	88.902
46	W Increased ROE	2020					543.444.334	14.737.371	528.706.963	74.937.457	62,484	2.063	60.422	8.455	44.821	1.478	43.343		91.158	2.941	88.217	12.273					12.902.149	356.467	12.545.682	1.784.954	2.997.004	88.902
47	W 10.40 % ROE	2021					528,705,963	14,737,371	513,969,592	63,252,230	60,422	2,063	58,359	7,571	43,343	1,478	41,865		88,217	2,941	85,277	10,990				-	12,545,682	356,467	12,189,215	1,507,037	2,908,102	88,902
48	W Increased ROE	2021					528,706,963	14,737,371	513,969,592	67,495,213	60,422	2,063	58,359	7,571	43,343	1,478	41,865		88,217	2,941	85,277	10,990				-	12,545,682	356,467	12,189,215	1,607,663	2,908,102	88,902
49	W 10.45% ROE W Increased ROE	2022 2022					513.969.592 513.969.592	14.737.371 14.737.371	499.232.221 499.232.221	62.173.560 66.349.207	58.359 58.359	2.063 2.063	56.297 56.297	7.412	41.865	1.478 1.478	40.387 40.387		85.277 85.277	2.941 2.941	82.336 82.335	10.764					12.189.215 12.189.215	356.467 356.467	11.832.748 11.832.748	1.480.794	2.819.200 2.819.200	88.902 88.902
50	W 10.50 % ROE	2022					513,909,592	14,737,371	499,232,221	66,349,20/	58,359	2,063	56,237	7,412	41,800	1,478	40,387	5,315	85,277	2,941	82,335	10,764					12,169,215	306,467	11,832,748	1,579,765	2,819,200	88,902
52	W Increased ROE	2023																													-	
53	W 10.50 % ROE	2024	-	-	-									-	-			-													-	
54	W Increased ROE	2024																-								-					-	
55	W 10.50 % ROE	2025	-	-	-	-				-				-	-	-		-												-	-	
56 57	W Increased ROE W 10.50 % ROE	2025 2026																1														
58	W Increased ROE	2026																														
59	W 10.50 % ROE	2027		-		-								-				-													-	
60	W Increased ROE	2027	-	-	-	-								-	-			-													-	
61	1							· · ·						-												-				-		
62														-																		·

6 7

8 9

On the formulas used in the Columns for lines 22+are as follow: Top Then I resorce: (Init) used mean that used the projects about near/vio) Top Column I resorce: (Init) used mean that used in the project is about the top Column Derocation I is the anall dependition in the I divided by the bitsmark to effecte on of theme into is 19 in the first year and line 18 iterative if "to" on line 13. "Depreciation" is "U (zero) if "Yes" on line 13 Todref in "Bearing" less "Derocation" Reserves "Exclude" less Top Column I resorted and Reserves Top Column I reserves and Reserves To

For CWIP: Beginning is the line 17 for that year Depreciation is not used Ending is the same as Beginning Revenue is Ending times line 16 for the current year



New Plant Carrvino Charoe Fixed Charce Rate (FCR) if not a CIAC Formula Line A 137 B 144 A B C

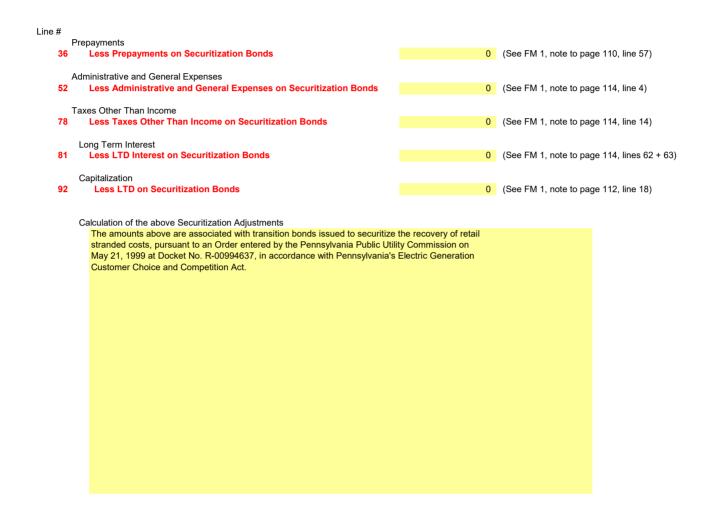
FCR if a CIAC D 138

The FCR resulting from Formula in a Therefore actual revenues collected i

N 10 200 200 1	Details	sformer (b0791)	—	Lauschtown 500/230 k	v Sub (b2006)		Lauschtown 500/230 k	v Sub (b2005.1)		Lackawanna	500/230 kv Sub (b2716)		La	ckawanna 500/230 kv Sul	b (b2824)	L Li	ackawanna 230 kV	Yard (b2552.2)		Alburtis 500kv	(b2237)		Actu	al Copperstone Subs	station (b0468)			
	Schedule 12 (Yes or No) Life)							Yi 42	s 10																		
		1	No 0						N							No 0			No 0									
	10.45% ROE FCR for This Project																											
bit bit <td></td>																												
Inst.Py Enfa Rame Enfa Rame Enfa Rame Enfa Securitie Enfa Rame Enfa Rame Enfa Securitie Enfa Rame Enfa Securitie Enfa Rame Rame<			228,004			908,160				17,794			384,009			14,900			352,903				541,328					
W max NG 300 · · · · · · · · · · · · · · · · · · ·	Invest Yr	Ending Revenue	Beginning	Depreciation	Ending Reven	ue Beginning	Depreciation	Ending	Revenue Begin	ning Depreci	ation Ending	Revenue E	Beginning	Depreciation E	inding Revenu	Beginning	Depreciation	Ending Revenue	e Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue		Incentive Charged Revenue Credit
Wincash06 2026	W besides/DOE 200 W 11 BA NOE 201 W NEARMORE 202 W NEARMORE 202 </td <td>3.178.222 27.21 3.178.222 27.21 3.178.222 27.21 3.178.244 3.178.244 3.178.244 3.178.244 3.178.244 3.178.244 3.178.244 3.178.245 3.17</td> <td>50 - 50 -</td> <td>222.538 228,004 228,004 228,004 228,004 228,004 228,004 228,004 228,004 228,004 228,004</td> <td>9,343,609 1,406, 9,115,606 1,189, 9,115,606 1,189, 8,887,602 1,149, 8,687,602 1,149, 8,689,599 1,144, 8,69,599 1,144, 8,431,565 1,023, 8,431,565 1,023, 8,233,562 1,007,</td> <td>4477 37,979,941 985 39,483,203 985 39,483,203 9867 38,598,855 967 38,598,855 914 37,688,236 114 37,688,236 114 36,738,464 483 36,738,464 445 35,700,299</td> <td>634,438 656,182 955,182 955,888 956,888 957,970 957,970 957,970 958,165 958,185 958,185</td> <td>37,345,503 38,528,021 37,541,987 37,541,987 36,730,265 36,730,265 35,780,299 35,780,299 34,822,134</td> <td>3,862,201 5,020,968 5,020,968 4,861,095 13,0 4,861,095 13,0 4,843,800 12,7 4,343,556 12,5 4,335,556 12,5 4,335,556 12,5 4,335,556 12,5 12,5 12,5 12,5 12,5 12,5 12,5 12,5</td> <td>44.874 00.372 74.945 11.426 11.426 33.632</td> <td>202,902 12,481,972 202,902 12,481,972 316,907 12,773,966 316,532 12,458,413 316,532 12,458,413 317,794 12,193,632 317,794 12,193,632 317,794 12,193,632</td> <td>1.087.814 1,641,615 1,641,615 1,634,553 1,634,553 1,634,553 1,468,781 1,468,781 1,468,781</td> <td>13.700.811 16,038,362 16,038,362 15,654,465 15,654,465 15,268,392 15,268,392 14,884,333</td> <td>93,878 1 93,878 1 384,101 1 384,106 1 384,106 1 384,059 1 384,059 1 384,059 1</td> <td>3.606.933 507.1 5.654.261 2.008,0 5.654.261 2.008,0 5.270.369 1.999,6 5.270.369 1.999,6 4.884.333 1.789,0 4.884.333 1.789,0 4.804.233 1.789,0</td> <td>10 615,673 13 619,933 13 619,933 28 604,911 28 604,911 50 589,946</td> <td>8,642 14,966 14,965 14,965 14,965 14,965</td> <td>607,031 45,7 604,967 78,9 604,967 78,9 589,946 70,6 589,946 70,6 574,982 69,5</td> <td>11,060,165 11,673,366 11,673,366 14,413,048 14,413,048 14,413,048 14,024,570 68 14,024,570 68 13,670,302 68 13,670,302 61 13,258,388 51 13,258,388 51 13,258,388</td> <td>216,799 216,799 283,099 385,070 385,070 384,275384,275 384,275384,275 384,275 384,275384,275 384,275 384,275384,275 384,275384,275 384,27</td> <td>11,643,366 11,390,267 11,390,267 14,057,978 13,670,295 13,670,295 13,316,027 13,316,027 12,905,496 12,565,963</td> <td>1,405,168 1,686,278 1,686,278 1,838,581 1,838,581 1,772,376 1,772,376 1,772,376 1,773,026 1,571,084 1,571,084 1,545,629</td> <td>918255 506,709 507,709 22,244,731 22,747,090 21,747,090 21,747,090 21,747,090 21,747,090 21,747,090 21,747,090 21,124,762 20,163,473 20,163,175 20,175</td> <td>11,846 11,846 21,870 21,870 539,656 539,666 539,606 541,328 541,328 541,328 541,328 541,328 541,328 541,328 541,328 541,328 541,328 541,328 541,328</td> <td>902.709 884,838 884,838 884,838 884,838 814,838 21,705,126 21,234,782 21,234,</td> <td>101883 S 204/296 S 204/296 S 204/296 S 304/296 S 3694/818 S 3644/818 S 3644/818 S 36418/809 S 362388 S 2957201 S 26533851 S 2463300 S 2464207 S 2464207 S 2,461208 S 2,481208 S <tr< td=""><td>475,473 3,851,361 4,007,148 7,975,048 9,9449,462 9,911,153 14,016,520 44,661,943 14,016,520 24,256,194 14,016,520 24,256,194 14,016,520 24,256,194 14,016,520 24,256,194 14,016,520 24,256,194 14,016,520 24,256,194 2</td><td>0 -0.57.4 2 2.07.14 2 2 2.07.14 2 2 2.07.14 2 2 2.07.14 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2</td></tr<></td>	3.178.222 27.21 3.178.222 27.21 3.178.222 27.21 3.178.244 3.178.244 3.178.244 3.178.244 3.178.244 3.178.244 3.178.244 3.178.245 3.17	50 - 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ollows t is placed in service) id is the "Ending" for the prior year after th by twelve times the difference of thirteen n s the quotient line 19 divided by 13 plus "D

Attachment 8 - Company Exhibit - Securitization Worksheet



		Attachr	nent 9 - C) epreciati	on Rates					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation
		Estimated	Mortality	Current	Remaining	Applied	Plant	Depreciation	Balance	Expense
Number	Plant Type	Life	Curve	Age	Life	Depreciation Rate	\$	\$	\$	\$
	Transmission									
350.4	Land Rights	80	S4	17.1	62.90	1.5078	236,854,952	59,334,833	177,520,119	2.676.710
352	Structures and Improvements	65	R3	8.6	56.40	1.6668	247,870,368	25,613,753	222,256,615	3,704,571
353	Station Equipment	46	R1.5	6.5	39.50	2.5099	2,206,572,820	304,468,263	1,902,104,557	47,741,497
354	Towers and Fixtures	40 75	R3	8.6	66.40	1.4059	2,512,653,679	266,986,794	2,245,666,885	31,571,624
354.2	Towers and Fixtures - Clearing Land and Rights of Way	80	R4	36.6	43.40	2.0390	11.017.035	7.548.230	3,468,805	70,730
355	Poles and Fixtures	53	R0.5	11.7	41.30	1.8934	221,744,847	-18,480,452	240,225,299	4,548,546
355.2	Poles and Fixtures - Clearing Land and Rights of Way	80	R4	20.9	59.10	1.6460	12,594,406	4,976,781	7.617.625	125,384
356	Overhead Conductors and Devices	65	R2.5	8.1	56.90	1.7022	1,310,370,098	159,578,823	1,150,791,275	19,589,174
357	Underground Conduit	55	S4	6.1	48.90	1.3360	32,683,849	5,153,972	27,529,877	367,799
358	Underground Conductors and Devices	45	S3	7.1	37.90	3.0305	111,488,492	20,159,403	91,329,089	2,767,702
359	Roads and Trails	80	R4	35.8	44.20	1.9727	6,572,343	3,634,959	2,937,384	57,945
000				00.0	11.20		0,012,010	0,001,000	2,001,001	113,221,682
	General									,,===
389.4	Land Rights	75	R4	57.7	17.30	3.1970	1,994	(174)	2,168	69
390.2	Structures and Improvements - Buildings	52	S0.5	31.3	20.70	7.2890	414,636,511	150,200,038	264,436,473	19,274,802
390.4	Structures and Improvements - Air Conditioning	30	S1	9.9	20.10	4.4916	55,229,567	17,911,792	37,317,775	1,676,175
391.1	Office Furniture and Equipment - RF Mesh Computer Equip.	5	N/A	N/A	3.50	161.3729	6,031,955	5,649,474	382,481	9,733,941
391.2	Office Furniture and Equipment - Furniture	20	N/A	N/A	10.40	4.8940	25,942,285	12,223,654	13,718,631	1,269,626
391.4	Office Furniture and Equipment - Equipment	15	N/A	N/A	6.10	6.2331	5,747,437	2,627,007	3,120,430	358,241
391.6	Office Furniture and Equipment - Computers	5	N/A	N/A	2.40	23.6694	70,015,982	43,587,758	26,428,224	16,572,373
392.1	Transportation Equipment - Automobiles	9	S3	5.00	4.00	8.7704	7,365,613	6,386,023	979,590	85,914
392.2	Transportation Equipment - Light Duty Trucks	9	R1	3.8	5.20	7.1308	21,733,946	12,532,827	9,201,119	656,112
392.3	Transportation Equipment - Heavy Duty Trucks	13	S3	6.3	6.70	5.5565	105,049,986	62,820,597	42,229,389	2,346,461
392.4	Transportation Equipment - Trailers	23	L2	7.7	15.30	2.9301	10,651,534	3,977,138	6,674,396	195,563
392.5	Transportation Equipment - Large Tankers/Tractors	15	L4	9.8	5.20	7.9682	2,214,512	1,528,950	685,562	54,627
392.6	Transportation Equipment - Large Crane Trucks	13	S3	11.2	1.80	22.6915	473,897	442,146	31,751	7,205
393	Stores Equipment	25	N/A	N/A	12.30	5.2358	2,364,273	1,083,500	1,280,773	123,789
394	Tools and Work Equipment - L&S Line Crews	20	N/A	N/A	3.30	5.5557	4,191,570	3,341,517	850,053	232,869
394.2	Tools and Work Equipment - Tools	20	N/A	N/A	8.40	4.6677	172,801	83,089	89,712	8,066
394.4	Tools and Work Equipment - Construction Dept.	20	N/A	N/A	5.50	5.0000	1,083,675	735,518	348,157	54,184
394.6	Tools and Work Equipment - Other	20	N/A	N/A	11.90	4.8757	33,750,333	13,794,604	19,955,729	1,645,557
394.8	Tools and Work Equipment - Garage Equipment	20	N/A	N/A	10.50	5.0499	2,328,133	1,064,240	1,263,893	117,569
395	Laboratory Equipment	20	N/A	N/A	7.40	5.3536	4,345,695	2,913,248	1,432,447	232,653
396	Power Operated Equipment	16	R1	6.20	9.80	10.5738	1,425,346	773,365	651,981	68,939
397	Communication Equipment	15	N/A	N/A	9.30	6.6516	18,918,227	9,959,912	8,958,315	1,258,374
398	Miscellaneous Equipment	20	N/A	N/A	11.70	4.9296	4,681,964	1,844,743	2,837,221	230,804
	Intangible									56,203,912
303.2	Miscellaneous Intangible Plant - Software	5	N/A	N/A	3.20	20.00	166,781,052	77,546,987	89,234,065	34,155,262
303.2	Smart Meter Software - RF Mesh	5	N/A	N/A N/A	1.40	20.00	3,535,866	3,430,057	105,809	20,546,797
303.8	Smart Meter Software - RF Mesh	5	N/A	N/A N/A	3.80	20.00	52.241.871	12.542.378	39.699.493	5.653.654
303.0		5	IN/A	IN/A	3.80	20.00	JZ,241,871	12,042,078	39,099,493	5,653,654 60,355,713
										00,000,710

Notes:

1 Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance.

2 Column (E) is based on the Estimated Life in Column (C) less the Remaining Life in Column (F) for those accounts for which a Mortality Curve is identified.

3 Column (F) is the average remaining life of the assets in the account based on their vintage.

4 Column (G) is the depreciation rate from the Mortality Curve specified based on data in Columns (C) and (D).

5 Columns (H) and (I) are the depreciable gross plant investment and accumulated depreciation in the account or subaccount.

6 Column (J) is the depreciable net plant in the account or subaccount.

7 Column (K) is Column (G) multiplied by Column (J) for those accounts that have an identified Mortality Curve.

8 Each year, PPL Electric will provide a copy of the annual report submitted to the PA PUC that shows the calculation of the depreciation rates and expenses derived from Columns (C) and (D).

9 Every 5 years, PPL Electric will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.

10 Column (K) for Accounts Nos. 303.2 and 303.6 are calculated using individual asset depreciation and, therefore, are not derived values.

11 Column (K) for Account No. 392 is net of capitalized depreciation expense. See the applicable note in FERC Form No. 1.

12 For those General Plant accounts that do not have Mortality Curves as indicated by "N/A" in Column (D), additional detail is provided in Attachment 9 - Supplemental General Plant Depreciation Details.

Attachment 9 - Supplemental General Plant Depreciation Details

(A)	(B)	(C)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation
		Estimated	Applied	Plant	Depreciation	Balance	Expense
Number	Plant Type	Life	Depreciation Rate	\$	\$	\$	\$
	General						
391.1	Structures and Improvements - Leaseholds - Net Method	5	161.3729	6,031,955	5,649,474	382,481	9,733,941
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.8940	25,942,285	12,223,654	13,718,631	1,269,626
391.4	Office Furniture and Equipment - Mechanical Equipment - Gross Method	15	6.2331	5,747,437	2,627,007	3,120,430	358,241
391.6	Office Furniture and Equipment - Computer Equipment - General- Gross Method	5	23.6694	70,015,982	43,587,758	26,428,224	16,572,373
393	Store Equipment - Gross Method	25	4.0000	2,161,885	1,006,251	1.155.634	86.475
393	Store Equipment - Net Method	25	29.8175	202,388	77,249	125,139	37,313
				2,364,273	1,083,500	1,280,773	123,789
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Gross Method	20	5.0000	2,371,043	1,775,783	595,260	118,552
394	Tools, Shop and Garage Equipment - Distribution Line Crews - Net Method	20	44.8667	1,820,527	1,565,734	254,793	114,317
				4,191,570	3,341,517	850,053	232,869
394.2	Tools, Shop and Garage Equipment - Tools - Gross Method	20	4,5996	171,932	82,273	89.659	7.908
394.2	Tools, Shop and Garage Equipment - Tools - Net Method	20	297.5472	869	816	53	158
				172,801	83,089	89,712	8,066
394.4	Tools, Shop and Garage Equipment - Construction Department - Gross Method	20	5.0000	1,083,675	735,518	348,157	54,184
394.6	Tools, Shop and Garage Equipment - Gross Method	20	4.8757	33,750,333	13,794,604	19,955,729	1,645,557
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Gross Method	20	5.0045	2,242,555	991,572	1,250,983	112,229
394.8	Tools, Shop and Garage Equipment - Garage Tools Support - Net Method	20	41.3610	85,578	72,668	12,910	5,340
				2,328,133	1,064,240	1,263,893	117,569
395	Laboratory Equipment - Gross Method	20	5.0396	3,128,566	1,914,374	1,214,192	157,668
395	Laboratory Equipment - Net Method	20	34.3562	1,217,129	998,874	218,255	74,984
				4,345,695	2,913,248	1,432,447	232,653
397	Communication Equipment - Gross Method	15	6.6516	18,918,227	9,959,912	8,958,315	1,258,374
397	Communication Equipment - Net Method	15	-	0	0	0	0
				18,918,227	9,959,912	8,958,315	1,258,374
398	Miscellaneous Equipment - Gross Method	20	4.9310	4,126,597	1,410,655	2,715,942	203,483
398	Miscellaneous Equipment - Net Method	20	22.5267	555,367	434,088	121,279	27,320
				4,681,964	1,844,743	2,837,221	230,804

Notes:

1 This schedule shows additional detail for those General Plant accounts that do not have a Mortality Curve. The calculation of Depreciation Expense by the Gross Plant Method (i.e., Column (G) multiplied by Column (H)) and the Net Plant Method (i.e., Column (G) multiplied by Column (J) is shown separately for the assets in each account subject to each such method. Assets purchased new are depreciated using the Gross Plant Method. Assets purchased used are depreciated using the Net Plant Method (i.e., over their remaining economic life).