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May 16, 2022

The Honorable Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, DC 20426

Re: Trans-Allegheny Interstate Line Company Informational Filing 2022 Formula Rate Annual Update Docket No. ER07-562-000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2022 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update").

The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2021 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2022 Rate Year to become effective on June 1, 2022 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

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

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

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

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I. Background

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

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

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

II. Description of Filing

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

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

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

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

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

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III. Communications

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

P. Nikhil Rao Senior Corporate Counsel FirstEnergy Service Company 76 South Main Street Akron, OH 44308 (330) 384-2422 pnrao@firstenergycorp.com

Richard P. Sparling Bradley R. Miliauskas Davis Wright Tremaine LLP 1301 K Street, NW Suite 500 East Washington, DC 20005 (202) 973-4200 ricksparling@dwt.com bradleymiliauskas@dwt.com Roger D. Ruch Director, Transmission Rates & Regulatory Affairs FirstEnergy Service Company 76 South Main Street Akron, OH 44308 (330) 384-5130 ruchr@firstenergycorp.com

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

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IV. Conclusion

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

P. Nikhil Rao Senior Corporate Counsel FirstEnergy Service Company 76 South Main Street Akron, OH 44308 (330) 384-2422

/s/ Bradley R. Miliauskas

Richard P. Sparling Bradley R. Miliauskas Davis Wright Tremaine LLP 1301 K Street, NW Suite 500 East Washington, DC 20005 (202) 973-4200

Attorneys for Trans-Allegheny Interstate Line Company

Enclosures

Attachment 1

Reconciliation of 2021 Annual Transmission Revenue Requirements

May 16, 2022

ATTACHMENT H-18A

| Trar | ns-Allegheny Interstate Line Company | | |] |
|---------|---|----------|---|---------------------|
| Form | nula Rate Appendix A | Notes | FERC Form 1 Page # or Instruction | TrAILCo |
| Sha | ded cells are input cells | | | |
| | | | | 2021 Reconciliation |
| Alloca | tors | | | |
| | Wages & Salary Allocation Factor | | | |
| 1 | Transmission Wages Expense | | p354.21.b | 0 |
| 2 | Total Wages Expense | | p354.28.b | 0 |
| 3 | Less A&G Wages Expense | | p354.27.b | 0 |
| 4 | Total Wages Less A&G Wages Expense | | (Line 2 - Line 3) | 0 |
| 5 | Wages & Salary Allocator | | (Line 1 / Line 4), if line 2 = 0, then 100% | 100.0000% |
| | Plant Allocation Factors | | | |
| 6 | Electric Plant in Service | (Note B) | Attachment 5 | 2,224,457,205 |
| 7 | Total Plant In Service | | (Line 6) | 2,224,457,205 |
| 8 | Accumulated Depreciation (Total Electric Plant) | | Attachment 5 | 400,997,785 |
| 9 | Total Accumulated Depreciation | | (Line 8) | 400,997,785 |
| 10 | Net Plant | | (Line 7 - Line 9) | 1,823,459,420 |
| 11 | Transmission Gross Plant | | (Line 15 + Line 21) | 2,224,457,205 |
| 12 | Gross Plant Allocator | | (Line 11 / Line 7, if Line 7=0, enter 100%) | 100.0000% |
| 13 | Transmission Net Plant | | (Line 11 - Line 29) | 1,823,459,420 |
| 14 | Net Plant Allocator | | (Line 13 / Line 10, if line 10=0, enter 100%) | 100.0000% |
| Plant (| Calculations | | | |
| | Transmission Plant | | | |
| 15 | Transmission Plant In Service | (Note B) | Attachment 5 | 2,098,263,398 |
| 16 | New Trans. Plant Adds. for Current Calendar Year (13 average balance) | (Note B) | Attachment 6 | 0 |

| 16 | New Trans. Plant Adds. for Current Calendar Year (13 average balance) | (Note B) | Attachment 6 | 0 |
|----|---|----------|---------------------|---------------|
| 17 | Total Transmission Plant | | (Line 15 + Line 16) | 2,098,263,398 |
| 18 | General & Intangible | | Attachment 5 | 126,193,807 |
| 19 | Total General & Intangible | | (Line 18) | 126,193,807 |
| 20 | Wage & Salary Allocator | | (Line 5) | 100.0000% |
| 21 | Transmission Related General and Intangible Plant | | (Line 19 * Line 20) | 126,193,807 |
| 22 | Transmission Related Plant | | (Line 17 + Line 21) | 2,224,457,205 |

Accumulated Depreciation

| 23 | Transmission Accumulated Depreciation | (Note B) | Attachment 5 | 360,769,473 |
|----|--|----------|----------------------|---------------|
| 24 | Accumulated General Depreciation | | Attachment 5 | 16,264,990 |
| 25 | Accumulated Intangible Amortization | | Attachment 5 | 23,963,322 |
| 26 | Total Accumulated General and Intangible Depreciation | | (Sum Lines 24 to 25) | 40,228,312 |
| 27 | Wage & Salary Allocator | | (Line 5) | 100.0000% |
| 28 | Transmission Related General & Intangible Accumulated Depreciation | | (Line 26 * Line 27) | 40,228,312 |
| 29 | Total Transmission Related Accumulated Depreciation | | (Line 23 + Line 28) | 400,997,785 |
| 30 | Total Transmission Related Net Property, Plant & Equipment | | (Line 22 - Line 29) | 1,823,459,420 |

Adjustment To Rate Base

| | Accumulated Deferred Income Taxes | | | | |
|----|--|---------------------------------|----------|---|---------------|
| 31 | ADIT net of FASB 106 and 109 | Enter Negative | | Attachment 1 | -442,911,835 |
| 32 | Transmission Related Accumulated Deferred | I Income Taxes | | (Line 31) | -442,911,835 |
| 33 | Transmission Related CWIP (Current Year 13 M | onth weighted average balances) | (Note B) | p216.b.43 as shown on Attachment 6 | 0 |
| 34 | Transmission Related Land Held for Future Use | | (Note C) | Attachment 5 | 0 |
| 35 | Transmission Related Pre-Commercial Costs Ca Unamortized Capitalized Pre-Commercial Costs | - | | Attachment 5 | 0 |
| 36 | Prepayments Transmission Related Prepayments | | (Note A) | Attachment 5 | 374,267 |
| | Materials and Supplies | | | | |
| 37 | Undistributed Stores Expense | | (Note A) | Attachment 5 | 0 |
| 38 | Wage & Salary Allocator | | | (Line 5) | 100.000% |
| 39 | Total Undistributed Stores Expense Allocated to | o Transmission | | (Line 37 * Line 38) | 0 |
| 40 | Transmission Materials & Supplies | | | Attachment 5 | 0 |
| 41 | Transmission Related Materials & Supplies | | | (Line 39 + Line 40) | 0 |
| | Cash Working Capital | | | | |
| 42 | Operation & Maintenance Expense | | | (Line 74) | 6,625,102 |
| 43 | 1/8th Rule | | | 1/8 | 12.5% |
| 44 | Transmission Related Cash Working Capital | | | (Line 42 * Line 43) | 828,138 |
| 45 | Total Adjustment to Rate Base | | | (Lines 32 + 33 + 34 + 35+ 36 + 41 + 44) | -441,709,430 |
| 46 | Rate Base | | | (Line 30 + Line 45) | 1,381,749,990 |

M&O

| | Transmission O&M | | | |
|----|---|-------------|----------------------------------|------------|
| 47 | Transmission O&M | | p321.112.b | 9,572,853 |
| 48 | Less Account 566 Misc Trans Exp listed on line 73 below.) | | (line 73) | 1,354,935 |
| 49 | Less Account 565 | | p321.96.b | 0 |
| 50 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note M) | PJM Data | 0 |
| 51 | Plus Property Under Capital Leases | | p200.4.c | 0 |
| 52 | Transmission O&M | | (Lines 47 - 48 - 49 + 50 + 51) | 8,217,918 |
| | A&G Expenses | | | |
| 53 | Total A&G | | p323.197.b | -2,947,751 |
| 54 | Less Property Insurance Account 924 | | p323.185.b | 156,235 |
| 55 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189.b | 0 |
| 56 | Less General Advertising Exp Account 930.1 | | p323.191.b | 0 |
| 57 | Less PBOP Adjustment | | Attachment 5 | 0 |
| 58 | Less EPRI Dues | (Note D) | p352 & 353 | 0 |
| 59 | A&G Expenses | | (Line 53) - Sum (Lines 54 to 58) | -3,103,986 |
| 60 | Wage & Salary Allocator | | (Line 5) | 100.000% |
| 61 | Transmission Related A&G Expenses | | (Line 59 * Line 60) | -3,103,986 |
| | Directly Assigned A&G | | | |
| 62 | Regulatory Commission Exp Account 928 | (Note G) | Attachment 5 | 0 |
| 63 | General Advertising Exp Account 930.1 | (Note J) | Attachment 5 | 0 |
| 64 | Subtotal - Accounts 928 and 930.1 - Transmission Related | | (Line 62 + Line 63) | 0 |
| 65 | Property Insurance Account 924 | | p323.185.b | 156,235 |
| 66 | General Advertising Exp Account 930.1 | (Note F) | Attachment 5 | 0 |
| 67 | Total Accounts 928 and 930.1 - General | | (Line 65 + Line 66) | 156,235 |
| 68 | Net Plant Allocator | | (Line 14) | 100.000% |
| 69 | A&G Directly Assigned to Transmission | | (Line 67 * Line 68) | 156,235 |
| | Account 566 Miscellaneous Transmission Expense | | | |
| 70 | Amortization Expense on Pre-Commercial Cost | Account 566 | Attachment 5 | 0 |
| 71 | Pre-Commercial Expense | Account 566 | Attachment 5 | 0 |
| 72 | Miscellaneous Transmission Expense | Account 566 | Attachment 5 | 1,354,935 |
| 73 | Total Account 566 | | Sum (Lines 70 to 72) | 1,354,935 |
| 74 | Total Transmission O&M | | (Lines 52 + 61 + 64 + 69 + 73) | 6,625,102 |
| 14 | | | | 0,020,102 |

Depreciation & Amortization Expense

| Depre | clation & Amortization Expense | | | | |
|----------|---|------------------------------|----------------|-----------------------------------|------------------------|
| | Depreciation Expense | | | | |
| 75 | Transmission Depreciation Expense | | | Attachment 5 | 44,556,469 |
| 70 | Concerct Desperation | | | Attack man f | 2 000 200 |
| 76 77 | General Depreciation Intangible Amortization | | (Note A) | Attachment 5 Attachment 5 | 2,908,389 4,570,464 |
| 78 | Total | | | (Line 76 + Line 77) | 7,478,853 |
| 79 | Wage & Salary Allocator | | | Line 5) | 100.0000% |
| 80 | Transmission Related General Depreciation and | Intangible Amortization | | (Line 78 * Line 79) | 7,478,853 |
| 81 | Total Transmission Depreciation & Amortization | | | (Lines 75 + 80) | 52,035,323 |
| Taxes | Other than Income | | | | |
| 82 | Transmission Related Taxes Other than Income | | | Attachment 2 | 14,618,004 |
| 83 | Total Taxes Other than Income | | | (Line 82) | 14,618,004 |
| Potur | n / Capitalization Calculations | | | | |
| Netur | | | | | |
| 84 | Preferred Dividends | | enter positive | p118.29.c | 0 |
| | Common Stock | | | | |
| 85 | Proprietary Capital | | | p112.16.c | 941,613,905 |
| 86 | Less Accumulated Other Comprehensive Income | Account 219 | | p112.15.c | 0 |
| 87 | Less Preferred Stock | | | , (Line 95) | 0 |
| 88 | Less Account 216.1 | | | p112.12.c | 0 |
| 89 | Common Stock | | | (Line 85 - 86 - 87 - 88) | 941,613,905 |
| | Capitalization | | | | |
| 90 | Long Term Debt | | (Note N) | | 624,863,549 |
| 91 | Less Unamortized Loss on Reacquired Debt | | | p111.81.c | 0 |
| 92 | Plus Unamortized Gain on Reacquired Debt | | | p113.61.c | 0 |
| 93 | Less ADIT associated with Gain or Loss | | | Attachment 1 | 0 |
| 94 | Total Long Term Debt | | | (Line 90 - 91 + 92 - 93) | 624,863,549 |
| 95 | Preferred Stock | | | p112.3.c | 0 |
| 96 | Common Stock | | | (Line 89) | 941,613,905 |
| 97 | Total Capitalization | | | (Sum Lines 94 to 96) | 1,566,477,454 |
| 98 | Debt % | Total Long Term Debt | (Note N) | (Line 94 /Line 97) | 39.8897% |
| 99 | Preferred % | Preferred Stock | (Note N) | (Line 95 /Line 97) | 0.0000% |
| 100 | Common % | Common Stock | (Note N) | (Line 96 /Line 97) | 60.1103% |
| 101 | Debt Cost | Total Long Term Debt | | | 0.0394 |
| 102 | Preferred Cost | Preferred Stock | | (Line 84 / Line 95) | 0.0000 |
| 103 | Common Cost | Common Stock | (Note I) | The most recent FERC approved ROE | 0.1170 |
| 104 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 98 * Line 101) | 0.0157 |
| 105 | Weighted Cost of Preferred | Preferred Stock | | (Line 99 * Line 102) | 0.0000 |
| 106 | Weighted Cost of Common | Common Stock | | (Line 100 * Line 103) | 0.0703 |
| 107 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 104 to 106) | 0.0860 |

| 108 | Investment Return = Rate Base * Rate of Return | (Line 46 * Line 107) |) 118,893,470 |
|-----|--|----------------------|---------------|

Composite Income Taxes

| | Income Tax Rates | | | |
|------------|--|---|--|--|
| 109 | FIT=Federal Income Tax Rate | 21.00% | | |
| 110 | SIT=State Income Tax Rate or Composite | | | 7.71% |
| 111 | p | (percent of federal income tax deductible for state pu | rp Per State Tax Code | 0.00% |
| 112 113 | т Т/ (1-Т) | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = | | 27.09% 37.16% |
| 113 | 17 (1-1) | | | 37.10% |
| 114 | Income Tax Component = | CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = | [Line 113 * Line 108 * (1- (Line 104 / Line 107))] | 36,106,899 |
| 115 | Total Income Taxes | | (Line 114) | 36,106,899 |
| | | | | |
| REVE | | | | |
| | Summary | | | |
| 116 | Net Property, Plant & Equipment | | (Line 30) | 1,823,459,420 |
| 117 | Total Adjustment to Rate Base | | (Line 45) | -441,709,430 |
| 118 | Rate Base | | (Line 46) | 1,381,749,990 |
| 119 | Total Transmission O&M | | (Line 74) | 6,625,102 |
| 120 | Total Transmission Depreciation & Amortization | | Line 81) | 52,035,323 |
| 121 | Taxes Other than Income | | (Line 83) | 14,618,004 |
| 122 | Investment Return | | (Line 108) | 118,893,470 |
| 123 | Income Taxes | | (Line 115) | 36,106,899 |
| 124 | Gross Revenue Requirement | | (Sum Lines 119 to 123) | 228,278,798 |
| | | | | |
| 125 | Adjustment to Remove Revenue Requirements Associate Transmission Plant In Service | ed with Excluded Transmission Facilities | (Line 22) | 2,224,457,205 |
| 125 | Excluded Transmission Facilities | (Note L) | Attachment 5 | 2,224,437,203 |
| 120 | Included Transmission Facilities | (Note L) | | 2 224 457 205 |
| | | | (Line 125 - Line 126) | 2,224,457,205 |
| 128 | Inclusion Ratio | | (Line 127 / Line 125) | 100.00% |
| 129 130 | Gross Revenue Requirement Adjusted Gross Revenue Requirement | | (Line 124) (Line 128 * Line 129) | <u>228,278,798</u> 228,278,798 |
| 130 | Aujusted Gloss Revende Requirement | | | 220,270,790 |
| | Revenue Credits | | | |
| 131 | Revenue Credits | | Attachment 3 | 2,644,218 |
| 132 | Net Revenue Requirement | | (Line 130 - Line 131) | 225,634,580 |
| | • | | | · · · · |
| 400 | Net Plant Carrying Charge | | (1.1.100) | |
| 133 | Net Revenue Requirement | | (Line 132) (Line 17 Line 22 Lline 22) | 225,634,580 |
| 134 135 | Net Transmission Plant + CWIP FCR | | (Line 17 - Line 23 + Line 33) (Line 133 / Line 134) | 1,737,493,925 12.9862% |
| 135 | FCR without Depreciation | | (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 | 10.4218% |
| 137 | FCR without Depreciation and Pre-Commercial Costs | | (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 | 10.4218% |
| 138 | FCR without Depreciation, Return, nor Income Taxes | | (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 | 1.5009% |
| | | | | |

Net Plant Carrying Charge Calculation with Incentive ROE

| 139 | Net Revenue Requirement Less Return and Taxes | | (Line 132 - Line 122 - Line 123) | 70,634,210 |
|-----|---|----------|---|----------------|
| 140 | Increased Return and Taxes | | Attachment 4 | 166,392,167 |
| 141 | Net Revenue Requirement with Incentive ROE | | (Line 139 + Line 140) | 237,026,377 |
| 142 | Net Transmission Plant + CWIP | | (Line 17 - Line 23+ Line 33) | 1,737,493,925 |
| 143 | FCR with Incentive ROE | | (Line 141 / Line 142) | 13.6419% |
| 144 | FCR with Incentive ROE without Depreciation | | (Line 141 - Line 75) / Line 142 | 11.0774% |
| 145 | FCR with Incentive ROE without Depreciation and Pre-Commercial | | (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 | 11.0774% |
| 146 | Net Revenue Requirement | | (Line 132) | 225,634,579.89 |
| 147 | Reconciliation amount | | Attachment 6 | 0.00 |
| 148 | Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zon | es | Attachment 7 | 5,831,436.77 |
| 149 | Facility Credits under Section 30.9 of the PJM OATT | | Attachment 5 | 0.00 |
| 150 | Net Zonal Revenue Requirement | | (Line 146 + 147 + 148 + 149) | 231,466,016.65 |
| | Network Zonal Service Rate | | | |
| 151 | 1 CP Peak | (Note K) | PJM Data | N/A |
| 152 | Rate (\$/MW-Year) | | (Line 150 / 151) | N/A |
| 153 | Network Service Rate (\$/MW/Year) | | (Line 152) | N/A |

Notes

A Electric portion only

B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded. For the Estimate Process:

Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.

New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.

Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

For the Reconciliation Process:

Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service

Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

accumulated depreciation associated with current year transmission plant.

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.

- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =

- the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
- If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:

Example:

Assume Last Project goes into service on day 260.

Hypothetical Capital Structure until the last project goes into service is 50/50. Assume Year End actual capital structure is 60% equity and 40% debt.

Therefore: Weighted Equity = [50%*260+60%*(365-260)]/365

| | | Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet | | | | | | | | |
|---|--|---|--|-------------------|--|---------------------|---------------------|--|----------------|--|
| | | | Tr | ans-Alleghen | y Interstate Company | , | | | | |
| Line | B1 | B2 | B3 End of Year for | С | D | E | F | G | | |
| | Beg of Year Total | End of Year Total | Est. Average for Final <i>Total</i> | Retail Related | Only Transmission Related | Plant Related | Labor Related | Total ADIT | | |
| 1 ADIT- 282 From Account Total Below 2 ADIT-283 From Account Total Below 3 ADIT-190 From Account Total Below | 569,588,413 85,869,051 (239,223,146) | 569,306,013 82,311,791 (182,081,741) | 569,447,213 84,090,421 (210,652,444) | | 569,447,213 83,000,329 (209,535,708) | - | - - - | 569,447,213 83,000,329 (209,535,708) | Enter Negative | |
| 4 Subtotal 5 Wages & Salary Allocator 6 Gross Plant Allocator 7 ADIT | (,, , | (,,,, | (,,,) | | 442,911,835 | - 100.0000% - | - 100.0000% - | 442,911,835 | | |

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

Dissimilar items with amounts exceeding \$100,000 will be listed separately.

Trans-Allegheny Interstate Line Company

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed,

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 6 of 49

| Α | B1 | B2 | B3 | | D / Interstate Compar | E | F | G | |
|--|--------------------------|--------------------------|--------------------------|----------------|--------------------------|-------------------------|------------------|------------------|---|
| | | | 1 | rans-Allegheny | / interstate Compar | ny | | | |
| End of Year for Est. Average for ADIT-190 Beg of Year End of Year Final Retail Gas, Prod | | | | | | Only | | | |
| | Balance p234.18.b | Balance p234.18.c | Total | Related | Or Other Related | Transmission Related | Plant Related | Labor Related | JUSTIFICATION |
| Accelerated Tax Depr-FED-Norm | (7) | 6 | (1) | | | (1) | | | Additional tax deprecation over book |
| AFUDC Debt-VA-Norm-Incurred-CWIP | (1) | - | (1) | | | (1) | | | Portion of AFUDC Debt that relates to property and booked to account 189 Disallowance in current year for charitable deduction due to tax loss, tax attribute |
| Charitable Contribution - VA RTA | 102 | 70 | 86 | | 86 | | | | carries forward five years Disallowance in current year for charitable deduction due to tax loss, tax attribute |
| Charitable Contribution - WV RTA | 1,582 | 1,648 | 1,615 | | 1,615 | | | | carries forward five years Disallowance in current year for charitable deduction due to tax loss, tax attribute |
| Charitable Contribution Carryforward | 2,131 | 4,559 | 3,345 | | 3,345 | | | | carries forward five years |
| CIAC-Fed-Norm | 1,269,101 | 1,242,530 | 1,255,816 | | | 1,255,816 | | | Taxable CIAC |
| CIAC-Fed-Norm-Incurred-CWIP | 1,892,585 | 1,892,584 | 1,892,585 | | | 1,892,585 | | | Taxable CIAC Taxable CIAC |
| CIAC-MD-Norm-Incurred-CWIP CIAC-PA-Norm | 21,595 98,596 | 21,594 | 21,595 | | | 21,595 | | | Taxable CIAC Taxable CIAC |
| CIAC-PA-Norm-Incurred-CWIP | 71,176 | 96,435 71,175 | 97,516 71,176 | | | 97,516 71,176 | | | Taxable CIAC |
| CIAC-VA-Norm | (35,004) | (34,093) | (34,549) | | | (34,549) | | | Taxable CIAC |
| CIAC-VA-Norm-Incurred-CWIP | 20,558 | 20,558 | 20,558 | | | 20,558 | | | Taxable CIAC |
| CIAC-WV-Norm | 96,259 | 94,259 | 95,259 | | | 95,259 | | | Taxable CIAC |
| CIAC-WV-Norm-Incurred-CWIP | 157,677 | 157,677 | 157,677 | | | 157,677 | | | Taxable CIAC |
| Deferral Amortization of Excess Deferred Income Taxes | 3,923,465 | 3,554,796 | 3,739,131 | | | 3,739,131 | | | Resulting from deferral of refund of excess ADIT due to customers |
| FASB 109 Gross-UP | (1,935,983) | 980,373 | (477,805) | | | (477,805) | | | Reclass of the tax portion (gross-up) for property items included in account 190 |
| Federal NOL | 143,291,694 | 87,317,982 | 115,304,838 | | | 115,304,838 | | | Result of bonus depreciation |
| General Business Credit Carryforward | - | 176,874 | 88,437 | | | 88,437 | | | Research & Developmental/Experimental costs that for tax purposes generate a dollar for dollar tax credit |
| Merger Costs: D&O Insurance | 566 | 459 | 513 | | 513 | | | | Costs incurred as a result of Allegheny merging with FirstEnergy which are not to b included within the revenue requirement Costs incurred as a result of Allegheny merging with FirstEnergy which are not to b |
| Merger Costs: Licenses | 26,137 | 21,202 | 23,670 | | 23,670 | | | | included within the revenue requirement |
| NOL Deferred Tax Asset - LT PA | 805,160 | (293,499) | 255,831 | | 23,070 | 255,831 | | | Result of bonus depreciation |
| NOL Deferred Tax Asset - LT WV | 18,308,323 | 18,499,318 | 18,403,821 | | | 18,403,821 | | | Result of bonus depreciation |
| Pension EDCP-SERP Payments | 3,121 | - | 1,561 | | | 1,561 | | | Pension related temporary difference associated with Service Company allocations |
| Pension/OPEB : Other Deferred Credit or Debit | 2,122,361 | 635,490 | 1,378,926 | | | 1,378,926 | | | Pension related temporary difference associated with Service Company allocations |
| PJM Revenue Over/Under Recovery | - - | 25,598 | 12,799 | | | 12,799 | | | Comparison of actual to forecast revenues – non-property related Reflects the adjustments and subsequent amortization of the regulatory asset |
| | | | | | | | | | associated with the adjusted debt balances resulting from the FE/AYE merger (Offs |
| Purchase Accounting-LTD FMV | 1,104,904 | 1,070,112 | 1,087,508 | | 1,087,508 | 4 000 000 | | | is PAA - LT Regulatory Asset Amort below in 283) Deductions related to state income taxes |
| State Income Tax Deductible | 1,028,829 | 1,630,966 | 1,329,898 | | | 1,329,898 27,203,752 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-Fed-Norm Tax Interest Capitalized-Fed-Norm-Incurred-CWIP | 27,497,168 33,030,082 | 26,910,336 33,921,585 | 27,203,752 33,475,834 | | | 33,475,834 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm | 389,599 | 381,231 | 385,415 | | | 385,415 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm-Incurred-CWIP | 320,872 | 333,706 | 327,289 | | | 327,289 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm | 663,498 | 657,421 | 660,460 | | | 660,460 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm-Incurred-CWIP | 1,077,832 | 1,176,735 | 1,127,284 | | | 1,127,284 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm | 466,976 | 456,910 | 461,943 | | | 461,943 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm-Incurred-CWIP | 342,323 | 357,278 | 349,801 | | | 349,801 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm | 2,504,328 | 2,455,556 | 2,479,942 | | | 2,479,942 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm-Incurred-CWIP | 2,643,023 | 2,777,479 | 2,710,251 | | | 2,710,251 | | | Actual amount of tax interest capitalized |
| Subtotal | 241,210,628 | 186,616,910 | 213,913,769 | - | 1,116,736 | 212,797,033 | - | - | |
| Less FASB 109 included above Less FASB 106 included above | 1,987,482 | 4,535,169 | 3,261,326 | - | - | 3,261,326 | - | - | |
| Total | 239,223,146 | 182,081,741 | 210,652,444 | - | 1,116,736 | 209,535,708 | - | - | |

Instructions for Account 190:

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

5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.

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

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PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

| Α | B1 | B2 | B3 | С | D | Е | F | G | |
|--|------------------------------------|------------------------------------|---|-------------------|----------------------------------|---------------------------------|------------------|------------------|---|
| | | | Ті | rans-Allegheny | Interstate Compa | any | | | |
| ADIT- 282 | Beg of Year Balance p274.9.b | End of Year Balance p275.9.k | End of Year for Est. Average for Final Total | Retail Related | Gas, Prod Or Other Related | Only Transmission Related | Plant Related | Labor Related | JUSTIFICATION |
| A&G Expenses Capitalized | 12,170,860 | 13,588,845 | 12,879,852 | | | 12,879,852 | | | Basis difference relating to A&G expense |
| Accelerated Tax Depreciation | 518,350,723 | 516,039,594 | 517,195,158 | | | 517,195,158 | | | Additional tax deprecation over book |
| Additional State Depreciation MD | 3,607,978 | 3,905,917 | 3,756,947 | | | 3,756,947 | | | Temporary difference for additional state depreciation allowed for MD tax return |
| Additional State Depreciation PA | 9,434,048 | 10,151,631 | 9,792,840 | | | 9,792,840 | | | Temporary difference for additional state depreciation allowed for PA tax return |
| Additional State Depreciation VA | 4,658,902 | 4,971,979 | 4,815,441 | | | 4,815,441 | | | Temporary difference for additional state depreciation allowed for VA tax return |
| Additional State Depreciation WV | 47,524,948 | 47,590,579 | 47,557,764 | | | 47,557,764 | | | Temporary difference for additional state depreciation allowed for WV tax return |
| AFUDC Debt | 4,243,691 | 4,563,570 | 4,403,631 | | | 4,403,631 | | | Portion of AFUDC Debt that relates to property and booked to account 282 |
| | | | | | | | | | Temporary difference that is capitalized for book purposes but deductible for tax |
| Capitalized Vertical Tree Trimming | 176,700 | 140,628 | 158,664 | | | 158,664 | | | purposes |
| Cost of Removal | (2,359,564) | (2,304,123) | | | | (2,331,843) | | | Temporary difference arising for removal of plant/property |
| FASB 109 Gross-Up | (174,611,782) | (167,035,439) | (170,823,610) | | | (170,823,610) | | | Reclass of the tax portion (gross-up) for property items included in account 282 |
| Other Basis Differences | (30,922,724) | (32,726,582) | (31,824,653) | | | (31,824,653) | | | Other property related temporary differences |
| Sale of Property - Book Gain or (Loss) | (338,396) | - | (169,198) | | | (169,198) | | | Residual basis differences between book and tax on property |
| T&D Repairs | 3,199,188 | 3,383,974 | 3,291,581 | | | 3,291,581 | | | Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43 Vegetation management transmission corridor capital cost and depreciation expense |
| Vegetation Management - Transmission | (157,942) | - | (78,971) | | | (78,971) | | | required for the regulatory financial statement schedules |
| Subtotal | 394,976,631 | 402,270,574 | 398,623,603 | - | - | 398,623,603 | - | - | |
| Less FASB 109 included above | (174,611,782) | (167,035,439) | (170,823,610) | | | (170,823,610) | | | |
| Less FASB 106 included above | - 1 | - | - · | | | - · · · | | | |
| Total | 569,588,413 | 569,306,013 | 569,447,213 | | | 569,447,213 | | | |

Instructions for Account 282:

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

3. ADIT items related only to Transmission are directly assigned to Column E.

4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F. 5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.

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

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der Rev. n expenses

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

| ADIT-283 Charitable Contribution State & Local RTA CIAC-Fed-Norm-Reversal-CWIP | Beg of Year Balance p276.19.b 2,550 1,892,595 | End of Year Balance p277.19.k 2,618 | Tr End of Year for Est. Average for Final Total | rans-Allegheny Retail Related | Interstate Compar Gas, Prod Or Other | טי Only | | | |
|--|---|--|---|-------------------------------------|--|-------------------------|------------------|------------------|---|
| Charitable Contribution State & Local RTA | Balance p276.19.b 2,550 | End of Year Balance p277.19.k | Est. Average for Final | | • | Only | | | |
| | | 2,618 | | | Related | Transmission Related | Plant Related | Labor Related | JUSTIFICATION |
| | | 2.010 | 2,584 | | 2,584 | | | | Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years |
| CIAC-FEU-INUTIT-REVEISAI-CIVIF | | 1,892,595 | 1,892,595 | | 2,304 | 1,892,595 | | | Taxable CIAC |
| CIAC-MD-Norm | (74,075) | (72,234) | (73,155) | | | | | | Taxable CIAC |
| CIAC-MD-Norm-Reversal-CWIP | 21,816 | (72,234) 21,815 | 21,816 | | | (73,155) 21,816 | | | Taxable CIAC |
| CIAC-PA-Norm-Reversal-CWIP | 121,734 | 121,734 | 121,734 | | | 121,734 | | | Taxable CIAC |
| CIAC-VA-Norm-Reversal-CWIP | 14,552 | 14,553 | 14,553 | | | 14,553 | | | Taxable CIAC |
| CIAC-WV-Norm-Reversal-CWIP | 135,497 | 135,498 | 135,498 | | | 135,498 | | | Taxable CIAC |
| Deferred Charge-EIB | 38,386 | 62,188 | 50,287 | | | 50,287 | | | Allocated portion of total liabilities relating to captive insurance |
| FASB 109 Gross-Up | 24,523,772 | 24,468,684 | 24,496,228 | | | 24,496,228 | | | Reclass of the tax portion (gross-up) for property items included in account 283 Research & Developmental/Experimental costs that for tax purposes generate a |
| FIN 48 - R&D Credit | - | 70,749 | 35,375 | | | 35,375 | | | dollar for dollar tax credit |
| PAA - LT Regulatory Asset Amort | 1,104,904 | 1,070,112 | 1,087,508 | | 1,087,508 | | | | Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger |
| Pensions Expense PJM Receivable | - 27,151,743 | 90,055 23,261,809 | 45,028 25,206,776 | | | 45,028 25,206,776 | | | Estimate based on December Reopen 1/14/2022. Will most likely reverse with2021 Federal RTA process in Q3 2022. Pension related temporary timing difference Comparison of actual to forecast revenues - non-property related |
| | | | | | | | | | Estimate based on December Reopen 1/14/2022. Will most likely reverse with 2021 |
| Post Retirement Benefits SFAS 106 Accrual | - | 8,117 | 4,059 | | | 4,059 | | | Federal RTA process in Q3 2022. PBOP/OPEB related temporary timing difference |
| SC01 Timing Allocation | 256,872 | 258,378 | 257,625 | | | 257,625 | | | Timing differences related to service company allocations |
| Tax Interest Capitalized-Fed-Norm-Reversal-CWIP | 32,437,733 | 32,576,354 | 32,507,044 | | | 32,507,044 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm-Reversal-CWIP | 312,079 | 314,226 | 313,153 | | | 313,153 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm-Reversal-CWIP | 1,044,525 | 1,059,701 | 1,052,113 | | | 1,052,113 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm-Reversal-CWIP | 333,724 | 336,051 | 334,888 | | | 334,888 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm-Reversal-CWIP | 2,575,555 | 2,596,271 | 2,585,913 | | | 2,585,913 | | | Actual amount of tax interest capitalized Valuation allowances recorded against state NOL carryforwards not expected to be |
| Valuation Allowance NOL WV | 18,308,323 | 18,499,318 | 18,403,821 | | | 18,403,821 | | | realized |
| Year-End Additional Temp Adjustments L/T | 190,538 | - | 95,269 | | | 95,269 | | | Other non-property related temporary differences |
| Subtotal | 110,392,823 | 106,788,592 | 108,590,708 | | 1,090,092 | 107,500,616 | - | - | |
| Less FASB 109 included above | 24,523,772 | 24,468,684 | 24,496,228 | - | - | 24,496,228 | _ | - | |
| Less FASB 106 included above | 21,020,112 | 8,117 | 4,059 | | | 4,059 | | | |
| Total | 85,869,051 | 82,311,791 | 84,090,421 | | 1,090,092 | 83,000,329 | - | - | |

Instructions for Account 283:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.

ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 ADIT items related only to Transmission are directly assigned to Column E.

ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
 ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.

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

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with2021 ference

A, Line 82

Trans-Allegheny Interstate Line Company

Attachment 2 - Taxes Other Than Income Worksheet

| Othe | er Tax | es | FERC Form No.1 page, line & Col | Amount | Allocator | Allocated Amount |
|---|--------|--|---|---|---|--|
| | Plan | t Related | | Gro | oss Plant Allocate | or |
| 1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9 2.0 2.1 | | 2020 State Property WV 2021 State Property PA (PURTA) 2019 Local Property MD 2020 Local Property MD 2021 Local Property MD 2019 Local Property WV 2020 Local Property WV 2021 Local Property VA 2021 Local Property VA 2021 Local Property PA | p263.31(l) p263.32(l) p263.17(l) p263.6(l) p263.8(l) p263.9(l) p263.14(l) p263.15(l) p263.15(l) p263.11(l) p263.10(l) | 5,715,344 5,652,524 44,884 (24,770) 768,537 840,701 (582) 7,400 4,070 1,563,016 4,051 | 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% | \$ 5,715,344 5,652,524 44,884 (24,770) 768,537 840,701 (582) 7,400 4,070 1,563,016 4,051 |
| 3 | Tota | Plant Related | _ | 14,575,175 | 100.0000% | 14,575,175 |
| | Labo | r Related | | Wage | s & Salary Alloca | ator |
| 4 5 6 7 | | Accrued Federal FICA | p263.39(l) | 42,829 | | |
| 8 | Tota | Labor Related | _ | 42,829 | 100.0000% | 42,829 |
| | Othe | r Included | | Gro | oss Plant Allocate | or |
| 9 10 11 | | | | | 100.0000% | 0 0 0 |
| 12 | Tota | Other Included | | 0 | 100.0000% | 0 |
| 13 | Tota | I Included (Lines 4 + 9 + 13) | _ | 14,618,004 | | 14,618,004 Input to Appendix A |

Retail Related Other Taxes to be Excluded

| 14 15 16 17 18 | Federal Income Tax Corporate Net Income Tax MD Corporate Net Income Tax PA Corporate Net Income Tax VA Corporate Net Income Tax WV | p263.22(l) p263.23(l) p263.24(l) p263.25(l) p263.26(l) | \$ (25,331,011.00) 127,506 2,265,578 198,747 5,190,837 |
|----------------------------|--|--|--|
| 19 | Subtotal, Excluded | | -17,548,343 |
| | otal, Included and Excluded (Line 14 + Line 20) | | -2,930,339 |
| 21 T C | otal Other Taxes from p114.14.c | | 14,618,004 |
| 22 | Difference (Line 20 - Line 21) | | -17,548,343 |

Criteria for Allocation:

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

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FERC Form No.1

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

| | | | Amount | page, line & Col |
|--------------------------|---|---------------------|-----------------------|---|
| | Account 454 - Rent from Electric Property | | | |
| 1 2 | Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues | (Line 1) | - | Page 300 Line: 19 Column: b |
| | Account 456 - Other Electric Revenues (Note 1) | | | |
| - | Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4) | | - | p328-330 |
| 6 7 8 9 | Point to Point Service revenues for which the load is not included in the divisor received by Trans PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3) | smission Owner | 2,644,218 - - | Footnote Data Schedule Page: 328 Line: 1 Column: m |
| | Gross Revenue Credits | (Sum Lines 2-10) | 2,644,218 | |
| | Less line 14g Total Revenue Credits | (Line 11 - Line 12) | 2,644,218 | Input to Appendix A, Line 131 |
| | Revenue Adjustment to determine Revenue Credit Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a | | <u>.</u> | |
| 14c 14d 14e 14f | Net Revenues $(14a - 14b)$ 50% Share of Net Revenues $(14c / 2)$ Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f | | - - - - - | |
| 15 | Amount offset in line 4 above | | - | |
| 16 | Total Account 454 and 456 | | 2,644,218 | |
| 17 | Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A. | | | |
| 18 | Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates. | | | |
| 19 | Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). | | | |
| 20 | Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT. | | | |

Trans-Allegheny Interstate Line Company

Attachment 4 - Calculation with Incentive ROE

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Return and Taxes at High End of the range of Reasonableness

| А | Return and Taxes at High End of the range of Reasonableness | (Sum Lines 26 and 33 from below) | 166,392,167 | Input to Appendix A, Line 140 |
|---|---|----------------------------------|-------------|-------------------------------|
| В | Difference between Base ROE and Incentive ROE | | 100 | |

| | | | Source Referen | ce | |
|----|---|------------------------------|----------------------|--------|---------------|
| 1 | Rate Base | | Appendix A, Line 46 | | 1,381,749,990 |
| 2 | Preferred Dividends | enter positive | Appendix A, Line 84 | | |
| | Common Stock | | | | |
| 3 | Proprietary Capital | | Appendix A, Line 85 | | 941,613,90 |
| 4 | Less Accumulated Other Comprehensive Income Account 219 | | Appendix A, Line 86 | | - ,,- |
| 5 | Less Preferred Stock | | Appendix A, Line 87 | | |
| 6 | Less Account 216.1 | | Appendix A, Line 88 | | |
| 7 | Common Stock | | Appendix A, Line 89 | | 941,613,90 |
| | Capitalization | | | | |
| 8 | Long Term Debt | | Appendix A, Line 90 | | 624,863,5 |
| 9 | Less Unamortized Loss on Reacquired Debt | | Appendix A, Line 91 | | , , |
| 10 | Plus Unamortized Gain on Reacquired Debt | | Appendix A, Line 92 | | |
| 11 | Less ADIT associated with Gain or Loss | | Appendix A, Line 93 | | |
| 12 | Total Long Term Debt | | Appendix A, Line 94 | | 624,863,54 |
| 13 | Preferred Stock | | Appendix A, Line 95 | | |
| 14 | Common Stock | | Appendix A, Line 96 | | 941,613,9 |
| 15 | Total Capitalization | | Appendix A, Line 97 | | 1,566,477,4 |
| 16 | Debt % | Total Long Term Debt | Appendix A, Line 98 | | 39.8897 |
| 17 | Preferred % | Preferred Stock | Appendix A, Line 99 | | 0.0000 |
| 18 | Common % | Common Stock | Appendix A, Line 100 | | 60.1103 |
| 19 | Debt Cost | Total Long Term Debt | Appendix A, Line 101 | | 0.03 |
| 20 | Preferred Cost | Preferred Stock | Appendix A, Line 102 | | 0.00 |
| 21 | Common Cost | Common Stock | | 12.70% | 0.12 |
| 22 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 16 * 19) | | 0.01 |
| 23 | Weighted Cost of Preferred | Preferred Stock | (Line 17 * 20) | | 0.000 |
| 24 | Weighted Cost of Common | Common Stock | (Line 18 * 21) | | 0.076 |
| 25 | Rate of Return on Rate Base (ROR) | | (Sum Lines 22 to 24) | | 0.09 |
| 26 | Investment Return = Rate Base * Rate of Return | | (Line 1 * Line 25) | | 127,199,20 |

Composite Income Taxes

- Income Tax Rates

| 33 | Total Income Taxes | | (Line 32) | 39,192,959 |
|----|-----------------------------------|---|----------------------|------------|
| 32 | Income Tax Component = | CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = | | 39,192,959 |
| 31 | T/ (1-T) | | Appendix A, Line 113 | 37.16% |
| 30 | Т | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = | Appendix A, Line 112 | 27.09% |
| 29 | p = percent of federal income tax | deductible for state purposes | Appendix A, Line 111 | 0.00% |
| 28 | SIT=State Income Tax Rate or Co | | Appendix A, Line 110 | 7.71% |
| 27 | FIT=Federal Income Tax Rate | | Appendix A, Line 109 | 21.00% |

Plant in Service Worksheet Attachment A Line #s, Descriptions, Notes, Form 1 Calculation of Transmission Plant In Service Source p206.58.b December January February company records company records company records company records March April May June July August September October company records p207.58.g November

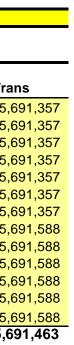
December 15 Transmission Plant In Service

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| m 1 Page #s and Instructior | IS | 13 Month Balance for Reconciliation | EOY Balance for Estimate | | | | | | | | | | | | | |
|-----------------------------|----------|--|-----------------------------|------------|-------------|----------------------------|-----------|---------------|-------------|------------------|-------------|-----------------------|------------|----------------|----------------|----------------|
| | | | | | | 502 Junction - Territorial | | | Meadowbrook | | Bedington | | | | | |
| | | Total | Total | Black Oak | Wylie Ridge | Line | Potter SS | OsageWhiteley | Transformer | North Shenandoah | Transformer | Meadowbrook Capacitor | Kammer | Doubs #2 Trans | Doubs #3 Trans | Doubs #4 Trans |
| | For 2020 | 2,077,276,433 | | 48,694,342 | 17,760,494 | 1,072,946,307 | 2,022,554 | 24,537,262 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,3 |
| ords | For 2021 | 2,081,880,083 | | 48,694,809 | 17,760,494 | 1,072,938,786 | 2,022,554 | 24,537,262 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,3 |
| ords | For 2021 | 2,080,914,293 | | 48,695,344 | 17,760,494 | 1,071,947,003 | 2,022,554 | 24,537,316 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,3 |
| ords | For 2021 | 2,088,852,404 | | 48,705,385 | 17,760,494 | 1,071,898,207 | 2,022,554 | 24,538,041 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,3 |
| ords | For 2021 | 2,088,732,529 | | 48,703,897 | 17,755,640 | 1,071,898,207 | 2,022,554 | 24,565,621 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,3 |
| ords | For 2021 | 2,089,142,329 | | 48,703,897 | 17,755,640 | 1,071,898,207 | 2,022,554 | 24,566,800 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,3 |
| ords | For 2021 | 2,089,362,816 | | 48,704,007 | 17,755,640 | 1,071,872,240 | 2,123,044 | 24,567,091 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,3 |
| ords | For 2021 | 2,089,611,280 | | 48,704,468 | 17,755,640 | 1,071,872,240 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,5 |
| ords | For 2021 | 2,089,681,386 | | 48,705,492 | 17,755,640 | 1,071,873,515 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,5 |
| ords | For 2021 | 2,089,610,045 | | 48,704,401 | 17,755,640 | 1,071,776,766 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,5 |
| ords | For 2021 | 2,089,637,392 | | 48,704,401 | 17,755,640 | 1,071,776,766 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,5 |
| ords | For 2021 | 2,089,675,070 | | 48,704,401 | 17,755,640 | 1,071,776,766 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,5 |
| | For 2021 | 2,233,048,119 | 2,233,048,119 | 49,576,724 | 17,755,640 | 1,071,767,339 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,5 |
| | | 2,098,263,398 | 2,233,048,119 | 48,769,351 | 17,757,134 | 1,072,018,642 | 2,079,463 | 24,563,883 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691,4 |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 13 of 49



| | | Farmers Valley | Harvey Run | | | Grandview | | | | Grandpoint & | Handsome Lake - | | | | | | |
|-----------|------------|----------------|------------|-----------|----------------|-----------|-----------------------|-----------------|-----------|--------------|-----------------|------------|-------------|---------------|-------------|-----------|--------------|
| Cabot SS | Armstrong | Capacitor | Capacitor | Doubs SS | Meadowbrook SS | Capacitor | 502 Jct Substation Co | onemaugh-Seward | Luxor | Guilford | Homer City | Altoona | Blairsville | Carbon Center | Hunterstown | Johnstown | Buffalo Road |
| 7,297,352 | 15,623,986 | 2,067,321 | 832,202 | 5,024,491 | 61,579,924 | 657,191 | 14,734,583 | 28,434,330 | 1,199,446 | 1,781,143 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,019,430 | 4,942,684 | 438, |
| 7,297,346 | 15,623,986 | 2,067,321 | 832,202 | 5,024,491 | 61,579,924 | 657,191 | 14,734,583 | 28,434,306 | 1,199,446 | 1,781,143 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,018,428 | 4,942,684 | 438,8 |
| 7,297,346 | 15,623,986 | 2,067,321 | 832,202 | 5,024,491 | 61,579,924 | 657,191 | 14,734,583 | 28,434,749 | 1,199,446 | 1,781,143 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,579,808 | 657,191 | 14,733,585 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,582,066 | 657,191 | 14,734,423 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,585,172 | 657,191 | 14,823,412 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,590,624 | 657,191 | 14,841,035 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,035 | 657,191 | 14,903,899 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,592,734 | 657,191 | 14,881,157 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,706 | 657,191 | 14,879,748 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,706 | 657,191 | 14,882,152 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,706 | 657,191 | 14,884,300 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,8 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,706 | 657,191 | 19,021,573 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,017,130 | 4,942,684 | 438,8 |
| 7,297,339 | 15,623,982 | 2,067,128 | 832,202 | 5,024,478 | 61,586,772 | 657,191 | 15,137,618 | 28,432,359 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,413 | 3,329,830 | 569,408 | 44,017,048 | 4,942,684 | 438,8 |

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| | | | | | | | | | | Johnstown SS | | | | | | | | | | | Farmers Valley | | | | | | |
|-----------|------------|--------------------|------------------|------------------|-------------|-----------------|------------------|-------------|--------------------|--------------|------------|------------|-----------|-------------|--------------|------------|----------|-------------|------------|------------|----------------|----------------------|-------------|-------------------|----------------------|------------------|---------------|
| Moshannon | Waldo Run | Four Mile Junction | West Union SS Sh | uman Hill/Mobley | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown | Claysburg Ring Bus | Capacitor | Grover Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yeagertown | Nyswaner | Oak Mound | Joffre SS | Erie South | Substation | Richwood Hill | Damascus SS | Warren Substation | Piercebrook SS Flint | t Run Substation | Total |
| 7,527,658 | 56,990,614 | 9,675,164 | 891,272 | 1,490,386 | 692,272 | 18,832,998 | 31,318,256 | 1,754,277 | 7,730,920 | 1,408,768 | 885,549 | 18,821,215 | 2,268,540 | 38,181,684 | 32,986,519 | 1,135,027 | 936,641 | 112,332,359 | 47,713,045 | 46,570,662 | 39,115,082 | 74,394,777 | 2,081,326 | 24,003,975 | 10,438,307 | - | 2,077,276,433 |
| 7,527,658 | 61,432,685 | 9,675,164 | 891,272 | 1,490,386 | 692,272 | 18,832,998 | 31,318,256 | 1,754,277 | 7,730,920 | 1,408,768 | 885,549 | 18,825,980 | 2,268,540 | 38,181,684 | 33,134,562 | 1,135,027 | 936,641 | 112,347,620 | 47,713,045 | 46,571,383 | 39,115,082 | 74,395,653 | 2,081,326 | 24,003,975 | 10,438,307 | - | 2,081,880,083 |
| 7,527,658 | 61,432,788 | 9,675,164 | 891,272 | 1,490,386 | 692,272 | 18,832,998 | 31,318,256 | 1,754,277 | 7,730,920 | 1,408,768 | 885,549 | 18,834,944 | 2,268,540 | 38,181,684 | 33,133,994 | 1,135,027 | 936,641 | 112,364,971 | 47,713,045 | 46,571,383 | 39,115,082 | 74,396,529 | 2,081,326 | 24,003,975 | 10,438,307 | - | 2,080,914,293 |
| 7,527,658 | 61,690,045 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 18,856,460 | 2,268,019 | 38,172,921 | 33,126,240 | 1,134,766 | 936,426 | 112,355,041 | 47,702,094 | 46,560,694 | 39,106,105 | 74,380,332 | 2,081,038 | 23,998,466 | 10,435,912 | 7,798,678 | 2,088,852,404 |
| 7,527,658 | 61,356,349 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 18,875,882 | 2,268,019 | 38,172,921 | 33,113,805 | 1,134,766 | 936,426 | 112,381,737 | 47,702,094 | 46,561,253 | 39,106,105 | 74,381,208 | 2,081,038 | 23,998,466 | 10,436,093 | 7,952,868 | 2,088,732,529 |
| 7,527,658 | 61,359,103 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 18,904,414 | 2,268,019 | 38,172,921 | 33,132,554 | 1,134,766 | 936,426 | 112,406,386 | 47,702,094 | 46,561,253 | 39,106,105 | 74,382,084 | 2,081,038 | 23,998,466 | 10,436,093 | 8,193,834 | 2,089,142,329 |
| 7,527,658 | 61,215,236 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,053,558 | 2,268,019 | 38,172,921 | 33,140,507 | 1,134,766 | 936,426 | 112,428,334 | 47,702,094 | 46,561,264 | 39,107,198 | 74,382,960 | 2,081,038 | 23,998,466 | 10,436,093 | 8,279,165 | 2,089,362,816 |
| 7,527,658 | 61,215,378 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,074,837 | 2,268,019 | 38,172,921 | 33,235,626 | 1,134,766 | 936,426 | 112,447,181 | 47,702,094 | 46,567,200 | 39,107,198 | 74,383,836 | 2,081,038 | 24,003,165 | 10,437,126 | 8,296,407 | 2,089,611,280 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,080,483 | 2,268,019 | 38,172,921 | 33,233,751 | 1,134,766 | 936,426 | 112,467,409 | 47,711,168 | 46,567,200 | 39,107,198 | 74,384,712 | 2,081,038 | 24,003,165 | 10,437,126 | 8,350,743 | 2,089,681,386 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,089,511 | 2,268,019 | 38,172,921 | 33,234,275 | 1,134,766 | 936,426 | 112,485,645 | 47,711,168 | 46,567,200 | 39,107,198 | 74,385,588 | 2,081,038 | 24,003,165 | 10,437,126 | 8,351,014 | 2,089,610,045 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,096,804 | 2,268,019 | 38,172,921 | 33,234,468 | 1,134,766 | 936,426 | 112,500,564 | 47,711,168 | 46,567,200 | 39,107,198 | 74,386,464 | 2,081,038 | 24,003,165 | 10,437,126 | 8,352,677 | 2,089,637,392 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,096,213 | 2,268,019 | 38,172,921 | 33,234,132 | 1,134,766 | 936,426 | 112,519,435 | 47,711,168 | 46,567,200 | 39,107,198 | 74,387,340 | 2,081,038 | 24,003,165 | 10,437,126 | 8,369,386 | 2,089,675,070 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,730,326 | 1,408,503 | 885,549 | 19,121,850 | 2,268,019 | 38,172,921 | 33,234,132 | 1,134,766 | 936,426 | 112,525,641 | 47,711,168 | 46,567,200 | 39,107,198 | 74,388,216 | 2,081,038 | 24,003,165 | 10,437,126 | 146,707,901 | 2,233,048,119 |
| 7,527,658 | 60,982,455 | 9,675,164 | 891,272 | 1,490,132 | 692,150 | 18,829,673 | 31,312,727 | 1,753,968 | 7,729,646 | 1,408,564 | 885,549 | 18,979,396 | 2,268,140 | 38,174,943 | 33,167,274 | 1,134,827 | 936,476 | 112,427,871 | 47,708,111 | 46,566,238 | 39,108,765 | 74,386,900 | 2,081,104 | 24,001,906 | 10,437,067 | 16,973,282 | 2,098,263,398 |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 15 of 49

| | | | | Link to Appendix A, line 15 | 5 |
|---|---|---|--|---|--|
| | Calculation of Distribution Plant In Service | Source | | | |
| | December | p206.75.b | For 2020 | - | |
| | January | company records | For 2021 | - | |
| | February | company records | For 2021 | - | |
| | March | company records | For 2021 | - | |
| | April | company records | For 2021 | - | |
| | May | company records | For 2021 | - | |
| | June | company records | For 2021 | - | |
| | July | company records | For 2021 | - | |
| | August | company records | For 2021 | - | |
| | September | company records | For 2021 | - | |
| | October | company records | For 2021 | - | |
| | November | company records | For 2021 | - | |
| | December | p207.75.g | For 2021 | - | - |
| - | Distribution Plant In Service | · · · · · · · · · · · · · · · · · · · | | - | - |
| | | | | | |
| | Calculation of Intangible Plant In Service | Source | | | |
| | December | p204.5.b | For 2020 | 45,687,165 | |
| | December | p205.5.g | For 2021 | 47,747,742 | 47,747,74 |
| _ | Intangible Plant In Service | · • | | 46,717,454 | 47,747,74 |
| | | | | L | ink to Appendix A, line. |
| | | | | Link to Appendix A, line 18 18 | 8 |
| | Calculation of General Plant In Service | Source | | | |
| | December | p206.99.b | For 2020 | 78,687,132 | - |
| | December | p207.99.g | For 2021 | 80,265,575 | 80,265,57 |
| _ | General Plant In Service | p=0g | | 79,476,354 | 80,265,57 |
| | | | | | ink to Appendix A, line |
| | | | | Link to Appendix A, line 18 18 | 8 |
| | Calculation of Production Plant In Service | Source | | | |
| | December | p204.46b | For 2020 | - | |
| | January | company records | For 2021 | - | |
| | February | company records | For 2021 | | |
| | • | | | | |
| | March | company records | For 2021 | - | |
| | March April | company records company records | | | |
| | | | For 2021 | - - | |
| | April | company records | For 2021 For 2021 | - - - | |
| | April May June | company records company records company records | For 2021 For 2021 For 2021 | - | |
| | April May | company records company records | For 2021 For 2021 For 2021 For 2021 | | |
| | April May June July | company records company records company records company records | For 2021 For 2021 For 2021 For 2021 For 2021 | | |
| | April May June July August | company records company records company records company records company records | For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 | | |
| | April May June July August September | company records company records company records company records company records company records company records | For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 | | |
| | April May June July August September October | company records company records company records company records company records company records company records company records | For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 | | - |
| | April May June July August September October November | company records company records company records company records company records company records company records | For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 | - - - - - - - - - - - | - |
| | April May June July August September October November December | company records company records company records company records company records company records company records company records | For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 | - - - - - - - - - - - | - |
| - | April May June July August September October November December Production Plant In Service | company records company records company records company records company records company records company records company records p205.46.g | For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 | | 2.361.061.436 |
| - | April May June July August September October November December | company records company records company records company records company records company records company records company records | For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 For 2021 | - - - - - - - - - - - - - - - - - - - | - - 2,361,061,436 ink to Appendix A, line |

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp Link to Appendix A, line

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 16 of 49

| ion of Transmission Accumulated Depreciation Sci | burce |
|--|---|
| | ior year FERC Form 1 p219.25.b |
| | ompany records |
| | mpany records |
| | mpany records |
| co | ompany records |
| co | ompany records |
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| er Dź | 219.25.b |
| er co co co co co co | ompany re ompany re ompany re ompany re ompany re |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| | 13 Month Balance for Reconciliation | EOY Balance for Estimate | | | | | | | | | | | | | | | |
|----------|--|--------------------------------|------------|-------------|------------------------------------|-----------|----------------|----------------------------|------------------|---------------------------|--------------------------|------------|----------------|----------------|----------------|-----------|-----------|
| | | | Black Oak | Wylie Ridge | 502 Junction - Territorial Line | Potter SS | Osage Whiteley | Meadowbrook Transformer | North Shenandoah | Bedington Transformers | Meadowbrook Capacitor | Kammer | Doubs #2 Trans | Doubs #3 Trans | Doubs #4 Trans | Cabot SS | Armstrong |
| For 2020 | 338,667,126 | | 17,437,457 | 839,983 | 202,685,845 | 276,825 | 4,286,473 | 2,060,095 | 403,176 | 1,922,870 | 1,600,566 | 9,322,555 | 983,137 | 801,357 | 1,491,858 | 1,296,045 | 2,171,285 |
| For 2021 | 342,362,577 | | 17,555,185 | 888,260 | 204,458,443 | 279,691 | 4,334,228 | 2,073,647 | 406,543 | 1,936,386 | 1,612,656 | 9,391,883 | 991,044 | 808,269 | 1,504,322 | 1,308,816 | 2,198,997 |
| For 2021 | 346,057,063 | | 17,672,913 | 936,537 | 206,229,805 | 282,556 | 4,381,986 | 2,087,198 | 409,910 | 1,949,902 | 1,624,746 | 9,461,212 | 998,952 | 815,181 | 1,516,786 | 1,321,587 | 2,226,708 |
| For 2021 | 349,748,718 | | 17,790,651 | 984,813 | 207,991,329 | 285,421 | 4,429,750 | 2,100,750 | 413,277 | 1,963,418 | 1,636,836 | 9,530,540 | 1,006,859 | | 1,529,250 | 1,334,358 | 2,254,420 |
| For 2021 | 353,435,316 | | 17,908,396 | 1,020,044 | 209,788,740 | 288,287 | 4,477,547 | 2,114,302 | 416,643 | 1,976,935 | 1,648,926 | 9,590,090 | 1,014,767 | 829,005 | 1,541,715 | 1,347,129 | 2,282,131 |
| For 2021 | 357,131,555 | | 18,026,140 | 1,068,313 | 211,547,788 | 291,152 | 4,525,375 | 2,127,854 | 420,010 | 1,990,451 | 1,661,017 | 9,659,418 | 1,022,674 | 835,917 | 1,554,179 | 1,359,900 | 2,309,843 |
| For 2021 | 360,830,302 | | 18,143,884 | 1,116,581 | 213,309,545 | 294,088 | 4,573,206 | 2,141,406 | 423,377 | 2,003,967 | 1,673,107 | 9,728,747 | 1,030,582 | 842,829 | 1,566,643 | 1,372,671 | 2,337,554 |
| For 2021 | 364,532,795 | | 18,261,628 | 1,164,872 | 215,074,099 | 297,100 | 4,621,054 | 2,154,958 | 426,744 | 2,017,483 | 1,685,197 | 9,798,075 | 1,038,489 | 849,741 | 1,579,107 | 1,385,442 | 2,365,266 |
| For 2021 | 368,161,601 | | 18,375,814 | 1,213,187 | 216,767,938 | 300,116 | 4,668,911 | 2,168,510 | 430,111 | 2,030,999 | 1,697,287 | 9,867,403 | 1,046,397 | 856,653 | 1,591,571 | 1,398,213 | 2,392,977 |
| For 2021 | 371,812,075 | | 18,493,560 | 1,261,501 | 218,479,877 | 303,132 | 4,716,764 | 2,182,062 | 433,478 | 2,044,516 | 1,709,377 | 9,936,732 | 1,054,304 | 863,565 | 1,604,036 | 1,410,983 | 2,420,689 |
| For 2021 | 375,390,597 | | 18,611,305 | 1,309,816 | 220,119,785 | 306,149 | 4,764,619 | 2,195,613 | 436,844 | 2,058,032 | 1,721,468 | 10,006,060 | 1,062,212 | 870,477 | 1,616,500 | 1,423,754 | 2,448,400 |
| For 2021 | 379,061,584 | | 18,729,049 | 1,358,130 | 221,852,060 | 309,165 | 4,812,473 | 2,209,165 | 440,211 | 2,071,548 | 1,733,558 | 10,075,389 | 1,070,120 | 877,389 | 1,628,964 | 1,436,525 | 2,476,112 |
| For 2021 | 382,811,845 | 382,811,845 | 18,847,557 | 1,406,444 | 223,632,079 | 312,181 | 4,860,295 | 2,222,717 | 443,578 | 2,085,064 | 1,745,648 | 10,144,717 | 1,078,027 | 884,301 | 1,641,428 | 1,449,296 | 2,503,823 |
| | 360,769,473 | 382,811,845 | 18,142,580 | 1,120,652 | 213,225,949 | 294,297 | 4,573,283 | 2,141,406 | 423,377 | 2,003,967 | 1,673,107 | 9,731,755 | 1,030,582 | 842,829 | 1,566,643 | 1,372,671 | 2,337,554 |
| | Link to Appendix A, line 23 | Link to Appendix A, line 23 | | | | | | | | | | | | | | | |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 17 of 49

| | | | Details | | | | | | | | | | | | |
|-----------------------------|-------------------------|----------|----------------|------------------------|--------------------|------------------|---------|--------------------------|-------------------------------|-----------|-------------|---------------|-------------|-----------|--------------|
| | | | | | | | | | | | | | | | |
| Farmers Valley Capacitor | Harvey Run Capacitor | Doubs SS | Meadowbrook SS | Grandview Capacitor | 502 Jct Substation | Conemaugh-Seward | Luxor | Grandpoint & Guilford | Handsome Lake - Homer City | Altoona | Blairsville | Carbon Center | Hunterstown | Johnstown | Buffalo Road |
| 136,990 | 118,691 | 705,589 | 8,288,337 | 100,306 | 1,000,612 | 4,050,598 | 159,534 | 244,025 | 1,841,265 | 4,941,101 | 455,296 | 76,467 | 6,036,453 | 701,588 | 58,92 |
| 138,631 | 120,148 | 714,258 | 8,394,598 | 101,457 | 1,010,990 | 4,105,941 | 161,646 | 247,131 | 1,864,314 | 5,004,554 | 461,124 | 77,463 | 6,113,486 | 710,263 | 59,69 |
| 140,271 | 121,604 | 722,928 | 8,500,860 | 102,608 | 1,021,368 | 4,161,285 | 163,758 | 250,236 | 1,887,362 | 5,068,006 | 466,951 | 78,460 | 6,190,517 | 718,938 | 60,45 |
| 141,912 | 123,061 | 731,597 | 8,607,121 | 103,759 | 1,031,745 | 4,216,627 | 165,870 | 253,342 | 1,910,411 | 5,131,458 | 472,778 | 79,456 | 6,267,546 | 727,613 | 61,22 |
| 143,553 | 124,517 | 740,266 | 8,713,382 | 104,910 | 1,042,123 | 4,271,966 | 167,982 | 256,447 | 1,933,460 | 5,194,910 | 478,605 | 80,453 | 6,344,575 | 736,289 | 61,99 |
| 145,194 | 125,973 | 748,936 | 8,819,643 | 106,061 | 1,052,501 | 4,327,305 | 170,095 | 259,553 | 1,956,508 | 5,258,362 | 484,432 | 81,449 | 6,421,604 | 744,964 | 62,76 |
| 146,835 | 127,430 | 757,605 | 8,925,904 | 107,212 | 1,062,878 | 4,382,644 | 172,207 | 262,658 | 1,979,557 | 5,321,814 | 490,260 | 82,446 | 6,498,634 | 753,639 | 63,53 |
| 148,476 | 128,886 | 766,275 | 9,032,165 | 108,364 | 1,073,256 | 4,437,983 | 174,319 | 265,764 | 2,002,605 | 5,385,266 | 496,087 | 83,442 | 6,575,663 | 762,314 | 64,29 |
| 150,117 | 130,342 | 774,945 | 9,138,427 | 109,515 | 1,083,634 | 4,493,322 | 176,431 | 268,869 | 2,025,654 | 5,448,719 | 501,914 | 84,439 | 6,652,692 | 770,989 | 65,06 |
| 151,758 | 131,799 | 783,614 | 9,244,688 | 110,666 | 1,094,011 | 4,548,661 | 178,543 | 271,975 | 2,048,702 | 5,512,171 | 507,741 | 85,435 | 6,729,721 | 779,664 | 65,83 |
| 153,399 | 133,255 | 792,284 | 9,350,949 | 111,817 | 1,104,389 | 4,604,000 | 180,655 | 275,080 | 2,071,751 | 5,575,623 | 513,568 | 86,432 | 6,806,750 | 788,339 | 66,60 |
| 155,039 | 134,711 | 800,954 | 9,457,210 | 112,968 | 1,114,767 | 4,659,339 | 182,767 | 278,185 | 2,094,800 | 5,639,076 | 519,396 | 87,428 | 6,883,779 | 797,015 | 67,37 |
| 156,680 | 136,168 | 809,624 | 9,563,471 | 114,119 | 1,125,144 | 4,714,678 | 184,879 | 281,291 | 2,117,848 | 5,702,528 | 525,223 | 88,425 | 6,960,809 | 805,690 | 68,13 |
| 146,835 | 127,430 | 757,606 | 8,925,904 | 107,212 | 1,062,878 | 4,382,642 | 172,207 | 262,658 | 1,979,557 | 5,321,814 | 490,260 | 82,446 | 6,498,633 | 753,639 | 63,53 |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 18 of 49

| | | | | | | | | | | Johnstown SS | | | | | | | | | | | Farmers Valley | | | | | | |
|-----------|------------|--------------------|---------------|--------------------|-------------|-----------------|------------------|-------------|--------------------|--------------|------------|-----------|-----------|-------------|--------------|------------|----------|------------|-----------|------------|----------------|----------------------|-------------|-------------------|-------------------------|---------------|-------------|
| Moshannon | Waldo Run | Four Mile Junction | West Union SS | Shuman Hill/Mobley | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown | Claysburg Ring Bus | Capacitor | Grover Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yeagertown | Nyswaner | Oak Mound | Joffre SS | Erie South | Substation | Richwood Hill | Damascus SS | Warren Substation | Piercebrook SS Flint Ru | un Substation | Total |
| 901,544 | 8,611,044 | 1,159,020 | 114,192 | 167,197 | 70,999 | 2,568,654 | 4,863,728 | 237,854 | 904,935 | 155,720 | 62,994 | 2,406,521 | 255,840 | 4,187,938 | 2,334,389 | 122,372 | 99,295 | 8,265,442 | 4,628,649 | 6,330,140 | 3,766,764 | 7,593,984 | 238,217 | 1,785,978 | 338,411 | - | 338,667,126 |
| 914,718 | 8,743,469 | 1,174,913 | 115,752 | 169,820 | 72,211 | 2,609,417 | 4,940,571 | 241,531 | 918,534 | 158,160 | 63,936 | 2,449,467 | 259,757 | 4,254,756 | 2,384,178 | 124,359 | 100,934 | 8,443,256 | 4,733,053 | 6,444,860 | 3,835,772 | 7,748,558 | 241,859 | 1,827,992 | 356,678 | - | 342,362,577 |
| 927,891 | 8,875,989 | 1,190,806 | 117,312 | 172,443 | 73,422 | 2,650,180 | 5,017,415 | 245,209 | 932,134 | 160,600 | 64,879 | 2,492,426 | 263,675 | 4,321,574 | 2,434,096 | 126,345 | 102,573 | 8,621,100 | 4,837,458 | 6,559,581 | 3,904,780 | 7,903,133 | 245,502 | 1,870,006 | 374,945 | - | 346,057,063 |
| 941,064 | 9,008,508 | 1,206,699 | 118,872 | 175,066 | 74,634 | 2,690,938 | 5,094,250 | 248,886 | 945,732 | 163,039 | 65,821 | 2,535,409 | 267,592 | 4,388,385 | 2,484,008 | 128,331 | 104,212 | 8,798,955 | 4,941,851 | 6,674,288 | 3,973,780 | 8,057,692 | 249,144 | 1,912,015 | 393,210 | 7,049 | 349,748,718 |
| 954,238 | 9,141,027 | 1,222,592 | 120,431 | 177,688 | 75,845 | 2,731,692 | 5,171,075 | 252,563 | 959,328 | 165,479 | 66,763 | 2,578,425 | 271,509 | 4,455,187 | 2,508,897 | 130,317 | 105,851 | 8,976,830 | 5,046,231 | 6,788,983 | 4,042,772 | 8,212,234 | 252,786 | 1,954,019 | 411,473 | 20,991 | 353,435,316 |
| 967,411 | 9,273,546 | 1,238,485 | 121,991 | 180,311 | 77,056 | 2,772,447 | 5,247,901 | 256,239 | 972,925 | 167,918 | 67,705 | 2,621,481 | 275,426 | 4,521,990 | 2,558,797 | 132,303 | 107,489 | 9,154,754 | 5,150,612 | 6,903,679 | 4,111,764 | 8,366,777 | 256,427 | 1,996,024 | 429,736 | 34,989 | 357,131,555 |
| 980,585 | 9,406,066 | 1,254,378 | 123,551 | 182,933 | 78,267 | 2,813,200 | 5,324,727 | 259,916 | 986,521 | 170,358 | 68,647 | 2,664,680 | 279,342 | 4,588,792 | 2,608,071 | 134,289 | 109,128 | 9,332,722 | 5,254,992 | 7,018,374 | 4,180,756 | 8,521,323 | 260,069 | 2,038,028 | 447,999 | 49,149 | 360,830,302 |
| 993,758 | 9,538,585 | 1,270,271 | 125,110 | 185,556 | 79,478 | 2,853,954 | 5,401,553 | 263,593 | 1,000,117 | 172,797 | 69,590 | 2,708,017 | 283,259 | 4,655,595 | 2,658,017 | 136,275 | 110,767 | 9,510,731 | 5,359,373 | 7,133,076 | 4,249,750 | 8,675,870 | 263,711 | 2,080,037 | 466,263 | 63,273 | 364,532,795 |
| 1,006,931 | 9,671,105 | 1,286,266 | 126,670 | 188,179 | 80,690 | 2,894,708 | 5,478,379 | 267,270 | 1,013,714 | 175,236 | 70,532 | 2,751,379 | 287,176 | 4,722,398 | 2,708,265 | 138,260 | 112,406 | 9,688,777 | 5,463,761 | 7,247,785 | 4,318,744 | 8,830,418 | 267,353 | 2,122,049 | 484,528 | 77,461 | 368,161,601 |
| 1,020,105 | 9,803,626 | 1,302,364 | 128,230 | 190,801 | 81,901 | 2,935,461 | 5,555,205 | 270,946 | 1,027,310 | 177,676 | 71,474 | 2,794,754 | 291,093 | 4,789,200 | 2,758,317 | 140,246 | 114,044 | 9,866,860 | 5,568,158 | 7,362,493 | 4,387,738 | 8,984,967 | 270,995 | 2,164,062 | 502,793 | 91,698 | 371,812,075 |
| 1,033,278 | 9,936,146 | 1,318,462 | 129,790 | 193,424 | 83,112 | 2,976,215 | 5,632,031 | 274,623 | 1,040,907 | 180,115 | 72,416 | 2,838,142 | 295,009 | 4,856,003 | 2,808,396 | 142,232 | 115,683 | 10,044,975 | 5,672,554 | 7,477,201 | 4,456,731 | 9,139,519 | 274,637 | 2,206,074 | 521,058 | 105,936 | 375,390,597 |
| 1,046,452 | 10,068,666 | 1,334,560 | 131,349 | 196,047 | 84,323 | 3,016,968 | 5,708,857 | 278,300 | 1,054,503 | 182,555 | 73,359 | 2,881,536 | 298,926 | 4,922,805 | 2,858,518 | 144,218 | 117,322 | 10,223,123 | 5,776,950 | 7,591,909 | 4,525,725 | 9,294,071 | 278,278 | 2,248,087 | 539,323 | 120,190 | 379,061,584 |
| 1,059,625 | 10,201,297 | 1,350,658 | 132,909 | 198,669 | 85,534 | 3,057,722 | 5,785,683 | 281,977 | 1,068,100 | 184,994 | 74,301 | 2,926,525 | 302,843 | 4,989,608 | 2,908,612 | 146,204 | 118,960 | 10,401,295 | 5,881,347 | 7,706,617 | 4,594,719 | 9,448,625 | 281,920 | 2,290,099 | 557,587 | 163,541 | 382,811,845 |
| 980,585 | 9,406,083 | 1,254,575 | 123,551 | 182,933 | 78,267 | 2,813,197 | 5,324,721 | 259,916 | 986,520 | 170,357 | 68,647 | 2,665,289 | 279,342 | 4,588,787 | 2,616,351 | 134,289 | 109,128 | 9,332,986 | 5,254,999 | 7,018,384 | 4,180,754 | 8,521,321 | 260,069 | 2,038,036 | 448,000 | 56,483 | 360,769,473 |

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| Total Accumulated Depreciation | Sum of averages above | |
|--|---|----------------------|
| Production Accumulated Depreciation | | |
| December | p219.20.b thru 219.24.b | For 2021 |
| November | company records | For 2021 |
| October | company records | For 2021 |
| September | company records | For 2021 |
| August | company records | For 2021 For 2021 |
| June July | company records company records | For 2021 For 2021 |
| May | company records | For 2021 |
| April | company records | For 2021 |
| March | company records | For 2021 |
| February | company records | For 2021 |
| January | company records | For 2021 |
| Calculation of Production Accumulated Depreciation December | Source Prior year FERC Form 1 p219.20.b-24.b | For 2020 |
| | | |
| Accumulated General Depreciation | μ213.20.0 | FUI 2021 |
| December | Prior year FERC Form 1 p219.28b p219.28.b | For 2020 For 2021 |
| Calculation of General Accumulated Depreciation December | Source Prior year FERC Form 1 p219 28b | For 2020 |
| | | |
| Accumulated Intangible Depreciation | | |
| December | p200.21b | For 2020 |
| Calculation of Intangible Accumulated Depreciation | Source Prior year FERC Form 1 p200.21.b | For 2020 |
| Distribution Accumulated Depreciation | p210.20.0 | |
| December | p219.26.b | For 2021 |
| November | company records | For 2021 |
| October | company records | For 2021 |
| September | company records | For 2021 |
| August | company records | For 2021 |
| July | company records | For 2021 |
| June | company records | For 2021 |
| Мау | company records | For 2021 |
| April | company records | For 2021 |
| March | company records | For 2021 |
| February | company records | For 2021 |
| January | company records | For 2021 |
| lenuen. | | |
| December | Prior year FERC Form 1 p219.26.b | For 2020 |

Trans-Allegheny Interstate Line

Attachment 5 - Cost Supp

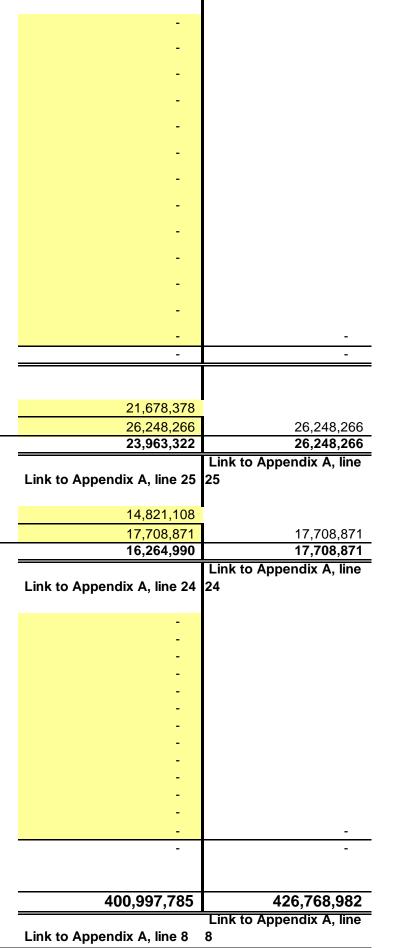


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| Electric / Non-electric Cost Support |
|---|
| Link to Appendix A, line #s, Descriptions, |
| Materials and Supplies40Transmission Materials & Supplies37Undistributed Stores ExpenseAllocated General Expenses51Plus Property Under Capital Leases |
| ransmission / Non-transmission Cost Support |
| Link to Appendix A, line #s, Descriptions, |
| 34 Transmission Related Land Held for Future Use |
| WIP & Expensed Lease Worksheet |
| Link to Appendix A, line #s, Descriptions, Plant Allocation Factors 6 Electric Plant in Service Plant In Service 15 Transmission Plant In Service Accumulated Depreciation 23 Transmission Accumulated Depreciation |
| Pre-Commercial Costs Capitalized |
| Link to Appendix A, line #s, Descriptions, 35 Unamortized Capitalized Pre-Commercial Costs |
| PRI Dues Cost Support |
| Attachment A Line #s, Descriptions, No Allocated General & Common Expenses 58 Less EPRI Dues |
| Regulatory Expense Related to Transmission Cost Supp |
| Link to Appendix A, line #s, Descriptions, Directly Assigned A&G |
| 62 Regulatory Commission Exp Account 928 |
| Safety Related Advertising Cost Support |
| Link to Appendix A, line #s, Descriptions, Directly Assigned A&G |
| 66 General Advertising Exp Account 930.1 |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| s, Notes, Form 1 Page #s and Instructions | Form 1 | l Amount E | Electric Portion | 1 | Non-electric Portion | |
|---|----------------------------|--|--|----------------------------|--|--|
| p227.8 | Beg | of year End of | Year (for estimate) | | Average of Beginning and Ending Balances | |
| p227.16 | | - | - | | <u> </u> | |
| 0 p200.4.c | | - | - | | - | |
| | | | | | | |
| s, Notes, Form 1 Page #s and Instructions | Beg | of year End of | Year (for estimate) | | Average of Beginning and Ending Balances | |
| Total Non-transm Transmissio | ssion Related n Related | - | - | | - - | |
| | | | | | | |
| s, Notes, Form 1 Page #s and Instructions | Beg | of year CWIP | P In Form 1 Amount | | Expensed Lease in Form 1 Amount | |
| (Note B) Attachment | | 2,201,650,730 | <u>.</u> | | _ | |
| (Note B) Attachment | | 2,077,276,433 | _ | | - | |
| (Note B) Attachment | | 338,667,126 | | | <u>-</u> | |
| | | | | | | |
| s, Notes, Form 1 Page #s and Instructions | | ate and BOY for Amortiz inal | ation Amount (Over _{Cale} 4 Years) | | Average of Beginning and Ending Balances (for estimate and reconciliation) | |
| | \$ | - \$ | - \$ | - \$ | - | |
| | | | | | | |
| Notes, Form 1 Page #s and Instructions | Beg | of year | EPRI Dues | | | |
| (Note D) p352 & 353 | | 0 | 0 | | | |
| pport | | | | | | |
| s, Notes, Form 1 Page #s and Instructions | Form 1 | l Amount Trar | N Nsmission Related | on-transmission Related | | |
| (Noto C) = 222 190 h | | | | Lii | nk to Appendix A, e 62 | |
| (Note G) p323.189.b | | - | - | - 111 | 5.02 | |
| s Notes Form 1 Page #s and Instructions | Form | I Amount | Safaty Related | nn-safatu Dalatad | | |
| s, Notes, Form 1 Page #s and Instructions | Form | Anount | Safety Related No | on-safety Related | nk to Annordiu A | |
| (Note F) p323.191.b | | - | - | | nk to Appendix A, e 66 | |

| | Non-electric Portion | Details |
|-----|--|--------------------|
| | Average of | |
| te) | Beginning and Ending Balances | |
| - | - | |
| - | _ | |
| - | - | |
| | | |
| | | |
| | Average of Beginning and Ending Balances | |
| te) | Ending Balances | Details |
| - | - | Enter Details Here |
| - | - | |
| | | |
| | | |
| | | |
| | Expensed Lease in Form 1 Amount | Details |
| | | |
| - | - | |
| - | - | |
| - | - | |
| | | |
| | Average of | |
| Ver | Beginning and Ending Balances Calculated End of Year (for estimate and Balance reconciliation) | |
| TCI | Calculated End of Year (for estimate and Balance reconciliation) | |
| | ¢ | |
| - | \$-\$- | |
| | | |
| | | Details |
| | | Enter Details Here |
| | | |
| | | |
| | Non-transmission | |
| | Related | Details |
| - | Link to Appendix A, - line 62 | Enter Details Here |
| | | |
| | | |
| | Non-safety Related | Details |
| | Link to Appendix A, | |
| - | - line 66 | Enter Details Here |
| | | |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 21 of 49

| wulti | State Workpaper |
|-------|--|
| | Link to Appendix A, line #s, Descriptions, Income Tax Rates |
| 110 | SIT=State Income Tax Rate or Composite |
| duc | ation and Out Reach Cost Support |
| | Link to Appendix A, line #s, Descriptions, |
| 63 | Directly Assigned A&G General Advertising Exp Account 930.1 |
| xcl | uded Plant Cost Support |
| | Link to Appendix A, line #s, Descriptions, |
| 126 | Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Faci Excluded Transmission Facilities |
| | Step-Up Facilities |
| | Instructions: 1 Remove all investment below 69 kV or generator step up transformers included in tra |
| | are not a result of the RTEP Process |
| | 2 If unable to determine the investment below 69kV in a substation with investment of 6 |
| | the following formula will be used: A Total investment in substation |
| | B Identifiable investment in Transmission (provide workpapers) |
| | C Identifiable investment in Distribution (provide workpapers) D Amount to be excluded (A x (C / (B + C))) |
| | |
| rep | ayments |
| | |
| | Link to Appendix A, line #s, Descriptions, |
| 36 | Prepayments Prepayments |
| | Prepaid Pensions if not included in Prepayments |
| | Total Prepayments |
| eta | il of Account 566 Miscellaneous Transmission Expe |
| | Link to Appendix A, line #s, Descriptions, |
| 70 | Amortization Expense on Pre-Commercial Cost |
| 71 | Pre-Commercial Expense |
| 72 | Miscellaneous Transmission Expense Total Account 566 Miscellaneous Transmission Expenses |
| | |
| | |
| | |
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| | |
| | |
| 140 | Net Revenue Requirement |
| 149 | Facility Credits under Section 30.9 of the PJM OATT |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| s, Notes, Form 1 Page #s and Instructions | State 1 | State 2 | State 3 | |
|---|-------------------------------------|--|-------------------------------|---------|
| | MD 8.25% | WV 6.5% | PA 9.99% | VA 6.0% |
| | Composite | Composite is calculated based on sales, payroll and pr | roperty for each jurisdiction | |
| (Note H) | 7.7091% | | | |
| | | | | |
| s, Notes, Form 1 Page #s and Instructions | Form 1 Amount | Education & Outreach | Other | |
| (Note J) p323.191.b | - | - | - | |
| | | | | |
| s, Notes, Form 1 Page #s and Instructions | Excluded Transmission Facilities | | | |
| Facilities | | | | |
| (Note L) | | | | |
| | - | | | |
| | Enter \$ | | | |
| transmission plant in service that | | | | |
| | | | | |
| of 69 kV and higher as well as below 69 kV, | Or | | | |
| Example | Enter \$ | | | |
| 1,000,000 | | | | |
| 500,000 | | | | |
| 400,000 | | | | |
| 444,444 | | | | |
| | <u> </u> | | | |
| | | | | |

| s, Notes, Form 1 Page #s and Instructions | Beg of year | End of Year | Average of Beginning and Ending Balances | |
|---|-------------|-------------|--|--|
| | | | Enter \$ | |
| Prepaid Insurance | 355,164 | 393,369 | 374,267 | |
| | - | 0 | 0 | |
| | 355,164 | 393,369 | 374,267 | |
| | | | | |

| ns, Notes, Form 1 Page #s and Instructions | Total | |
|--|--------------|---------------------|
| | | |
| | \$ - | |
| | | |
| | 1,354,935 | Cost E |
| p.321.97.b | \$ 1,354,935 | |
| | | Labor & |
| | | Miscella Outside |
| | | Outside |
| | | Outside |
| | | Advertis |
| | | Travel, L |
| | | |
| | | |
| | | (1) La |
| | | (2) Mis |
| | | fee |
| | | CO |
| | | (3) Ou |
| | | ra (4) Ott |
| | | (4) Oli ma |
| | | (5) Ou |
| | | (6) Ad |
| | | (0) ra |
| | | (7) Trav |
| | | |
| | | |
| | - | |

| State 4 State 5 0% 5 | Details |
|---|--------------------|
| 0% | |
| | |
| | Details |
| | Enter Details Here |
| | |
| Description of the Facilities | |
| General Description of the Facilities | |
| | |
| | |
| | |
| | |
| | |
| Add more lines if necessary | |
| | |
| | |
| Transmission Allocation Related | Details |
| Amount 100% 374,267 | |
| 100% 0 374,267 | |
| , - | |
| | |
| Summary of Bro-Commo | Details |
| Summary of Pre-Comme | |
| t Element Name | Total |
| r & Overhead (1) ellaneous (2) | |
| de Services Legal (3) | |
| de Services Other (4) de Services Rates (5) | |
| rtising (6) | |
| el, Lodging and Meals (7) Total | |
| Labor & overhead amount includes costs allocated to preparation of the preliminary survey a | |
| Miscellaneous amount includes rental of volunteer fire department facilities for open houses, fees for various mailings from Legal, Procurement, Transmission & Finance, fees for various | |
| conference calls and PJM application fee. Outside legal services includes the cost for research and preparation of the filing to determin | |
| rate availability. | |
| Other services other includes fees for website development, media relations services, campa management, open houses and research services. | aign |
| Outside services rates includes the advice of a rate consultant regarding rate design. | a related to the |
| Advertising includes newspaper and other media announcements of public scoping meetings proposed project. | |
| ravel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping me | eetings. |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 22 of 49 **Depreciation Rates**

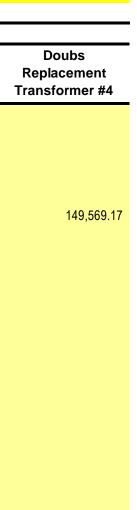
| TRANSMISSION PLANT | |
|--------------------|--|
| 350.2 352 | Land & Land Rights - E Structures & Improvem SVC |
| 353 | Station Equipment Other SVC SCADA |
| 354 355 | Towers & Fixtures Poles & Fixtures |
| 356 | Overhead Conductors a Other Clearing |
| 357 358 | Underground conduit Underground conducto SVC |

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| | | | | Net | Accrual | | | | | | | | | | | |
|-------------------|--------|---|--------------------------|---------|---------------|--------------|-------------|------------------------------------|----------------------------|---------------------|--------------------------|--------------------------|------------------------|-------------------------------------|-------------------------------------|------------|
| | | | Survivor | Salvage | Rate (Annual) | | | | | | | | | | | |
| | Life | | Curve | Percent | Percent | Black Oak | Wylie Ridge | 502 Junction - Territorial Line | Meadowbrook Transformer | North Shenandoah | Bedington Transformer | Meadowbrook Capacitor | Kammer Transformers | Doubs Replacement Transformer #2 | Doubs Replacement Transformer #3 | Re Trai |
| | 70 | | D4 | 0 | 4.40 | | | 0 474 004 46 | | | | | | | | |
| s - Easements | 70 | - | R4 | 0 | 1.43 | 40.047.50 | | 2,474,324.16 | | | | | | | | |
| vements | 50 | - | R3 | (10) | 2.20 | 18,647.52 | | \$1,243,182.30 | | | | | | | | |
| | 35 | - | | | 2.86 | | | | | | | | | | | |
| | | | | | | 1,395,011.91 | 579,503.67 | 997,932.53 | 162,622.44 | 40,401.96 | 162,194.28 | 145,073.55 | 831,940.92 | 94,889.93 | 82,943.28 | |
| | 50 | - | R2 | (5) | 2.10 | 1,000,011.01 | 010,000.01 | 001,002.00 | 102,022.44 | -0,-01.00 | 102,104.20 | 140,010.00 | 001,040.02 | | 02,040.20 | |
| | Note 1 | | 80 R2 - 35-yr truncation | (3) | | | | | | | | | | | | |
| | | - | - | 0 | 2.96 | | | | | | | | | | | |
| | 15 | - | S3 | 0 | 6.67 | | | | | | | | | | | |
| | 65 | - | R4 | (25) | 1.92 | | | 7,295,606.13 | | | | | | | | |
| | 55 | - | R2.5 | (20) | 2.18 | | | 2,909,600.87 | | | | | | | | |
| | 00 | | 112.0 | (20) | 2.10 | | | 2,000,000.01 | | | | | | | | |
| ors & Devices | | | | | | | | \$6,385,438.50 | | | | | | | | |
| | 55 | - | R2.5 | (40) | 2.80 | | | | | | | | | | | |
| | 70 | - | R4 | 0 | 1.43 | | | | | | | | | | | |
| | | | | 0 | 1110 | | | | | | | | | | | |
| uit | 55 | - | S3 | (5) | 1.91 | | | | | | | | | | | |
| uctor and devices | 45 | - | R3 | (5) | 2.33 | | | | | | | | | | | |
| | 35 | | | (0) | 2.86 | | | | | | | | | | | |
| | | | | | 2.00 | 1,413,659 | 579,504 | 21,306,084 | 162,622 | 40,402 | 162,194 | 145,074 | 831,941 | 94,890 | 82,943 | |
| 44,556,469 | | | | | | 1,+10,000 | 070,004 | 21,000,004 | 102,022 | +0, 1 02 | 102,104 | 1-10,07- | 001,941 | 54,050 | 02,940 | |
| 11,000,100 | | | | | L | | | | | | | | | | | |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 23 of 49



149,569

Cabot SS

153,098.9

153,251

| | | | | | | Annua | al Depreciation Expe | nse | | | | | | |
|--------|------------------------|-----------|---------------|--------------------|----------------|------------|----------------------|----------------|--------------------|------------------|-----------|--------------------------|------------------------------|------------|
| | Grandview Capacitor | Potter | Osage Whitely | Armstrong | Farmers Valley | Harvey Run | Doubs SS | Meadowbrook SS | 502 Jct Substation | Conemaugh-Seward | Luxor | Grandpoint & Guilford | Handsome Lake- Homer City | Altoona |
| 152.16 | 280.56 | | 14,900.48 | 326.16 2,506.44 | 1,255.08 | | | | 124,532.16 | 2,667.60 | 3,449.52 | | | |
| 98.90 | 13,533.12 | 35,356.00 | 110,621.03 | 329,705.52 | 18,435.60 | 17,476.20 | 104,036.75 | 1,275,059.42 | | 267,976.42 | 21,895.68 | 37,265.52 | | 761,426.66 |
| | | | 96,614.37 | | | | | | | 8,427.60 | | | 35,708.88 198,163.20 | |
| | | | 351,686.66 | | | | | | | 385,008.96 | | | 42,710.88 | |
| | | | | | | | | | | | | | | |
| 3,251 | 13,814 | 35,356 | 573,823 | 332,538 | 19,691 | 17,476 | 104,037 | 1,275,059 | 124,532 | 664,081 | 25,345 | 37,266 | 276,583 | 761,427 |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 24 of 49

Blairsville Carbon 69,926.40

| rbon Center | Hunterstown | Johnstown | Buffalo Road | Moshannon | Waldo Run | Four Mile Junction | West Union SS | Shuman Hill/Mobley | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown | Claysburg Ring Bus | Johnstown SS Capacitor |
|-------------|-------------|------------|--------------|------------|----------------|--------------------|---------------|--------------------|-------------|-----------------|------------------|-------------|--------------------|---------------------------|
| | | | | | 89,615.84 | 6,363.37 | | 2,101.91 | | \$157,970.64 | | | 18,582.53 | |
| 11,957.52 | 924,355.85 | 104,102.58 | 9,215.64 | 158,080.80 | \$1,390,165.90 | 185,275.18 | 18,716.76 | 29,370.46 | 14,535.01 | 331,096.06 | \$921,955.01 | 44,123.11 | 144,582.98 | 29,273.53 |
| | | | | | 80,158.20 | | | | | | | | | |
| | | | | | 30,313.10 | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 11,958 | 924,356 | 104,103 | 9,216 | 158,081 | 1,590,253 | 191,639 | 18,717 | 31,472 | 14,535 | 489,066.70 | 921,955 | 44,123 | 163,166 | 29,274 |

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| rover Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yeagertown | Nyswaner | Oak Mound | Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill | Flint Run | Damascas SS | Warren Substation | Piercebrook SS | Total |
|-----------|------------|-----------|-------------|--------------|------------|-----------|----------------|--------------|--------------|------------------------------|---------------|-------------|-------------|-------------------|----------------|------------|
| | 115,819.69 | | | | | | | | | | | | | | | 2,593,137 |
| | 57,954.43 | | | | | | | 118,495.62 | 12,129.11 | 248,303.39 | 615,699.38 | | | 37,887.06 | | 2,774,009 |
| 11,306.52 | 115,017.29 | 47,002.89 | 801,669.67 | 599,875.20 | 23,780.22 | 19,665.84 | 63,150.95 | 1,134,202.09 | 1,364,347.24 | 579,644.64 | 1,238,942.34 | 134,464.23 | 43,703.11 | 466,234.62 | 219,183.89 | 19,036,893 |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | 36,844.53 | | | | | | 070 570 04 | | | | | ¢00 700 04 | | | | 7,448,317 |
| | 75,414.72 | | | | | | 879,579.91 | | | | | \$26,708.64 | | | | 4,194,509 |
| | 118,952.58 | | | | | | \$1,193,122.04 | | | | | \$2,368.45 | | | | 8,509,601 |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 11,307 | 520,003 | 47,003 | 801,670 | 599,875 | 23,780 | 19,666 | 2,135,853 | 1,252,698 | 1,376,476 | 827,948 | 1,854,642 | 163,541 | 43,703 | 504,122 | 219,184 | 44,55 |

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-

| | GENERAL PLANT | |
|-----|--|--|
| | 390 | Structu |
| | 391 | Office Infor Data |
| | 392 | Transp Othe Auto Light Medi Traile ATV |
| | 393 | Stores |
| | 394 | Tools, |
| | 396 | Power |
| | 397 | Comm |
| | 398 Total General Plant Total General Plant Depreciation Expense (must tie to p336.10.b & c) | Miscel |
| | INTANGIBLE PLANT | |
| | 303 Total Intangible Plant Total Intangible Plant Amoritization (must tie to p336.1 d & e) | Misce |
| | These depreciation rates will not change absent the appropriate filing at F | ERC. |
| BOP | Expenses | |
| | | |
| 2 | Total PBOP expenses 2 Amount relating to retired personnel 3 Amount allocated on FTEs | |

4 Number of FTEs for Allegheny

6 TrAILCo FTEs (labor not capitalized) current year

8 TrAILCo PBOP Expense in Account 926 for current year

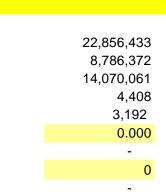
7 TrAILCo PBOP Expense for base year

5 Cost per FTE

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| | Life | Survivor Curve | Net Salvage Percent | Accrual Rate (Annual) Percent |
|--------------------------------------|----------|-------------------|------------------------|----------------------------------|
| Structures & Improvements | 50 | R1 | 0 | 2.00 |
| Office Furniture & Equipment | 20 | SQ | 0 | 5.00 |
| Information Systems Data Handling | 10 10 | SQ SQ | 0 0 | 10.00 10.00 |
| Transportation Equipment | | | | |
| Other | 15 | SQ | 20 | 5.33 |
| Autos | 7 | S3 | 20 | 11.43 |
| Light Trucks | 11.5 | L4 | 20 | 6.96 |
| Medium Truck | 11.5 | L4 | 20 | 6.96 |
| Trailers | 18 | L1 | 20 | 4.44 |
| ATV | 15 | SQ | 20 | 5.33 |
| Stores Equipment | 20 | SQ | 0 | 5.00 |
| Tools, Shop & Garage Equipment | 20 | SQ | 0 | 5.00 |
| Power Operated Equipment | 18 | L1 | 25 | 4.17 |
| Communication Equipment | 15 | SQ | 0 | 6.67 |
| Miscellaneous Equipment | 15 | SQ | 0 | 6.67 |
| 2,908,389 | | | | L |
| | Life | Survivor Curve | Net Salvage Percent | Accrual Rate (Annual) Percent |
| Miscellaneous Intangible Plant | 5 | SQ | 0 | 20.00 |
| 4,570,464 | | | | |



9 PBOP Adjustment for Appendix A, Line 57
 Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.



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Trans-Allegheny Interstate Line Company

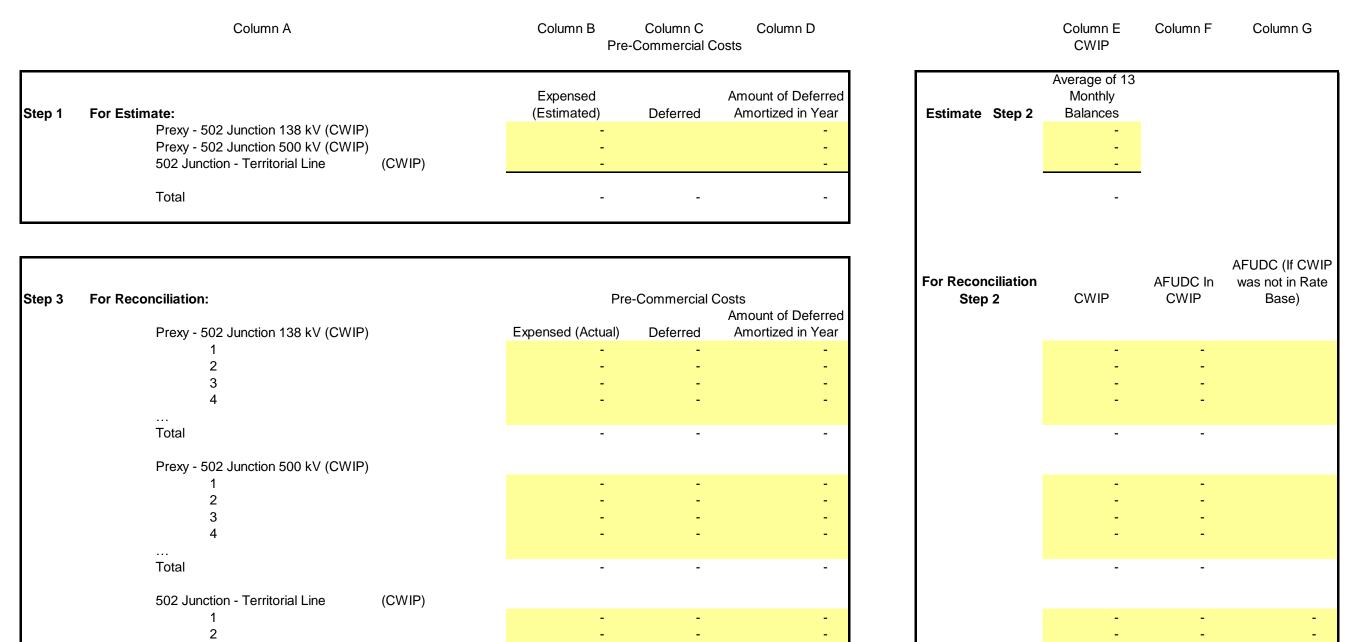
Attachment 5a - Pre-Commercial Costs and CWIP

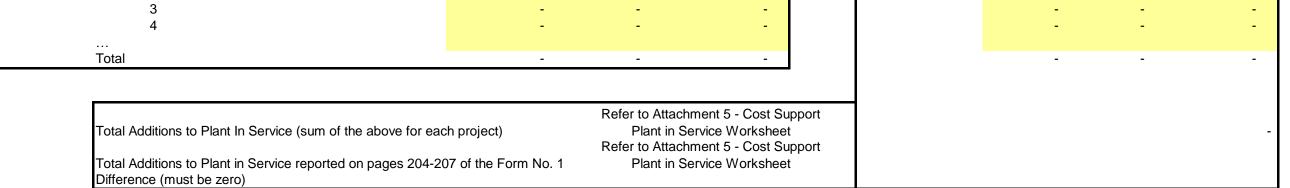
Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

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

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

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





Notes:

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

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

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

| | | | | | | | | | Attachment 6 - | Estimate and Re | conciliation wo |
|---------|----------------|---|--|---|--|------------------------------|---------------------------------------|---------------------------------|-------------------------------|-----------------------------|---|
| Step | Month | Year | | Action | | | | | | | |
| Exec Su | mmary | | | | | | | | | | |
| 1 | April | Year 2 | | TO populates the form | ula with Year 1 data | | | | | | |
| 2 | April | Year 2 | | TO estimates all transm | nission Cap Adds and | CWIP for Year 2 based | on each project's cost | using the average of 13 | 3 monthly balances. Cap | o Adds are the projects | s expected to be in se |
| 3 | April | Year 2 | | TO adds Cap Adds and | d CWIP to plant in ser | vice in Formula (Appen | dix A, Lines 16 and 33) |) | | | |
| 4 | May | Year 2 | | Post results of Step 3 of | on PJM web site | | | | | | |
| 5 | June | Year 2 | | Results of Step 3 go in | to effect | | | | | | |
| 6 7 | April April | Year 3 Year 3 | | Reconciliation - TO cal | culates Reconciliation | | | | 3 monthly balances. Ca | | |
| | | | | Reconciliation amount | | | | | | | |
| 8 | April | Year 3 | | Reconciliation - TO add | ds the difference betwe | een the Reconciliation ir | n Step 7 and the forecas | st in Step 5 with interes | t to the result of Step 7 (| this difference is also a | added to Step 7 in the |
| 9 | May | Year 3 | | Post results of Step 8 of | on PJM web site | | | | | | |
| 10 | June | Year 3 | | Results of Step 8 go in | | | | | | | |
| Reconci | liation Def | tails | | | | | | | | | |
| 1 | April | Year 2 | | TO populates the formula w | ith Year 1 data Rev Req based on Year 1 d | lata | | | Must run Appendix A to get th | sis number (without any can | adds in Annandix A line 1(|
| | | | | | Rev Rey based on Tear T | Jala | | | must run Appendix A to get ti | iis number (without any cap | adds in Appendix A line To |
| 2 | April | Year 2 | | TO estimates all transmissio | n Cap Adds and CWIP for N | Year 2 based on each project | 's cost using the average of 1 | 13 monthly balances. Cap Ac | dds are the projects expected | to be in service in Year 2. | |
| | | | (A) | (В) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| | | | | Richwood Hill | Erie South | Joffre Sub | Oak Mound | Damascus SS | Warren SS | Kammer SS | 502 Junction - Territorial Line (monthly additions) |
| | | | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | | Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total | Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget Budget Budget | 877 876 876 (16,197) (13,569) | 721 (10,688) | (16) (10,952) (10,968) | 15,455 15,261 17,350 (9,929) | (289) | (5,509) | (7,188) | 180,477 |
| | | New Transmissio | n Plant Additions for Year 3(| | | | | | | | |
| | | | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) |
| | | | | Shuman Hill (in service) | 502 Jct Substation (in service) | Black Oak (in service) | Osage Whiteley (in service) | Squab Hollow SS (in service) | Doubs SS (in service) | Hunterstown (in service) | Wylie Ridge (in service) |
| | | Dec (Prior Year CWIP) p216.b.43 | Actual | (| | | | (| (| | |
| | | 5WIF) pz 10.0.43 | Actual | | 201 | 121 | 14 | | | (1,769) | (5,779) |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|--|---|--|--|--|---|--|---|--|----------------------------------|
| | | Shuman Hill | 502 Jct Substation | Black Oak | Osage Whiteley | Squab Hollow SS | Doubs SS | Hunterstown | Wylie Ridge |
| | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| с (Prior Year Р) p216.b.43 | Actual | | 201 | 121 | 14 | | | (1,769) | (5,779) |
| 2021 | Actual | | 201 | 467 | 14 | | | (1,709) | (3,773) |
| 2021 | Actual | | | 535 | 54 | | | (1,765) | |
| | Actual | (331) | (998) | 10,042 | 725 | (4,322) | (17) | (1,700) | |
| | Budget | (001) | (330) | 10,042 | 725 | (4,022) | (17) | | |
| | Budget | | | | | | | | |
| | Budget | | | | | | | | |
| | Budget | | | | | | | | |
| | Budget | | | | | | | | |
| | Budget | | | | | | | | |
| | Budget | | 221,938 | | | | | | |
| | Budget | | 28,292 | | | | | | |
| | Budget | | 110,849 | 3,064,681 | | | | | |
| | Duuyei | (331) | 360,282 | 3,075,845 | 794 | (4,322) | (17) | (4,536) | (5.330) |
| | | | | | | | | | |
| / Transmission Plant | t Additions for Year 3 (13 | | 500,202 | 5,075,045 | 754 | (4,522) | (17) | (4,000) | (3,779) |
| | | 3 month average balance) | | | | | | | |
| | t Additions for Year 3 (13 (A) | | (C) | (D) | (E) Meadowbrook SS | (F) | (ii) (G) | (H) | (I) |
| | | B month average balance) (B) Grandpoint & Guilford | | | (E) | | | | |
| r Transmission Plant | | B month average balance) (B) | (C) | (D) | (E) Meadowbrook SS | (F) | (G) | (H) | |
| r Transmission Plant | (A) | B month average balance) (B) Grandpoint & Guilford | (C) PA Farmers Valley | (D) Waldo Run SS (in service) | (E) Meadowbrook SS Capacitor (in service) | (F) Conemaugh (in service) | (G) Rider (in service) | (H) Cabot Substation (in service) | (I) Armstrong |
| r Transmission Plant c (Prior Year P) p216.b.43 | (A) Actual | B month average balance) (B) Grandpoint & Guilford | (C) PA Farmers Valley | (D) Waldo Run SS (in service) 473,921 | (E) Meadowbrook SS Capacitor | (F) Conemaugh (in service) 2,491 | (G) Rider (in service) 6,436 | (H) Cabot Substation (in service) 36 | (I) Armstrong |
| r Transmission Plant | (A) Actual Actual | B month average balance) (B) Grandpoint & Guilford | (C) PA Farmers Valley | (D) Waldo Run SS (in service) 473,921 107,010 | (E) Meadowbrook SS Capacitor (in service) | (F) Conemaugh (in service) 2,491 (24) | (G) Rider (in service) 6,436 4,765 | (H) Cabot Substation (in service) | (I) Armstrong |
| r Transmission Plant c (Prior Year P) p216.b.43 | (A) Actual Actual Actual | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |
| r Transmission Plant c (Prior Year P) p216.b.43 | (A) Actual Actual Actual Actual | B month average balance) (B) Grandpoint & Guilford | (C) PA Farmers Valley | (D) Waldo Run SS (in service) 473,921 107,010 | (E) Meadowbrook SS Capacitor (in service) | (F) Conemaugh (in service) 2,491 (24) | (G) Rider (in service) 6,436 4,765 | (H) Cabot Substation (in service) 36 | (I) Armstrong |
| r Transmission Plant c (Prior Year P) p216.b.43 2021 | (A) Actual Actual Actual Actual Budget | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |
| r Transmission Plant c (Prior Year P) p216.b.43 | (A) Actual Actual Actual Actual Budget Budget | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |
| r Transmission Plant c (Prior Year P) p216.b.43 2021 | (A) Actual Actual Actual Actual Budget Budget Budget | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |
| r Transmission Plant c (Prior Year P) p216.b.43 2021 | (A) Actual Actual Actual Actual Budget Budget Budget Budget | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 21,515 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |
| r Transmission Plant c (Prior Year P) p216.b.43 2021 | (A) Actual Actual Actual Actual Budget Budget Budget Budget Budget | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |
| r Transmission Plant c (Prior Year P) p216.b.43 2021 | (A) Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget Budget | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 21,515 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |
| r Transmission Plant c (Prior Year P) p216.b.43 2021 | (A) Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget Budget Budget | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 21,515 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |
| r Transmission Plant c (Prior Year P) p216.b.43 2021 | (A) Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget Budget | B month average balance) (B) Grandpoint & Guilford (in service) | (C) PA Farmers Valley (in service) | (D) Waldo Run SS (in service) 473,921 107,010 103 | (E) Meadowbrook SS Capacitor (in service) 301 | (F) Conemaugh (in service) 2,491 (24) 443 | (G) Rider (in service) 6,436 4,765 8,964 21,515 | (H) Cabot Substation (in service) 36 (6) | (I) Armstrong (in service) |

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

Trans-Allegheny Interstate Line Company

Attachment 6 - Estimate and Reconciliation Worksheet

ervice in Year 2.

13 averages for CWIP in Reconciliation (adjusted to include any

ne subsequent year)

e 16 and without CWIP in Appendix A line 33)

| | | | | Month End Balanc | es | | | |
|---|-----------------------|---------------------------|-------------------------------|-----------------------------|---------------------|-----------------------|------------------------------|---|
| Other Projects PIS (Monthly additions) | Richwood Hill | Erie South | Joffre Sub | Oak Mound | Damascus SS | Warren SS | Kammer SS | 502 Junction - Territor Line (monthly addition |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | CWIP |
| | | | | | | | | |
| | 077 | | (40) | | | | | |
| | 877 | - | (16) | 15,455 | - | - | - | 1,055,95 |
| | 1,753 2,629 | 721 721 | (16) | 30,716 48,067 | - | - | - | 1,055,53 83,00 |
| | | | (16) | | - | - | - | |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 97,38 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 97,38 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 97,38 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,80 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,86 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,80 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,86 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,86 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,86 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,86 |
| | (130,429) | (98,233) | (109,724) | 475,613 | (2,889) | (55,090) | (71,876) | 4,431,68 |
| | (10,033) | (7,556) | (8,440) | 36,586 | (222) | (4,238) | (5,529) | 340,89 |
| Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | | | (Appendix A, Line 33) | | |
| | | | | Month End Balance | 00 | | | |
| Other Projects PIS | | | | MONTH ENd Balance | 65 | | | |
| (Monthly additions) | Shuman Hill | 502 Jct Substation | Black Oak | Osage Whiteley | Squab Hollow SS | Doubs SS | Hunterstown | Wylie Ridge |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | 201 | 121 | 14 | - | - | (1,769) | (5,77 |
| | - | 201 | 588 | 14 | - | - | (2,771) | (5,77 |
| | - | 201 | 1,123 | 68 | - | - | (4,536) | (5,77 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,77 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7) |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,77 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,77 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7) |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,77 |
| | | | 11,165 | | | | | |
| | (331) | 221,140 | | 794 | (4,322) | (17) | (4,536) | (5,7) |
| | (331) | 249,432 | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7) |
| | (331) (3,311) | 360,282 825,876 | 3,075,845 3,178,158 | 794 8,037 | (4,322) (43,222) | (17) (172) | (4,536) (54,440) | (5,7 (75,1 3) |
| | (3,311) | 023,070 | 3,170,130 | 0,037 | (43,222) | (172) | (34,440) | (75,13 |
| | | | | Month End Balanc | es | | | |
| Other Projects PIS (Monthly additions) | Grandpoint & Guilford | PA Farmers Valley | Waldo Run SS | Meadowbrook SS Capacitor | Conemaugh | Rider | Cabot Substation | Armstrong |
| () | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | | | 470.004 | 201 | 0.404 | 0.400 | 20 | |
| | - | - | 473,921 | 301 | 2,491 | 6,436 | 36 | - |
| | - | - | 580,931 | 301 | 2,467 | 11,201 | 30 | - |
| | - | - | 581,034 | 301 | 2,910 | 20,165 | 30 | - |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 293,491 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 293,491 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 293,491 | 21 | |
| | () | | | | | | | |
| | (2) | (250) | 8,636,968 | 186 | (Z) | 293.491 | Z 1 | |
| | (2) (2) | (250) (250) | 8,636,968 8,636,968 | 186 186 | (112) (112) | 293,491 293,491 | 21 21 | |

| (2) | (250) | 8,636 |
|-----|-------|-------|
| (2) | (250) | 8,636 |
| (2) | (250) | 8,636 |
| (2) | (250) | 8,636 |
| (2) | (250) | 8,636 |
| (2) | (250) | 8,636 |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 29 of 49

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|------------------------------------|--------|--------------|----------------|--------------|-------------------|-------------------------------|----------------------|--------------|------------------|
| | | Mainsburg | Piercebrook SS | Shingletown | Farmers Valley SS | New Martinsville Capacitor | Flint Run Substation | Bartonville | Squab Hollow SVC |
| | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| Dec (Prior Year WIP) p216.b.43 | Actual | (1) | | | | | | | |
| an 2021 | Actual | 148,043 | | | | | | | |
| eb | Actual | (568) | | | | | | | |
| ar | Actual | (7,754) | (2,395) | (403) | (8,977) | | | (159) | (7,188 |
| or | Budget | | | × , | | 826,829 | | () | |
| ay | Budget | | | | | | | | |
| n | Budget | | | | | | | | |
| I | Budget | | | | | | | | |
| g | Budget | | | | | | | | |
| ep | Budget | | | | | | | | |
| ct | Budget | | | | | | | | |
| ov | Budget | | | | | | 134,337,104 | | |
| ec | Budget | | | | | | 1,200 | | |
| otal | | 139,720 | (2,395) | (403) | (8,977) | 826,829 | 134,338,304 | (159) | (7,188 |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|---|------------------|-------------------|---------------------------|--------------|--------------|--------------|--------------|
| Г | | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner |
| | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 | Actual Actual | | | | | | |
| Feb | Actual | | | | | | |
| Mar | Actual | (1,774) | (265) | (521) | (8,763) | (260) | (215) |
| Apr | Budget | | | | (-, -, | | Υ ···· |
| May | Budget | | | | | | |
| Jun | Budget | | | | | | |
| Jul | Budget | | | | | | |
| Aug | Budget | | | | | | |
| Sep | Budget | | | | | | |
| Oct | Budget | | | | | | |
| Nov | Budget | | | | | | |
| Dec | Budget | | | | | | |
| Total | | (1,774) | (265) | (521) | (8,763) | (260) | (215 |

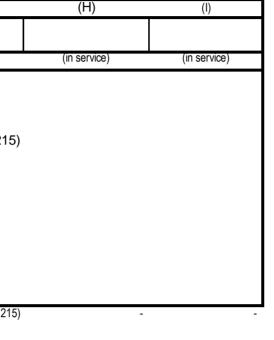
Total (1,// New Transmission Plant Additions for Year 3 (13 month average balance)

April Year 2 3

TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)

4 May Year 2

| | Post results of Step 3 on Pu | JM web site | | | | | | | | | | | | | | | | |
|---------------------------------|----------------------------------|---|--|--|---|--|---|---|---|---------------------------------|-----------------|------------------|-----------------------|------------|----------------------------------|---------------------------------------|------------------------|--|
| Wylie Ridge (Monthly additions) | Black Oak (Monthly additions) | North Shenandoah (Monthly additions) | Meadowbrook Transformer (Monthly additions) | Bedington Transformer (Monthly additions) | Meadow Brook SS Capacitor (Monthly additions) | Kammer Transformers (Monthly additions) | Doubs Transformer #2 (Monthly additions) | Doubs Transformer #3 (Monthly additions) | Doubs Transformer #4 (Monthly additions) | Cabot SS (Monthly Additions) | Hunterstown | Farmers Valley | Harvey Run | Doubs SS | Potter SS (Monthly Additions) | Osage Whiteley (Monthly Additions) | Meadowbrook SS | 502 Junction - Territorial Line (Monthly additions) |
| \$ 2,428,265 | 5,066,123.26 | 206,563.96 | 2,109,327.71 | 796,003.93 | 678,999.70 | 4,141,364 | 550,103 | 574,031 | 541,802 | 808,943 | 5,073,484 | 230,587 | 95,438 | 575,936 | 225,130 | 2,808,616 | 5,822,902 | 122,144,535 |
| | | | | | | | | | | | | | | | - | | | |
| 502 Junction Substation | Waldo Run | Conemaugh | Blairsville | Four Mile Junction | Johnstown | Yeagertown | Grandview Capacitor | Altoona SVC | Luxor | Grandpoint & Guilford | Moshannon | Carbon Center | Shawville | Oak Mound | Shuman Hill | Buffalo Road | Conemaugh Capacitor | Grover SS Capacitor |
| \$ 1,632,115.28 | 7,525,186.64 | 3,326,380.58 | 383,984.37 | 1,121,231.54 | 567,819.10 | 134,540 | 74,662 | 4,183,301 | 138,971 | 205,221 | 882,083 | 65,819 | 266,885 | 13,504,765 | 176,027 | 50,727 | - | 101,183 |
| | | | | | | | | | | | | | | | | | | |
| Richwood Hill | Handsome Lake - Homer City | West Union | Rider Sub (West Milford) | Erie South | Monocacy SS | Bartonville SS Capacitor | Mainsburg SS | Johnstown Sub Capacitor | Claysburg Ring Bus | Joffre Sub | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Nyswaner | Armstrong | Farmers Valley Substation | Damascus Substation | Warren Substation |
| \$ 9,152,653.82 | 1,480,977.50 | 103,624.42 | 2,327,988.25 | 5,772,551.69 | 4,515,403.70 | 82,408 | 3,959,296 | 165,810 | 908,886 | 5,958,474 | 2,264,521 | 3,812,141 | 209,788 | 111,144 | 1,802,446 | 4,689,872 | 245,071 | 2,931,343 |
| | - | | | | | | | | | | | | | | | | | |
| Total Revenue Requirement | | | | | | | | | | | | | | | Flint Run Substation | New Martinsville Capacitor | Piercebrook Substation | Joffre Substation S1041 |
| \$ 243,356,791.05 |] | | | | | | | | | | | | | | 2,258,216 | 62,545 | 1,322,573 | - |



| | | | | Month End Balar | ices | | EXHIBIT NO. TR | C-203 | |
|---|--------------|----------------|--------------|-------------------|----------------------------|----------------------|-----------------------------------|------------|--|
| Other Projects PIS (Monthly additions) | Mainsburg | Piercebrook SS | Shingletown | Farmers Valley SS | New Martinsville Capacitor | Flint Run Substation | | H-1680 svc | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) Page 30(incorrected) | | |
| | (1) | - | - | - | - | - | - | - | |
| | 148,042 | - | - | - | - | - | - | - | |
| | 147,474 | - | - | - | - | - | - | - | |
| | 139,720 | (2,395) | (403) | (8,977) | - | - | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | 134,337,104 | (159) | (7,18 | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | 134,338,304 | (159) | (7,18 | |
| | 1,692,711 | (23,953) | (4,026) | (89,770) | 7,441,457 | 268,675,408 | (1,589) | (71,87 | |

| | | | | Month End Balance | S | | | |
|---|-------------------|------------------------|-----------|-------------------|--------------|--------------|--------------|--------------|
| Other Projects PIS (Monthly additions) | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner | | |
| | (in service) | | | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | - |
| | (17,743) | (2,654) | (5,206) | (87,628) | (2,605) | (2,149) | - | - |
| | (1,364.82) | (204.19) | (400.49) | (6,740.60) | (200.37) | (165.35) | - | - |

5 June Year 2 Results of Step 3 go into effect

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

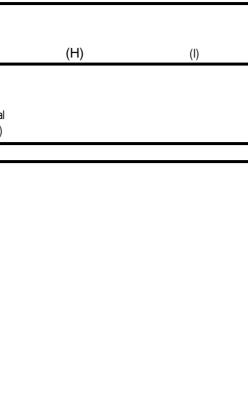
| Dec (Prior Year CWIP) p216.b.43 Apr Apr | | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|---|------------------------------|-----|--------------|--------------|--------------|--------------|--------------|--|
| Line (monthly additions) Dec (Prior Year CWIP) p216.b.43 an 2020 reb Aar Aar un ul ul ul ul ul ul ul | | () | (-) | (-) | (-) | (-/ | (* / | (-) |
| Line (monthly additions) Dec (Prior Year CWIP) p216.b.43 an 2020 reb Aar Aar un ul ul ul ul ul ul ul | | | | | | | | |
| Dec (Prior Year WIP) p216.6.43 an 2020 eb lar pr lay un ul ug ep ct tct ct ct | | | | | | | | 502 Junction - Territorial Line (monthly additions) |
| WIP) p216.b.43 an 2020 eb lar pr lay un ul ug ep iot | | | (in service) | CWIP |
| Apr May Un Ul Aug Sep Oct Uov | CWIP) p216.b.43 lan 2020 | | | | | | | |
| I I I I I I I I I I I I I I I I I I I | or ay | | | | | | | |
| p t v c | | | | | | | | |
| ct ov ec | | | | | | | | |
| ec | | | | | | | | |
| | ον | | | | | | | |
| otal | ec | | | | | | | |
| | otal | | - | - | - | - | - | - |

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

| | | | | | | | | Meadow Brook SS | | Meadowbrook | | | | 502 Junction - Territoria |
|---|---------------------------|-----------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------------|-----------------------|----------------------|---------------------|--------------------|----------------------|---------------------------|
| | | | | Doubs Transformer #4 | Doubs Transformer #3 | Doubs Transformer #2 | Kammer Transformers | Capacitor (Monthly | Bedington Transformer | Transformer (Monthly | North Shenandoah | Black Oak (Monthly | Wylie Ridge (Monthly | Line (Monthly |
| | Total Revenue Requirement | Potter SS | Cabot SS Transformer | (Monthly additions) | (Monthly additions) | (Monthly additions) | (Monthly additions) | additions) | (Monthly additions) | additions) | (Monthly additions) | additions) | additions) | additions) |
| ſ | | | | | | | | | | | | | | |

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

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|------------------|--------|-----|-----|-----|-----|-----|--|-----|-----|
| | | | | | | | 502 Junction - Territorial Line (monthly additions) CWIP | | |
| Dec (Prior Year | Actual | | | | | | | | |
| CWIP) p216.b.43 | Actual | - | - | - | - | | - | | |
| Jan 2020 | | - | - | - | - | | - | | |
| Feb | Actual | - | - | - | - | | - | | |
| lar | Actual | - | - | - | - | | - | | |
| pr | Actual | - | - | - | - | | - | | |
| lay | Actual | - | - | - | - | | - | | |
| un | Actual | - | - | - | - | | - | | |
| ul | Actual | - | - | - | - | | - | | |
| Nug | Actual | - | - | - | - | | - | | |
| Sep | Actual | - | - | - | - | | - | | |
| Dct | Actual | - | - | - | - | | - | | |
| lov | Actual | - | - | - | - | | - | | |
| Dec | Actual | - | - | - | - | | - | | |
| otal | | - | - | - | - | | | - | |



| | | | Month End Balanc | es | | | |
|---|---|---|------------------|--------------|---|------|------|
| | | | | 5 | 02 Junction - Territorial Line (monthly additions) | | |
| | | | (in service) | (in service) | CWIP | CWIP | CWIP |
| | | | | | | | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |

| | | | N | lonth End Balances | | | | | | | | |
|---|--|---|---|--------------------|---|---|---|---|--|--|--|--|
| Other Projects PIS (Monthly additions) | 502 Junction - Territorial Line (monthly additions) CWIP | | | | | | | | | | | |
| | - | - | - | - | - | - | - | - | | | | |
| | - | - | - | - | - | - | - | - | | | | |
| | - | - | - | - | - | - | - | - | | | | |
| | - | - | - | - | - | - | - | - | | | | |
| | - | - | - | - | - | - | - | - | | | | |
| | - | - | - | - | - | - | - | - | | | | |
| | - | - | - | - | - | - | - | - | | | | |
| | - | - | - | - | - | - | - | - | | | | |

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| | | Result of Formula for Re | conciliation | | | | | | | | | | | | | | EXHIBIT NO. ATTACHME | |
|---------------------------|----------------|--------------------------|---|---|---|--|---|--|---|---|----------------------------------|---------------------------------|---|----------------|-----------|--------------------|---------------------------|------------------------|
| Total Revenue Requirement | Potter SS | Cabot SS Transformer | Doubs Transformer #4 (Monthly additions) | Doubs Transformer #3 (Monthly additions) | Doubs Transformer #2 (Monthly additions) | Kammer Transformers (Monthly additions) | Meadow Brook SS Capacitor (Monthly additions) | Bedington Transformer (Monthly additions) | Meadowbrook Transformer (Monthly additions) | North Shenandoah (Monthly additions) | Black Oak (Monthly additions) | Wylie Ridge (Monthly additions) | 502 Junction - Territorial Line (Monthly additions) | Osage Whiteley | Armstrong | Farmers Valley | Pag Harvey Run | e 32 of 49 Doubs SS |
| 231,466,016.65 | 221,402.35 | 770,708.07 | 579,449.62 | 483,476.30 | 524,131.35 | 3,946,441 | 646,728 | 758,276 | 794,737 | 196,784 | 4,806,323 | 2,313,324 | 116,438,360 | 2,657,203 | 1,717,223 | 219,820 | 90,926 | 548,72 |
| Г | | | | | | | | | | | | | | | | | | |
| | Meadowbrook SS | Buffalo Road Capacitor | Handsome Lake-Homer City | Grandview Capacitor | Luxor Capacitor | Grand Point & Guilford SS | Altoona | Blairsville | Conemaugh Transformer | 502 Junction Substation | Cabron Center | Hunterstown | Johnstown | Moshannon | Waldo Run | Four Mile Junction | West Union SS | Bartonville SS Capacit |
| | 6,763,269 | 48,329 | 1,410,937 | 71,131 | 132,402 | 195,519 | 3,985,577 | 365,861 | 3,170,493 | 1,591,373 | 62,708 | 4,834,449 | 540,676 | 840,404 | 6,965,438 | 1,069,215 | 98,727 | 78,51 |
| | | | | 1 | 1 | | | 1 | | | I | | | I | | | | |
| | Yeagertown | Rider | Monocacy SS | Shuman Hill Sub | Mainsburg SS | Johnstwon Sub Capcitor | Grover SS | Claysburg Ring Bus | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Nyswaner | Shawville | Oak Mound | Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill |
| | 128,054 | 2,220,227 | 4,301,951 | 167,706 | 3,783,831 | 158,317 | 96,442 | 865,920 | 2,158,272 | 3,630,373 | 199,830 | 105,890 | 254,271 | 12,880,194 | 5,677,075 | 5,498,074 | 4,468,075 | 8,719,01 |

8 April Year 3

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

The forecast in Prior Year 243,356,791

1/12 of Step 9

Balance

| | t of Refunds or Surch | arges |
|---------------------|-----------------------|-------|
| Interest 35.19a for | | |
| Month | Y | ſr |
| Jun | Year 1 | |
| Jul | Year 1 | |
| Aug | Year 1 | |
| Sep | Year 1 | |
| Oct | Year 1 | |
| Nov | Year 1 | |
| Dec | Year 1 | |
| Jan | Year 2 | |
| Feb | Year 2 | |
| Mar | Year 2 | |
| Apr | Year 2 | |
| Мау | Year 2 | |
| Total | | |
| | | |
| Jun | Year 2 | |
| Jul | Year 2 | |
| Aug | Year 2 | |
| Sep | Year 2 | |
| Oct | Year 2 | |
| Nov | Year 2 | |
| Dec | Year 2 | |
| Jan | Year 3 | |
| Feb | Year 3 | |
| Mar | Year 3 | |
| Apr | Year 3 | |
| Мау | Year 3 | |

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8) Revenue Requirement for Year 3

| Doubs SS 4,671) (28,177) |
|-----------------------------|
| (28,177) |
| |
| |
| S Bartonville SS Capacitor |
| 5,071) (4,033) |
| |
| station Richwood Hill |
| 9,649) (448,985) |
| |
| |
| |
| |

9 May Year 3

Post results of Step 8 on PJM web site \$ (12,311,715)

The Reconciliation in Step 8

231,466,017

-

10 June Year 3

Results of Step 8 go into effect \$ (12,311,715)

=

(11,890,774) <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

| 0.2800% | | | | |
|--------------|---------------------|------------------|----------------------------|-------------------------|
| 2 of Step 9 | Interest 35.19a for | | Interest | Surcharge (Refund) Owed |
| | March Current Yr | Months | | |
| (990,898) | 0.2800% | 11.5 | (31,907) | (1,022,805) |
| (990,898) | 0.2800% | 10.5 | (29,132) | (1,020,030) |
| (990,898) | 0.2800% | 9.5 | (26,358) | (1,017,256) |
| (990,898) | 0.2800% | 8.5 | (23,583) | (1,014,481) |
| (990,898) | 0.2800% | 7.5 | (20,809) | (1,011,707) |
| (990,898) | 0.2800% | 6.5 | (18,034) | (1,008,932) |
| (990,898) | 0.2800% | 5.5 | (15,260) | (1,006,158) |
| (990,898) | 0.2800% | 4.5 | (12,485) | (1,003,383) |
| (990,898) | 0.2800% | 3.5 | (9,711) | (1,000,609) |
| (990,898) | 0.2800% | 2.5 | (6,936) | (997,834) |
| (990,898) | 0.2800% | 1.5 | (4,162) | (995,060) |
| (990,898) | 0.2800% | 0.5 | (1,387) | (992,285) |
| (11,890,774) | | | | (12,090,539) |
| | | | | |
| Balance | Interest | Amort | Balance | |
| (12,090,539) | 0.2800% | (1,025,976) | (11,098,417) | |
| (11,098,417) | 0.2800% | (1,025,976) | (10,103,516) | |
| (10,103,516) | 0.2800% | (1,025,976) | (9,105,830) | |
| (9,105,830) | 0.2800% | (1,025,976) | (8,105,350) | |
| (8,105,350) | 0.2800% | (1,025,976) | (7,102,068) | |
| (7,102,068) | 0.2800% | (1,025,976) | (6,095,978) | |
| (6,095,978) | 0.2800% | (1,025,976) | (5,087,070) | |
| (5,087,070) | 0.2800% | (1,025,976) | (4,075,338) | |
| (4,075,338) | 0.2800% | (1,025,976) | (3,060,772) | |
| (3,060,772) | 0.2800% | (1,025,976) | (2,043,366) | |
| (2,043,366) | 0.2800% | (1,025,976) | (1,023,112) | |
| (1,023,112) | 0.2800% | (1,025,976) | (0) | |
| | | (12,311,715) | | |
| | | (12,311,715) Inp | ut to Appendix A, Line 143 | |
| | \$ | - | | |
| | | (12.311.715) | | |

(12,311,715)

| | | | | Ir |
|-------------|--|---------------------------|-------------|----------|
| | | | | A |
| 1 | | | | Re |
| 2 | | | | Fix |
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| 7 | | | | |
| 8 9 | | | | Th Th |
| | | | | |
| 10 | | Details | | |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 | (Yes or No) | |
| 12 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | CIAC | (Yes or No) | |
| 13 | Input the allowed ROE | Allowed ROE | · · · · | |
| 14 | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | FCR without Incentive ROE | | |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | FCR for This Project | | |

- 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
 Forecast End of prior year net plant plus current year forecast of CWIP or Cap Adds.
- reconciliation Average of 13 month prior year net plant
 balances plus prior year 13-mo CWIP balances.
 Annual Depreciation Exp from Attachment 5
- 18
- See Calculations for each item below
 See Calculations for each item below

For Plant in Service

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

Invest Yr

2011

2011

Investment

Wo Incentive ROE

W Incentive ROE

Trans-Allegheny Interstate Line Company

Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

| Fixed Charge Rate | (FCR) if not a CIAC | | |
|-------------------|---------------------|--|-----|
| | Formula Line | | |
| А | 137 | FCR without Depreciation and Pre-Commercial Costs | 10. |
| В | 145 | FCR with Incentive ROE without Depreciation and Pre-Commercial | 11. |
| С | | Line B less Line A | 0. |
| FCR if a CIAC | | | |
| D | 138 | FCR without Depreciation, Return, nor Income Taxes | 1. |

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

| PJM Upg | rade ID: b0328.1 b | 0328.2; b0347.1; | b0347.2; b0347.3; b0 |)347.4 | | PJM Upgra | de ID: b0218 | | | PJM U |
|---------------|--------------------|------------------------|----------------------|----------------|--------------|---------------------|----------------|----------------------|--------------|----------|
| | 502 Junction - Te | rritorial Line (CWIP + | Plant In Service) | | | Wylie Ridge Transfo | | Black Oak (SVC) Dyna | | |
| Yes | | | | | Yes | | | | Yes | |
| No | | | | | No | | | | No | |
| 12.70% | | | | | 11.70% | | | | 12.70% | |
| 10.4218% | | | | | 10.4218% | | | | 10.4218% | |
| 11.0774% | | | | | 10.4218% | | | | 11.0774% | |
| | | | | | | | | | | |
| 858,792,693 | | | | | 16,636,481 | | | | 30,626,771 | |
| 21,306,084 | | | | | 579,504 | | | | 1,413,659 | |
| | | Pre-Commercial | Reconciliation | | | | Reconciliation | | | |
| Return | Depreciation | Exp. | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Deprecia |
| 89,501,641.46 | 21,306,084.49 | 0.00 | 0.00 | 110,807,725.95 | 1,733,820.52 | 579,503.67 | 0.00 | 2,313,324.19 | 3,191,860.30 | 1,41 |
| 95,132,275.25 | 21,306,084.49 | 0.00 | 0.00 | 116,438,359.74 | 1,733,820.52 | 579,503.67 | 0.00 | 2,313,324.19 | 3,392,663.28 | 1,413 |

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| 10.4218% | | |
|-----------------|----------------------|---------------|
| 11.0774% | | |
| 0.6556% | | |
| | | |
| | | |
| | | |
| 1.5009% | | |
| | | J |
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| | | |
| JM Upgrade II | D: b0216 | |
| | | |
| | | |
| Dynamic Reactiv | e Device (Plant In S | ervice) |
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| | | |
| 1 | Reconciliation | |
| reciation | Amount | Revenue |
| 1,413,659.43 | 0.00 | 4,605,519.73 |
| 1,413,659.43 | 0.00 | 4,806,322.71 |
| .,, | 0.00 | T,000,022.7 I |

PJM Upgrade ID: b0 North Shenandoah Transformer (11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes 12 "Yes" if the customer has paid a lump sum payment in the No 11.70% amount of the investment on line 29, Otherwise "No" 14 From line 3 above if "No" on line 12 and From line 7 above if 10.4218% 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. 10.4218% reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 1,500,525 17 Annual Depreciation Exp from Attachment 5 40,402 Recon Return Depreciation Am 19 See Calculations for each item below 156,381.65 40,401.96 20 See Calculations for each item below 156,381.65 40,401.96 .

For Plant in Service

13 Input the allowed ROE

"Yes" on line 12

1

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"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta

| b0323 | | | PJM Upgrae | de ID: b0230 | | PJM Upgrade ID: b0229 | | | | | |
|----------------------|--------------------------|--|--------------------------|----------------|--------------------------|--------------------------|--|----------------|--------------------------|--------------------------|--------|
| r (Plant In Service) | | Meadowbrook Transformer (Plant In Service) | | | | | Bedington Transformer (Plant In Service) | | | | Meadow |
| | | Yes | | | | Yes | | | | Yes | |
| | | No | | | | No | | | | No | |
| | | 11.70% | | | | 11.70% | | | | 11.70% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | 6,065,312 | | | | 5,719,571 | | | | 4,813,513 | |
| | | 162,622 | | | | 162,194 | | | | 145,074 | |
| conciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depr |
| 0.00 0.00 | 196,783.61 196,783.61 | 632,114.57 632,114.57 | 162,622.44 162,622.44 | 0.00 0.00 | 794,737.01 794,737.01 | 596,082.10 596,082.10 | 162,194.28 162,194.28 | 0.00 0.00 | 758,276.38 758,276.38 | 501,654.61 501,654.61 | |

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| PJM Upgrade ID: b0559 | | | | | | | | |
|---------------------------------------|----------------|------|--------------------------|--|--|--|--|--|
| lowbrook Capacitor (Plant In Service) | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| | Reconciliation | | | | | | | |
| preciation | Amount | 0.00 | Revenue | | | | | |
| 145,073.55 145,073.55 | | 0.00 | 646,728.16 646,728.16 | | | | | |

PJM Upgrade ID: k Kammer Transformers (Plant 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" No 13 Input the allowed ROE 11.70% 14 From line 3 above if "No" on line 12 and From line 7 above if 10.4218% "Yes" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. 10.4218% reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 29,884,479 17 Annual Depreciation Exp from Attachment 5 831,941 Reco Depreciation Return An 19 See Calculations for each item below 3,114,500.10 831,940.92 20 See Calculations for each item below 3,114,500.10 831,940.92 _____ ,

For Plant in Service

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3 4 5

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"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Atta

| : b0495 | | PJM Upgrade ID: b0343 | | | | PJM Upgrade ID: b0344 | | | | | |
|------------------|--------------|-----------------------|---------------|----------------|------------|-----------------------|---------------|----------------|------------|------------|-----|
| lant In Service) | | | Doubs Replace | Transformer #2 | | | Doubs Replace | Transformer #3 | | | Doι |
| | | Yes | | | | Yes | | | | Yes | |
| | | No | | | | No | | | | No | |
| | | 11.70% | | | | 11.70% | | | | 11.70% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | | | | | | | | | | |
| | | 4,118,689 | | | | 3,843,224 | | | | 4,124,820 | |
| | | 94,890 | | | | 82,943 | | | | 149,569 | |
| conciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Dep |
| 0.00 | 3,946,441.02 | 429,241.43 | 94,889.93 | 0.00 | 524,131.35 | 400,533.03 | 82,943.28 | 0.00 | 483,476.30 | 429,880.45 | |
| 0.00 | 3,946,441.02 | 429,241.43 | 94,889.93 | 0.00 | 524,131.35 | 400,533.03 | 82,943.28 | 0.00 | 483,476.30 | 429,880.45 | |
| | | | | | | | | | | | |

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| PJM Upgrade ID |): b0345 | | | | | | | |
|-----------------------------|-------------|--------------|--------------------------|--|--|--|--|--|
| oubs Replace Transformer #4 | | | | | | | | |
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| | | | | | | | | |
| | econciliati | on | | | | | | |
| epreciation | Amount | | Revenue | | | | | |
| 149,569.17 149,569.17 | | 0.00 0.00 | 579,449.62 579,449.62 | | | | | |
| 143,303.17 | | 0.00 | J1 9,449.0Z | | | | | |

PJM Upgrade ID: b Cabot SS - Install Autotra 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes 12 "Yes" if the customer has paid a lump sum payment in the No 11.70% amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 14 From line 3 above if "No" on line 12 and From line 7 above if 10.4218% 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. 10.4218% reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 5,924,669 17 Annual Depreciation Exp from Attachment 5 153,251 Recor Return Depreciation Am 19 See Calculations for each item below 617,457.01 153,251.06 20 See Calculations for each item below 617,457.01 153,251.06 .

For Plant in Service

"Yes" on line 12

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"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta

| b0704 | | | PJM Upgrad | e ID: b1941 | | | PJM Upgrade | e ID: b0563 | | | F |
|--------------|------------|--------------|--------------|----------------|--------------|------------|---------------|----------------|------------|-----------|-------|
| otransformer | | | Armst | trong | | | Farmers Valle | ey Capacitor | | | |
| | | Yes | | | | Yes | | | | Yes | |
| | | No | | | | No | | | | No | |
| | | 11.70% | | | | 11.70% | | | | 11.70% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | | | | | | | | | | |
| | | 13,286,428 | | | | 1,920,294 | | | | 704,772 | |
| | | 332,538 | | | | 19,691 | | | | 17,476 | |
| | | | | | | | | | | | |
| conciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depre |
| 0.00 | 770,708.07 | 1,384,684.68 | 332,538.12 | 0.00 | 1,717,222.80 | 200,129.12 | 19,690.68 | 0.00 | 219,819.80 | 73,449.91 | |
| 0.00 | 770,708.07 | 1,384,684.68 | 332,538.12 | 0.00 | 1,717,222.80 | 200,129.12 | 19,690.68 | 0.00 | 219,819.80 | 73,449.91 | |

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| PJM Upgrade | e ID: b0564 | | |
|-------------|--------------|------|-----------|
| | 0 " | | |
| Harvey Run | Capacitor | | |
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| | Reconciliati | on | |
| preciation | Amount | | Revenue |
| 17,476.20 | | 0.00 | 90,926.11 |
| 17,476.20 | | 0.00 | 90,926.11 |

- 1
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- 4 5
- 6
- 7
- 8
- 9
- 10
 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"
- 12 "Yes" if the customer has paid a lump sum payment in the
- amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE
- 14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
- 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%
 then line 3, and if line 12 is "Yes" then line 7
 Forecast End of prior year net plant plus current year
- forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
- 17 Annual Depreciation Exp from Attachment 5
- 18
- See Calculations for each item below
 See Calculations for each item below

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

| | | PJM Upgrade | e ID: b1803 | |
|------|--------------|--------------|----------------|----------------|
| | | | | |
| | | Doub | s SS | |
| Ð | Yes | | | |
| ; | No 11.70% | | | |
| e if | 10.4218% | | | |
| 6 | 10.4218% | | | |
| | 4,266,873 | | | |
| | 104,037 | | | |
| | | | Reconciliation | 1 |
| | Return | Depreciation | Amount | Revenue |
| | 444,684.84 | 104,036.75 | | .00 548,721.60 |
| | 444,684.84 | 104,036.75 | 0 | .00 548,721.60 |

| | | | PJM Upgrade ID: b12 | 243 | | | | PJM Up | grade ID: b0674, b1023 | | PJM Upgrade ID: b1804 | | | | | | |
|----------------|--------------------|------------------|---------------------|---------------|--------|--------------------------|------------------------|--------------------|------------------------|---------------|-----------------------|------------------------------|------------------------------|------------------------------|----------------|----------------------------|--|
| | | | Potter SS | | | | | | Osage Whiteley | | Meadowbrook SS | | | | | | |
| | Yes | | | | | | Yes | | | | | | Yes | | | | |
| | No 11.70% | | | | | | No 11.70% | | | | | | No 11.70% | | | | |
| | 10.4218% | | | | | | 10.4218% | | | | | | 10.4218% | | | | |
| | 10.4218% | | | | | | 10.4218% | | | | | | 10.4218% | | | | |
| | 1,785,166 | | | | | | 19,990,600 | | | | | | 52,660,867 | | | | |
| | 35,356 | | | | | | 573,823 | | | | | | 1,275,059 | | | | |
| | | | | Reconciliatio | on | | | | | Reconciliatio | n | | | | Reconciliation | | |
| ue | Return | Depreciation | Pre-Commercial Exp. | Amount | | Revenue | Return | Depreciation | Pre-Commercial Exp. | amount | | Revenue | Return | Depreciation | Amount | Revenue | |
| 21.60 21.60 | 186,046 186,046 | 35,356 35,356 | 0 0 | | 0 0 | 221,402.35 221,402.35 | 2,083,380 2,083,380 | 573,823 573,823 | 0 0 | | 0 0 | 2,657,202.54 2,657,202.54 | 5,488,209.34 5,488,209.34 | 1,275,059.42 1,275,059.42 | 0.00 0.00 | 6,763,268.7 6,763,268.7 | |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 37 of 49

PJM Upgrade ID: Grandview Capa 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" No 11.70% 13 Input the allowed ROE 14 From line 3 above if "No" on line 12 and From line 7 above if 10.4218% "Yes" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. 10.4218% reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 549,978 17 Annual Depreciation Exp from Attachment 5 13,814 Ree

Return

57,317.61

57,317.61

Depreciation

13,813.68

13,813.68

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

For Plant in Service

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"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta

| ID: b1990 | | P | JM Upgrade ID: b | 0674 & b1023.1 | | | PJM Upgrade | ID: b1153 | | | PJ |
|----------------|-----------|--------------|------------------|----------------|--------------|--------------|--------------|----------------|--------------|------------|-------|
| apacitor | | | 502 Jct Sub | ostation | | | Conemaugh | -Seward | | | |
| | | Yes | | | | Yes | | | | Yes | |
| | | No | | | | No | | | | No | |
| | | 11.70% | | | | 11.70% | | | | 11.70% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | | | | | | | | | | |
| | | 14,074,740 | | | | 24,049,716 | | | | 1,027,239 | |
| | | 124,532 | | | | 664,081 | | | | 25,345 | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depre |
| 0.00 | 71,131.29 | 1,466,840.96 | 124,532.16 | 0.00 | 1,591,373.12 | 2,506,412.91 | 664,080.58 | 0.00 | 3,170,493.49 | 107,056.81 | |
| 0.00 | 71,131.29 | 1,466,840.96 | 124,532.16 | 0.00 | 1,591,373.12 | 2,506,412.91 | 664,080.58 | 0.00 | 3,170,493.49 | 107,056.81 | |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 38 of 49

| JM Upgrade | ID: b1965 | |
|------------|----------------|------------|
| | | |
| Lux | or | |
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| | | |
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| | | |
| | | |
| | Reconciliation | |
| preciation | Amount | Revenue |
| 25,345.20 | 0.00 | 132,402.01 |
| 25,345.20 | 0.00 | 132,402.01 |

10 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"

- 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
- 13 Input the allowed ROE

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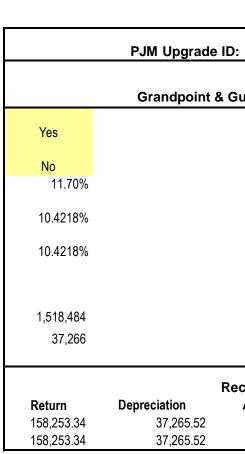
- From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%
- 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
 16 Forecast End of prior year net plant plus current year forecast of CWUP or Con Adda
- forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
- 17 Annual Depreciation Exp from Attachment 5

1819 See Calculations for each item below

20 See Calculations for each item below

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta



| D: b1839 | | | PJM Upgrade | ID: b1941 | | | PJM Upgrade | ID: b1801 | | | PJM |
|----------------|------------|--------------|---------------|----------------|--------------|--------------|--------------|----------------|--------------|------------|--------|
| Guilford | | | Handsome Lake | -Homer City | | | Altoor | na | | | |
| | | Yes | | | | Yes | | | | Yes | |
| | | No | | | | No | | | | No | |
| | | 11.70% | | | | 11.70% | | | | 11.70% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | |
| | | | | | | | | | | | |
| | | 10,884,437 | | | | 30,936,599 | | | | 2,839,570 | |
| | | 276,583 | | | | 761,427 | | | | 69,926 | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | |
| Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Deprec |
| 0.00 | 195,518.86 | 1,134,354.06 | 276,582.96 | 0.00 | 1,410,937.02 | 3,224,149.93 | 761,426.66 | 0.00 | 3,985,576.59 | 295,934.27 | |
| 0.00 | 195,518.86 | 1,134,354.06 | 276,582.96 | 0.00 | 1,410,937.02 | 3,224,149.93 | 761,426.66 | 0.00 | 3,985,576.59 | 295,934.27 | |

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| JM Upgrade | e ID: b1967 | |
|------------|----------------|------------|
| | | |
| Blairs | sville | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | Reconciliation | |
| eciation | Amount | Revenue |
| 69,926.40 | 0.00 | 365,860.67 |
| 69,926.40 | 0.00 | 365,860.67 |

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- 0
- 10
 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"
- "No" 12 "Yes" if the customer has paid a lump sum payment in the
- amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE
- 14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
- 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
 16 Forecast End of prior year net plant plus current year forecast of CWIP or Cap Adds.
- forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
- 17 Annual Depreciation Exp from Attachment 5
- 18 10 See Coloulations for
- See Calculations for each item below
 See Calculations for each item below
 - For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta

| | PJM Upgrade | ID: b1672 | | |
|-----------|--------------|----------------|-----------|--|
| | Carbon C | enter | | |
| Yes | | | | |
| No | | | | |
| 11.70% | | | | |
| 10.4218% | | | | |
| 10.4218% | | | | |
| | | | | |
| 486,963 | | | | |
| 11,958 | | | | |
| | | Reconciliation | | |
| Return | Depreciation | Amount | Revenue | |
| 50,750.26 | 11,957.52 | 0.00 | 62,707.78 | |
| 50,750,26 | 11.957.52 | 0.00 | 62,707,78 | |

| | PJM Upgrade | ID: b1800 | | | PJM Upgrade | ID: b1945 | | | PJM Upgrade | e ID: b1770 | | PJM Upgrade ID: b1964 | | | | |
|--------------|--------------|----------------|--------------|------------|--------------|----------------|------------|-----------|--------------|----------------|-----------|-----------------------|--------------|----------------|------------|--|
| | Hunters | town | | Johnstown | | | | | Buffalo | Road | | Moshannon | | | | |
| Yes | | | | Yes | | | | Yes | | | | Yes | | | | |
| No | | | | No | | | | No | | | | No | | | | |
| 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | |
| 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | |
| 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | |
| | | | | | | | | | | | | | | | | |
| 37,518,414 | | | | 4,189,046 | | | | 375,306 | | | | 6,547,073 | | | | |
| 924,356 | | | | 104,103 | | | | 9,216 | | | | 158,081 | | | | |
| | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | |
| Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | |
| 3,910,093.45 | 924,355.85 | 0.00 | 4,834,449.30 | 436,573.87 | 104,102.58 | 0.00 | 540,676.45 | 39,113.66 | 9,215.64 | 0.00 | 48,329.30 | 682,322.76 | 158,080.80 | 0.00 | 840,403.56 | |
| 3,910,093.45 | 924,355.85 | 0.00 | 4,834,449.30 | 436,573.87 | 104,102.58 | 0.00 | 540,676.45 | 39,113.66 | 9,215.64 | 0.00 | 48,329.30 | 682,322.76 | 158,080.80 | 0.00 | 840,403.56 | |

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10 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" 11

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

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

PJM Upgrade ID: b2433.1, b2433.2, b2433.3 PJM Upgrade Waldo Run Yes Yes No No 11.70% 11.70% 10.4218% 10.4218% 10.4218% 10.4218% 8,420,589 51,576,372 1,590,253 191,639 Reconciliation Return Depreciation Amount Revenue Return Depreciation 5,375,185.40 1,590,253.04 6,965,438.44 877,576.80 191,638. 0.00 5,375,185.40 1,590,253.04 0.00 6,965,438.44 877,576.80 191,638.

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For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta

| rade ID: b1609, b1769 | | PJM Upgrade ID: b2343 | | | PJM Upgrade ID: b2342 | | | | | PJM Upgrade | e ID: b1610 | | PJM Upgrade ID: b1840 | | | | |
|-----------------------|--------------------------------|----------------------------|---------------------------|-----------------------|-----------------------------|-----------------------------|---------------------------|-----------------------|------------------------------|-----------------------------|---------------------------|-----------------------|------------------------------|-------------------------------|----------------------------|-----------------------|-----------------------------|
| ur Mile Junction | | | West Un | ion SS | | | Shuman Hil | l/Mobley | | | Yeager | town | | | Rider | Sub | |
| | | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| | | No 11.70% | | | | No 11.70% | | | | No 11.70% | | | | No 11.70% | | | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | |
| | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | |
| | | | | | | | | | | | | | | | | | |
| | | 767,721 18,717 | | | | 1,307,198 31,472 | | | | 1,000,538 23,780 | | | | 16,314,107 520,003 | | | |
| | | 10,717 | | | | 51,472 | | | | 23,700 | | | | 520,005 | | | |
| Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| 1,638.55 0.00 | Revenue 1,069,215.35 | Return 80,010.38 | Depreciation 18,716.76 | Amount 0.00 | Revenue 98,727.14 | Return 136,233.56 | Depreciation 31,472.37 | Amount 0.00 | Revenue 167,705.93 | Return 104,274.05 | Depreciation 23,780.22 | Amount 0.00 | Revenue 128,054.28 | Return 1,700,223.30 | Depreciation 520,003.24 | Amount 0.00 | Revenue 2,220,226.54 |
| 1,638.55 0.00 | 1,069,215.35 | 80,010.38 | 18,716.76 | 0.00 | 98,727.14 | 136,233.56 | 31,472.37 | 0.00 | 167,705.93 | 104,274.05 | 23,780.22 | 0.00 | 128,054.28 | 1,700,223.30 | 520,003.24 | 0.00 | 2,220,226.54 |

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10 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"

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

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

PJM Upgrade ID: b2235 PJM Upgr Bartonville Monocacy SS Yes Yes No No 11.70% 11.70% 10.4218% 10.4218% 10.4218% 10.4218% 33,586,156 613,883 801,670 14,535 Reconciliation AmountRevenueReturn0.004,301,951.1063,977.620.004,301,951.1063,977.62 Depreciation Return Depreciation 3,500,281.43 801,669.67 14,535. 3,500,281.43 801,669.67 14,535.

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Atta

| Jpgrade | ID: b2260 | | PJM Upgrade ID: b1802 | | | PJM Upgrade ID: b0555 | | | | | PJM Upgrade | e ID: b0556 | | PJM Upgrade ID: b1943 | | | | |
|-----------|----------------|-----------|-----------------------|--------------|----------------|-----------------------|------------|--------------|----------------|------------|-------------|--------------|----------------|-----------------------|------------|--------------|----------------|------------|
| nville SS | Capacitor | | | Mainsb | urg SS | | | Johnstown St | ub Capacitor | | | Grove | r SS | | | Claysburg I | Ring Bus | |
| | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| | | | No | | | | No | | | | No | | | | No | | | |
| | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | |
| | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | |
| | | | | | | | | | | | | | | | | | | |
| | | | 30,550,923 | | | | 1,238,207 | | | | 816,901 | | | | 6,743,126 | | | |
| | | | 599,875 | | | | 29,274 | | | | 11,307 | | | | 163,166 | | | |
| | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| tion | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| ,535.01 | 0.00 | 78,512.63 | 3,183,955.58 | 599,875.20 | 0.00 | 3,783,830.78 | 129,043.40 | 29,273.53 | 0.00 | 158,316.93 | 85,135.78 | 11,306.52 | 0.00 | 96,442.30 | 702,754.95 | 163,165.51 | 0.00 | 865,920.46 |
| ,535.01 | 0.00 | 78,512.63 | 3,183,955.58 | 599,875.20 | 0.00 | 3,783,830.78 | 129,043.40 | 29,273.53 | 0.00 | 158,316.93 | 85,135.78 | 11,306.52 | 0.00 | 96,442.30 | 702,754.95 | 163,165.51 | 0.00 | 865,920.46 |

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

18 19 See Calculations for each item below

20 See Calculations for each item below

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta

PJM Upgrade ID: b2364 & b2364.1 Squab Hollow SS Yes No 11.70% 10.4218% 10.4218% 16,016,477 489,067 Reconciliation Depreciation Amount Revenue 0.00 2,158,271.57 Return 1,669,204.87 489,066.70 1,669,204.87 489,066.70 0.00 2,158,271.57

| | PJM Upgrade ID: b2362 | | | | PJM Upgrade ID: b2156 | | | PJM Upgrade ID: b2546 | | | | PJM Upgrade ID: b1998 | | | | |
|------------|------------------------------|--------------------------|--------------------------|------------------------------|--------------------------|------------------------|--------------------------|--------------------------|---------------------------|------------------------|--------------------------|--------------------------|--------------------------|------------------------|--------------------------|------------------------|
| | Squab Hollow SVC | | | | Shingletown Capacitor | | | | Nysw | aner | | | Shaw | ville | | |
| | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| | No 11.70% | | | | No 11.70% | | | | <mark>No</mark> 11.70% | | | | No 11.70% | | | |
| | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | |
| | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | | 10.4218% | | | |
| | 25,988,006 921,955 | | | | 1,494,052 44,123 | | | | 827,348 19,666 | | | | 1,988,798 47,003 | | | |
| | Return | Depreciation | Reconciliation Amount | Revenue | Return | Depreciation | Reconciliation Amount | Revenue | Return | Depreciation | Reconciliation Amount | Revenue | Return | Depreciation | Reconciliation Amount | Revenue |
| .57 .57 | 2,708,417.54 2,708,417.54 | 921,955.01 921,955.01 | 0.00 0.00 | 3,630,372.55 3,630,372.55 | 155,707.06 155,707.06 | 44,123.11 44,123.11 | 0.00 0.00 | 199,830.17 199,830.17 | 86,224.53 86,224.53 | 19,665.84 19,665.84 | 0.00 0.00 | 105,890.37 105,890.37 | 207,268.46 207,268.46 | 47,002.89 47,002.89 | 0.00 0.00 | 254,271.3 254,271.3 |

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8 9 PJM Upgrade ID: b2475 PJM Upgrade ID: b2547.1 Joffre SS Oak Mound 10 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes Yes 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" No No 13 Input the allowed ROE 11.70% 11.70% 14 From line 3 above if "No" on line 12 and From line 7 above if 10.4218% 10.4218% "Yes" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. 10.4218% 10.4218% reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 103,094,885 42,453,112 17 Annual Depreciation Exp from Attachment 5 1,252,698 2,135,853

Return

10,744,340.86

10,744,340.86

Reconciliatio

0.00

0.00

Revenue

12,880,193.76

12,880,193.76

Return

4,424,377.65

4.424.377.65 1.252.697.71

Depreciation n Amount

2,135,852.90

2,135,852.90

For Plant in Service

19 See Calculations for each item below

20 See Calculations for each item below

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"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta

| PJM Upgrade ID: b2547.1 | PJM Upgrade ID: b2441 | PJM Upgrade ID: b1991 | PJM Upgrade ID: b2545 | PJM Upgrade ID: b2261 |
|--------------------------------|---|---|---|--------------------------------------|
| Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill | Damascus SS |
| | Yes | Yes | Yes | Yes |
| | No | No | No | No |
| | 11.70% | 11.70% | 11.70% | 11.70% |
| | 10.4218% | 10.4218% | 10.4218% | 10.4218% |
| | 10.4218% | 10.4218% | 10.4218% | 10.4218% |
| | | 1 | | |
| | 39,547,854 | 34,928,011 | 65,865,579 | 1,821,035 |
| | 1,376,476 | 827,948 | 1,854,642 | 43,703 |
| Reconciliatio | Reconciliatio | Reconciliatio | Reconciliatio | Reconciliation |
| Depreciation n Amount Revenue | Return Depreciation n Amount Revenue | Return Depreciation n Amount Revenue | Return Depreciation n Amount Revenue | Return Depreciation Amount Revenue |
| 1,252,697.71 0.00 5,677,075.36 | | | 6,864,377.70 1,854,641.72 0.00 8,719,019.42 | |
| 1,252,697.71 0.00 5,677,075.36 | 4,121,597.58 1,376,476.35 0.00 5,498,073.93 | 3,640,126.85 827,948.03 0.00 4,468,074.88 | 6,864,377.70 1,854,641.72 0.00 8,719,019.42 | 189,784.61 43,703.11 0.00 233,487.72 |

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- 1
- 2
- 3
- 4 5
- Э
- 6
- 7

8 9

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

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

PJM Upgrade ID: b2494 Warren Substation Yes Yes No No 11.70% 11.70% 10.4218% 10.4218% 10.4218% 10.4218% 21,963,870 0 504,122 0 Reconciliation Return Depreciation Amount Revenue Return De 0.002,793,151.900.002,793,151.90 2,289,030.22 504,121.68 0.00 2,289,030.22 504,121.68 0.00

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commerc Revenue is equal to the "Return" ("Investment" times FCR) p "Reconciliation Amount" is created in the reconciliation in Atta

| PJM Upgrade ID: | s1041 | | | PJM Upgrade | ID: b2587 | | PJM Upgrade ID: b2996, b2996.1, b2996.2 | | | | | | |
|-------------------------|---------------|--------------|------------------------------|--------------------------|----------------|------------------------------|---|--------------------------|----------------|------------------------------|----------------------------------|-------------------|----------------|
| Joffre Substation S1041 | | | Piercebrook Substation | | | | | Flint R | lun | | | | |
| | | | Yes | | | | Yes | | | | | | |
| | | | No | | | | No | | | | | | |
| | | | 11.70% | | | | 11.70% | | | | | | |
| | | | 10.4218% | | | | 10.4218% | | | | | | |
| | | | 10.4218% | | | | 10.4218% | | | | | | |
| | | | | | | | | | | | | | |
| | | | 9,989,066 219,184 | | | | 16,916,799 163,541 | | | | | | |
| | econciliation | | | | Reconciliation | | | | Reconciliation | | | | |
| - | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Total | Incentive Charged | Revenue Credit |
| 0.00 0.00 | 0.00 0.00 | 0.00 0.00 | 1,041,040.35 1,041,040.35 | 219,183.89 219,183.89 | 0.00 0.00 | 1,260,224.24 1,260,224.24 | 1,763,034.70 1,763,034.70 | 163,541.32 163,541.32 | 0.00 0.00 | 1,926,576.02 1,926,576.02 | 225,634,579.89 231,466,016.65 | 231,466,016.65 | 225,634,579.89 |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 45 of 49

> \$5,831,436.77 **Ax A Line 148**

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

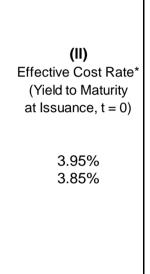
| | TABLE 1: Summary Cost of Lor | ng Term Debt | | |
|------------|--|--|-----------------------|---------------|
| | CALCULATION OF COST OF DEBT | | | |
| | YEAR ENDED 12/31/20 | 021 | | |
| | | (a) | (b) | (|
| | t=N Long Term Debt C <u>12/31/2021</u> | Issue Date | Maturity Date | ORIC ISSU |
| (1) (2) | First Mortgage Bonds: 3.85%, Senior Unsecured Notes 3.76%, Senior Unsecured Notes | 12/11/2014 10/16/2015 | 6/2/2025 5/30/2025 | \$550 \$75 |
| | Total | | | \$ 625 |
| | The outstanding amount (column (e)) for debt ret * z = Average of monthly balances for months o Interim (individual debenture) debt cost calculation | ons shall be taken to four decimals in percentages (7. | | - |
| | ** This Total Weighted Average Debt Cost will b | e shown on Line 101 of formula rate Appendix A. | | |
| | TABLE 2: Effective Cost Rates F YEAR ENDED 12/31/20 | | | |
| | | (aa) | (bb) | (c |
| | Long Term Debt Issu Affiliate | Issue Date | Maturity Date | Am Iss |
| (1) (2) | 3.85%, Senior Unsecured Notes 3.76%, Senior Unsecured Notes | 12/11/2014 10/16/2015 | 6/2/2025 5/30/2025 | \$ 550 75 |
| | | | | |

TOTALS

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

| (c) | (d) | (e) | (f) | (g) |
|---|---------------------------------|--|---------------------------------|--|
| ORIGINAL ISSUANCE | Net Proceeds At Issuance | Net Amount Outstanding at t=N | Months Outstanding at t=N | Average Net Outstanding in Year* z* |
| \$ 550,000,000 \$ 75,000,000 | \$ 545,247,429 \$ 74,437,647 | \$ 548,444,816 \$ 74,800,600 | 12 12 | \$ 548,444,816 \$ 74,800,600 |
| \$ 625,000,000 | | \$ 623,245,416 | | \$ 623,245,416 |
| tanding in a month.). Rate shall be rounded to two decimals of | a percent (7.03%). | | | |
| | | | | |
| | | | | |
| (cc) | (dd) (Discount) | (ee) | (ff) Loss/Gain on | (gg) Less Related |
| Amount Issued | Premium at Issuance | lssuance Expense | Reacquired Debt | ADIT (Attachment 1) |
| \$ 550,000,000 75,000,000 | \$ (418,000) | 4,334,571 562,353 | - | XXX |
| \$ 625,000,000 | (418,000) | \$ 4,896,924 | | xxx |

| (g) | (h) | (i) | (j) | | |
|---|---------------------------------------|--|--|------------------------------------|--|
| Average Net Outstanding in Year* z* | Weighted Outstanding Ratios | Effective Cost Rate (Tables 2 and 3) | Weighted Debt Cost at t = N (h) * (i) | | |
| \$ 548,444,816 \$ 74,800,600 | 88.00% 12.002% | 3.95% 3.85% | 3.48% 0.46% | | |
| \$ 623,245,416 | 100.000% | | 3.94% | ** | |
| | | | | | |
| | | | | | |
| (gg) Less Related ADIT (Attachment 1) | (hh) Net Proceeds | (ii) Net Proceeds Ratio | (jj) Coupon Rate | (kk) Annual Interest | (II) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0) |
| xxx | \$ 545,247,429 \$ 74,437,647 | 99.1359 99.2502 | 0.03850 0.0376 | \$ 21,175,000 \$ 2,820,000 - | 3.95% 3.85% |
| XXX | \$ 619,685,076 | | | \$ 23,995,000 | |



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

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

| Total Loan Amount | | \$ | 900,000,000 |
|-----------------------|-------------------------------------|-----|-------------|
| Internal Rate of Retu | | | 4.886348% |
| Based on following I | Financial Formula ⁺ : | | |
| NPV = 0 = | $\sum_{t=1}^{N} C_t / (1 + IRR) pw$ | >Y(| (t) |

| Drigination Fees | | 7,780,954 | |
|--------------------------------|---------------|---------------|--|
| - | | | |
| ddition Origination Fees | | 15,125 | |
| | | | |
| | | | |
| | | | |
| Fotal Issuance Expense | | 7,796,079 | |
| | = | | |
| | | | |
| | New Borrowing | Old Borrowing | |
| evolving Credit Commitment Fee | 0.005 | 0.005 | |
| evolving Credit Commitment Fee | | 0.0037 | |

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

| Г | 2008 | 8 2008 | 2008 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--|----------------------------------|--------------|---|-----------|---------|---------|-------------------------|----------------|---------|---------|---------|
| LIBOR Rate | 0.0000% | 6 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Spread | | | | | • | | • | | | | • |
| Interest Rate | 6.13% | 6 3.86% | 4.05% | 4.34% | 2.12% | 2.12% | 2.12% | 2.12% | 2.12% | 2.12% | 2.12% |
| Bond \$450M Interest Rate | \$ 450,000,000 | | | | | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% |
| Revolver Interest Rate | \$ 350,000,000 | Draw 1 | DONE | | | 3.249% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 350,000,000 | Draw 2, 3, 4 | DONE | | | 3.247% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 350,000,000 | Draw 5 | DONE | | | 3.251% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 350,000,000 | Draw 6 | DONE - Roll over Draw 1 | and 4 | | 3.316% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 350,000,000 | Draw 7 | DONE | | | 3.361% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 350,000,000 | Draw 8 | DONE - Roll over Draw 2, | , 3 and 5 | | 3.422% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 350,000,000 | Draw 9 | DONE | | | 3.417% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 350,000,000 | Draw 10 | DONE | | | 3.348% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 350,000,000 | Draw 11 | DONE - Roll over Draw 6 | and 9 | | 3.498% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 450,000,000 | Draw 12 | DONE - Roll over Draw 10 | 0 | | 3.418% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | \$ 450,000,000 | Draw 13 | DONE - Roll over Draw 7 | and 8 | | 3.398% | 4.50% | 6.21% | | | |
| | \$ 450,000,000 | | DONE | | | 3.275% | 4.50% | | | | |
| | \$ 450,000,000 | | DONE | | | 3.275% | 4.50% | | | | |
| Revolver Interest Rate | \$ 450,000,000 | | DONE - Roll over Draw 1 | 1 | | 3.289% | 4.50% | 6.21% | | | |
| Revolver Interest Rate | | | | | | 3.248% | 4.50% | | | | |
| Revolver Interest Rate | | | DONE - Roll over Draw 12 | | | 3.286% | 4.50% | | | | |
| | \$ 450,000,000 \$ 450,000,000 | | DONE - Roll over Draw 13 | | | 3.286% | 4.50% | 6.21% 6.21% | | | |
| Revolver Interest Rate | | | DONE - Roll over Draw 16 | Î | | | 3.304% | 6.21% | | | |
| | | | DONE - Roll over Draw 17 | | | | 3.312% | | | | |
| | \$ 450,000,000 | | DONE - Roll over Draw 18 | | | | 3.312% | | | | |
| | \$ 450,000,000 | Draw 23 | DONE | | | | 3.222% | | | | |
| Revolver Interest Rate | \$ 450,000,000 | Draw 24 | DONE Roll over Draw 20 | | | | 3.213% | | | | |
| Revolver Interest Rate Revolver Interest Rate | \$ 450,000,000 \$ 450,000,000 | | DONE Roll over Draw 21, DONE Roll over Draw 25 | | | | <u>3.174%</u> 3.169% | 6.21% 6.21% | | | |
| Revolver Interest Rate | \$ 450,000,000 | Draw 27 | DONE - Pay off Draw 26 | | | | 3.196% | 6.21% | | | |
| Revolver Interest Rate | \$ 450,000,000 | Draw 28 | DONE | | | | 1.936% | 6.21% | | | |

| | | | | GL '224100 | | GL '820204 | GL '181100/654106 | GL '820202 | | | |
|------------|-----|----------------------|---|----------------------------|-----------------------------|------------------|-------------------|------------|-----------------------------|-------------------------------|--|
| (A) | (B) | (C) | (D) | (E) | | (F) | (G) | (H) | (I) | | |
| Year | | Capital Expenditures | Principle Drawn In Quarter (\$000's) | Principle Drawn To Date | Outstanding Debt Balance | Interest Expense | Origination Fees | Commitment | Net Cash Flows (D-F-G-H) | Interest at effective rate | Amortization of origination fees and commitment fees |
| 2008 | | | | | | | | | | | |
| 12/24/2007 | Q4 | 68,183,000 | 10,000,000 | 10,000,000 | 10,000,000 | | 734,955.02 | | 9,265,045 | - | - |
| 01/31/2008 | Q1 | ,, | | 10,000,000 | 9,265,045 | | 31,013.00 | | (31,013) | 46,132 | 46,132 |
| 02/4/2008 | Q1 | | | 10,000,000 | 9,280,164 | | 69,578.45 | | (69,578) | 4,853 | 4,853 |
| 02/6/2008 | Q1 | | | 10,000,000 | 9,215,438 | | 137.50 | | (138) | 2,409 | 2,409 |
| 02/29/2008 | Q1 | | | 10,000,000 | 9,217,710 | | 2,960.00 | | (2,960) | 27,752 | 27,752 |
| 03/5/2008 | Q1 | | | 10,000,000 | 9,242,502 | | 125,384.16 | | (125,384) | 6,042 | 6,042 |
| 3/24/2008 | Q1 | 25,543,000 | | 10,000,000 | 9,123,160 | 155,047.57 | , | | (155,048) | 22,684 | (132,363) |
| 03/31/2008 | Q1 | | | 10,000,000 | 8,990,797 | | 17,011.00 | | (17,011) | 8,230 | 8,230 |
| 04/30/2008 | Q2 | | | 10,000,000 | 8,982,016 | | 197,269.56 | | (197,270) | | 35,289 |
| 05/19/2008 | Q2 | | | 10,000,000 | 8,820,035 | | 109,824.88 | | (109,825) | 21,931 | 21,931 |
| 6/23/2008 | Q2 | 20,509,000 | | 10,000,000 | 8,732,141 | 97,477.43 | | | (97,477) | | (57,439) |
| 06/26/2008 | Q2 | | | 10,000,000 | 8,674,702 | | 43,098.82 | | (43,099) | 3,402 | 3,402 |
| 06/30/2008 | Q2 | | | 10,000,000 | 8,635,005 | | 13,267.50 | | (13,268) | 4,516 | 4,516 |
| 08/8/2008 | Q3 | | | 10,000,000 | 8,626,253 | | 1,577.79 | | (1,578) | 44,084 | 44,084 |
| 08/13/2008 | Q3 | | | 10,000,000 | 8,668,760 | | 62,776.98 | | (62,777) | 5,667 | 5,667 |
| 8/15/2008 | Q3 | | 55,000,000 | 65,000,000 | 8,611,650 | 59,689.48 | 7,780,953.85 | | 47,159,357 | 2,251 | (57,438) |
| 8/20/2008 | Q3 | | | 65,000,000 | 55,773,258 | | 530.00 | | (530) | 36,461 | 36,461 |
| 8/25/2008 | Q3 | | | 65,000,000 | 55,809,189 | | 15,125.00 | | (15,125) | 36,485 | 36,485 |
| 9/3/2008 | Q3 | | | 65,000,000 | 55,830,549 | | 82,654.66 | | (82,655) | 65,714 | 65,714 |
| 9/8/2008 | Q3 | | | 65,000,000 | 55,813,609 | | 1,957.50 | | (1,958) | 36,487 | 36,487 |
| 9/11/2008 | Q3 | | | 65,000,000 | 55,848,138 | | 41,845.84 | | (41,846) | 21,903 | 21,903 |
| 9/15/2008 | Q3 | | (20,000,000) | 45,000,000 | 55,828,196 | 243,199.31 | | | (20,243,199) | 29,196 | (214,004) |
| 9/25/2008 | Q3 | | | 45,000,000 | 35,614,192 | | 7,525.25 | | (7,525) | 46,580 | 46,580 |
| 9/29/2008 | Q3 | | | 45,000,000 | 35,653,247 | | 98,058.08 | | (98,058) | | |
| 9/30/2008 | Q3 | 24,995,000 | | 45,000,000 | 35,573,834 | | 18,136.90 | 235,520.83 | (253,658) | | 4,650 |
| 10/2/2008 | Q4 | | 20,000,000 | 65,000,000 | 35,324,826 | | | 78,506.96 | 19,921,493 | 9,235 | 9,235 |
| 10/17/2008 | Q4 | | | 65,000,000 | 55,255,554 | | 2,030.03 | | (2,030) | 108,439 | 108,439 |
| 10/29/2008 | Q4 | | | 65,000,000 | 55,361,963 | | 266.90 | | (267) | | 86,901 |
| 11/19/2008 | Q4 | | | 65,000,000 | 55,448,597 | | 96,048.71 | | (96,049) | 152,404 | 152,404 |

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

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

| Total Loan Amount | \$ | 900,000,000 |
|---|--------------|--------------|
| Internal Rate of Return ¹ | | 4.886348% |
| Based on following Financial Formula ² : NPV = 0 = $\sum_{t=1}^{N} \frac{t}{1 + IRRpw}$ | > Y (| (<i>t</i>) |

| (1) | |
|-----|--|

| - | | | | - | | | - | | | | | |
|-----|------------|----------|-------------|---------------|-------------|-------------|--------------|--------------|--------------|--------------------------|-----------|-------------|
| | 11/21/2008 | Q4 | | | 65,000,000 | 55,504,952 | | 730.00 | | (730) | 14,511 | 14,511 |
| | 12/15/2008 | Q4 | | 25,000,000 | 90,000,000 | 55,518,734 | 718,999.31 | | | 24,281,001 | 174,431 | (544,569) |
| (1) | 1/6/2009 | Q1 | 42,068,000 | - | 90,000,000 | 79,974,165 | - | | 618,333.53 | (618,334) | 230,297 | 230,297 |
| | 2/17/2009 | Q1 | | 30,000,000 | 120,000,000 | 79,586,128 | - | | - | 30,000,000 | 438,097 | 438,097 |
| | 3/16/2009 | Q1 | 75,475,000 | 40,000,000 | 160,000,000 | 110,024,225 | 933,987.50 | | | 39,066,013 | 388,964 | (545,023) |
| | 3/25/2009 | Q1 | 10, 110,000 | - | 160,000,000 | 149,479,202 | 000,001.00 | | 1,100,000.00 | (1,100,000) | 175,942 | 175,942 |
| | 4/8/2009 | Q2 | | | 160,000,000 | 148,555,144 | | | 549,166.67 | (1,100,000) (549,167) | 272,085 | 272,085 |
| | | | | 50 000 000 | | | | | 549,100.07 | | | |
| | 5/15/2009 | Q2 | | 50,000,000 | 210,000,000 | 148,278,062 | 4 405 000 44 | | | 50,000,000 | 718,820 | 718,820 |
| | 6/16/2009 | Q2 | | 40,000,000 | 250,000,000 | 198,996,882 | 1,405,039.11 | | | 38,594,961 | 834,057 | (570,982) |
| | 6/30/2009 | Q2 | | - | 250,000,000 | 238,425,899 | | | | - | 436,686 | 436,686 |
| | 7/31/2009 | Q3 | | - | 250,000,000 | 238,862,586 | | | 453,194.44 | (453,194) | 969,797 | 969,797 |
| | 8/3/2009 | Q3 | | 30,000,000 | 280,000,000 | 239,379,188 | | | | 30,000,000 | 93,882 | 93,882 |
| | 9/4/2009 | Q3 | | 50,000,000 | 330,000,000 | 269,473,071 | | | | 50,000,000 | 1,129,444 | 1,129,444 |
| | 9/16/2009 | Q3 | | - | 330,000,000 | 320,602,515 | 1,596,826.11 | | | (1,596,826) | 503,245 | (1,093,581) |
| | 10/5/2009 | Q4 | | 45,000,000 | 375,000,000 | 319,508,934 | 207,916.06 | | | 44,792,084 | 794,450 | 586,534 |
| | 10/16/2009 | Q4 | | | 375,000,000 | 365,095,468 | , , | | 321,250.00 | (321,250) | 525,294 | 525,294 |
| | 11/5/2009 | Q4 | | 30,000,000 | 405,000,000 | 365,299,512 | - | | - , | 30,000,000 | 956,176 | 956,176 |
| | 12/4/2009 | Q4 | | 50,000,000 | 455,000,000 | 396,255,688 | | | | 50,000,000 | 1,504,831 | 1,504,831 |
| | 12/16/2009 | Q4 | 73,715,000 | - | 455,000,000 | 447,760,519 | 1,374,479.16 | | | (1,374,479) | 702,843 | (671,636) |
| | 1/4/2010 | Q1 | 70,710,000 | | 455,000,000 | 447,088,883 | 1,074,470.10 | | 138,489.58 | (138,490) | 1,111,675 | 1,111,675 |
| | | | | 20,000,000 | 485,000,000 | | 892,331.11 | | 130,403.30 | | | |
| | 1/5/2010 | Q1 | | 30,000,000 | | 448,062,068 | | | | 29,107,669 | 58,568 | (833,764) |
| | 1/15/2010 | Q1 | | - | 485,000,000 | 477,228,304 | 440,625.00 | | 40,400,50 | (440,625) | 624,167 | 183,542 |
| | 1/25/2010 | Q1 | | (485,000,000) | - | 477,411,847 | 423,000.00 | | 18,489.58 | (485,441,490) | 624,407 | 201,407 |
| | 1/25/2010 | Q1 | | 450,000,000 | 450,000,000 | (7,405,236) | | 4,533,000.00 | | 445,467,000 | - | - |
| | 1/25/2010 | Q1 | | 45,000,000 | 495,000,000 | 438,061,764 | | 5,852,578.67 | | 39,147,421 | - | - |
| | 1/27/2010 | Q1 Q1 | | | 495,000,000 | 477,209,186 | | 6,979.59 | | (6,980) | 124,763 | 124,763 |
| | 2/3/2010 | | | | 495,000,000 | 477,326,969 | | 58,000.00 | | (58,000) | 436,922 | 436,922 |
| | 2/3/2010 | Q1 | | | 495,000,000 | 477,705,891 | | 5,500.00 | | (5,500) | - | - |
| | 2/5/2010 | Q1 | | | 495,000,000 | 477,700,391 | | 82,116.73 | 2,934.74 | (85,051) | 124,892 | 124,892 |
| | 2/12/2010 | Q1 | | 20,000,000 | 515,000,000 | 477,740,231 | | | | 20,000,000 | 437,300 | 437,300 |
| | 2/24/2010 | Q1 | | | 515,000,000 | 498,177,531 | | 23,770.00 | | (23,770) | 781,982 | 781,982 |
| | 3/10/2010 | Q1 | | 30,000,000 | 545,000,000 | 498,935,743 | | 90,000.00 | | 29,910,000 | 913,821 | 913,821 |
| | 3/17/2010 | Q1 | | - | 545,000,000 | 529,759,564 | | 195,720.20 | | (195,720) | 484,916 | 484,916 |
| | 3/26/2010 | Q1 | | 20,000,000 | 565,000,000 | 530,048,759 | | 17,821.04 | | 19,982,179 | 623,885 | 623,885 |
| | 4/1/2010 | Q2 | | 20,000,000 | 565,000,000 | 550,654,823 | | 17,021101 | 255,416.67 | (255,417) | 432,008 | 432,008 |
| | 4/5/2010 | Q2 | | | 565,000,000 | 550,831,415 | | 123,660.90 | 200,410.07 | (123,661) | 288,060 | 288,060 |
| | | | | | | | | | | | | |
| | 4/7/2010 | Q2 | | | 565,000,000 | 550,995,814 | | 201,250.00 | | (201,250) | 144,054 | 144,054 |
| | 4/8/2010 | Q2 | | 00,000,000 | 565,000,000 | 550,938,618 | | 224,587.75 | | (224,588) | 72,015 | 72,015 |
| | 4/12/2010 | Q1 | | 30,000,000 | 595,000,000 | 550,786,045 | | | | 30,000,000 | 288,036 | 288,036 |
| | 4/14/2010 | Q2 | | | 595,000,000 | 581,074,082 | | 194,134.74 | | (194,135) | 151,918 | 151,918 |
| | 4/21/2010 | Q2 | | | 595,000,000 | 581,031,865 | | 18,977.41 | | (18,977) | 531,848 | 531,848 |
| | 4/26/2010 | Q2 | | (65,000,000) | 530,000,000 | 581,544,735 | 369,573.75 | | | (65,369,574) | 380,177 | 10,603 |
| | 4/26/2010 | Q2 | | 65,000,000 | 595,000,000 | 516,555,339 | 55,920.56 | | | 64,944,079 | - | (55,921) |
| | 4/28/2010 | Q2 | | | 595,000,000 | 581,499,418 | - | 2,300.79 | | (2,301) | 152,029 | 152,029 |
| | 4/30/2010 | Q2 | | | 595,000,000 | 581,649,147 | | 2,156.70 | | (2,157) | 152,068 | 152,068 |
| | 5/7/2010 | Q2 | | 30,000,000 | 625,000,000 | 581,799,058 | | | | 30,000,000 | 532,550 | 532,550 |
| | 5/12/2010 | Q2 | | (80,000,000) | 545,000,000 | 612,331,608 | | | | (80,000,000) | 400,304 | 400,304 |
| | 5/12/2010 | Q2 | | 80,000,000 | 625,000,000 | 532,731,912 | 160,694.44 | | | 79,839,306 | - | (160,694) |
| | 5/12/2010 | Q2 | | 00,000,000 | 625,000,000 | 612,571,218 | 81,275.00 | | | (81,275) | _ | (81,275) |
| | 5/12/2010 | Q2 | | | 625,000,000 | 612,489,943 | 170,100.00 | | | (170,100) | | (170,100) |
| | | | | | | | 170,100.00 | 192 500 00 | | | 640 500 | |
| | 5/20/2010 | Q2 | | 00,000,000 | 625,000,000 | 612,319,843 | | 182,500.00 | | (182,500) | 640,599 | 640,599 |
| | 5/26/2010 | Q2 | | 20,000,000 | 645,000,000 | 612,777,942 | | | | 20,000,000 | 480,746 | 480,746 |
| | 6/14/2010 | Q2 | | | 645,000,000 | 633,258,687 | | 150,071.58 | | (150,072) | 1,574,581 | 1,574,581 |
| | 7/1/2010 | Q3 | | | 645,000,000 | 634,683,197 | | | 230,764 | (230,764) | 1,411,820 | 1,411,820 |
| | 7/2/2010 | Q3 | | | 645,000,000 | 635,864,253 | | 1,168.50 | - | (1,169) | 83,116 | 83,116 |
| | 7/7/2010 | Q3 | | 35,000,000 | 680,000,000 | 635,946,200 | | | | 35,000,000 | 415,741 | 415,741 |
| | 7/15/2010 | Q3 | | | 680,000,000 | 671,361,942 | 8,500,000.00 | | | (8,500,000) | 702,368 | (7,797,632) |
| | 7/26/2010 | Q3 | | (65,000,000) | 615,000,000 | 663,564,309 | | | | (65,000,000) | 954,726 | 954,726 |
| | 7/26/2010 | Q3 | | (20,000,000) | 595,000,000 | 599,519,036 | | | | (20,000,000) | - | _ |
| | 7/26/2010 | Q3 | | 115,000,000 | 710,000,000 | 579,519,036 | | | | 115,000,000 | - | - |
| | 7/26/2010 | Q3 | | ,,,, | 710,000,000 | 694,519,036 | 115,798.33 | | | (115,798) | _ | (115,798) |
| | 7/26/2010 | Q3 Q2 | | | 710,000,000 | 694,403,237 | 544,837.22 | | | (544,837) | _ | (544,837) |
| | 8/9/2010 | Q2 Q3 | | (35,000,000) | 675,000,000 | 693,858,400 | 107,415.00 | | | (35,107,415) | 1,270,829 | 1,163,414 |
| | 8/9/2010 | | | 35,000,000 | 710,000,000 | 660,021,814 | 107,413.00 | | | 35,000,000 | 1,210,023 | 1,100,414 |
| | | Q3 03 | | | | | 271 600 02 | | | | - | - |
| | 8/12/2010 | Q3 | | (30,000,000) | 680,000,000 | 695,021,814 | 271,680.83 | | | (30,271,681) | 272,581 | 900 |
| | 8/12/2010 | Q3 | | (80,000,000) | 600,000,000 | 665,022,714 | 699,608.89 | | | (80,699,609) | - | (699,609) |
| | 8/12/2010 | Q3 | | 110,000,000 | 710,000,000 | 584,323,106 | - | | | 110,000,000 | - | - |
| | 8/30/2010 | Q3 | | | 710,000,000 | 694,323,106 | - | 407,816.09 | | (407,816) | 1,635,445 | 1,635,445 |
| | 9/7/2010 | Q3 | | 30,000,000 | 740,000,000 | 695,550,735 | - | | | 30,000,000 | 727,674 | 727,674 |
| | 9/26/2010 | Q3 | | - | 740,000,000 | 726,278,408 | - | | | - | 1,805,872 | 1,805,872 |
| | 10/1/2010 | Q4 | | | 740,000,000 | 728,084,280 | | | 162,778 | (162,778) | 475,975 | 475,975 |
| | 10/8/2010 | Q4 | | 30,000,000 | 770,000,000 | 728,397,478 | - | | | 30,000,000 | 666,739 | 666,739 |
| | 10/26/2010 | Q4 | | (115,000,000) | 655,000,000 | 759,064,217 | 1,028,023.33 | | | (116,028,023) | 1,787,940 | 759,916 |
| | 10/26/2010 | Q4 | | 115,000,000 | 770,000,000 | 644,824,133 | | | | 115,000,000 | - | - |
| | 11/5/2010 | Q4 | | 30,000,000 | 800,000,000 | 759,824,133 | - | | | 30,000,000 | 993,774 | 993,774 |
| | 11/9/2010 | Q4 | | (35,000,000) | 765,000,000 | 790,817,908 | 305,721.11 | | | (35,305,721) | 413,562 | 107,841 |
| | 11/9/2010 | Q4 Q4 | | (30,000,000) | 735,000,000 | 755,925,749 | 171,937.50 | | | (30,171,938) | | (171,938) |
| | | | | | | | | | | | - | |
| | 11/9/2010 | Q4 | | (30,000,000) | 705,000,000 | 725,753,811 | 86,853.33 | | | (30,086,853) | - | (86,853) |
| | 11/9/2010 | Q4 | | 95,000,000 | 800,000,000 | 695,666,958 | | | | 95,000,000 | - | - |
| | 11/12/2010 | Q4 | | (110,000,000) | 690,000,000 | 790,666,958 | 955,215.56 | | | (110,955,216) | 310,092 | (645,123) |
| | 11/12/2010 | Q4 | | (30,000,000) | 660,000,000 | 680,021,835 | 18,946.67 | | | (30,018,947) | - | (18,947) |
| | 11/12/2010 | Q4 | | 140,000,000 | 800,000,000 | 650,002,888 | 5.83 | | | 139,999,994 | - | (6) |
| | 12/6/2010 | Q4 | | 20,000,000 | 820,000,000 | 790,002,882 | | | | 20,000,000 | 2,482,059 | 2,482,059 |
| | 12/23/2010 | Q4 | | -,, | 820,000,000 | 812,484,941 | | 8,281.46 | | (8,281) | 1,807,331 | 1,807,331 |
| | 1/3/2011 | Q1 | | | 820,000,000 | 814,283,991 | | 0,201110 | 140,277.78 | (140,278) | 1,171,579 | 1,171,579 |
| | | | | | | | 0.000.000 | | 140,211.10 | | | |
| | 1/18/2011 | Q1 | | | 820,000,000 | 815,315,292 | 9,000,000 | | | (9,000,000) | 1,600,050 | (7,399,950) |
| | 1/26/2011 | Q1 | | (115,000,000) | 705,000,000 | 807,915,342 | 966,600.56 | | | (115,966,601) | 845,228 | (121,373) |
| | 1/26/2011 | Q1 | | 115,000,000 | 820,000,000 | 692,793,969 | | | | 115,000,000 | - | - |
| | 2/9/2011 | Q1 | | (20,000,000) | 800,000,000 | 807,793,969 | 118,552.78 | | | (20,118,553) | 1,479,507 | 1,360,954 |
| | 2/9/2011 | Q1 | | (95,000,000) | 705,000,000 | 789,154,923 | 797,767.78 | | | (95,797,768) | - | (797,768) |
| - | | | | | | | | | | - | • | - |

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

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

| Total Loan Amount | \$ | 900,000,000 |
|---|--------------|--------------|
| Internal Rate of Return ¹ Based on following Financial Formula ² : | | 4.886348% |
| NPV = 0 = $\sum_{t=1}^{N} \frac{t}{(1+IRR)pw}$ | > Y (| (<i>t</i>) |

| Origination Fees | | |
|---------------------------------|---------------|---------------|
| Drigination Fees | | 7,780,954 |
| Addition Origination Fees | | 15,125 |
| | | |
| Total Issuance Expense | = | 7,796,079 |
| | New Borrowing | Old Borrowing |
| Revolving Credit Commitment Fee | 0.005 | 0.0050 |
| Revolving Credit Commitment Fee | | 0.0037 |

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

| | | | | | | | | | | 1 |
|------------|----|---------------|-------------|-------------|--------------|----------|------------|---------------|------------|-------------|
| 2/9/2011 | Q1 | 115,000,000 | 820,000,000 | 693,357,156 | | | | 115,000,000 | - | - |
| 2/14/2011 | Q1 | (140,000,000) | 680,000,000 | 808,357,156 | 1,201,215.56 | | | (141,201,216) | 528,453 | (672,763) |
| 2/14/2011 | Q1 | 140,000,000 | 820,000,000 | 667,684,393 | | | | 140,000,000 | - | - |
| 2/16/2011 | Q1 | | 820,000,000 | 807,684,393 | | 3,098.63 | | (3,099) | 211,164 | 211,164 |
| 4/1/2011 | Q2 | - | 820,000,000 | 807,892,458 | | | 97,777.78 | (97,778) | 4,659,577 | 4,659,577 |
| 4/14/2011 | Q2 | 10,000,000 | 830,000,000 | 812,454,257 | | | - | 10,000,000 | 1,381,663 | 1,381,663 |
| 4/26/2011 | Q2 | (115,000,000) | 715,000,000 | 823,835,920 | 949,900.00 | | | (115,949,900) | 1,293,164 | 343,264 |
| 4/26/2011 | Q2 | 115,000,000 | 830,000,000 | 709,179,184 | - | | | 115,000,000 | - | - |
| 5/9/2011 | Q2 | (115,000,000) | 715,000,000 | 824,179,184 | 941,620.00 | | | (115,941,620) | 1,401,603 | 459,983 |
| 5/9/2011 | Q2 | (140,000,000) | 575,000,000 | 709,639,166 | 1,081,920.00 | | | (141,081,920) | - | (1,081,920) |
| 5/9/2011 | Q2 | (10,000,000) | 565,000,000 | 568,557,246 | 22,375.00 | | | (10,022,375) | - | (22,375) |
| 5/9/2011 | Q2 | 235,000,000 | 800,000,000 | 558,534,871 | - | | | 235,000,000 | - | - |
| 5/16/2011 | Q2 | (235,000,000) | 565,000,000 | 793,534,871 | 145,034.17 | | | (235,145,034) | 726,363 | 581,329 |
| 5/16/2011 | Q2 | 235,000,000 | 800,000,000 | 559,116,200 | - | | | 235,000,000 | - | - |
| 5/23/2011 | Q2 | (235,000,000) | 565,000,000 | 794,116,200 | 144,805.69 | | | (235,144,806) | 726,895 | 582,089 |
| 5/23/2011 | Q2 | 50,000,000 | 615,000,000 | 559,698,289 | | | | 50,000,000 | - | - |
| 5/26/2011 | Q2 | (115,000,000) | 500,000,000 | 609,698,289 | 307,912.50 | 233,657 | | (115,541,569) | 239,118 | (68,795) |
| 6/23/2011 | Q2 | (50,000,000) | 450,000,000 | 494,395,838 | 88,994.45 | | - | (50,088,994) | 1,812,670 | 1,723,675 |
| 6/23/2011 | Q2 | 20,000,000 | 470,000,000 | 446,119,513 | - | | - | 20,000,000 | - | - |
| 7/6/2011 | Q3 | | 470,000,000 | 466,119,513 | | | 171,736.11 | (171,736) | 792,685 | 792,685 |
| 7/15/2011 | Q3 | | 470,000,000 | 466,740,462 | 9,000,000 | | | (9,000,000) | 549,369 | (8,450,631) |
| 7/25/2011 | Q3 | (20,000,000) | 450,000,000 | 458,289,831 | 34,417.78 | | - | (20,034,418) | 599,398 | 564,980 |
| 10/18/2011 | Q4 | | 450,000,000 | 438,854,811 | | | 290,416.67 | (290,417) | 4,902,813 | 4,902,813 |
| 1/17/2012 | Q1 | | 450,000,000 | 443,467,207 | 9,000,000 | | | (9,000,000) | 5,306,145 | (3,693,855) |
| 3/2/2012 | Q1 | | 450,000,000 | 439,773,352 | | 3,070.00 | | (3,070) | 2,594,240 | 2,594,240 |
| 7/15/2012 | Q3 | | 450,000,000 | 442,364,522 | 9,000,000 | | | (9,000,000) | 7,874,847 | (1,125,153) |
| 1/15/2013 | Q1 | | 450,000,000 | 441,239,369 | 9,000,000 | | | (9,000,000) | 10,740,283 | 1,740,283 |
| 7/15/2013 | Q3 | | 450,000,000 | 442,979,652 | 9,000,000 | | | (9,000,000) | 10,604,752 | 1,604,752 |
| 1/15/2014 | Q1 | | 450,000,000 | 444,584,404 | 9,000,000 | | | (9,000,000) | 10,821,705 | 1,821,705 |
| 7/15/2014 | Q3 | | 450,000,000 | 446,406,108 | 9,000,000 | | | (9,000,000) | 10,686,780 | 1,686,780 |
| 1/15/2015 | Q1 | (450,000,000) | | 448,092,888 | 9,000,000 | | | (459,000,000) | 10,907,105 | 1,907,105 |
| | | | | | | | | | - | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Commitment fees for 4th quarter 2008

Attachment 2

Annual Transmission Revenue Requirements for 2022 Rate Year

May 16, 2022

ATTACHMENT H-18A

| ans-Allegheny Interstate Line Company | | | |
|---|----------|---|---------------------------------|
| ormula Rate Appendix A | Notes | FERC Form 1 Page # or Instruction | TrAILCo |
| naded cells are input cells | | | |
| ocators | | | 2022 Forecast |
| Wages & Salary Allocation Factor | | | |
| 1 Transmission Wages Expense | | p354.21.b | |
| 2 Total Wages Expense | | p354.28.b | |
| 3 <u>Less A&G Wages Expense</u> 4 Total Wages Less A&G Wages Expense | | p354.27.b (Line 2 - Line 3) | |
| 5 Wages & Salary Allocator | | (Line 1 / Line 4), if line 2 = 0, then 100% | 100.0000% |
| Plant Allocation Factors | | | |
| 6 Electric Plant in Service | (Note B) | Attachment 5 | 2,361,061,43 |
| 7 Total Plant In Service | | (Line 6) | 2,361,061,43 |
| Accumulated Depreciation (Total Electric Plant) | | Attachment 5 | 426,768,98 |
| 9 Total Accumulated Depreciation | | (Line 8) | 426,768,98 |
| 0 Net Plant | | (Line 7 - Line 9) | 1,934,292,45 |
| 1 Transmission Gross Plant | | (Line 15 + Line 21) | 2,361,061,43 |
| 2 Gross Plant Allocator | | (Line 11 / Line 7, if Line 7=0, enter 100%) | 100.00009 |
| 3 Transmission Net Plant | | (Line 11 - Line 29) | 1,934,292,454 |
| 4 Net Plant Allocator | | (Line 13 / Line 10, if line 10=0, enter 100%) | 100.0000% |
| nt Calculations | | | |
| Transmission Plant 5 Transmission Plant In Service | (Note B) | Attachment 5 | 2,233,048,119 |
| | | | |
| New Trans. Plant Adds. for Current Calendar Year (13 average balance) Total Transmission Plant | (Note B) | Attachment 6 (Line 15 + Line 16) | 6,293,43 2,239,341,55 |

| •• | | | _,, |
|----|---|---------------------|---------------|
| 18 | General & Intangible | Attachment 5 | 128,013,317 |
| 19 | Total General & Intangible | (Line 18) | 128,013,317 |
| 20 | Wage & Salary Allocator | (Line 5) | 100.0000% |
| 21 | Transmission Related General and Intangible Plant | (Line 19 * Line 20) | 128,013,317 |
| | | | |
| 22 | Transmission Related Plant | (Line 17 + Line 21) | 2,367,354,874 |

Accumulated Depreciation

| 23 | Transmission Accumulated Depreciation | (Note B) | Attachment 5 | 382,811,845 |
|----|--|----------|----------------------|---------------|
| 24 | Accumulated General Depreciation | | Attachment 5 | 17,708,871 |
| 25 | Accumulated Intangible Amortization | | Attachment 5 | 26,248,266 |
| 26 | Total Accumulated General and Intangible Depreciation | | (Sum Lines 24 to 25) | 43,957,137 |
| 27 | Wage & Salary Allocator | | (Line 5) | 100.0000% |
| 28 | Transmission Related General & Intangible Accumulated Depreciation | | (Line 26 * Line 27) | 43,957,137 |
| 29 | Total Transmission Related Accumulated Depreciation | | (Line 23 + Line 28) | 426,768,982 |
| 30 | Total Transmission Related Net Property, Plant & Equipment | | (Line 22 - Line 29) | 1,940,585,892 |

Adjustment To Rate Base

| 04 | Accumulated Deferred Income Taxes | | | |
|----|---|--------------------|---|---------------|
| 31 | ADIT net of FASB 106 and 109 Enter Neg Transmission Related Accumulated Deferred Income Taxes | ative | Attachment 1 | -469,561,383 |
| 32 | Transmission Related Accumulated Deferred Income Taxes | | (Line 31) | -469,561,383 |
| 33 | Transmission Related CWIP (Current Year 13 Month weighted average | balances) (Note B) | p216.b.43 as shown on Attachment 6 | 0 |
| 34 | Transmission Related Land Held for Future Use | (Note C) | Attachment 5 | 0 |
| 35 | Transmission Related Pre-Commercial Costs Capitalized Unamortized Capitalized Pre-Commercial Costs | | Attachment 5 | 0 |
| 36 | Prepayments Transmission Related Prepayments | (Note A) | Attachment 5 | 374,267 |
| | Materials and Supplies | | | |
| 37 | Undistributed Stores Expense | (Note A) | Attachment 5 | 0 |
| 38 | Wage & Salary Allocator | | (Line 5) | 100.0000% |
| 39 | Total Undistributed Stores Expense Allocated to Transmission | | (Line 37 * Line 38) | 0 |
| 40 | Transmission Materials & Supplies | | Attachment 5 | 0 |
| 41 | Transmission Related Materials & Supplies | | (Line 39 + Line 40) | 0 |
| | Cash Working Capital | | | |
| 42 | Operation & Maintenance Expense | | (Line 74) | 6,625,102 |
| 43 | 1/8th Rule | | 1/8 | 12.5% |
| 44 | Transmission Related Cash Working Capital | | (Line 42 * Line 43) | 828,138 |
| 45 | Total Adjustment to Rate Base | | (Lines 32 + 33 + 34 + 35+ 36 + 41 + 44) | -468,358,979 |
| 46 | Rate Base | | (Line 30 + Line 45) | 1,472,226,913 |
| | | | | |

M&O

| | Transmission O&M | | | |
|----|---|---------------------------------------|----------------------------------|------------|
| 47 | Transmission O&M | | p321.112.b | 9,572,853 |
| 48 | Less Account 566 Misc Trans Exp listed on line 73 below.) | | (line 73) | 1,354,935 |
| 49 | Less Account 565 | | p321.96.b | 0 |
| 50 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note M) | PJM Data | 0 |
| 51 | Plus Property Under Capital Leases | | p200.4.c | 0 |
| 52 | Transmission O&M | | (Lines 47 - 48 - 49 + 50 + 51) | 8,217,918 |
| | A&G Expenses | | | |
| 53 | Total A&G | | p323.197.b | -2,947,751 |
| 54 | Less Property Insurance Account 924 | | p323.185.b | 156,235 |
| 55 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189.b | 0 |
| 56 | Less General Advertising Exp Account 930.1 | | p323.191.b | 0 |
| 57 | Less PBOP Adjustment | | Attachment 5 | 0 |
| 58 | Less EPRI Dues | (Note D) | p352 & 353 | 0 |
| 59 | A&G Expenses | | (Line 53) - Sum (Lines 54 to 58) | -3,103,986 |
| 60 | Wage & Salary Allocator | | (Line 5) | 100.0000% |
| 61 | Transmission Related A&G Expenses | | (Line 59 * Line 60) | -3,103,986 |
| | Directly Assigned A&G | | | |
| 62 | Regulatory Commission Exp Account 928 | (Note G) | Attachment 5 | 0 |
| 63 | General Advertising Exp Account 930.1 | (Note J) | Attachment 5 | 0 |
| 64 | Subtotal - Accounts 928 and 930.1 - Transmission Related | , , , , , , , , , , , , , , , , , , , | (Line 62 + Line 63) | 0 |
| 65 | Property Insurance Account 924 | | p323.185.b | 156,235 |
| 66 | General Advertising Exp Account 930.1 | (Note F) | Attachment 5 | 0 |
| 67 | Total Accounts 928 and 930.1 - General | | (Line 65 + Line 66) | 156,235 |
| 68 | Net Plant Allocator | | (Line 14) | 100.0000% |
| 69 | A&G Directly Assigned to Transmission | | (Line 67 * Line 68) | 156,235 |
| | Account 566 Miscellaneous Transmission Expense | | | |
| 70 | Amortization Expense on Pre-Commercial Cost | Account 566 | Attachment 5 | 0 |
| 71 | Pre-Commercial Expense | Account 566 | Attachment 5 | 0 |
| 72 | Miscellaneous Transmission Expense | Account 566 | Attachment 5 | 1,354,935 |
| 73 | Total Account 566 | | Sum (Lines 70 to 72) | 1,354,935 |
| 74 | | | | 0.005.400 |
| 74 | Total Transmission O&M | | (Lines 52 + 61 + 64 + 69 + 73) | 6,625,102 |

Depreciation & Amortization Expense

| Depre | ciation & Amortization Expense | | | | |
|----------|---|------------------------------|----------------|-----------------------------------|---------------|
| | Depreciation Expense | | | | |
| 75 | Transmission Depreciation Expense | | | Attachment 5 | 44,556,469 |
| 76 | General Depreciation | | | Attachment 5 | 2,908,389 |
| 77 | Intangible Amortization | | (Note A) | Attachment 5 | 4,570,464 |
| 78 | Total | | | (Line 76 + Line 77) | 7,478,853 |
| 79 | Wage & Salary Allocator | | | (Line 5) | 100.0000% |
| 80 | Transmission Related General Depreciation ar | nd Intangible Amortization | | (Line 78 * Line 79) | 7,478,853 |
| 81 | Total Transmission Depreciation & Amortization | | | (Lines 75 + 80) | 52,035,323 |
| Taxes | Other than Income | | | | |
| 82 | Transmission Related Taxes Other than Income | | | Attachment 2 | 14,618,004 |
| 83 | Total Taxes Other than Income | | | (Line 82) | 14,618,004 |
| Retur | A / Capitalization Calculations | | | | |
| 84 | Preferred Dividends | | enter positive | p118.29.c | 0 |
| | Common Stock | | · | | |
| 05 | Common Stock | | | p110.16 p | 041 612 005 |
| 85 86 | Proprietary Capital Less Accumulated Other Comprehensive Incor | ma Account 210 | | p112.16.c p112.15.c | 941,613,905 |
| 80 87 | Less Preferred Stock | The Account 219 | | (Line 95) | 0 |
| 88 | Less Account 216.1 | | | p112.12.c | 0 |
| 89 | Common Stock | | | (Line 85 - 86 - 87 - 88) | 941,613,905 |
| | Capitalization | | | | |
| 90 | Long Term Debt | | (Note N) | | 624,863,549 |
| 91 | Less Unamortized Loss on Reacquired Debt | | | p111.81.c | 0 |
| 92 | Plus Unamortized Gain on Reacquired Debt | | | p113.61.c | 0 |
| 93 | Less ADIT associated with Gain or Loss | | | Attachment 1 | 0 |
| 94 | Total Long Term Debt | | | (Line 90 - 91 + 92 - 93) | 624,863,549 |
| 95 | Preferred Stock | | | p112.3.c | 0 |
| 96 | Common Stock | | | (Line 89) | 941,613,905 |
| 97 | Total Capitalization | | | (Sum Lines 94 to 96) | 1,566,477,454 |
| 98 | Debt % | Total Long Term Debt | (Note N) | (Line 94 /Line 97) | 39.8897% |
| 99 | Preferred % | Preferred Stock | (Note N) | Line 95 /Line 97) | 0.0000% |
| 100 | Common % | Common Stock | (Note N) | (Line 96 /Line 97) | 60.1103% |
| 101 | Debt Cost | Total Long Term Debt | | | 0.0394 |
| 102 | Preferred Cost | Preferred Stock | | (Line 84 / Line 95) | 0.0000 |
| 103 | Common Cost | Common Stock | (Note I) | The most recent FERC approved ROE | 0.1170 |
| 104 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | | (Line 98 * Line 101) | 0.0157 |
| 105 | Weighted Cost of Preferred | Preferred Stock | | (Line 99 * Line 102) | 0.0000 |
| 106 | Weighted Cost of Common | Common Stock | | (Line 100 * Line 103) | 0.0703 |
| 107 | Rate of Return on Rate Base (ROR) | | | (Sum Lines 104 to 106) | 0.0860 |

| 108 | Investment Return = Rate Base * Rate of Return | (Line 46 * Line 107) | 126,678,609 |
|-----|--|----------------------|-------------|

Composite Income Taxes

| INC | | | | |
|------------------|--|---|--|---------------------------|
| 109 | ome Tax Rates FIT=Federal Income Tax Rate | (Note H) | | 21.00% |
| | SIT=State Income Tax Rate or Composite | | | 7.71% |
| 111 | <u>p</u> | (percent of federal income tax deductible for state put | rp Per State Tax Code | 0.00% |
| 112 | | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = | | 27.09% |
| 113 | T/ (1-T) | | | 37.16% |
| 114 Inc o | ome Tax Component = | CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = | [Line 113 * Line 108 * (1- (Line 104 / Line 107))] | 38,471,177 |
| 115 Tot | al Income Taxes | | (Line 114) | 38,471,177 |
| | | | | |
| REVENUE | REQUIREMENT | | | |
| | mmary | | | |
| | Net Property, Plant & Equipment | | (Line 30) | 1,940,585,892 |
| | Total Adjustment to Rate Base | | (Line 45) | -468,358,979 |
| 118 | Rate Base | | (Line 46) | 1,472,226,913 |
| 119 | Total Transmission O&M | | (Line 74) | 6,625,102 |
| 120 | Total Transmission Depreciation & Amortization | | (Line 81) | 52,035,323 |
| | Taxes Other than Income | | (Line 83) | 14,618,004 |
| | Investment Return | | (Line 108) | 126,678,609 |
| 123 | Income Taxes | | (Line 115) | 38,471,177 |
| 124 | Gross Revenue Requirement | | (Sum Lines 119 to 123) | 238,428,215 |
| A | instructure Demonstra Demoissments Association | ted with Evoluted Trenewissien Facilities | | |
| - | justment to Remove Revenue Requirements Associa Transmission Plant In Service | ted with Excluded Transmission Facilities | (Line 22) | 2,367,354,874 |
| | Excluded Transmission Facilities | (Note L) | Attachment 5 | 2,001,001,011 |
| - | Included Transmission Facilities | | (Line 125 - Line 126) | 2,367,354,874 |
| | Inclusion Ratio | | (Line 127 / Line 125) | 100.00% |
| | Gross Revenue Requirement | | (Line 124) | 238,428,215 |
| - | Adjusted Gross Revenue Requirement | | (Line 124) (Line 128 * Line 129) | 238,428,215 |
| | | | · · · | |
| | venue Credits | | | |
| 131 | Revenue Credits | | Attachment 3 | 2,644,218 |
| 132 | Net Revenue Requirement | | (Line 130 - Line 131) | 235,783,997 |
| | | | | |
| | Plant Carrying Charge | | (Line (199) | 005 700 007 |
| | Net Revenue Requirement | | (Line 132) (Line 17 Line 23 L Line 23) | 235,783,997 |
| | Net Transmission Plant + CWIP FCR | | (Line 17 - Line 23 + Line 33) (Line 133 (Line 134) | 1,856,529,712 12.7003% |
| | FCR without Depreciation | | (Line 133 / Line 134) (Line 133 - Line 75) / Line 134 | 10.3003% |
| | FCR without Depreciation and Pre-Commercial Costs | | (Line 133 - Line 70 - Line 71 - Line 75) / Line 134 | 10.3003% |
| 101 | • | | | |
| | FCR without Depreciation, Return, nor Income Taxes | | (Line 133 - Line 75 - Line 108 - Line 115) / Line 134 | 1.4046% |

Net Plant Carrying Charge Calculation with Incentive ROE

| 151 | 1 CP Peak | (Note K) | PJM Data | N/A |
|-----|---|---------------|---|----------------|
| 1 | Network Zonal Service Rate | | | |
| 150 | Net Zonal Revenue Requirement | | (Line 146 + 147 + 148 + 149) | 229,226,166.93 |
| 149 | Facility Credits under Section 30.9 of the PJM OATT | | Attachment 5 | 0.00 |
| 148 | Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM | I trans zones | Attachment 7 | 5,753,885.53 |
| 147 | Reconciliation amount | | Attachment 6 | -12,311,715.20 |
| 146 | Net Revenue Requirement | | (Line 132) | 235,783,996.59 |
| 145 | FCR with Incentive ROE without Depreciation and Pre-Commercial | | (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 | 10.9541% |
| 144 | FCR with Incentive ROE without Depreciation | | (Line 141 - Line 75) / Line 142 | 10.9541% |
| 143 | FCR with Incentive ROE | | (Line 141 / Line 142) | 13.3540% |
| 142 | Net Transmission Plant + CWIP | | (Line 17 - Line 23+ Line 33) | 1,856,529,712 |
| 141 | Net Revenue Requirement with Incentive ROE | | (Line 139 + Line 140) | 247,921,728 |
| 140 | Increased Return and Taxes | | Attachment 4 | 177,287,518 |
| 139 | Net Revenue Requirement Less Return and Taxes | | (Line 132 - Line 122 - Line 123) | 70,634,210 |

Notes

A Electric portion only

B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded. For the Estimate Process:

Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.

New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.

Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

For the Reconciliation Process:

Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service

Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

accumulated depreciation associated with current year transmission plant.

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =

- the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
- If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:

Example:

Assume Last Project goes into service on day 260.

Hypothetical Capital Structure until the last project goes into service is 50/50. Assume Year End actual capital structure is 60% equity and 40% debt.

Therefore: Weighted Equity = [50%*260+60%*(365-260)]/365

| | | | Tran | s-Allegheny | nterstate Company | | | | |
|--------------------------------------|---------------|---------------|----------------------------|-------------|-------------------|-----------|-----------|---------------|------------|
| ine | B1 | B2 | B3 End of Year Est. for | С | D Only | E | F | G | |
| | Beg of Year | End of Year | Final | Retail | Transmission | Plant | Labor | Total | |
| | Total | Total | Total | Related | Related | Related | Related | ADIT | |
| 1 ADIT- 282 From Account Total Below | 569,588,413 | 569,306,013 | 569,306,013 | | 569,306,013 | | - | 569,306,013 | |
| 2 ADIT-283 From Account Total Below | 85,869,051 | 82,311,791 | 82,311,791 | | 81,239,061 | - | - | 81,239,061 | |
| 3 ADIT-190 From Account Total Below | (239,223,146) | (182,081,741) | (182,081,741) | | (180,983,691) | - | - | (180,983,691) | Enter Nega |
| 4 Subtotal | | | | | 469,561,383 | - | - | 469,561,383 | |
| 5 Wages & Salary Allocator | | | | | | | 100.0000% | | |
| 6 Gross Plant Allocator | | | | | | 100.0000% | | | |
| 7 ADIT | | | | | 469,561,383 | - | - | 469,561,383 | |

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

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

Trans-Allegheny Interstate Line Company

0 < From Acct 283, below

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| Α | B1 | B2 | B3 | С | D | Е | F | G | |
|---|------------------------|------------------------|------------------------|-------------------|-----------------------|------------------------|---------|---------|---|
| | | | | | terstate Company | | - | - | |
| | | | | | · · · | | | | |
| | | | End of Year Est. for | | | | | | |
| ADIT-190 | Beg of Year Balance | End of Year Balance | Final Total | Retail Related | Gas, Prod Or Other | Only Transmission | Plant | Labor | |
| | p234.18.b | p234.18.c | lotal | Nelated | Related | Related | Related | Related | JUSTIFICATION |
| | • | • | | | | | | | |
| Accelerated Tax Depr-FED-Norm | (7) | 6 | 6 | | | 6 | | | Additional tax deprecation over book |
| AFUDC Debt-VA-Norm-Incurred-CWIP | (1) | - | - | | | - | | | Portion of AFUDC Debt that relates to property and booked to account 189 |
| Charitable Contribution - VA RTA | 102 | 70 | 70 | | 70 | | | | Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years |
| | 102 | 70 | 70 | | 70 | | | | Disallowance in current year for charitable deduction due to tax loss, tax |
| Charitable Contribution - WV RTA | 1,582 | 1,648 | 1,648 | | 1,648 | | | | attribute carries forward five years |
| | | | | | | | | | Disallowance in current year for charitable deduction due to tax loss, tax |
| Charitable Contribution Carryforward | 2,131 | 4,559 | 4,559 | | 4,559 | | | | attribute carries forward five years |
| CIAC-Fed-Norm | 1,269,101 | 1,242,530 | 1,242,530 | | | 1,242,530 | | | Taxable CIAC |
| CIAC-Fed-Norm-Incurred-CWIP | 1,892,585 | 1,892,584 | 1,892,584 | | | 1,892,584 | | | |
| CIAC-MD-Norm-Incurred-CWIP CIAC-PA-Norm | 21,595 | 21,594 | 21,594 | | | 21,594 | | | Taxable CIAC Taxable CIAC |
| CIAC-PA-Norm-Incurred-CWIP | 98,596 71,176 | 96,435 71,175 | 96,435 71,175 | | | 96,435 71,175 | | | Taxable CIAC |
| CIAC-VA-Norm | (35,004) | (34,093) | (34,093) | | | (34,093) | | | Taxable CIAC |
| CIAC-VA-Norm-Incurred-CWIP | 20,558 | 20,558 | 20,558 | | | 20,558 | | | Taxable CIAC |
| CIAC-WV-Norm | 96,259 | 94,259 | 94,259 | | | 94,259 | | | Taxable CIAC |
| CIAC-WV-Norm-Incurred-CWIP | 157,677 | 157,677 | 157,677 | | | 157,677 | | | Taxable CIAC |
| Deferral Amortization of Excess Def Income Taxes | 3,923,465 | 3,554,796 | 3,554,796 | | | 3,554,796 | | | Resulting from deferral of refund of excess ADIT due to customers |
| | | | | | | | | | Reclass of the tax portion (gross-up) for property items included in account |
| FASB 109 Gross-UP | (1,935,983) | 980,373 | 980,373 | | | 980,373 | | | 190 |
| Federal NOL | 143,291,694 | 87,317,982 | 87,317,982 | | | 87,317,982 | | | Result of bonus depreciation |
| | | 470.074 | 470.074 | | | 470.074 | | | Research & Developmental/Experimental costs that for tax purposes generate |
| General Business Credit Carryforward | - | 176,874 | 176,874 | | | 176,874 | | | a dollar for dollar tax credit |
| Merger Costs: D&O Insurance | 566 | 459 | 459 | | 459 | | | | Costs incurred as a result of Allegheny merging with FirstEnergy which are not to be included within the revenue requirement |
| Merger Costs. Dao Insurance | 500 | 409 | 409 | | 409 | | | | Costs incurred as a result of Allegheny merging with FirstEnergy which are |
| Merger Costs: Licenses | 26,137 | 21,202 | 21,202 | | 21,202 | | | | not to be included within the revenue requirement |
| NOL Deferred Tax Asset - LT PA | 805,160 | (293,499) | (293,499) | | , | (293,499) | | | Result of bonus depreciation |
| NOL Deferred Tax Asset - LT WV | 18,308,323 | 18,499,318 | 18,499,318 | | | 18,499,318 | | | Result of bonus depreciation |
| | | | | | | | | | Pension related temporary difference associated with Service Company |
| Pension EDCP-SERP Payments | 3,121 | - | - | | | - | | | allocations |
| | | | | | | | | | Pension related temporary difference associated with Service Company |
| Pension/OPEB : Other Def Cr. or Dr. | 2,122,361 | 635,490 | 635,490 | | | 635,490 | | | allocations |
| PJM Revenue Over/Under Recovery | - | 25,598 | 25,598 | | | 25,598 | | | Comparison of actual to forecast revenues – non-property related |
| | | | | | | | | | Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt balances resulting from the FE/AYE merger |
| Purch Acct-LTD FMV | 1,104,904 | 1,070,112 | 1,070,112 | | 1,070,112 | | | | (Offset is PAA - LT Regulatory Asset Amort below in 283) |
| State Income Tax Deductible | 1,028,829 | 1,630,966 | 1,630,966 | | 1,070,112 | 1,630,966 | | | Deductions related to state income taxes |
| Tax Interest Capitalized-Fed-Norm | 27,497,168 | 26,910,336 | 26,910,336 | | | 26,910,336 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-Fed-Norm-Incurred-CWIP | 33,030,082 | 33,921,585 | 33,921,585 | | | 33,921,585 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm | 389,599 | 381,231 | 381,231 | | | 381,231 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm-Incurred-CWIP | 320,872 | 333,706 | 333,706 | | | 333,706 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm | 663,498 | 657,421 | 657,421 | | | 657,421 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm-Incurred-CWIP | 1,077,832 | 1,176,735 | 1,176,735 | | | 1,176,735 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized VA Norm | 466,976 | 456,910 | 456,910 | | | 456,910 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm-Incurred-CWIP | 342,323 | 357,278 | 357,278 | | | 357,278 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm Tax Interest Capitalized-WV-Norm-Incurred-CWIP | 2,504,328 2,643,023 | 2,455,556 2,777,479 | 2,455,556 2,777,479 | | | 2,455,556 2,777,479 | | | Actual amount of tax interest capitalized Actual amount of tax interest capitalized |
| Subtotal | 241,210,628 | 186,616,910 | 186,616,910 | - | 1,098,050 | 185,518,860 | - | - | |
| Less FASB 109 included above | 1,987,482 | 4,535,169 | 4,535,169 | - | - | 4,535,169 | - | - | |
| Less FASB 106 included above | ,, | ,, | ,,-•• | | | ,, | | | |
| Total | 239,223,146 | 182,081,741 | 182,081,741 | - | 1,098,050 | 180,983,691 | - | - | |

Instructions for Account 190:

ADIT items related only to Retail Related Operations are directly assigned to Column C.
 ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 ADIT items related only to Transmission are directly assigned to Column E.
 ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
 ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
 Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

| Α | B1 | B2 | B3 | С | D | E | F | G | |
|--|------------------------------------|---|---------------------------------------|-------------------|---|--|-----------------------------|-----------------------------|---|
| | | | Trar | ns-Allegheny In | terstate Compan | У | | | |
| ADIT- 282 | Beg of Year Balance p274.9.b | E End of Year Balance p275.9.k | nd of Year Est. for Final Total | Retail Related | Gas, Prod Or Other Related Related | Only Transmission Related Related | Plant Related Related | Labor Related Related | JUSTIFICATION |
| A&G Expenses Capitalized | 12,170,860 | 13,588,845 | 13,588,845 | | | 13,588,845 | | | Basis difference relating to A&G expense |
| Accelerated Tax Depreciation | 518,350,723 | 516,039,594 | 516,039,594 | | | 516,039,594 | | | Additional tax deprecation over book |
| Additional State Depreciation MD | 3,607,978 | 3,905,917 | 3,905,917 | | | 3,905,917 | | | Temporary difference for additional state depreciation allowed for MD tax return |
| Additional State Depreciation PA | 9,434,048 | 10,151,631 | 10,151,631 | | | 10,151,631 | | | Temporary difference for additional state depreciation allowed for PA tax return |
| Additional State Depreciation VA | 4,658,902 | 4,971,979 | 4,971,979 | | | 4,971,979 | | | Temporary difference for additional state depreciation allowed for VA tax return |
| Additional State Depreciation WV | 47,524,948 | 47,590,579 | 47,590,579 | | | 47,590,579 | | | Temporary difference for additional state depreciation allowed for WV tax return |
| AFUDC Debt | 4,243,691 | 4,563,570 | 4,563,570 | | | 4,563,570 | | | Portion of AFUDC Debt that relates to property and booked to account 282 Temporary difference that is capitalized for book purposes but deductible for tax |
| Capitalized Vertical Tree Trimming | 176,700 | 140,628 | 140,628 | | | 140,628 | | | purposes |
| Cost of Removal | (2,359,564) | (2,304,123) | (2,304,123) | | | (2,304,123) | | | Temporary difference arising for removal of plant/property |
| FASB 109 Gross-Up | (174,611,782) | (167,035,439) | (167,035,439) | | | (167,035,439) | | | Reclass of the tax portion (gross-up) for property items included in account 282 |
| Other Basis Differences | (30,922,724) | (32,726,582) | (32,726,582) | | | (32,726,582) | | | Other property related temporary differences |
| Sale of Property - Book Gain or (Loss) | (338,396) | - | - | | | - | | | Repair deduction on capitalized book asset deductible for tax purposes under |
| T&D Repairs | 3,199,188 | 3,383,974 | 3,383,974 | | | 3,383,974 | | | Rev. Proc. 2011-43 Vegetation management transmission corridor capital cost and depreciation |
| Vegetation Management - Transmission | (157,942) | - | - | | | - | | | expenses required for the regulatory financial statement schedules |
| Subtotal | 394,976,631 | 402,270,574 | 402,270,574 | - | - | 402,270,574 | - | - | |
| Less FASB 109 included above Less FASB 106 included above | (174,611,782) | (167,035,439) | (167,035,439) | - | - | (167,035,439) | - | - | |
| Total | 569,588,413 | 569,306,013 | 569,306,013 | - | - | 569,306,013 | - | - | |
| | | | | | | | | | |

Instructions for Account 282:

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

4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

| Α | B1 | B2 | B3 | с | D | Е | F | G | |
|--|--|---|---|-------------------|----------------------------------|---|------------------|------------------|---|
| | | | | | nterstate Compan | | - | - | |
| | | | | | | | | | |
| ADIT-283 | Beg of Year Balance p276.19.b | End of Year Balance p277.19.k | End of Year Est. for Final Total | Retail Related | Gas, Prod Or Other Related | Only Transmission Related | Plant Related | Labor Related | JUSTIFICATION |
| AFUDC Debt-FED-Norm-Reversal-CWIP | - | - | - | | | - | | | Portion of AFUDC debt that relates to property and booked to account 282 |
| Charitable Contribution State & Local RTA CIAC-Fed-Norm-Reversal-CWIP CIAC-MD-Norm CIAC-MD-Norm-Reversal-CWIP CIAC-PA-Norm-Reversal-CWIP CIAC-VA-Norm-Reversal-CWIP Deferred Charge-EIB FASB 109 Gross-Up FIN 48 - R&D Credit PAA - LT Regulatory Asset Amort | 2,550 1,892,595 (74,075) 21,816 121,734 14,552 135,497 38,386 24,523,772 - 1,104,904 | 2,618 1,892,595 (72,234) 21,815 121,734 14,553 135,498 62,188 24,468,684 70,749 1,070,112 | 2,618 1,892,595 (72,234) 21,815 121,734 14,553 135,498 62,188 24,468,684 70,749 1,070,112 | | 2,618 | 1,892,595 (72,234) 21,815 121,734 14,553 135,498 62,188 24,468,684 70,749 | | | Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years Taxable CIAC Taxable CIAC Taxable CIAC Taxable CIAC Taxable CIAC Taxable CIAC Taxable CIAC Allocated portion of total liabilities relating to captive insurance Reclass of the tax portion (gross-up) for property items included in account 283 Research & Developmental/Experimental costs that for tax purposes generate a dollar for dollar tax credit Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger Estimate based on December Reopen 1/14/2022. Will most likely reverse |
| | | | | | | | | | with2021 Federal RTA process in Q3 2022. Pension related temporary timing |
| Pensions Expense | - | 90,055 | 90,055 | | | 90,055 | | | difference |
| PJM Receivable | 27,151,743 | 23,261,809 | 23,261,809 | | | 23,261,809 | | | Comparison of actual to forecast revenues - non-property related Estimate based on December Reopen 1/14/2022. Will most likely reverse with2021 Federal RTA process in Q3 2022. PBOP/OPEB related temporary |
| Post Retirement Benefits SFAS 106 Accrual | - | 8,117 | 8,117 | | | 8,117 | | | timing difference |
| SC01 Timing Allocation | 256,872 | 258,378 | 258,378 | | | 258,378 | | | Timing differences related to service company allocations |
| Tax Interest Capitalized-Fed-Norm-Reversal-CWIP | 32,437,733 | 32,576,354 | 32,576,354 | | | 32,576,354 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-MD-Norm-Reversal-CWIP | 312,079 | 314,226 | 314,226 | | | 314,226 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-PA-Norm-Reversal-CWIP | 1,044,525 | 1,059,701 | 1,059,701 | | | 1,059,701 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-VA-Norm-Reversal-CWIP | 333,724 | 336,051 | 336,051 | | | 336,051 | | | Actual amount of tax interest capitalized |
| Tax Interest Capitalized-WV-Norm-Reversal-CWIP | 2,575,555 | 2,596,271 | 2,596,271 | | | 2,596,271 | | | Actual amount of tax interest capitalized Valuation allowances recorded against state NOL carryforwards not expected |
| Valuation Allowance NOL WV | 18,308,323 | 18,499,318 | 18,499,318 | | | 18,499,318 | | | to be realized |
| Year-End Additional Temp Adjustments L/T | 190,538 | - | - | | | - | | | |
| Subtotal | 110,392,823 | 106,788,592 | 106,788,592 | | 1,072,730 | 105,715,862 | - | - | |
| Less FASB 109 included above | 24,523,772 | 24,468,684 | 24,468,684 | - | - | 24,468,684 | - | - | |
| Less FASB 106 included above | | 8,117 | 8,117 | | | 8,117 | | | |
| Total | 85,869,051 | 82,311,791 | 82,311,791 | - | 1,072,730 | 81,239,061 | - | - | |

Instructions for Account 283:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.

ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 ADIT items related only to Transmission are directly assigned to Column E.

4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.

5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.

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

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Attachment 2 - Taxes Other Than Income Worksheet

| Other Ta | ixes | FERC Form No.1 page, line & Col | Amount | Allocator | Allocated Amount |
|---|--|---|---|---|---|
| Pla | int Related | | Gro | oss Plant Allocato | or |
| 1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9 2.0 2.1 | 2020 State Property WV 2021 State Property PA (PURTA) 2019 Local Property MD 2020 Local Property MD 2021 Local Property MD 2019 Local Property WV 2020 Local Property WV 2021 Local Property WV 2021 Local Property VA 2021 Local Property PA | p263.31(l) p263.32(l) p263.6(l) p263.8(l) p263.9(l) p263.14(l) p263.15(l) p263.11(l) p263.10(l) | 5,715,344 5,652,524 44,884 (24,770) 768,537 840,701 (582) 7,400 4,070 1,563,016 4,051 | 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% | <pre>\$ 5,715,344 5,652,524 44,884 (24,770) 768,537 840,701 -582 7,400 4,070 \$ 1,563,016 4,051</pre> |
| 3 To | tal Plant Related | | 14,575,175 | 100.0000% | 14,575,175 |
| La | bor Related | | Wage | s & Salary Alloca | itor |
| 4 5 6 7 | Accrued Federal FICA | p263.39(l) | 42,829 | | |
| 8 To | tal Labor Related | | 42,829 | 100.0000% | 42,829 |
| Ot | her Included | | Gro | oss Plant Allocato | or |
| 9 10 11 | | | | 100.0000% | 0 0 0 |
| 12 To | tal Other Included | | 0 | 100.0000% | 0 |
| 13 To | tal Included (Lines 4 + 8 + 12) | | 14,618,004 | - | 14,618,004 Input to Appendix A, Line 82 |
| Re | tail Related Other Taxes to be Excluded | | | | |
| 14 | Federal Income Tax | p263.22(l) | <mark>\$ (25,331,011.00)</mark> | | |

| 14 | Federal Income Tax | p263.22(l) | \$ (25,331,011.00) |
|----|-----------------------------|------------|--------------------|
| 15 | Corporate Net Income Tax MD | p263.23(l) | 127,506 |
| 16 | Corporate Net Income Tax PA | p263.24(l) | 2,265,578 |
| 17 | Corporate Net Income Tax VA | p263.25(l) | 198,747 |
| 18 | Corporate Net Income Tax WV | p263.26(I) | 5,190,837 |

| 19 | Subtotal, Excluded | -17,548,343 |
|----|--|-------------|
| 20 | Total, Included and Excluded (Line 13 + Line 19) | -2,930,339 |
| 21 | Total Other Taxes from p114.14.c | 14,618,004 |
| 22 | Difference (Line 20 - Line 21) | -17,548,343 |

Criteria for Allocation:

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

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FERC Form No.1

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

| | | | Amount | page, line & Col |
|---------------------------------|---|--|----------------------------|---|
| | Account 454 - Rent from Electric Property | | | |
| | Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues | (Line 1) | - - | Page 300 Line: 19 Column: b |
| | Account 456 - Other Electric Revenues (Note 1) | | | |
| | Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4) | | - | p328-330 |
| 6 7 8 9 | Point to Point Service revenues for which the load is not included in the divisor received by Transi PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3) | mission Owner | 2,644,218 - - | Footnote Data Schedule Page: 328 Line: 1 Column: m |
| | | (Sum Lines 2-10) | 2,644,218 | |
| | Less line 14g | (Line 11 - Line 12) | 2,644,218 | Input to Appendix A, Line 131 |
| | Revenue Adjustment to determine Revenue Credit | `````````````````````````````````````` | | |
| 14b 14c 14d 14e 14f | Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a Net Revenues (14a - 14b) 50% Share of Net Revenues (14c / 2) Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f | | - - - - - - | |
| 15 | Amount offset in line 4 above | | - | |
| 16 | Total Account 454 and 456 | | 2,644,218 | |
| 17 | Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A. | | | |
| | Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates. | | | |
| 19 | Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). | | | |
| 20 | Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT. | | | |

Attachment 4 - Calculation with Incentive ROE

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Return and Taxes at High End of the range of Reasonableness

| А | Return and Taxes at High End of the range of Reasonableness | (Sum Lines 26 and 33 from below) | 177,287,518 | Input to Appendix A, Line 140 |
|------------------------|---|----------------------------------|-------------|-------------------------------|
| В | Difference between Base ROE and Incentive ROE | | 100 | |
| Return Calculat | ion | | | |

| | | | Source Referen | се | |
|----|---|------------------------------|----------------------|--------|---------------|
| 1 | Rate Base | | Appendix A, Line 46 | | 1,472,226,913 |
| 2 | Preferred Dividends | enter positive | Appendix A, Line 84 | | 0 |
| | Common Stock | | | | |
| 3 | Proprietary Capital | | Appendix A, Line 85 | | 941,613,905 |
| 4 | Less Accumulated Other Comprehensive Income Account 219 | | Appendix A, Line 86 | | 0 |
| 5 | Less Preferred Stock | | Appendix A, Line 87 | | 0 |
| 6 | Less Account 216.1 | | Appendix A, Line 88 | | 0 |
| 7 | Common Stock | | Appendix A, Line 89 | | 941,613,905 |
| | Capitalization | | | | |
| 8 | Long Term Debt | | Appendix A, Line 90 | | 624,863,549 |
| 9 | Less Unamortized Loss on Reacquired Debt | | Appendix A, Line 91 | | 0 |
| 10 | Plus Unamortized Gain on Reacquired Debt | | Appendix A, Line 92 | | 0 |
| 11 | Less ADIT associated with Gain or Loss | | Appendix A, Line 93 | | 0 |
| 12 | Total Long Term Debt | | Appendix A, Line 94 | | 624,863,549 |
| 13 | Preferred Stock | | Appendix A, Line 95 | | 0 |
| 14 | Common Stock | | Appendix A, Line 96 | | 941,613,905 |
| 15 | Total Capitalization | | Appendix A, Line 97 | | 1,566,477,454 |
| 16 | Debt % | Total Long Term Debt | Appendix A, Line 98 | | 39.8897% |
| 17 | Preferred % | Preferred Stock | Appendix A, Line 99 | | 0.0000% |
| 18 | Common % | Common Stock | Appendix A, Line 100 | | 60.1103% |
| 19 | Debt Cost | Total Long Term Debt | Appendix A, Line 101 | | 0.0394 |
| 20 | Preferred Cost | Preferred Stock | Appendix A, Line 102 | | 0.0000 |
| 21 | Common Cost | Common Stock | | 12.70% | 0.1270 |
| 22 | Weighted Cost of Debt | Total Long Term Debt (WCLTD) | (Line 16 * 19) | | 0.0157 |
| 23 | Weighted Cost of Preferred | Preferred Stock | (Line 17 * 20) | | 0.0000 |
| 24 | Weighted Cost of Common | Common Stock | (Line 18 * 21) | | 0.0763 |
| 25 | Rate of Return on Rate Base (ROR) | | (Sum Lines 22 to 24) | | 0.0921 |
| 26 | Investment Return = Rate Base * Rate of Return | | (Line 1 * Line 25) | | 135,528,205 |

Composite Income Taxes

- Income Tax Rates

| 33 | Total Income Taxes | | (Line 32) | 41,759,312 |
|----|-----------------------------------|---|----------------------|------------|
| 32 | Income Tax Component = | CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = | | 41,759,312 |
| 31 | T/ (1-T) | | Appendix A, Line 113 | 37.16% |
| 30 | Т | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = | Appendix A, Line 112 | 27.09% |
| 29 | p = percent of federal income tax | deductible for state purposes | Appendix A, Line 111 | 0.00% |
| 28 | SIT=State Income Tax Rate or Co | • | Appendix A, Line 110 | 7.71% |
| 27 | FIT=Federal Income Tax Rate | | Appendix A, Line 109 | 21.00% |

Plant in Service Worksheet Attachment A Line #s, Descriptions, Notes, Form 1 Page #s Source Calculation of Transmission Plant In Service p206.58.b December January February March April May June July August September October company records p207.58.g November December Transmission Plant In Service

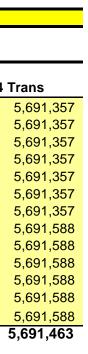
15

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| e #s and Instructions | | | | | | | | | | | | | | | | |
|-----------------------|----------|--|-----------------------------|------------|-------------|---------------------------------|-----------|---------------|-------------|------------------|-------------|-----------------------|------------|----------------|----------------|----------------|
| | | 13 Month Balance for Reconciliation | EOY Balance for Estimate | | | | | | | | | | | | | |
| | | | Г | | | | | | Meadowbrook | | Bedington | | | | | |
| | | Total | Total | Black Oak | Wylie Ridge | 502 Junction - Territorial Line | Potter SS | OsageWhiteley | Transformer | North Shenandoah | Transformer | Meadowbrook Capacitor | Kammer | Doubs #2 Trans | Doubs #3 Trans | Doubs #4 Trans |
| | For 2020 | 2,077,276,433 | | 48,694,342 | 17,760,494 | 1,072,946,307 | 2,022,554 | 24,537,262 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,081,880,083 | | 48,694,809 | 17,760,494 | 1,072,938,786 | 2,022,554 | 24,537,262 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,080,914,293 | | 48,695,344 | 17,760,494 | 1,071,947,003 | 2,022,554 | 24,537,316 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,088,852,404 | | 48,705,385 | 17,760,494 | 1,071,898,207 | 2,022,554 | 24,538,041 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,088,732,529 | | 48,703,897 | 17,755,640 | 1,071,898,207 | 2,022,554 | 24,565,621 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,089,142,329 | | 48,703,897 | 17,755,640 | 1,071,898,207 | 2,022,554 | 24,566,800 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,089,362,816 | | 48,704,007 | 17,755,640 | 1,071,872,240 | 2,123,044 | 24,567,091 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,089,611,280 | | 48,704,468 | 17,755,640 | 1,071,872,240 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,089,681,386 | | 48,705,492 | 17,755,640 | 1,071,873,515 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,089,610,045 | | 48,704,401 | 17,755,640 | 1,071,776,766 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,089,637,392 | | 48,704,401 | 17,755,640 | 1,071,776,766 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,089,675,070 | | 48,704,401 | 17,755,640 | 1,071,776,766 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | For 2021 | 2,233,048,119 | 2,233,048,119 | 49,576,724 | 17,755,640 | 1,071,767,339 | 2,129,108 | 24,580,181 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,69 |
| | | 2,098,263,398 | 2,233,048,119 | 48,769,351 | 17,757,134 | 1,072,018,642 | 2,079,463 | 24,563,883 | 8,206,718 | 1,923,902 | 7,723,538 | 6,486,620 | 39,616,235 | 5,149,271 | 4,686,053 | 5,691 |

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| | | | Horwow Dun | | Plant Balance For recor | Grandview | | Grandpoint & | Handaama Laka | | | | | | | | |
|-----------|------------|-----------------------------|-------------------------|-----------|-------------------------|-----------|-----------------------|-----------------|---------------|-----------|-------------------------------|------------|-------------|---------------|-------------|-----------|--------------|
| Cabot SS | Armstrong | Farmers Valley Capacitor | Harvey Run Capacitor | Doubs SS | Meadowbrook SS | Capacitor | 502 Jct Substation Co | onemaugh-Seward | Luxor | Guilford | Handsome Lake - Homer City | Altoona | Blairsville | Carbon Center | Hunterstown | Johnstown | Buffalo Road |
| 7,297,352 | 15,623,986 | 2,067,321 | 832,202 | 5,024,491 | 61,579,924 | 657,191 | 14,734,583 | 28,434,330 | 1,199,446 | 1,781,143 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,019,430 | 4,942,684 | 438,83 |
| 7,297,346 | 15,623,986 | 2,067,321 | 832,202 | 5,024,491 | 61,579,924 | 657,191 | 14,734,583 | 28,434,306 | 1,199,446 | 1,781,143 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,018,428 | 4,942,684 | 438,83 |
| 7,297,346 | 15,623,986 | 2,067,321 | 832,202 | 5,024,491 | 61,579,924 | 657,191 | 14,734,583 | 28,434,749 | 1,199,446 | 1,781,143 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,579,808 | 657,191 | 14,733,585 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,582,066 | 657,191 | 14,734,423 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,585,172 | 657,191 | 14,823,412 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,590,624 | 657,191 | 14,841,035 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,335 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,035 | 657,191 | 14,903,899 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,592,734 | 657,191 | 14,881,157 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,706 | 657,191 | 14,879,748 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,706 | 657,191 | 14,882,152 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,706 | 657,191 | 14,884,300 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,016,663 | 4,942,684 | 438,837 |
| 7,297,337 | 15,623,981 | 2,067,071 | 832,202 | 5,024,474 | 61,591,706 | 657,191 | 19,021,573 | 28,431,728 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,505 | 3,329,830 | 569,408 | 44,017,130 | 4,942,684 | 438,837 |
| 7,297,339 | 15,623,982 | 2,067,128 | 832,202 | 5,024,478 | 61,586,772 | 657,191 | 15,137,618 | 28,432,359 | 1,199,446 | 1,781,142 | 12,863,994 | 36,258,413 | 3,329,830 | 569,408 | 44,017,048 | 4,942,684 | 438,837 |

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| | | | | | | | | | | | | | | | | | | | | | | | | | | | 4 |
|-----------|-------------|--------------------|---------------|--------------------|-------------|-----------------|------------------|----------------|-------------------|--------------|------------|------------|-----------|-------------|--------------|------------|----------|-------------|------------|------------|----------------|----------------------|-------------|-------------------|------------------------|---------------|------------------|
| | | | | | | | | | | Johnstown SS | | | | | | | | | | | Farmers Valley | | | | | | |
| Moshannon | Waldo Run F | Four Mile Junction | West Union SS | Shuman Hill/Mobley | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown Cl | laysburg Ring Bus | Capacitor | Grover Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yeagertown | Nyswaner | Oak Mound | Joffre SS | Erie South | Substation | Richwood Hill | Damascus SS | Warren Substation | Piercebrook SS Flint F | un Substation | Total |
| 7,527,658 | 56,990,614 | 9,675,164 | 891,272 | 1,490,386 | 692,272 | 18,832,998 | 31,318,256 | 1,754,277 | 7,730,920 | 1,408,768 | 885,549 | 18,821,215 | 2,268,540 | 38,181,684 | 32,986,519 | 1,135,027 | 936,641 | 112,332,359 | 47,713,045 | 46,570,662 | 39,115,082 | 74,394,777 | 2,081,326 | 24,003,975 | 10,438,307 | - | 2,077,276,432.88 |
| 7,527,658 | 61,432,685 | 9,675,164 | 891,272 | 1,490,386 | 692,272 | 18,832,998 | 31,318,256 | 1,754,277 | 7,730,920 | 1,408,768 | 885,549 | 18,825,980 | 2,268,540 | 38,181,684 | 33,134,562 | 1,135,027 | 936,641 | 112,347,620 | 47,713,045 | 46,571,383 | 39,115,082 | 74,395,653 | 2,081,326 | 24,003,975 | 10,438,307 | - | 2,081,880,083.14 |
| 7,527,658 | 61,432,788 | 9,675,164 | 891,272 | 1,490,386 | 692,272 | 18,832,998 | 31,318,256 | 1,754,277 | 7,730,920 | 1,408,768 | 885,549 | 18,834,944 | 2,268,540 | 38,181,684 | 33,133,994 | 1,135,027 | 936,641 | 112,364,971 | 47,713,045 | 46,571,383 | 39,115,082 | 74,396,529 | 2,081,326 | 24,003,975 | 10,438,307 | - | 2,080,914,292.81 |
| 7,527,658 | 61,690,045 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 18,856,460 | 2,268,019 | 38,172,921 | 33,126,240 | 1,134,766 | 936,426 | 112,355,041 | 47,702,094 | 46,560,694 | 39,106,105 | 74,380,332 | 2,081,038 | 23,998,466 | 10,435,912 | 7,798,678 | 2,088,852,403.55 |
| 7,527,658 | 61,356,349 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 18,875,882 | 2,268,019 | 38,172,921 | 33,113,805 | 1,134,766 | 936,426 | 112,381,737 | 47,702,094 | 46,561,253 | 39,106,105 | 74,381,208 | 2,081,038 | 23,998,466 | 10,436,093 | 7,952,868 | 2,088,732,529.37 |
| 7,527,658 | 61,359,103 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 18,904,414 | 2,268,019 | 38,172,921 | 33,132,554 | 1,134,766 | 936,426 | 112,406,386 | 47,702,094 | 46,561,253 | 39,106,105 | 74,382,084 | 2,081,038 | 23,998,466 | 10,436,093 | 8,193,834 | 2,089,142,329.25 |
| 7,527,658 | 61,215,236 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,053,558 | 2,268,019 | 38,172,921 | 33,140,507 | 1,134,766 | 936,426 | 112,428,334 | 47,702,094 | 46,561,264 | 39,107,198 | 74,382,960 | 2,081,038 | 23,998,466 | 10,436,093 | 8,279,165 | 2,089,362,816.27 |
| 7,527,658 | 61,215,378 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,074,837 | 2,268,019 | 38,172,921 | 33,235,626 | 1,134,766 | 936,426 | 112,447,181 | 47,702,094 | 46,567,200 | 39,107,198 | 74,383,836 | 2,081,038 | 24,003,165 | 10,437,126 | 8,296,407 | 2,089,611,279.75 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,080,483 | 2,268,019 | 38,172,921 | 33,233,751 | 1,134,766 | 936,426 | 112,467,409 | 47,711,168 | 46,567,200 | 39,107,198 | 74,384,712 | 2,081,038 | 24,003,165 | 10,437,126 | 8,350,743 | 2,089,681,385.82 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,089,511 | 2,268,019 | 38,172,921 | 33,234,275 | 1,134,766 | 936,426 | 112,485,645 | 47,711,168 | 46,567,200 | 39,107,198 | 74,385,588 | 2,081,038 | 24,003,165 | 10,437,126 | 8,351,014 | 2,089,610,044.59 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,096,804 | 2,268,019 | 38,172,921 | 33,234,468 | 1,134,766 | 936,426 | 112,500,564 | 47,711,168 | 46,567,200 | 39,107,198 | 74,386,464 | 2,081,038 | 24,003,165 | 10,437,126 | 8,352,677 | 2,089,637,392.03 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,729,145 | 1,408,503 | 885,549 | 19,096,213 | 2,268,019 | 38,172,921 | 33,234,132 | 1,134,766 | 936,426 | 112,519,435 | 47,711,168 | 46,567,200 | 39,107,198 | 74,387,340 | 2,081,038 | 24,003,165 | 10,437,126 | 8,369,386 | 2,089,675,069.75 |
| 7,527,658 | 61,215,942 | 9,675,164 | 891,272 | 1,490,055 | 692,113 | 18,828,676 | 31,311,069 | 1,753,875 | 7,730,326 | 1,408,503 | 885,549 | 19,121,850 | 2,268,019 | 38,172,921 | 33,234,132 | 1,134,766 | 936,426 | 112,525,641 | 47,711,168 | 46,567,200 | 39,107,198 | 74,388,216 | 2,081,038 | 24,003,165 | 10,437,126 | 146,707,901 | 2,233,048,119.36 |
| 7,527,658 | 60,982,455 | 9,675,164 | 891,272 | 1,490,132 | 692,150 | 18,829,673 | 31,312,727 | 1,753,968 | 7,729,646 | 1,408,564 | 885,549 | 18,979,396 | 2,268,140 | 38,174,943 | 33,167,274 | 1,134,827 | 936,476 | 112,427,871 | 47,708,111 | 46,566,238 | 39,108,765 | 74,386,900 | 2,081,104 | 24,001,906 | 10,437,067 | 16,973,282 | 2,098,263,398.35 |

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1,850,236,274

| | | | | chment 5 - Cost Su .ink to Appendix A, lir |
|--|-----------------------|----------|-----------------------------|---|
| | | | Link to Appendix A, line 15 | |
| Calculation of Distribution Plant In Service | Source | | | |
| December | p206.75.b | For 2020 | - | |
| January | company records | For 2021 | - | |
| February | company records | For 2021 | - | |
| March | company records | For 2021 | - | |
| April | company records | For 2021 | - | |
| May | company records | For 2021 | - | |
| June | company records | For 2021 | - | |
| July | company records | For 2021 | - | |
| August | company records | For 2021 | - | |
| September | company records | For 2021 | - | |
| October | company records | For 2021 | - | |
| November | company records | For 2021 | - | |
| December | p207.75.g | For 2021 | | - |
| Distribution Plant In Service | | | · . | - |
| | _ | | | |
| Calculation of Intangible Plant In Service | Source | | | |
| December | p204.5.b | For 2020 | 45,687,165 | |
| December | p205.5.g | For 2021 | 47,747,742 | 47,747,74 |
| Intangible Plant In Service | | | 46,717,454 | 47,747,74 |
| | | | L | ink to Appendix A, lir. |
| | | | Link to Appendix A, line 18 | В |
| Calculation of General Plant In Service | Source | | | |
| December | p206.99.b | For 2020 | 78,687,132 | - |
| December | p207.99.g | For 2021 | 80,265,575 | 80,265,57 |
| General Plant In Service | p=0.000.g | | 79,476,354 | 80,265,57 |
| | | | | ink to Appendix A, lin |
| | | | Link to Appendix A, line 18 | 8 |
| Calculation of Production Plant In Service | Source | | | |
| December | p204.46b | For 2020 | - | |
| January | company records | For 2021 | - | |
| February | company records | For 2021 | - | |
| March | company records | For 2021 | - | |
| April | company records | For 2021 | - | |
| Мау | company records | For 2021 | - | |
| June | company records | For 2021 | - | |
| July | company records | For 2021 | - | |
| August | company records | For 2021 | - | |
| September | company records | For 2021 | - | |
| October | company records | For 2021 | - | |
| November | company records | For 2021 | - | |
| December | p205.46.g | For 2021 | - | - |
| Production Plant In Service | | | - | - |
| | | | | |
| | | | | |
| Total Plant In Service | Sum of averages above | | 2,224,457,205 | 2,361,061,43 |
| <u>Total Plant In Service</u> | Sum of averages above | | | ink to Appendix A, lin |

Trans-Allegheny Interstate Line

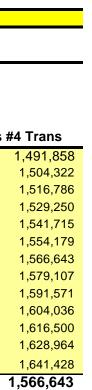
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| ted Depreciation Worksheet t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | |
|---|-------------------|
| | |
| | |
| | |
| Calculation of Transmission Accumulated Depreciation | Source |
| December | Prior year FERC F |
| January | company records |
| February | company records |
| March | company records |
| April | company records |
| May | company records |
| June | company records |
| July | company records |
| August | company records |
| September | company records |
| October | company records |
| November | company records |
| December | p219.25.b |

Attachment 5 - Cost Support

| | | 13 Month Balance for Reconciliation | EOY Balance for Estimate | | | | | | | | | | | | | |
|--------------------|----------|--|-----------------------------|------------|-------------|---------------------------------|-----------|----------------|----------------------------|------------------|---------------------------|--------------------------|------------|----------------|----------------|--------------|
| | | | | Black Oak | Wylie Ridge | 502 Junction - Territorial Line | Potter SS | Osage Whiteley | Meadowbrook Transformer | North Shenandoah | Bedington Transformers | Meadowbrook Capacitor | Kammer | Doubs #2 Trans | Doubs #3 Trans | Doubs #4 Tra |
| C Form 1 p219.25.b | For 2020 | 338,667,126 | | 17,437,457 | 839,983 | 202,685,845 | 276,825 | 4,286,473 | 2,060,095 | 403,176 | 1,922,870 | 1,600,566 | 9,322,555 | 983,137 | 801,357 | 1,49 |
| ids | For 2021 | 342,362,577 | | 17,555,185 | 888,260 | 204,458,443 | 279,691 | 4,334,228 | 2,073,647 | 406,543 | 1,936,386 | 1,612,656 | 9,391,883 | 991,044 | 808,269 | 1,50 |
| ds | For 2021 | 346,057,063 | | 17,672,913 | 936,537 | 206,229,805 | 282,556 | 4,381,986 | 2,087,198 | 409,910 | 1,949,902 | 1,624,746 | 9,461,212 | 998,952 | 815,181 | 1,51 |
| ds | For 2021 | 349,748,718 | | 17,790,651 | 984,813 | 207,991,329 | 285,421 | 4,429,750 | 2,100,750 | 413,277 | 1,963,418 | 1,636,836 | 9,530,540 | 1,006,859 | 822,093 | 1,52 |
| ds | For 2021 | 353,435,316 | | 17,908,396 | 1,020,044 | 209,788,740 | 288,287 | 4,477,547 | 2,114,302 | 416,643 | 1,976,935 | 1,648,926 | 9,590,090 | 1,014,767 | 829,005 | 1,54 |
| ds | For 2021 | 357,131,555 | | 18,026,140 | 1,068,313 | 211,547,788 | 291,152 | 4,525,375 | 2,127,854 | 420,010 | 1,990,451 | 1,661,017 | 9,659,418 | 1,022,674 | 835,917 | 1,55 |
| ds | For 2021 | 360,830,302 | | 18,143,884 | 1,116,581 | 213,309,545 | 294,088 | 4,573,206 | 2,141,406 | 423,377 | 2,003,967 | 1,673,107 | 9,728,747 | 1,030,582 | 842,829 | 1,56 |
| ds | For 2021 | 364,532,795 | | 18,261,628 | 1,164,872 | 215,074,099 | 297,100 | 4,621,054 | 2,154,958 | 426,744 | 2,017,483 | 1,685,197 | 9,798,075 | 1,038,489 | 849,741 | 1,57 |
| ds | For 2021 | 368,161,601 | | 18,375,814 | 1,213,187 | 216,767,938 | 300,116 | 4,668,911 | 2,168,510 | 430,111 | 2,030,999 | 1,697,287 | 9,867,403 | 1,046,397 | 856,653 | 1,59 |
| ds | For 2021 | 371,812,075 | | 18,493,560 | 1,261,501 | 218,479,877 | 303,132 | 4,716,764 | 2,182,062 | 433,478 | 2,044,516 | 1,709,377 | 9,936,732 | 1,054,304 | 863,565 | 1,60 |
| ds | For 2021 | 375,390,597 | | 18,611,305 | 1,309,816 | 220,119,785 | 306,149 | 4,764,619 | 2,195,613 | 436,844 | 2,058,032 | 1,721,468 | 10,006,060 | 1,062,212 | 870,477 | 1,61 |
| ds | For 2021 | 379,061,584 | | 18,729,049 | 1,358,130 | 221,852,060 | 309,165 | 4,812,473 | 2,209,165 | 440,211 | 2,071,548 | 1,733,558 | 10,075,389 | 1,070,120 | 877,389 | 1,62 |
| | For 2021 | 382,811,845 | 382,811,845 | 18,847,557 | 1,406,444 | 223,632,079 | 312,181 | 4,860,295 | 2,222,717 | 443,578 | 2,085,064 | 1,745,648 | 10,144,717 | 1,078,027 | 884,301 | 1,64 |
| | | 360,769,473 | 382,811,845 | 18,142,580 | 1,120,652 | 213,225,949 | 294,297 | 4,573,283 | 2,141,406 | 423,377 | 2,003,967 | 1,673,107 | 9,731,755 | 1,030,582 | 842,829 | 1,566 |

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| | | | | 13 Mont | h Balance For Reconci | iliation | | | | | | | | | | | |
|-----------|-----------|-----------------------------|-------------------------|----------|-----------------------|------------------------|--------------------|------------------|---------|--------------------------|-------------------------------|-----------|-------------|---------------|-------------|-----------|--------------|
| Cabot SS | Armstrong | Farmers Valley Capacitor | Harvey Run Capacitor | Doubs SS | Meadowbrook SS | Grandview Capacitor | 502 Jct Substation | Conemaugh-Seward | Luxor | Grandpoint & Guilford | Handsome Lake - Homer City | Altoona | Blairsville | Carbon Center | Hunterstown | Johnstown | Buffalo Road |
| 1,296,045 | 2,171,285 | 136,990 | 118,691 | 705,589 | 8,288,337 | 100,306 | 1,000,612 | 4,050,598 | 159,534 | 244,025 | 1,841,265 | 4,941,101 | 455,296 | 76,467 | 6,036,453 | 701,588 | 58,92 |
| 1,308,816 | 2,198,997 | 138,631 | 120,148 | 714,258 | 8,394,598 | 101,457 | 1,010,990 | 4,105,941 | 161,646 | 247,131 | 1,864,314 | 5,004,554 | 461,124 | 77,463 | 6,113,486 | 710,263 | 59,69 |
| 1,321,587 | 2,226,708 | 140,271 | 121,604 | 722,928 | 8,500,860 | 102,608 | 1,021,368 | 4,161,285 | 163,758 | 250,236 | 1,887,362 | 5,068,006 | 466,951 | 78,460 | 6,190,517 | 718,938 | 60,4 |
| 1,334,358 | 2,254,420 | 141,912 | 123,061 | 731,597 | 8,607,121 | 103,759 | 1,031,745 | 4,216,627 | 165,870 | 253,342 | 1,910,411 | 5,131,458 | 472,778 | 79,456 | 6,267,546 | 727,613 | 61,2 |
| 1,347,129 | 2,282,131 | 143,553 | 124,517 | 740,266 | 8,713,382 | 104,910 | 1,042,123 | 4,271,966 | 167,982 | 256,447 | 1,933,460 | 5,194,910 | 478,605 | 80,453 | 6,344,575 | 736,289 | 61,99 |
| 1,359,900 | 2,309,843 | 145,194 | 125,973 | 748,936 | 8,819,643 | 106,061 | 1,052,501 | 4,327,305 | 170,095 | 259,553 | 1,956,508 | 5,258,362 | 484,432 | 81,449 | 6,421,604 | 744,964 | 62,7 |
| 1,372,671 | 2,337,554 | 146,835 | 127,430 | 757,605 | 8,925,904 | 107,212 | 1,062,878 | 4,382,644 | 172,207 | 262,658 | 1,979,557 | 5,321,814 | 490,260 | 82,446 | 6,498,634 | 753,639 | 63,5 |
| 1,385,442 | 2,365,266 | 148,476 | 128,886 | 766,275 | 9,032,165 | 108,364 | 1,073,256 | 4,437,983 | 174,319 | 265,764 | 2,002,605 | 5,385,266 | 496,087 | 83,442 | 6,575,663 | 762,314 | 64,29 |
| 1,398,213 | 2,392,977 | 150,117 | 130,342 | 774,945 | 9,138,427 | 109,515 | 1,083,634 | 4,493,322 | 176,431 | 268,869 | 2,025,654 | 5,448,719 | 501,914 | 84,439 | 6,652,692 | 770,989 | 65,0 |
| 1,410,983 | 2,420,689 | 151,758 | 131,799 | 783,614 | 9,244,688 | 110,666 | 1,094,011 | 4,548,661 | 178,543 | 271,975 | 2,048,702 | 5,512,171 | 507,741 | 85,435 | 6,729,721 | 779,664 | 65,83 |
| 1,423,754 | 2,448,400 | 153,399 | 133,255 | 792,284 | 9,350,949 | 111,817 | 1,104,389 | 4,604,000 | 180,655 | 275,080 | 2,071,751 | 5,575,623 | 513,568 | 86,432 | 6,806,750 | 788,339 | 66,6 |
| 1,436,525 | 2,476,112 | 155,039 | 134,711 | 800,954 | 9,457,210 | 112,968 | 1,114,767 | 4,659,339 | 182,767 | 278,185 | 2,094,800 | 5,639,076 | 519,396 | 87,428 | 6,883,779 | 797,015 | 67,3 |
| 1,449,296 | 2,503,823 | 156,680 | 136,168 | 809,624 | 9,563,471 | 114,119 | 1,125,144 | 4,714,678 | 184,879 | 281,291 | 2,117,848 | 5,702,528 | 525,223 | 88,425 | 6,960,809 | 805,690 | 68,1 |
| 1,372,671 | 2,337,554 | 146,835 | 127,430 | 757,606 | 8,925,904 | 107,212 | 1,062,878 | 4,382,642 | 172,207 | 262,658 | 1,979,557 | 5,321,814 | 490,260 | 82,446 | 6,498,633 | 753,639 | 63,53 |

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| | | | | | | | | | | Johnstown SS | | | | | | | | | | | Farmers Valley | | | | | | |
|-----------|-------------|--------------------|------------------|-------------------|-------------|-----------------|------------------|-----------------|-----------------|--------------|------------|-----------|-----------|-------------|--------------|------------|----------|------------|-----------|------------|----------------|----------------------|-------------|-------------------|------------------------|---------------|-------------|
| Moshannon | Waldo Run F | Four Mile Junction | West Union SS Sh | human Hill/Mobley | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown Cla | ysburg Ring Bus | Capacitor | Grover Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yeagertown | Nyswaner | Oak Mound | Joffre SS | Erie South | Substation | Richwood Hill | Damascus SS | Warren Substation | Piercebrook SS Flint R | un Substation | Total |
| 901,544 | 8,611,044 | 1,159,020 | 114,192 | 167,197 | 70,999 | 2,568,654 | 4,863,728 | 237,854 | 904,935 | 155,720 | 62,994 | 2,406,521 | 255,840 | 4,187,938 | 2,334,389 | 122,372 | 99,295 | 8,265,442 | 4,628,649 | 6,330,140 | 3,766,764 | 7,593,984 | 238,217 | 1,785,978 | 338,411 | - | 338,667,126 |
| 914,718 | 8,743,469 | 1,174,913 | 115,752 | 169,820 | 72,211 | 2,609,417 | 4,940,571 | 241,531 | 918,534 | 158,160 | 63,936 | 2,449,467 | 259,757 | 4,254,756 | 2,384,178 | 124,359 | 100,934 | 8,443,256 | 4,733,053 | 6,444,860 | 3,835,772 | 7,748,558 | 241,859 | · · · | 356,678 | - | 342,362,577 |
| 927,891 | 8,875,989 | 1,190,806 | 117,312 | 172,443 | 73,422 | 2,650,180 | 5,017,415 | 245,209 | 932,134 | 160,600 | 64,879 | 2,492,426 | 263,675 | 4,321,574 | 2,434,096 | 126,345 | 102,573 | 8,621,100 | 4,837,458 | 6,559,581 | 3,904,780 | 7,903,133 | 245,502 | 1,870,006 | 374,945 | - | 346,057,063 |
| 941,064 | 9,008,508 | 1,206,699 | 118,872 | 175,066 | 74,634 | 2,690,938 | 5,094,250 | 248,886 | 945,732 | 163,039 | 65,821 | 2,535,409 | 267,592 | 4,388,385 | 2,484,008 | 128,331 | 104,212 | 8,798,955 | 4,941,851 | 6,674,288 | 3,973,780 | 8,057,692 | 249,144 | 1,912,015 | 393,210 | 7,049 | 349,748,718 |
| 954,238 | 9,141,027 | 1,222,592 | 120,431 | 177,688 | 75,845 | 2,731,692 | 5,171,075 | 252,563 | 959,328 | 165,479 | 66,763 | 2,578,425 | 271,509 | 4,455,187 | 2,508,897 | 130,317 | 105,851 | 8,976,830 | 5,046,231 | 6,788,983 | 4,042,772 | 8,212,234 | 252,786 | 1,954,019 | 411,473 | 20,991 | 353,435,316 |
| 967,411 | 9,273,546 | 1,238,485 | 121,991 | 180,311 | 77,056 | 2,772,447 | 5,247,901 | 256,239 | 972,925 | 167,918 | 67,705 | 2,621,481 | 275,426 | 4,521,990 | 2,558,797 | 132,303 | 107,489 | 9,154,754 | 5,150,612 | 6,903,679 | 4,111,764 | 8,366,777 | 256,427 | 1,996,024 | 429,736 | 34,989 | 357,131,555 |
| 980,585 | 9,406,066 | 1,254,378 | 123,551 | 182,933 | 78,267 | 2,813,200 | 5,324,727 | 259,916 | 986,521 | 170,358 | 68,647 | 2,664,680 | 279,342 | 4,588,792 | 2,608,071 | 134,289 | 109,128 | 9,332,722 | 5,254,992 | 7,018,374 | 4,180,756 | 8,521,323 | 260,069 | 2,038,028 | 447,999 | 49,149 | 360,830,302 |
| 993,758 | 9,538,585 | 1,270,271 | 125,110 | 185,556 | 79,478 | 2,853,954 | 5,401,553 | 263,593 | 1,000,117 | 172,797 | 69,590 | 2,708,017 | 283,259 | 4,655,595 | 2,658,017 | 136,275 | 110,767 | 9,510,731 | 5,359,373 | 7,133,076 | 4,249,750 | 8,675,870 | 263,711 | 2,080,037 | 466,263 | 63,273 | 364,532,795 |
| 1,006,931 | 9,671,105 | 1,286,266 | 126,670 | 188,179 | 80,690 | 2,894,708 | 5,478,379 | 267,270 | 1,013,714 | 175,236 | 70,532 | 2,751,379 | 287,176 | 4,722,398 | 2,708,265 | 138,260 | 112,406 | 9,688,777 | 5,463,761 | 7,247,785 | 4,318,744 | 8,830,418 | 267,353 | 2,122,049 | 484,528 | 77,461 | 368,161,601 |
| 1,020,105 | 9,803,626 | 1,302,364 | 128,230 | 190,801 | 81,901 | 2,935,461 | 5,555,205 | 270,946 | 1,027,310 | 177,676 | 71,474 | 2,794,754 | 291,093 | 4,789,200 | 2,758,317 | 140,246 | 114,044 | 9,866,860 | 5,568,158 | 7,362,493 | 4,387,738 | 8,984,967 | 270,995 | 2,164,062 | 502,793 | 91,698 | 371,812,075 |
| 1,033,278 | 9,936,146 | 1,318,462 | 129,790 | 193,424 | 83,112 | 2,976,215 | 5,632,031 | 274,623 | 1,040,907 | 180,115 | 72,416 | 2,838,142 | 295,009 | 4,856,003 | 2,808,396 | 142,232 | 115,683 | 10,044,975 | 5,672,554 | 7,477,201 | 4,456,731 | 9,139,519 | 274,637 | 2,206,074 | 521,058 | 105,936 | 375,390,597 |
| 1,046,452 | 10,068,666 | 1,334,560 | 131,349 | 196,047 | 84,323 | 3,016,968 | 5,708,857 | 278,300 | 1,054,503 | 182,555 | 73,359 | 2,881,536 | 298,926 | 4,922,805 | 2,858,518 | 144,218 | 117,322 | 10,223,123 | 5,776,950 | 7,591,909 | 4,525,725 | 9,294,071 | 278,278 | 2,248,087 | 539,323 | 120,190 | 379,061,584 |
| 1,059,625 | 10,201,297 | 1,350,658 | 132,909 | 198,669 | 85,534 | 3,057,722 | 5,785,683 | 281,977 | 1,068,100 | 184,994 | 74,301 | 2,926,525 | 302,843 | 4,989,608 | 2,908,612 | 146,204 | 118,960 | 10,401,295 | 5,881,347 | 7,706,617 | 4,594,719 | 9,448,625 | 281,920 | 2,290,099 | 557,587 | 163,541 | 382,811,845 |
| 980,585 | 9,406,083 | 1,254,575 | 123,551 | 182,933 | 78,267 | 2,813,197 | 5,324,721 | 259,916 | 986,520 | 170,357 | 68,647 | 2,665,289 | 279,342 | 4,588,787 | 2,616,351 | 134,289 | 109,128 | 9,332,986 | 5,254,999 | 7,018,384 | 4,180,754 | 8,521,321 | 260,069 | 2,038,036 | 448,000 | 56,483 | 360,769,473 |

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| company records p219.20.b thru 219.24.b Sum of averages above | For 2021 For 2021 | _ |
|---|---|---|
| | | _ |
| | | |
| company records | For 2021 | |
| | | |
| company records company records | For 2021 For 2021 | |
| | | |
| company records | For 2021 | |
| company records | For 2021 | |
| company records | For 2021 | |
| | | |
| | | |
| company records | | |
| Prior year FERC Form 1 p219.20.b-24.b | For 2020 | |
| Source | | |
| | | |
| p219.28.b | For 2021 | |
| Prior year FERC Form 1 p219.28b | For 2020 | |
| Source | | |
| β200.210 | 1 01 202 1 | |
| | | |
| Source | Fer 2020 | |
| | | |
| p219.26.b | For 2021 | |
| company records | | |
| | | |
| | | |
| | | |
| | | |
| | For 2021 | |
| company records | For 2021 | |
| company records | For 2021 | |
| Prior year FERC Form 1 p219.26.b | For 2020 | |
| | company records company records p219.26.b Source Prior year FERC Form 1 p200.21.b p200.21b Source Prior year FERC Form 1 p219.28b p219.28.b Source Prior year FERC Form 1 p219.28b p219.28.b | Prior year FERC Form 1 p219.26.bFor 2020company recordsFor 2021company recordsFor 2021sourceFor 2021Prior year FERC Form 1 p200.21.bFor 2020p219.28.bFor 2021SourceFor 2021company recordsFor 2021company records |

Trans-Allegheny Interstate Line

| | tachment 5 - Cost Supp Link to Appendix A, line |
|---------------------------------|--|
| Link to Appendix A, line 23 | 23 |
| - | |
| - | |
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| - | |
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| <u> </u> | |
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| <u>.</u> | |
| - | - |
| | |
| 21,678,378 | |
| 26,248,266 | 26,248,266 |
| 23,963,322 | 26,248,266 Link to Appendix A, line |
| Link to Appendix A, line 25 | 25 |
| 14,821,108 | 17 700 071 |
| <u>17,708,871</u> 16,264,990 | 17,708,871 17,708,871 |
| Link to Appendix A, line 24 | Link to Appendix A, line 24 |
| - | |
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| - | |
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| - | |
| - | |
| | |
| - | |
| | |
| - | |
| | |
| 400,997,785 | 426,768,982 |
| Link to Appendix A, line 8 | Link to Appendix A, line 8 |

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| | Link to Appendix A, line #s, Descriptions, Not |
|----------------|--|
| 40 37 51 | Materials and Supplies Transmission Materials & Supplies Undistributed Stores Expense Allocated General Expenses Plus Property Under Capital Leases |
| ran | smission / Non-transmission Cost Support |
| 34 | Link to Appendix A, line #s, Descriptions, Note |
| WIF | P & Expensed Lease Worksheet |
| 6 15 23 | Link to Appendix A, line #s, Descriptions, Note Plant Allocation Factors Electric Plant in Service Plant In Service Transmission Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation |
| re-C | Commercial Costs Capitalized |
| 35 | Link to Appendix A, line #s, Descriptions, Note |
| PRI | Dues Cost Support |
| 58 | Attachment A Line #s, Descriptions, Notes, Allocated General & Common Expenses Less EPRI Dues |
| legu | Ilatory Expense Related to Transmission Cost Suppor |
| | Link to Appendix A, line #s, Descriptions, Note Directly Assigned A&G |
| 62 | Regulatory Commission Exp Account 928 |
| | y Related Advertising Cost Support |
| afet | |

Attachment 5 - Cost Support

| Notes, Form 1 Page #s and Instructions | Form 1 Amount | Electric Portion | | Non-electric Portion | |
|--|--------------------------------------|---|-----------------------------------|---|--|
| p227.8 p227.16 | Beg of year - | End of Year (for estimate) | | Average of Beginning and Ending Balances | |
| 0 p200.4.c | - | - | | - | |
| | | | | | |
| Notes, Form 1 Page #s and Instructions | Beg of year | End of Year (for estimate) | | Average of Beginning and Ending Balances | |
| Total Non-transmissio Transmission R | | - - | | - - | |
| | | | | | |
| Notes, Form 1 Page #s and Instructions | Beg of year | CWIP In Form 1 Amount | | Expensed Lease in Form 1 Amount | |
| (Note B) Attachment 5 | 2,201,650,730 | 0 - | | - | |
| (Note B) Attachment 5 | 2,077,276,433 | 3 - | | - | |
| (Note B) Attachment 5 | 338,667,126 | 6 - | | - | |
| | | | | | |
| Notes, Form 1 Page #s and Instructions | EOY for Estimate and BOY fo Final | _{or} Amortization Amount (Over 4 Years) | Calculated End of Year Balance | Average of Beginning and Ending Balances (for estimate and reconciliation) | |
| | <mark>\$</mark> | \$ - | \$ - | \$ - | |
| | I | | | | |
| es, Form 1 Page #s and Instructions | Beg of year | EPRI Dues | | | |
| (Note D) p352 & 353 | 0 | 0 | | | |
| port | | | | | |
| Notes, Form 1 Page #s and Instructions | Form 1 Amount | Transmission Related | Non-transmission Related | | |
| (Note G) p323.189.b | | | - | Link to Appendix A, line 62 | |
| | | | | | |
| Notes, Form 1 Page #s and Instructions | Form 1 Amount | Safety Related | Non-safety Related | | |
| (Note F) p323.191.b | - | - | - | Link to Appendix A, line 66 | |

| c Portion | Non-electric Portion | Details |
|----------------|--|--------------------|
| | | |
| | Average of Beginning | |
| (for estimate) | Average of Beginning and Ending Balances | |
| - | - | |
| - | _ | |
| - | <u>-</u> | |
| | | |
| | | |
| | | |
| | | |
| | Average of Beginning | |
| (for estimate) | Average of Beginning and Ending Balances | Details |
| | | |
| - | - | Enter Details Here |
| - | - | |
| - | - - | |
| | | |
| | | |
| | | |
| | Emerand to a firm | |
| orm 1 Amount | Expensed Lease in Form 1 Amount | Details |
| | | |
| - | - | |
| | | |
| - | - | |
| - | <u>-</u> | |
| | | |
| | | |
| | | |
| | Average of Beginning | |
| Amount (Over | Average of Beginningand Ending BalancesCalculated End of Year(for estimate and | |
| ears) | Balance reconciliation) | |
| | | |
| - | \$-\$- | |
| | | |
| | | |
| Duce | | |
| l Dues | | Details |
| 0 | | Enter Details Here |
| | | |
| | | |
| | | |
| | New Amountanting | |
| sion Related | Non-transmission Related | Details |
| | | |
| | | |
| - | - Link to Appendix A, line 62 | Enter Details Here |
| | | |
| | | |
| | | |
| Related | Non-safety Related | Details Details |
| | | |
| - | - Link to Appendix A, line 66 | Enter Details Here |
| | | |
| | | |

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| | Link to Appendix A, line #s, Descriptions, I Income Tax Rates |
|-------------------------|---|
| 110 | SIT=State Income Tax Rate or Composite |
| duc | cation and Out Reach Cost Support |
| | Link to Appendix A, line #s, Descriptions, I |
| 63 | Directly Assigned A&G General Advertising Exp Account 930.1 |
| xcl | uded Plant Cost Support |
| | Link to Appendix A, line #s, Descriptions, |
| 126 | Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Fa Excluded Transmission Facilities Step-Up Facilities |
| | Instructions: 1 Remove all investment below 69 kV or generator step up transformers included in t are not a result of the RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment or |
| | a substation with investment below osky in a substation with investment of the following formula will be used: A Total investment in substation |
| | B Identifiable investment in Transmission (provide workpapers) C Identifiable investment in Distribution (provide workpapers) D Amount to be excluded (A x (C / (B + C))) |
| | |
| 36 | Prepayments Prepayments |
| 36 | Prepayments |
| | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments Il of Account 566 Miscellaneous Transmission Exp |
| Detai | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, |
| | Prepayments Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
|)eta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
| Deta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |
|)eta 70 71 | Prepayments Prepaid Pensions if not included in Prepayments Total Prepayments il of Account 566 Miscellaneous Transmission Exp Link to Appendix A, line #s, Descriptions, Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense |

| Α | ttachment 5 - Cost Sup | port | | | | |
|---|-------------------------------------|--|---|--|--|--|
| otes, Form 1 Page #s and Instructions | State 1 | State 2 | | State 4 State 5 | Details | |
| (Note H) | MD 8.25% Composite 7.7091% | WV 6.5% Composite is calculated based on sales, | PA 9.99% VA 6.0% payroll and property for each jurisdiction | | | |
| | | | | | | |
| otes, Form 1 Page #s and Instructions | Form 1 Amount | Education & Outreach | Other | | Details | |
| (Note J) p323.191.b | - | - | - | | Enter Details Here | |
| | | | | | | |
| otes, Form 1 Page #s and Instructions | Excluded Transmission Facilities | | | | Description of the Facilities | |
| ties | | | | | | |
| (Note L) | | | | Gene | ral Description of the Facilities | |
| | | | | | | |
| smission plant in service that | Enter \$ | | | | | |
| 9 kV and higher as well as below 69 kV, | 0- | | | | | |
| Example | Or Enter \$ | | | | | |
| 1,000,000 500,000 | | | | | | |
| 400,000 444,444 | | | | | | |
| , | | | | Add more lines if necessary | | |
| | | | | | | |
| | | | | | | |
| otes, Form 1 Page #s and Instructions | Beg of year | End of Year | | location Transmission Related | Details | |
| Prepaid Insurance | 355,16 | 4 393,369 | Enter \$ 374,267 | Amount 100% 374,267 | | |
| | | 0 393,369 | 0 374,267 | 100% <u>0</u> 374,267 | | |
| | | | | | | |
| nses | | | | | | |
| otes, Form 1 Page #s and Instructions | Total | | | | Details | |
| | \$ - - | | | | Summary of Pre-Commercial Expenses | |
| | 1,354,935 | | Cost El | ement Name | Total | |
| p.321.97.b | \$ 1,354,935 | | Labor & C | Dverhead (1) | | |
| | | | Miscellan Outside S | eous (2) Services Legal (3) | | |
| | | | Outside S | Services Other (4) Services Rates (5) | | |
| | | | Advertisir | ng (6) | | |
| | | | | odging and Meals (7) Total | | |
| | | | (1) Lab | oor & overhead amount includes costs allocated to | preparation of the preliminary survey and investigation. | |
| | | | | cellaneous amount includes rental of volunteer fire s for various mailings from Legal, Procurement, Tra | | |
| | | | con | ference calls and PJM application fee. | | |
| | | | rate | side legal services includes the cost for research a e availability. | | |
| | | | | er services other includes fees for website develop hagement, open houses and research services. | nent, media relations services, campaign | |
| | | | | side services rates includes the advice of a rate co ertising includes newspaper and other media anno | nsultant regarding rate design. uncements of public scoping meetings related to the | |
| | | | proj | posed project. | | |
| | | | (<i>i</i>) Trave | el, lodging and meals are the direct expenses for Al | egneny stan to attend the scoping meetings. | |
| | 1 | | | | | |

| COSLE | 1,304,930 | | | |
|-----------|--------------|--------|------------|--|
| | \$ 1,354,935 | 7.b \$ | p.321.97.b | |
| Labor & | | | | |
| Miscella | | | | |
| Outside | | | | |
| Outside | | | | |
| Outside | | | | |
| Advertisi | | | | |
| Travel, L | | | | |
| | | | | |
| | | | | |
| (1) La | | | | |
| (2) Mis | | | | |
| fee | | | | |
| COL | | | | |
| (3) Out | | | | |
| ra | | | | |
| (4) Oth | | | | |
| ma | | | | |
| (5) Out | | | | |
| (6) Adv | | | | |
| pro | | | | |
| (7) Trav | | | | |
| | | | | |
| | | | | |
| | | | | |

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Depreciation Rates

| TRAN | ISMISSION PLANT | |
|--------------|---|--|
| 350.2 352 | | Land & Land Rights - Easemer Structures & Improvements SVC |
| 353 | | Station Equipment Other SVC SCADA |
| 354 355 | | Towers & Fixtures Poles & Fixtures |
| 300 | | Poles & Fixidles |
| 356 | | Overhead Conductors & Device Other Clearing |
| 357 | | Underground conduit |
| 358 | | Underground conductor and de SVC |
| | Transmission Plant Depreciation | |
| Total T | ransmission Depreciation Expense (must tie to p336.7.f) | 44,5 |

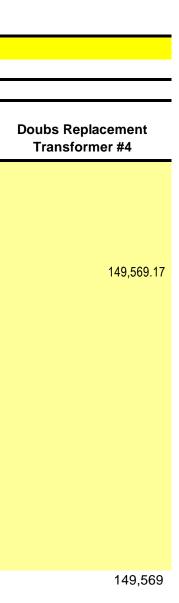
Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| | | | | Net | Accrual | | | | | | | | | | | |
|----------------|----------|---|--------------------------|--------------|---------------|--------------|-------------|------------------------------------|----------------------------|------------------|--------------------------|--------------------------|------------------------|-------------------------------------|-------------------------------------|----------|
| | | | Survivor | Salvage | Rate (Annual) | | | | | | | | | | | |
| | Life | | Curve | Percent | Percent | Black Oak | Wylie Ridge | 502 Junction - Territorial Line | Meadowbrook Transformer | North Shenandoah | Bedington Transformer | Meadowbrook Capacitor | Kammer Transformers | Doubs Replacement Transformer #2 | Doubs Replacement Transformer #3 | Dou T |
| Easements | 70 | - | R4 | 0 | 1.43 | | | 2,474,324.16 | | | | | | | | |
| nents | 50 35 | - | R3 | (10) | 2.20 2.86 | | | \$1,243,182.30 | | | | | | | | |
| | | | | | | 1,395,011.91 | 579,503.67 | 997,932.53 | 162,622.44 | 40,401.96 | 162,194.28 | 145,073.55 | 831,940.92 | 94,889.93 | 82,943.28 | |
| | 50 | - | R2 | (5) | 2.10 | | | | | | | | | | | |
| | Note 1 | - | 80 R2 - 35-yr truncation | | 2.96 | | | | | | | | | | | |
| | 15 | - | S3 | 0 | 6.67 | | | | | | | | | | | |
| | 65 | - | R4 | (25) (20) | 1.92 | | | 7,295,606.13 | | | | | | | | |
| | 55 | - | R2.5 | (20) | 2.18 | | | 2,909,600.87 | | | | | | | | |
| & Devices | | | | | | | | \$6,385,438.50 | | | | | | | | |
| | 55 | - | R2.5 | (40) | 2.80 | | | | | | | | | | | |
| | 70 | - | R4 | 0 | 1.43 | | | | | | | | | | | |
| | 55 | - | S3 | (5) (5) | 1.91 | | | | | | | | | | | |
| or and devices | 45 | - | R3 | (5) | 2.33 | | | | | | | | | | | |
| | 35 | | | | 2.86 | | | | | | | | | | | |
| | | | | | | 1,413,659 | 579,504 | 21,306,084 | 162,622 | 40,402 | 162,194 | 145,074 | 831,941 | 94,890 | 82,943 | |
| 44,556,469 | | | | | | | | | | | | | | | | |

44,556,469

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Cabr

| | | | | | | Annua | al Depreciation Expe | nse | | | | | |
|------------|------------------------|-----------|---------------|--------------------|----------------|------------|----------------------|----------------|--------------------|------------------|-----------|--------------------------|------------------------------|
| Cabot SS | Grandview Capacitor | Potter | Osage Whitely | Armstrong | Farmers Valley | Harvey Run | Doubs SS | Meadowbrook SS | 502 Jct Substation | Conemaugh-Seward | Luxor | Grandpoint & Guilford | Handsome Lake- Homer City |
| 152.16 | 280.56 | | 14,900.48 | 326.16 2,506.44 | 1,255.08 | | | | 124,532.16 | 2,667.60 | 3,449.52 | | |
| 153,098.90 | 13,533.12 | 35,356.00 | 110,621.03 | 329,705.52 | 18,435.60 | 17,476.20 | 104,036.75 | 1,275,059.42 | | 267,976.42 | 21,895.68 | 37,265.52 | |
| | | | | | | | | | | | | | 35,708.88 |
| | | | 96,614.37 | | | | | | | 8,427.60 | | | 198,163.20 |
| | | | 351,686.66 | | | | | | | 385,008.96 | | | 42,710.88 |
| | | | | | | | | | | | | | |
| 153,251 | 13,814 | 35,356 | 573,823 | 332,538 | 19,691 | 17,476 | 104,037 | 1,275,059 | 124,532 | 664,081 | 25,345 | 37,266 | 276,583 |

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Altoona Blairsville 761,426.66 69,926.40 761,427 69,926

| | Carbon Center | Hunterstown | Johnstown | Buffalo Road | Moshannon | Waldo Run | Four Mile Junction | West Union SS | Shuman Hill/Mobley | Bartonville | Squab Hollow SS | Squab Hollow SVC | Shingletown | Claysburg Ring Bus | Johnstown SS Capacitor |
|----|---------------|-------------|------------|--------------|------------|----------------|--------------------|---------------|--------------------|-------------|-----------------|------------------|-------------|--------------------|---------------------------|
| | | | | | | | | | | | | | | | |
| | | | | | | 89,615.84 | 6,363.37 | | 2,101.91 | | \$157,970.64 | | | 18,582.53 | |
| 40 | 11,957.52 | 924,355.85 | 104,102.58 | 9,215.64 | 158,080.80 | \$1,390,165.90 | 185,275.18 | 18,716.76 | 29,370.46 | 14,535.01 | 331,096.06 | \$921,955.01 | 44,123.11 | 144,582.98 | 29,273.5 |
| | | | | | | | | | | | | | | | |
| | | | | | | 80,158.20 | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | 30,313.10 | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| 26 | 11,958 | 924,356 | 104,103 | 9,216 | 158,081 | 1,590,253 | 191,639 | 18,717 | 31,472 | 14,535 | 489,067 | 921,955 | 44,123 | 163,166 | 29,27 |

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| over Sub | Rider Sub | Shawville | Monocacy SS | Mainsburg SS | Yeagertown | Nyswaner | Oak Mound | Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill | Flint Run | Damascas SS | Warren Substation | Piercebrook SS | Tota |
|-----------|-------------------------|-----------|-------------|--------------|------------|-----------|----------------|--------------|--------------|------------------------------|---------------|-------------|-------------|-------------------|----------------|--------------|
| | 115,819.69 57,954.43 | | | | | | | 118,495.62 | 12,129.11 | 248,303.39 | 615,699.38 | | | 37,887.06 | | 2,59 2,77 |
| 11,306.52 | 115,017.29 | 47,002.89 | 801,669.67 | 599,875.20 | 23,780.22 | 19,665.84 | 63,150.95 | 1,134,202.09 | 1,364,347.24 | 579,644.64 | 1,238,942.34 | 134,464.23 | 43,703.11 | 466,234.62 | 219,183.89 | 19,03 |
| | 36,844.53 | | | | | | | | | | | | | | | 7, |
| | 75,414.72 | | | | | | 879,579.91 | | | | | \$26,708.64 | | | | 7, 4, |
| | 118,952.58 | | | | | | \$1,193,122.04 | | | | | \$2,368.45 | | | | 8, |
| | | | | | | | | | | | | | | | | |
| 11,307 | 520,003 | 47,003 | 801,670 | 599,875 | 23,780 | 19,666 | 2,135,853 | 1,252,698 | 1,376,476 | 827,948 | 1,854,642 | 163,541 | 43,703 | 504,122 | 219,184 | 4 |

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PBOP

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

| GENERAL PLANT | | Life | Survivo Curve | 0 | Accrual Rate (Annual) Percent | Total |
|---|--------------------------------|------------------------|------------------|----|----------------------------------|-------------------------------------|
| 390 | Structures & Improvements | 50 | R1 | 0 | 2.00 | 993,799 |
| 391 | Office Furniture & Equipment | 20 | SQ | 0 | 5.00 | 112,862 |
| | Information Systems | 10 | SQ | 0 | 10.00 | 754,482 |
| | Data Handling | 10 | SQ | 0 | 10.00 | |
| 392 | Transportation Equipment | | | | | |
| | Other | 15 | SQ | 20 | 5.33 | |
| | Autos | 7 | S3 | 20 | 11.43 | |
| | Light Trucks | 11.5 | L4 | 20 | 6.96 | |
| | Medium Truck | 11.5 | L4 | 20 | 6.96 | |
| | Trailers | 18 | L1 | 20 | 4.44 | |
| | ATV | 15 | SQ | 20 | 5.33 | |
| 393 | Stores Equipment | 20 | SQ | 0 | 5.00 | |
| 394 | Tools, Shop & Garage Equipment | 20 | SQ | 0 | 5.00 | |
| 396 | Power Operated Equipment | 18 | L1 | 25 | 4.17 | |
| 397 | Communication Equipment | 15 | SQ | 0 | 6.67 | 1,047,247 |
| 398 Total General Plant | Miscellaneous Equipment | 15 | SQ | 0 | 6.67 | - 2,908,389 |
| Total General Plant Depreciation Expense (must tie to p336.10.b & c) | 2,908,389 | | | | L | _,, |
| INTANGIBLE PLANT | | Life | Survivo Curve | 5 | Accrual Rate (Annual) Percent | Total |
| 303 Total Intangible Plant | Miscellaneous Intangible Plant | 5 | SQ | 0 | 20.00 | <mark>4,570,464</mark> 4,570,464 |
| Total Intangible Plant Amoritization (must tie to p336.1 d & e) | 4,570,464 | | | | l | |
| These depreciation rates will not change absent the appropriate filin | g at FERC. | | | | | |
| OP Expenses | | | | | | |
| | | | | | | |
| 1 Total PBOP expenses | 2 | 956 422 | | | | |
| 2 Amount relating to retired personnel | | 2,856,433 3,786,372 | | | | |
| 3 Amount allocated on FTEs | | 4,070,061 | | | | |
| 4 Number of FTEs for Allegheny | · | 4,408 | | | | |
| 5 Cost per FTE | | 3,192 | | | | |
| 6 TrAILCo FTEs (labor not capitalized) current year | | 0.000 | | | | |
| 7 TrAILCo PBOP Expense for base year | | - | | | | |

-0

-

7 TrAILCo PBOP Expense for base year 8 TrAILCo PBOP Expense in Account 926 for current year

Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.

57 9 PBOP Adjustment for Appendix A, Line 57

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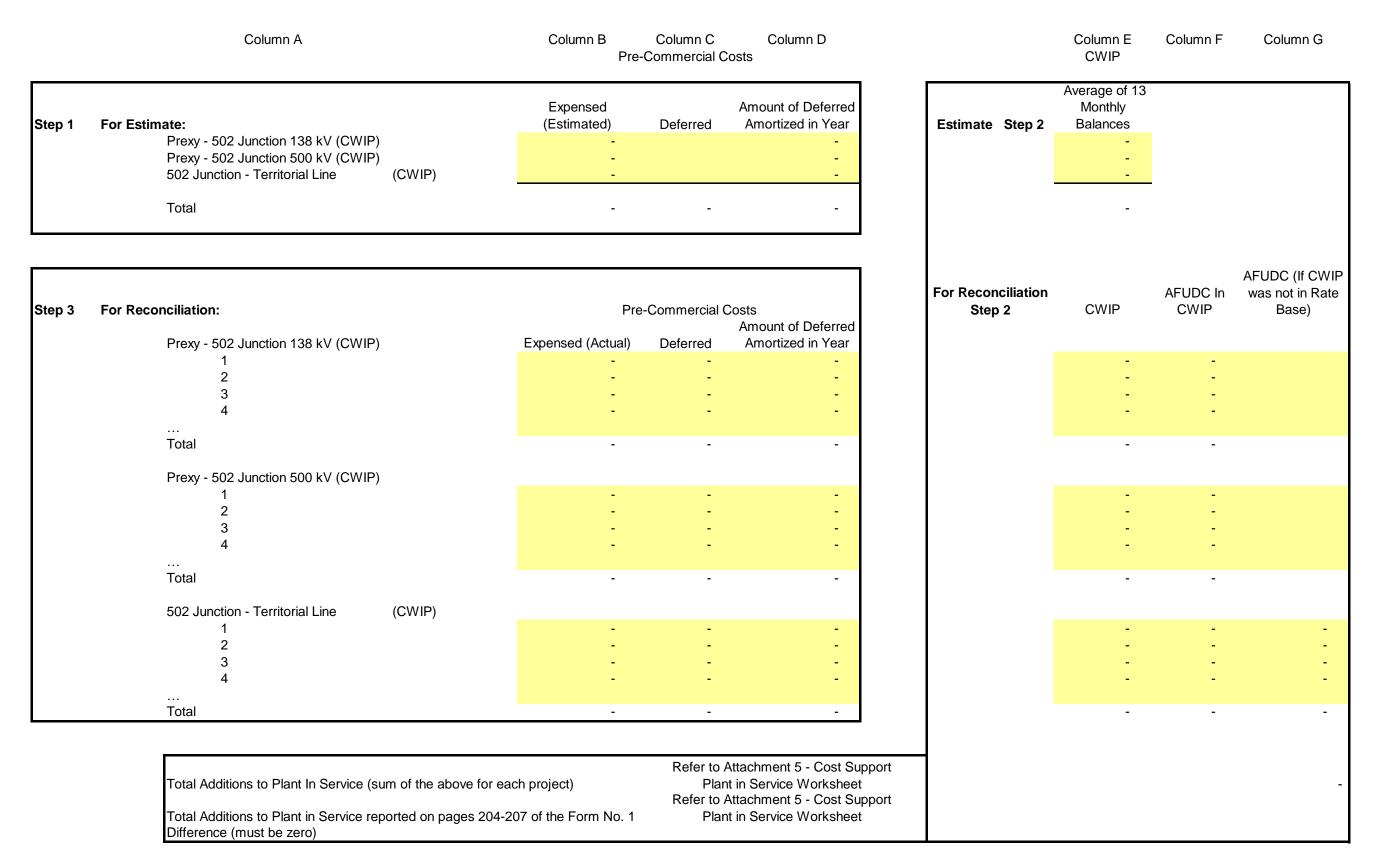
Attachment 5a - Pre-Commercial Costs and CWIP

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

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

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

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



Notes:

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

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

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

Attachment 6 - Estimate and Reconciliation Worksheet

| Step | Month | Year | Action |
|---------|--------------|--------|---|
| Exec Su | Immary | | |
| 1 | April | Year 2 | TO populates the formula with Year 1 data |
| 2 | April | Year 2 | TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects |
| 3 | April | Year 2 | TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33) |
| 4 | May | Year 2 | Post results of Step 3 on PJM web site |
| 5 | June | Year 2 | Results of Step 3 go into effect |
| 6 | April | Year 3 | TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be |
| 7 | April | Year 3 | Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items an Reconciliation amount from prior year). |
| 8 | April | Year 3 | Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also ad |
| 9 | May | Year 3 | Post results of Step 8 on PJM web site |
| 10 | June | Year 3 | Results of Step 8 go into effect |
| Reconc | iliation Det | ails | |
| 1 | April | Year 2 | TO populates the formula with Year 1 data |
| | | | Rev Req based on Year 1 data Must run Appendix A to get this number (without any ca |
| 2 | April | Year 2 | TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. |

| [| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|-------------------------------------|--------|-------------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|---|
| | | Richwood Hill (in service) | Erie South (in service) | Joffre Sub (in service) | Oak Mound (in service) | Damascus SS (in service) | Warren SS (in service) | Kammer SS (in service) | 502 Junction - Territorial Line (monthly additions) (in service) |
| | | | | | | | | | |
| Dec (Prior Year CWIP) p216.b.43 | Actual | 877 | | (16) | 15,455 | | | | 1,055,950 |
| Jan 2021 | Actual | 876 | 721 | (10) | 15,261 | | | | (420) |
| Feb | Actual | 876 | | | 17,350 | | | | (972,528) |
| Mar | Actual | (16,197) | (10,688) | (10,952) | (9,929) | (289) | (5,509) | (7,188) | 14,384 |
| Apr | Actual | | | | | | | | |
| Мау | Budget | | | | | | | | |
| Jun | Budget | | | | | | | | 180,477 |
| Jul | Budget | | | | | | | | |
| Aug | Budget | | | | | | | | |
| Sep | Budget | | | | | | | | |
| Oct | Budget | | | | | | | | |
| Nov | Budget | | | | | | | | |
| Dec | Budget | (10 - 20) | (6.85-) | // | 00.10- | 1000 | / | | 077.001 |
| Total | | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,864 |

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|---|--|---------------------------------------|-----------------------------------|---|--|---|--|---|---------------------------|
| | | Shuman Hill | 502 Jct Substation | Black Oak | Osage Whiteley | Squab Hollow SS | Doubs SS | Hunterstown | Wylie Ridge |
| | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| Dec (Prior Year CWIP) p216.b.43 | Actual | | 201 | 121 | 14 | | | (1,769) | (5,779) |
| Jan 2021 | Actual | | 201 | 467 | 14 | | | (1,709) | (0,779) |
| Feb | Actual | | | 535 | 54 | | | (1,765) | |
| Mar | Actual | (331) | (998) | 10,042 | 725 | (4,322) | (17) | (1,700) | |
| Apr | Actual | (001) | (000) | 10,042 | 120 | (4,022) | (17) | | |
| May | Budget | | | | | | | | |
| Jun | Budget | | | | | | | | |
| Jul | Budget | | | | | | | | |
| Aug | Budget | | | | | | | | |
| Sep | Budget | | | | | | | | |
| Oct | Budget | | 221,938 | | | | | | |
| Nov | Budget | | 28,292 | | | | | | |
| Dec | Budget | | 110,849 | 3,064,681 | | | | | |
| Total | | (331) | 360,282 | 3,075,845 | 794 | (4,322) | (17) | (4,536) | (5,779 |
| | | | | | | | | | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| F | (A) | | | | Meadowbrook SS | | | | |
| E | (A) | Grandpoint & Guilford | PA Farmers Valley | Waldo Run SS | Meadowbrook SS Capacitor | Conemaugh | Rider | Cabot Substation | Armstrong |
| Dec (Prior Year | | | | Waldo Run SS (in service) | Meadowbrook SS Capacitor (in service) | Conemaugh (in service) | Rider (in service) | Cabot Substation (in service) | |
| CWIP) p216.b.43 | Actual | Grandpoint & Guilford | PA Farmers Valley | Waldo Run SS (in service) 473,921 | Meadowbrook SS Capacitor | Conemaugh (in service) 2,491 | Rider (in service) 6,436 | Cabot Substation (in service) 36 | Armstrong |
| CWIP) p216.b.43 Jan 2021 | Actual Actual | Grandpoint & Guilford | PA Farmers Valley | Waldo Run SS (in service) 473,921 107,010 | Meadowbrook SS Capacitor (in service) | Conemaugh (in service) 2,491 (24) | Rider (in service) 6,436 4,765 | Cabot Substation (in service) | Armstrong |
| CWIP) p216.b.43 Jan 2021 ⁼ eb | Actual Actual Actual | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |
| CWIP) p216.b.43 Jan 2021 Feb Mar | Actual Actual Actual Actual | Grandpoint & Guilford | PA Farmers Valley | Waldo Run SS (in service) 473,921 107,010 | Meadowbrook SS Capacitor (in service) | Conemaugh (in service) 2,491 (24) | Rider (in service) 6,436 4,765 | Cabot Substation (in service) 36 | Armstrong |
| CWIP) p216.b.43 Jan 2021 Feb Mar Apr | Actual Actual Actual Actual Actual | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |
| CWIP) p216.b.43 Jan 2021 ≂eb Mar Apr May | Actual Actual Actual Actual Actual Budget | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |
| CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun | Actual Actual Actual Actual Actual Budget Budget | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |
| CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul | Actual Actual Actual Actual Actual Budget Budget Budget | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 21,515 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |
| CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul Aug | Actual Actual Actual Actual Actual Budget Budget Budget Budget | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |
| CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul Jul Sep | Actual Actual Actual Actual Actual Budget Budget Budget Budget Budget | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 21,515 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |
| CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul Sep Oct | Actual Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget Budget | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 21,515 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |
| CWIP`) p216.b.43 Feb Mar Apr May Jun Jul Sep | Actual Actual Actual Actual Actual Budget Budget Budget Budget Budget | Grandpoint & Guilford (in service) | PA Farmers Valley (in service) | Waldo Run SS (in service) 473,921 107,010 103 | Meadowbrook SS Capacitor (in service) 301 | Conemaugh (in service) 2,491 (24) 443 | Rider (in service) 6,436 4,765 8,964 21,515 | Cabot Substation (in service) 36 (6) | Armstrong (in service) |

Cap Adds are the projects expected to be in service in Year 2.

Cap Adds are expected be in service in Year 3.

e other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any

7 (this difference is also added to Step 7 in the subsequent year)

to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)

| | | | | Month End Balance | es | | | |
|---|-----------------------|-----------------------|------------------------|-------------------|-----------------|-----------------------|------------------|---|
| Other Projects PIS (Monthly additions) | Richwood Hill | Erie South | Joffre Sub | Oak Mound | Damascus SS | Warren SS | Kammer SS | 502 Junction - Territorial Line (mon additions) |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | CWIP |
| | | | | | | | | |
| | | | | | | | | |
| | 877 | - | (16) | 15,455 | - | - | - | 1,055,98 |
| | 1,753 | 721 | (16) | 30,716 | - | - | - | 1,055,53 |
| | 2,629 | 721 | (16) | 48,067 | - | - | - | 83,0 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 97,38 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 97,3 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 97,3 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,8 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,8 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,8 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,8 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,8 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,8 |
| | (13,569) | (9,967) | (10,968) | 38,137 | (289) | (5,509) | (7,188) | 277,8 |
| | (130,429) | (98,233) | (109,724) | 475,613 | (2,889) | (55,090) | (71,876) | 4,431,6 |
| | (10,033) | (7,556) | (8,440) | 36,586 | (222) | (4,238) | (5,529) | 340,8 |
| Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | (Appendix A, Line 16) | | | (Appendix A, Line 33) | | |
| | | | | | | | | |
| Other Projects PIS | I | | | Month End Balance | es | | | |
| (Monthly additions) | Shuman Hill | 502 Jct Substation | Black Oak | Osage Whiteley | Squab Hollow SS | Doubs SS | Hunterstown | Wylie Ridge |
| , | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | · · · · | · · · / | | · · · · | () | · · · · | (| · · · · · |
| | - | 201 | 121 | 14 | - | - | (1,769) | (5,7 |
| | - | 201 | 588 | 14 | - | - | (2,771) | (5,7 |
| | - | 201 | 1,123 | 68 | - | - | (4,536) | (5,7 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | (797) | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | 221,140 | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | 249,432 | 11,165 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (331) | 360,282 | 3,075,845 | 794 | (4,322) | (17) | (4,536) | (5,7 |
| | (3,311) | 825,876 | 3,178,158 | 8,037 | (43,222) | (172) | (54,440) | (75,1 |
| | | | | Month End Balance | | | | |
| Other Projects PIS | | | | Meadowbrook SS | | | | |
| Monthly additions) | Grandpoint & Guilford | PA Farmers Valley | Waldo Run SS | Capacitor | Conemaugh | Rider | Cabot Substation | Armstrong |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | - | 473,921 | 301 | 2,491 | 6,436 | 36 | - |
| | - | - | 580,931 | 301 | 2,467 | 11,201 | 30 | |
| | - | - | 581,034 | 301 | 2,910 | 20,165 | 30 | - |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 41,680 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 293,491 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 293,491 | 21 | |
| | (2) | (250) | 8,636,968 | 186 | (112) | 293,491 | 21 | |
| | () | () | -,, | | | | | |
| | | (250) | 8,636.968 | 186 | (112) | 293.491 | 21 | |
| | (2) (2) | (250) (250) | 8,636,968 8,636,968 | 186 186 | (112) (112) | 293,491 293,491 | 21 21 | |

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| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
|---|--|--|---|----------------------------------|------------------------------------|-----------------------------------|---------------------------------|------------------|
| | | Mainsburg | Piercebrook SS | Moshannon | Farmers Valley SS | | | |
| | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in servi |
| Dec (Prior Year CWIP) p216.b.43 | Actual | (1) | | | | | | |
| Jan 2021 | Actual | 148,043 | | | | | | |
| Feb | Actual | (568) | | | | | | |
| Mar | Actual | (7,754) | (2,395) | (403) | (8,977) | | | |
| Apr | Budget | (7,754) | (2,395) | (403) | (0,977) | 826,829 | | |
| | | | | | | 020,029 | | |
| May | Budget | | | | | | | |
| Jun | Budget | | | | | | | |
| Jul | Budget | | | | | | | |
| Aug | Budget | | | | | | | |
| Sep | Budget | | | | | | | |
| Oct | Budget | | | | | | 404 007 404 | |
| Nov | Budget | | | | | | 134,337,104 | |
| Dec | Budget | | | | | | 1,200 | |
| | | | | | | | | |
| Total | | 139,720 | (2,395) | (403) | (8,977) | 826,829 | 134,338,304 | |
| Total | | 139,720 | (2,395) | (403) | (8,977) | 826,829 | 134,338,304 | |
| Total | (A) | 139,720 (B) | (2,395) (C) | (403) (D) | (8,977) (E) | 826,829 (F) | 134,338,304 (G) | (H) |
| Total | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| Total | (A) | (B) Clayburg Ring Bus | (C) Johnstown SS Capacitor | (D) Shawville | (E) Monocacy SS | (F) Yeagertown | (G) Nyswaner | |
| Dec (Prior Year | | (B) | (C) | (D) | (E) | (F) | (G) | (H) (in servi |
| Dec (Prior Year CWIP) p216.b.43 | Actual | (B) Clayburg Ring Bus | (C) Johnstown SS Capacitor | (D) Shawville | (E) Monocacy SS | (F) Yeagertown | (G) Nyswaner | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 | Actual Actual | (B) Clayburg Ring Bus | (C) Johnstown SS Capacitor | (D) Shawville | (E) Monocacy SS | (F) Yeagertown | (G) Nyswaner | |
| Dec (Prior Year CWIP) p216.b.43 | Actual Actual Actual | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 | Actual Actual | (B) Clayburg Ring Bus | (C) Johnstown SS Capacitor | (D) Shawville | (E) Monocacy SS | (F) Yeagertown | (G) Nyswaner | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb | Actual Actual Actual | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar | Actual Actual Actual Actual | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar Apr | Actual Actual Actual Actual Budget | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar Apr May | Actual Actual Actual Actual Budget Budget Budget | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jun | Actual Actual Actual Actual Budget Budget Budget Budget | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul Aug | Actual Actual Actual Actual Budget Budget Budget Budget Budget | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul Aug Sep | Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul Aug Sep Oct | Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget Budget | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2021 Feb Mar Apr May Jun Jul Aug Sep | Actual Actual Actual Actual Budget Budget Budget Budget Budget Budget | (B) Clayburg Ring Bus (in service) | (C) Johnstown SS Capacitor (in service) | (D) Shawville (in service) | (E) Monocacy SS (in service) | (F) Yeagertown (in service) | (G) Nyswaner (in service) | |

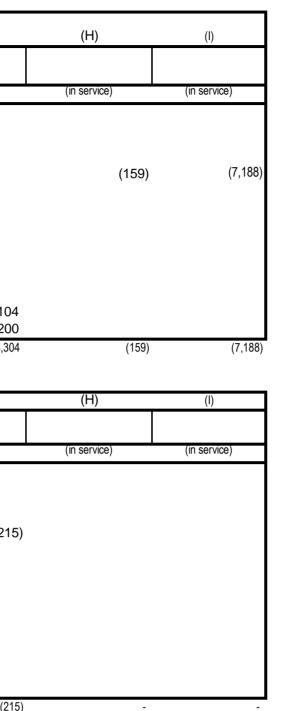
3 April Year 2

TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)

4 May Year 2

Post results of Step 3 on PJM web site

| Wylie Ridge (Monthly additions) \$ 2,428,265 | Black Oak (Monthly additions) 5,066,123.26 | North Shenandoah (Monthly additions) 206,563.96 | Meadowbrook Transformer (Monthly additions) 2,109,327.71 | Bedington Transformer (Monthly additions) 796,003.93 | Meadow Brook SS Capacitor (Monthly additions) 678,999.70 | Kammer Transformers (Monthly additions) 4,141,364 | Doubs Transformer #2 (Monthly additions) 550,103 | Doubs Transformer #3 (Monthly additions) 574,031 | Doubs Transformer #4 (Monthly additions) 541,802 | Cabot SS (Monthly Additions) 808,943 | Hunterstown 5,073,484 | Farmers Valley 230,587 | Harvey Run 95,438 | Doubs SS 575,936 | Potter SS (Monthly Additions) 225,130 | Osage Whiteley (Monthly Additions) 2,808,616 | Meadowbrook SS 5,822,902 | 502 Junction - Territorial Line (Monthly additions) 122,144,535 |
|---|--|---|--|--|---|---|--|--|--|--|------------------------------|-------------------------------|-------------------------------|-------------------------|---|--|-------------------------------------|---|
| 502 Junction Substation \$ 1,632,115.28 | Waldo Run 7,525,186.64 | Conemaugh 3,326,380.58 | Blairsville 383,984.37 | Four Mile Junction 1,121,231.54 | Johnstown 567,819.10 | Yeagertown 134,540 | Grandview Capacitor 74,662 | Altoona SVC 4,183,301 | Luxor 138,971 | Grandpoint & Guilford 205,221 | Moshannon 882,083 | Carbon Center 65,819 | Shawville 266,885 | Oak Mound 13,504,765 | Shuman Hill 176,027 | Buffalo Road 50,727 | Conemaugh Capacitor - | Grover SS Capacitor 101,183 |
| Richwood Hill \$ 9,152,653.82 | Handsome Lake - Homer City 1,480,977.50 | West Union 103,624.42 | Rider Sub (West Milford) 2,327,988.25 | Erie South 5,772,551.69 | Monocacy SS 4,515,403.70 | Bartonville SS Capacitor 82,408 | Mainsburg SS 3,959,296 | Johnstown Sub Capacitor 165,810 | Claysburg Ring Bus 908,886 | Joffre Sub 5,958,474 | Squab Hollow SS 2,264,521 | Squab Hollow SVC 3,812,141 | Shingletown Capacitor 209,788 | Nyswaner 111,144 | Armstrong 1,802,446 | Farmers Valley Substation 4,689,872 | Damascus Substation 245,071 | Warren Substation 2,931,343 |
| Total Revenue Requirement \$ 243,356,791.05 | ., | | 2,021,000,20 | 0,112,001100 | ., | 02,000 | 0,000,200 | | | 0,000, | | 0,0.2, | 200,700 |] | | New Martinsville Capacitor 62545.41977 | Piercebrook Substation 1,322,573 | |



| | | | | Month End Balan | ces | | | |
|---|--------------|----------------|--------------|-------------------|----------------------------|----------------------|--------------|------------------|
| Other Projects PIS (Monthly additions) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) |
| | Mainsburg | Piercebrook SS | Shingletown | Farmers Valley SS | New Martinsville Capacitor | Flint Run Substation | Bartonville | Squab Hollow SVC |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | (1) | - | - | - | - | - | - | - |
| | 148,042 | - | - | - | - | - | - | - |
| | 147,474 | - | - | - | - | - | - | - |
| | 139,720 | (2,395) | (403) | (8,977) | - | - | (159) | (7,188 |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,188 |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,188 |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,188 |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,188 |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,188 |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,188 |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | - | (159) | (7,188 |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | 134,337,104 | (159) | |
| | 139,720 | (2,395) | (403) | (8,977) | 826,829 | 134,338,304 | (159) | (7,188 |
| | 1,692,711 | (23,953) | (4,026) | (89,770) | 7,441,457 | 268,675,408 | (1,589) | (71,876 |

| | | | | Month End Balances | | | | |
|---|-------------------|------------------------|-----------|--------------------|--------------|--------------|--------------|--------------|
| Other Projects PIS (Monthly additions) | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner | | |
| | (in service) | | | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | - | - | - | - | - | - | |
| | - | - | - | - | - | - | - | |
| | - | - | - | - | - | - | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (1,774) | (265) | (521) | (8,763) | (260) | (215) | - | |
| | (17,743) | (2,654) | (5,206) | (87,628) | (2,605) | (2,149) | - | |
| | (1,364.82) | (204.19) | (400.49) | (6,740.60) | (200.37) | (165.35) | - | |

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5 June Year 2

April Year 3 6

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

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|-------------------------------------|--------|---------------|--------------|--------------|--------------|--------------|--------------|
| | | | | | | | |
| | | | | | | | |
| L | | Richwood Hill | Erie South | Joffre Sub | Oak Mound | Damascus SS | Warren SS |
| | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | | | | | | | |
| Dec (Prior Year CWIP) p216.b.43 | Actual | - | | | - | | |
| Jan 2022 | Actual | 876 | | | 15,050 | | |
| Feb | Actual | 876 | | | 23,046 | | |
| Mar | Actual | 876 | | | 8,018 | | |
| Apr | Budget | | | | | | - |
| Мау | Budget | | | | | | |
| Jun | Budget | | | | | | |
| Jul | Budget | | | | | | |
| Aug | Budget | | | | | | |
| Sep | Budget | | | | | | |
| Oct | Budget | | | | | | |
| Nov | Budget | | | | 3,957,372 | | |
| Dec | Budget | | | | | | |
| Total | | 2,628 | - | - | 4,003,487 | - | |

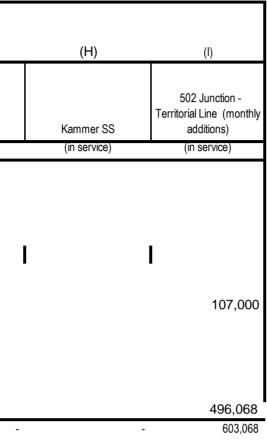
New Transmission Plant Additions for Year 3 (13 month average balance)

| Г | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|------------------------------------|--------|--------------|--------------------|--------------|----------------|-----------------|--------------|
| ſ | | Shuman Hill | 502 Jct Substation | Black Oak | Osage Whiteley | Squab Hollow SS | Doubs SS |
| ľ | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| Dec (Prior Year CWIP) p216.b.43 | Actual | | - | - | | | |
| Jan 2022 | Actual | | 365,972 | (6,558) | | | |
| Feb | Actual | | 569,454 | 1,890 | | | |
| Mar | Actual | | 319,521 | 3,164 | | | |
| Apr | Budget | | | 1,630,509 | | | |
| Мау | Budget | | | | | | |
| Jun | Budget | | | | | | |
| Jul | Budget | | | | | | |
| Aug | Budget | | | | | | |
| Sep | Budget | | | | | | |
| Oct | Budget | | | | | | |
| Nov | Budget | | | | | | |
| Dec | Budget | | 500,000 | | | | |
| Total | | - | 1,754,947 | 1,629,006 | - | - | - |

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

| Г | (A) | (B) | (C) | (D) | (E) | (F) | (G) | |
|---|------------------|-----------------------|-------------------|--------------|-----------------------------|--------------|--------------|----|
| F | | Grandpoint & Guilford | PA Farmers Valley | Waldo Run SS | Meadowbrook SS Capacitor | Conemaugh | Rider | |
| F | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | |
| Dec (Prior Year CWIP) p216.b.43 Jan 2022 | Actual Actual | | | | | | (30 | - |
| Feb Mar | Actual Actual | | | 69,640 | 1,402 685,497 | | (0) | , |
| Apr | Budget | | | | 000,407 | | | |
| May Jun | Budget Budget | | | | | | | |
| Jul Aug | Budget Budget | | | | | | | |
| Sep | Budget | | | | | | | |
| Oct Nov | Budget Budget | | | | | | | |
| Dec | Budget | | | | | | | |
| Total | | - | - | 69,640 | 686,900 | - | (3 | 0) |

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



| | (H) | (I) |
|---|--------------------|--------------|
| | Hunterstown | Wylie Ridge |
| | (in service) | (in service) |
| | - (90) (183) | |
| - | (273) | - |

(H) (I) Cabot Substation Armstrong (in service) (in service) -(30)

| | | | | Month End Balance | S | | | |
|---|---------------|--------------|--------------|-------------------|--------------|--------------|--------------|---|
| Other Projects PIS (Monthly additions) | Richwood Hill | Erie South | Joffre Sub | Oak Mound | Damascus SS | Warren SS | Kammer SS | 502 Junction - Territorial Line (montl additions) |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| | 876 | - | - | 15,050 | - | - | - | - |
| | 1,752 | - | - | 38,096 | - | - | - | - |
| | 2,628 | - | - | 46,115 | - | - | - | - |
| | 2,628 | - | - | 46,115 | - | - | - | - |
| | 2,628 | - | - | 46,115 | - | - | - | - |
| | 2,628 | - | - | 46,115 | - | - | - | 107,00 |
| | 2,628 | - | - | 46,115 | - | - | - | 107,00 |
| | 2,628 | - | - | 46,115 | - | - | - | 107,00 |
| | 2,628 | - | - | 46,115 | - | - | - | 107,00 |
| | 2,628 | - | - | 46,115 | - | - | - | 107,00 |
| | 2,628 | - | - | 4,003,487 | - | - | - | 107,00 |
| | 2,628 | - | - | 4,003,487 | - | - | - | 603,06 |
| | 28,908 | - | - | 8,429,036 | - | - | - | 1,245,06 |
| | 2,224 | - | - | 648,387 | - | - | - | 95,77 |

| Other Projects PIS (Monthly additions) | Shuman Hill | 502 Jct Substation | Black Oak | Osage Whiteley | Squab Hollow SS | Doubs SS | Hunterstown | Wylie Ridge |
|---|--------------|--------------------|--------------|----------------|-----------------|--------------|--------------|--------------|
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | - | - | - | - | - | - | |
| | - | 365,972 | (6,558) | - | - | - | (90) | |
| | - | 935,426 | (4,668) | - | - | - | (273) | |
| | - | 1,254,947 | (1,503) | - | - | - | (273) | |
| | - | 1,254,947 | 1,629,006 | - | - | - | (273) | |
| | - | 1,254,947 | 1,629,006 | - | - | - | (273) | |
| | - | 1,254,947 | 1,629,006 | - | - | - | (273) | |
| | - | 1,254,947 | 1,629,006 | - | - | - | (273) | |
| | - | 1,254,947 | 1,629,006 | - | - | - | (273) | |
| | - | 1,254,947 | 1,629,006 | - | - | - | (273) | |
| | - | 1,254,947 | 1,629,006 | - | - | - | (273) | |
| | - | 1,254,947 | 1,629,006 | - | - | - | (273) | |
| | - | 1,754,947 | 1,629,006 | - | - | - | (273) | |
| | - | 14,350,864 | 14,648,324 | - | - | - | (3,091) | |
| | - | 1,103,912.61 | 1,126,794.12 | - | - | - | (237.76) | |

| | | | | Month End Balances | 3 | | | |
|---------------------|-----------------------|-------------------|--------------|--------------------|--------------|--------------|------------------|--------------|
| Other Projects PIS | | | | Meadowbrook SS | | | | |
| (Monthly additions) | Grandpoint & Guilford | PA Farmers Valley | Waldo Run SS | Capacitor | Conemaugh | Rider | Cabot Substation | Armstrong |
| | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) |
| | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | (30) | - | - |
| | - | - | 69,640 | 1,402 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 69,640 | 686,900 | - | (30) | - | - |
| | - | - | 766,042 | 6,870,399 | - | (361) | - | - |
| | - | - | 58,926.34 | 528,492.20 | - | (27.79) | - | - |

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| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | | | | | Month End Bala | ances | | | |
|---|-----------------------------------|------------------------|---------------------------|-----------------------|-------------------------------|--------------------------|----------------------|----------------------------|----------------------|---|-----------------------------|------------------------|-----------------------|------------------------|------------------------------------|------------------------------------|------------------------|-------|
| | Mainsburg | Piercebrook SS | Shingletown | Farmers Valley SS | New Martinsville Capacitor | Flint Run Substation | Bartonville | Squab Hollow SVC | | Other Projects PIS (Monthly additions) | Mainsburg | Piercebrook SS | Shingletown | Farmers Valley SS | New Martinsville Capacitor | Flint Run Substation | Bartonville | Squ |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | 4 | | (in service) | Piercebrook 35 | Shingletown | (in service) | (in service) | (in service) | (in service) | Squ |
| Actual | | | | | | | | | 1 | | | | | | | | | |
| Actual | | | | | | - 107,408 | | | | | - | - | - | - | - | - 107,408 | - | |
| Actual | 9,954 | | | | | 1,147,249 | | | | | 9,954 | - | - | - | - | 1,254,658 | - | |
| Actual | 0,001 | | | | | 162,194 | | | | | 9,954 | - | - | - | - | 1,416,852 | - | |
| Budget | | | | | | 102,104 | | | | | 9,954 | - | - | - | - | 1,416,852 | - | |
| Budget | | | | | | | | | | | 9,954 | - | - | - | - | 1,416,852 | - | |
| Budget | | | | | | | | | | | 9,954 | - | - | - | - | 1,416,852 | - | |
| Budget | | | | | | | | | | | 9,954 | - | - | - | - | 1,416,852 | - | |
| Budget | | | | | | | | | | | 9,954 | - | | - | - | 1,416,852 | - | |
| Budget | | | | | | | | | | | 9,954 | - | | - | - | 1,416,852 | - | |
| | | | | | | | | | | | 9,954 | - | - | - | | 1,416,852 | - | |
| Budget | | | | | | 9,476,214 | | 318,495 | | | 9,954 | | | | - | 10,893,066 | - | |
| Budget Budget | 250,000 | | | | | 9,470,214 | | 510,455 | | | 9,954 259,954 | - | - | - | - | 10,893,066 | - | |
| Duugei | | | | | | 40,000,000 | | 240.405 | J | | | - | - | - | - | | - | |
| nt Additions for Year 3 (13 r | 259,954 month average balance) | - | - | - | - | 10,893,066 | - | 318,495 | | | 359,494 27,653.41 | - | - | | - | 34,483,014 2,652,539.52 | - | |
| | | | | | | | | | | | | | | | | | | |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |] | | | | | Month End Bala | ances | | | |
| | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner | | | | Other Projects PIS (Monthly additions) | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner | | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | 1 | | (in service) | | | (in service) | (in service) | (in service) | (in service) | |
| Actual | - | | | | | | | | | | - | - | - | - | - | - | - | |
| Actual | | | | | | | | | | | - | - | - | - | - | - | - | |
| Actual | | | | | | | | | | | - | - | - | - | - | - | - | |
| Actual | | | | | | | | | | | - | - | - | - | - | - | - | |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | |
| Budget | | | | | | | | | | | - | | _ | | - | | _ | |
| Budget | | | | | | | | | | | _ | _ | _ | | _ | _ | _ | |
| Budget | | | | | | | | | | | - | | _ | | - | | _ | |
| Budget | | | | | | | | | | | | _ | | | - | | - | |
| Budget | | | | | | | | | | | _ | _ | - | _ | _ | _ | - | |
| Budget | | | | | | | | | | | _ | _ | - | _ | - | - | - | |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | |
| Dudget | - | - | - | - | - | - | - | - | 1 | | - | - | - | - | - | - | - | |
| nt Additions for Year 3 (13 n | month average balance) | | | | | | | | | | - | - | - | - | - | - | - | |
| | | | | | Meadow Brook SS | | | | | | | | | | | | | |
| | Black Oak (Monthly | North Shenandoah | Meadowbrook Transformer | Bedington Transformer | Capacitor (Monthly | Kammer Transformers | Doubs Transformer #2 | Doubs Transformer #3 | Doubs Transformer #4 | Cabot SS (Monthly | | | | | Potter SS (Monthly | Osage Whiteley (Monthly | | Terri |
| e Ridge (Monthly additions) | | (Monthly additions) | (Monthly additions) | (Monthly additions) | additions) | (Monthly additions) | (Monthly additions) | (Monthly additions) | (Monthly additions) | Additions) | Hunterstown | Farmers Valley | Harvey Run | Doubs SS | Additions) | Additions) | Meadowbrook SS | M |
| 2,263,515 | | 192,879.26 | , | | 687,842.45 | | 514,239 | | | , | 4,741,232 | 216,466 | 89,170 | 538,17 | , | 2,605,024 | 6,634,107 | |
| _,, | .,, | , | | 1 | | -,, | | | | | .,, | | | | , | _,, | -,, | |
| | | 0 | D | | | | | All 01/0 | | | | | | | | | | |
| 502 Junction Substation 2,081,618.09 | Waldo Run 6,850,967.56 | Conemaugh | Blairsville 358,808.42 | Four Mile Junction | Johnstown 530,224.10 | Yeagertown 125,605 | Grandview Capacitor | Altoona SVC | Luxor | Grandpoint & Guilford | Moshannon | Carbon Center | Shawville 249,421 | Oak Mound 12,721,71 | Shuman Hill | Buffalo Road | Conemaugh Capacitor | Gr |
| 2,001,010.09 | 0,000,907.00 | 3,107,000.13 | 358,808.42 | 1,049,084.88 | 530,224.10 | 125,605 | 69,751 | 3,908,774 | 129,848 | 191,754 | 824,305 | 61,500 | 249,421 | 12,721,71 | 9 164,489 | 47,399 | | |
| Richwood Hill | Handsome Lake - Homer City | West Union | Rider Sub (West Milford) | Erie South | Monocacy SS | Bartonville SS Capacitor | Mainsburg SS | Johnstown Sub Capacitor | Claysburg Ring Bus | Joffre Sub | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Nyswaner | Armstrong | Farmers Valley Substation | Damascus Substation | W |
| 8,543,822.33 | - | 96,830.19 | , , | | 4,219,639.70 | | 3,726,333 | | 849,393 | 5,561,281 | 2,113,517 | 3,556,185 | 195,733 | 103,86 | - | 4,382,826 | 229,017 | |
| | 7,000,404.09 | 50,000.19 | 2,100,102.17 | 0,070,220.40 | -1,210,003.70 | 77,014 | 0,720,000 | 100,200 | 0-3,030 | 0,001,201 | 2,110,017 | 0,000,100 | 130,100 | 100,00 | 1,000,049 | 7,002,020 | | |
| tal Revenue Requirement | | | | | | | | | | | | | | | Flint Run Substation | New Martineville Conscient | Piercebrook Substation | lo# |
| 241,537,882.12 | | | | | | | | | | | | | | | Flint Run Substation 15,531,221 | New Martinsville Capacitor 0.00 | | |
| | | | | | | | | | | | | | | | | | | |

| 1/14/m JEA/M JEA/M JEA/M JEA/M JEE/M JEE/M <t< th=""><th>(A)</th><th>(B)</th><th>(C)</th><th>(D)</th><th>(E)</th><th>(F)</th><th>(G)</th><th>(H)</th><th>(I)</th><th>1</th><th></th><th></th><th></th><th></th><th>Month End Bala</th><th>inces</th><th></th><th></th><th></th></t<> | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | 1 | | | | | Month End Bala | inces | | | |
|--|-------------------------------|------------------------|------------------------|--------------------------|-------------------------|--------------|--------------------------|---------------------|---------------|--------------------|-----------------------|-------------------|------------------------|-----------------------|----------------|----------------------|----------------------------|------------------------|----------|
| State State <th< th=""><th></th><th></th><th></th><th></th><th>E 14 B 00</th><th></th><th></th><th></th><th></th><th>1</th><th></th><th></th><th></th><th>014</th><th></th><th></th><th></th><th></th><th></th></th<> | | | | | E 14 B 00 | | | | | 1 | | | | 014 | | | | | |
| Apple SSE SSE </th <th></th> <th>ç</th> <th></th> <th>ç</th> <th></th> <th>-</th> <th></th> <th></th> <th>-</th> <th>4</th> <th>(Monthly additions)</th> <th>-</th> <th>Piercebrook SS</th> <th>Shingletown</th> <th>-</th> <th>•</th> <th></th> <th></th> <th>Squ</th> | | ç | | ç | | - | | | - | 4 | (Monthly additions) | - | Piercebrook SS | Shingletown | - | • | | | Squ |
| Num 100 mm | | () | (00 | (| (001 100) | () | | (| (| 1 | | () | | | (| (| () | (| |
| Mail Biss 111/28 | | | | | | | | | | | | | - | - | - | - | | - | |
| Mail 102/91 | | 0.054 | | | | | | | | | | | - | - | - | - | | | |
| 1000 10000 1000 | | 9,954 | | | | | | | | | | | - | - | - | - | | | |
| Bug | | | | | | | 162,194 | | | | | | - | - | - | - | | | |
| 1 | | | | | | | | | | | | | | - | - | - | | | |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $ | | | | | | | | | | | | | | - | - | - | | | |
| 1 | | | | | | | | | | | | | | - | - | - | | | |
| Note Second | | | | | | | | | | | | | | - | - | - | | | |
| bit construction | | | | | | | | | | | | | | - | - | - | | | |
| Light 2010 70000 7000 700000 700000 700000 7000000< | | | | | | | | | | | | | | - | - | - | | | |
| Ling 233,04 - | | | | | | | | | 040.405 | | | | - | - | - | - | | | |
| 386/- - - - - - - - - - - - - - - - - - - | Budget | | | | | | 9,476,214 | | 318,495 | | | | - | - | - | - | | | |
| Additional Control Cont | Budget | | | | | | | | | | | | | - | - | - | | | |
| n | | | - | | - | - | 10,893,066 | - | 318,495 | | | | - | - | - | - | | | |
| Operative is a prime is prime in the prime is a prime in the prime in the prime is a prime in the prime in the prime is a prime in the prime in the prime is a prime in the prime in the prime is a prime in the prim in the prime i | nt Additions for Year 3 (13 m | month average balance) | | | | | | | | | | 27,653.41 | - | - | - | - | 2,652,539.52 | - | |
| Operative is a prime is prime in the prime is a prime in the prime in the prime is a prime in the prime in the prime is a prime in the prime in the prime is a prime in the prime in the prime is a prime in the prim in the prime i | | (P) | | (D) | (E) | (E) | (C) | (山) | (1) | 1 | | | | | Month End Bala | | | | |
| Code, gi sol Direction Si code di sol Direction Si code d | (A) | (D) | (0) | (D) | (⊏) | (F) | (0) | (ח) | (1) | 4 | Other Projects PIS | | | | | linces | | | |
| Adad Adad Adad Adad Adad Adad Adad Ada | | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner | | | | | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner | | |
| Add Add Add Bd Bd Bd Bd Bd Bd Bd Bd Bd Bd Bd Bd B | | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | | | (in service) | | | (in service) | (in service) | (in service) | (in service) | |
| Adar Adar | Actual | - | | | | | | | | | | - | - | - | - | - | - | - | |
| Add September | Actual | | | | | | | | | | | - | - | - | - | - | - | - | |
| Bight Bight | Actual | | | | | | | | | | | - | - | - | - | - | - | - | |
| B.sgit | Actual | | | | | | | | | | | - | - | - | - | - | - | - | |
| Bight Sight Sight <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></td<> | | | | | | | | | | | | - | - | - | - | - | - | - | |
| B.ggt B.ggt <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></td<> | | | | | | | | | | | | - | - | - | - | - | - | - | |
| Budget | | | | | | | | | | | | - | - | - | - | - | - | - | |
| B.byt B.byt I. I | • | | | | | | | | | | | - | _ | - | _ | | _ | - | |
| Budget Budget Budget | | | | | | | | | | | | - | _ | - | _ | | _ | - | |
| Budget Budget Budget | | | | | | | | | | | | _ | _ | _ | _ | _ | _ | _ | |
| Budget Budget Budget | | | | | | | | | | | | _ | _ | _ | _ | _ | _ | _ | |
| Dudget | | | | | | | | | | | | - | - | - | _ | | - | _ | |
| Additions for Year 3 (13 month awarge balance) Metadower farstformer 42 Outputs Doubs Transformer 42 Obusts Transformer 42 Obus | | | | | | | | | | | | | | | | | | - | |
| Additions fir ver 3 (13 multihuesque balance) Unit in standing of ver 3 (13 multihues dot ver 4 (13 mult | Budget | - | - | | - | - | - | - | - | 1 | | - | - | - | | - | | - | |
| Black Olds (Monthy (Monthy additions) North Sharandom (Monthy additions) Mediguity Transformer (Monthy additions) Dubbs Transformer A (Monthy additions) Dubbs Tran | ant Additions for Year 3(13 m | month average balance) | | | | | | | | | | - | - | - | - | - | - | - | |
| Black Olds (Monthy (Monthy additions) North Sharandom (Monthy additions) Mediguity Transformer (Monthy additions) Dubbs Transformer A (Monthy additions) Dubbs Tran | | | | | | | | | | | | | | | | | | | |
| Redge (Monthly additions) (Monthly addit | | | | | | | | | | | | | | | | | | | |
| 2,263,515 4,903,178.43 192,879.26 778,990.52 742,972.12 687,842.45 3,867,586 514,239 474,534 566,746 755,615 4,741,232 216,666 89,170 538,178 222,004 2,605,024 6,634,107 U2_Jancion Substation Waldo Run Conemaugh Biarsvile Four Mile Junction Johnstown Yeagertown Grandview Capacitor Alloona SVC Luxor Grandpoint & Guilford Moshannon Carbon Center Shawvile Oak Mound Shuman Hill Buffalo Road Conemaugh Capacitor Grandview Capacitor Alloona SVC Luxor Grandpoint & Guilford Moshannon Carbon Center Shawvile Oak Mound Shuman Hill Buffalo Road Conemaugh Capacitor Grandview Capacitor Grandview Capacitor Moshannon Carbon Center Shawvile Oak Mound Shuman Hill Buffalo Road Conemaugh Capacitor Grandview Capacitor Moshannon Carbon Center Shawvile Oak Mound Shuman Hill Buffalo Road Conemaugh Capacitor Grandview Capacitor Shuman Hill Buffalo Road Conemaugh Capacitor Shuman Hill Shuman Hill Shuman Hill | | | | | | | | | | | | | | | | | Osage Whiteley (Monthly | | Territ |
| Valdo Run Conemaugh Blairsvile Four Mile Junction Johnstown Yeagertown Grandview Capacitor Altona SVC Luxor Grandpoint & Guilford Moshannon Carbon Center Shawvile Oak Mound Shuman Hill Buffalo Road Conemaugh Capacitor Altona SVC Luxor Grandpoint & Guilford Moshannon Carbon Center Shawvile Oak Mound Shuman Hill Buffalo Road Conemaugh Capacitor Altona SVC Luxor Grandpoint & Guilford Moshannon Carbon Center Shawvile Oak Mound Shuman Hill Buffalo Road Conemaugh Capacitor Altona SVC Luxor First Stabultor Shuman Hill Buffalo Road Conemaugh Capacitor Shuman Hill Shuman Hill Buffalo Road Conemaugh Capacitor Shuman Hill Shuman Hill Shuman Hill Buffalo Road Conemaugh Capacitor Shuman Hill Shuman Hill Shuman Hill Buffalo Road Conemaugh Capacitor Shuman Hill | | | | , , , | | | | | | , | , | | | | | , | , | | M |
| 2,081,618.09 6,850,967.56 3,107,000.13 358,808.42 1,049,084.88 530,224.10 125,605 69,751 3,908,774 129,848 191,754 824,305 61,500 249,421 12,721,719 164,489 47,399 - Richwood Hill West Union Rider Sub (West Milford) Erie South Monocacy SS Bartonville SS Capacitor Mainsburg SS Claysburg Ring Bus Joffre Sub Squab Hollow SVC Shingletown Capacitor Nyswaner Armstrong Farmers Valley Substation Damascus Substation Damascus Substation Damascus Substation Claysburg Ring Bus Joffre Sub Squab Hollow SVC Shingletown Capacitor Nyswaner Armstrong Farmers Valley Substation Damascus Substation Piercebrook Substation </td <td>2,263,515</td> <td>4,903,178.43</td> <td>192,879.26</td> <td>778,990.52</td> <td>742,972.12</td> <td>687,842.45</td> <td>3,867,586</td> <td>514,239</td> <td>474,534</td> <td>566,746</td> <td>755,615</td> <td>4,741,232</td> <td>216,466</td> <td>89,170</td> <td>538,178</td> <td>8 222,504</td> <td>2,605,024</td> <td>6,634,107</td> <td>,</td> | 2,263,515 | 4,903,178.43 | 192,879.26 | 778,990.52 | 742,972.12 | 687,842.45 | 3,867,586 | 514,239 | 474,534 | 566,746 | 755,615 | 4,741,232 | 216,466 | 89,170 | 538,178 | 8 222,504 | 2,605,024 | 6,634,107 | , |
| 2,081,618.09 6,850,967.56 3,107,000.13 358,808.42 1,049,084.88 530,224.10 125,605 69,751 3,908,774 129,848 191,754 824,305 61,500 249,421 12,721,719 164,489 47,399 - Richwood Hill West Union Rider Sub (West Milford) Erie South Monocacy SS Bartonville SS Capacitor Mainsburg SS Claysburg Ring Bus Joffre Sub Squab Hollow SVC Shingletown Capacitor Nyswaner Armstrong Farmers Valley Substation Damascus Substation Damascus Substation Damascus Substation Claysburg Ring Bus Joffre Sub Squab Hollow SVC Shingletown Capacitor Nyswaner Armstrong Farmers Valley Substation Damascus Substation Piercebrook Substation </td <td></td> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | | | | | | | | | | | | | |
| 2,081,618.09 6,850,967.56 3,107,000.13 3358,808.42 1,049,084.88 530,224.10 125,605 69,751 3,908,774 129,848 191,754 824,305 61,500 249,421 12,721,719 164,489 47,399 - Richwood Hill West Union Rider Sub (West Millord) Erie South Monocacy SS Bartonville SS Capacitor Mainsburg SS Claysburg Ring Bus Joffre Sub Squab Hollow SV Shingletown Capacitor Nyswaner Armstrong Farmers Valley Substation Damascus Substation 8,543,822.33 1,383,464.69 96,830.19 2,188,162.17 5,379,220.43 4,219,639.70 77,014 3,726,333 155,298 849,393 5,561,281 2,113,517 3,556,185 195,733 103,867 4,382,826 229,017 102,000 102,000 102,000 102,000 102,000 102,000 102,000 103,867 103,867 103,867 104,809 4,382,826 229,017 103,867 103,867 104,809 104,809 104,809 102,000 104,809 104,809 104,809 104,809 104,809 104,809 104,809 | 502 Junction Substation | Waldo Run | Conemaugh | Blairsville | Four Mile Junction | Johnstown | Yeagertown | Grandview Capacitor | Altoona SVC | Luxor | Grandpoint & Guilford | Moshannon | Carbon Center | Shawville | Oak Mound | Shuman Hill | Buffalo Road | Conemaugh Capacitor | Gro |
| Richwood Hill City West Union Rider Sub (West Milford) Erie South Monocacy SS Bartonville SS Capacitor Mainsburg SS Clapacitor Squab Hollow SS Squab Hollow SSC Shingletown Capacitor Nyswaner Armstrong Farmers Valley Substation Damascus Substation Damascus Substation Damascus Substation New Martinsville Capacitor New Martinsville Capacitor New Martinsville Capacitor Meine Station Damascus Substation Substation Damascus Substation Damascus Substation | 2,081,618.09 | 6,850,967.56 | 3,107,000.13 | 358,808.42 | 1,049,084.88 | 530,224.10 | | | 3,908,774 | | | 824,305 | 61,500 | 249,421 | 12,721,719 | 9 164,489 | 47,399 | | |
| Richwood Hill City West Union Rider Sub (West Milford) Erie South Monocacy SS Bartonville SS Capacitor Mainsburg SS Clapacitor Squab Hollow SS Squab Hollow SSC Shingletown Capacitor Nyswaner Armstrong Farmers Valley Substation Damascus Substation Damascus Substation Damascus Substation New Martinsville Capacitor New Martinsville Capacitor New Martinsville Capacitor Meine Station Damascus Substation Substation Damascus Substation Damascus Substation | | Handsome Lake - Homer | | | | | | | Johnstown Sub | 1 | | 1 | 1 | , | | | | | |
| 8,543,822.33 1,383,464.69 96,830.19 2,188,162.17 5,379,220.43 4,219,639.70 77,014 3,726,333 155,298 849,393 5,561,281 2,113,517 3,556,185 195,733 103,867 1,683,949 4,382,826 229,017 In Revenue Requirement | Richwood Hill | | West Union | Rider Sub (West Milford) | Erie South | Monocacy SS | Bartonville SS Capacitor | Mainsburg SS | | Claysburg Ring Bus | Joffre Sub | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Nyswaner | Armstrong | Farmers Valley Substation | Damascus Substation | W |
| Flint Run Substation New Martinsville Capacitor Piercebrook Substation Jo | 8,543,822.33 | 1,383,464.69 | 96,830.19 | 2,188,162.17 | 5,379,220.43 | 4,219,639.70 | 77,014 | 3,726,333 | 155,298 | | 5,561,281 | 2,113,517 | 3,556,185 | 195,733 | 103,867 | 7 1,683,949 | 4,382,826 | 229,017 | ' |
| | | | | • | • | • | | | | • | | • | | • | | | | | <u> </u> |
| | otal Revenue Requirement | | | | | | | | | | | | | | | Flint Run Substation | New Martinsville Capacitor | Piercebrook Substation | Joffr |
| | | | | | | | | | | | | | | | | | - | | |

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | | | | | Month End Bala | nces | | | |
|---|-----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|---|-----------------------------|------------------------|-----------------------|---------------------|----------------------------|-----------------------------------|-----------------------------|-----------------------------|
| | Mainsburg | Piercebrook SS | Shingletown | Farmers Valley SS | New Martinsville Capacitor | Flint Run Substation | Bartonville | Squab Hollow SVC | | Other Projects PIS (Monthly additions) | Mainsburg | Piercebrook SS | Shingletown | Farmers Valley SS | New Martinsville Capacitor | Flint Run Substation | Bartonville | Squab Hollow SVC |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | | | (in service) | | | (in service) | (in service) | (in service) | (in service) | (in service) |
| Actual | | | | | | - | | | | | - | - | - | - | - | - | - | - |
| Actual | | | | | | 107,408 | | | | | - | - | - | - | - | 107,408 | - | - |
| Actual | 9,954 | | | | | 1,147,249 | | | | | 9,954 | - | - | - | - | 1,254,658 | - | - |
| Actual Budget | | | | | | 162,194 | | | | | 9,954 9,954 | - | - | - | - | 1,416,852 1,416,852 | - | - |
| Budget | | | | | | | | | | | 9,954 | - | - | - | - | 1,416,852 | - | - |
| Budget | | | | | | | | | | | 9,954 | - | - | - | - | 1,416,852 | - | - |
| Budget | | | | | | | | | | | 9,954 | - | - | - | - | 1,416,852 | - | - |
| Budget Budget | | | | | | | | | | | 9,954 9,954 | - | - | - | - | 1,416,852 1,416,852 | - | - |
| Budget | | | | | | | | | | | 9,954 | - | - | - | - | 1,416,852 | - | - |
| Budget | | | | | | 9,476,214 | | 318,495 | | | 9,954 | - | - | - | - | 10,893,066 | - | 318,495 |
| Budget | 250,000 | | | | | | | | | | 259,954 | - | - | - | - | 10,893,066 | - | 318,495 |
| Plant Additions for Year 3 (13 r | 259,954 | - | - | - | - | 10,893,066 | - | 318,495 | | | 359,494 27,653.41 | - | - | - | - | 34,483,014 2,652,539.52 | - | 636,989 48,999.17 |
| | nontin average balance) | | | | | | | | | | 27,000.41 | | | | | 2,002,000.02 | | 40,000.17 |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | | | | | | Month End Bala | nces | | | |
| | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner | | | | Other Projects PIS (Monthly additions) | Clayburg Ring Bus | Johnstown SS Capacitor | Shawville | Monocacy SS | Yeagertown | Nyswaner | | |
| | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | (in service) | | | (in service) | | | (in service) | (in service) | (in service) | (in service) | (in service) |
| Actual | - | | | | | | | | | | - | - | - | - | - | - | - | - |
| Actual | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Actual | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Actual Budget | | | | | | | | | | | - | - | - | - | | - | - | - |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Budget Budget | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Budget | | | | | | | | | | | - | - | - | - | - | - | - | - |
| Plant Additions for Year 3 (13 r | - nonth average balance) | - | - | - | | - | | - | | | - | - | - | - | - | - | - | - |
| | | 1 | 1 | | | | | | | | | | | | 1 1 | | | |
| | | | | | Meadow Brook SS | | | | | | | | | | | | | 502 Junction - |
| | Black Oak (Monthly | North Shenandoah | Meadowbrook Transformer | | Capacitor (Monthly | Kammer Transformers | Doubs Transformer #2 | | | | | | | | Potter SS (Monthly | Osage Whiteley (Monthly | | Territorial Line |
| Wylie Ridge(Monthly additions)\$2,263,515 | additions) 4,903,178.43 | (Monthly additions) 192,879.26 | (Monthly additions) 778,990.52 | (Monthly additions) 742,972.12 | additions) 687,842.45 | (Monthly additions) 3,867,586 | (Monthly additions) 514,239 | (Monthly additions) 474,534 | (Monthly additions) 566,746 | Additions) 755,615 | Hunterstown 4,741,232 | Farmers Valley | Harvey Run 89,170 | Doubs SS 538,178 | Additions) 3 222,504 | Additions) 2,605,024 | Meadowbrook SS 6,634,107 | Monthly additions) |
| φ 2,203,313 | 4,903,176.43 | 192,879.20 | 778,990.52 | 742,972.12 | 007,042.43 | 3,007,300 | 514,239 | 474,554 | 500,740 | 755,015 | 4,741,232 | 216,466 | 89,170 | 530,170 | 222,304 | 2,005,024 | 0,034,107 | 114,221,766 |
| | | | | | | | | | | | | | | | | | | |
| 502 Junction Substation | Waldo Run | Conemaugh | Blairsville | Four Mile Junction | Johnstown | Yeagertown | Grandview Capacitor | Altoona SVC | Luxor | Grandpoint & Guilford | Moshannon | Carbon Center | Shawville | Oak Mound | Shuman Hill | Buffalo Road | Conemaugh Capacitor | Grover SS Capacitor |
| \$ 2,081,618.09 | 6,850,967.56 | 3,107,000.13 | 358,808.42 | 1,049,084.88 | 530,224.10 | 125,605 | 69,751 | 3,908,774 | 129,848 | 191,754 | 824,305 | 61,500 | 249,421 | 12,721,719 | 9 164,489 | 47,399 | - | 94,867 |
| | Handsome Lake - Homer | | 1 | | | | | Johnstown Sub | | | | I | | | | | | [|
| Richwood Hill | City | West Union | Rider Sub (West Milford) | Erie South | Monocacy SS | Bartonville SS Capacitor | Mainsburg SS | Capacitor | Claysburg Ring Bus | Joffre Sub | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Nyswaner | Armstrong | Farmers Valley Substation | Damascus Substation | Warren Substation |
| \$ 8,543,822.33 | 1,383,464.69 | 96,830.19 | 2,188,162.17 | 5,379,220.43 | 4,219,639.70 | 77,014 | 3,726,333 | 155,298 | 849,393 | 5,561,281 | 2,113,517 | 3,556,185 | 195,733 | 103,867 | 1,683,949 | 4,382,826 | 229,017 | 2,740,626 |
| | ٦ | | | | | | | | | | | | | | | | | |
| Total Revenue Requirement | 1 | | | | | | | | | | | | | | Flint Run Substation | New Martinsville Capacitor | Piercebrook Substation | |
| \$ 241,537,882.12 | | | | | | | | | | | | | | | 15,531,221 | 0.00 | 1,236,803 | - |

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7 April Year 3

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

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (1) | | | | М | onth End Balances | | | |
|--------|--------------|--------------|--------------|--------------|--------------|--------------------------|------|------|---------------------|---|---|---|-------------------|--------------|---------------------|--|
| | | | | | | Line (monthly additions) | | | (Monthly additions) | 0 | 0 | 0 | 0 | | (monthly additions) | |
| | (in service) | CWIP | CWIP | CWIP | | | | | (in service) | (in service) | CWIP | |
| Actual | - | - | - | | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | • • | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | • • | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | • · | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | • • | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | | | - | | | | - | - | - | - | - | - | |
| Actual | - | - | - | . . | | - | | | | - | - | - | - | - | - | |

| | | Result of Formula for Recon | ciliation | | | | | | | | | | | | | | | |
|---------------------------|----------------|-----------------------------|---|---|---|--|---|--|---|---|----------------------------------|---------------------------------|---|----------------|-----------|--------------------|---------------------------|-------------------------|
| Total Revenue Requirement | Potter SS | Cabot SS Transformer | Doubs Transformer #4 (Monthly additions) | Doubs Transformer #3 (Monthly additions) | Doubs Transformer #2 (Monthly additions) | Kammer Transformers (Monthly additions) | Meadow Brook SS Capacitor (Monthly additions) | Bedington Transformer (Monthly additions) | Meadowbrook Transformer (Monthly additions) | North Shenandoah (Monthly additions) | Black Oak (Monthly additions) | Wylie Ridge (Monthly additions) | 502 Junction - Territorial Line (Monthly additions) | Osage Whiteley | Armstrong | Farmers Valley | Harvey Run | Doubs SS |
| \$ 231,466,016.65 | 221,402.35 | 770,708.07 | 579,449.62 | 483,476.30 | 524,131.35 | 3,946,441 | 646,728 | 758,276 | 794,737 | 196,784 | 4,806,323 | 2,313,324 | 116,438,360 | 2,657,203 | 1,717,223 | 219,820 | 90,926 | 548,722 |
| | | | | | | | | | | | | | | | | | | |
| | Meadowbrook SS | Buffalo Road Capacitor | Handsome Lake-Homer City | Grandview Capacitor | Luxor Capacitor | Grand Point & Guilford SS | Altoona | Blairsville | Conemaugh Transformer | 502 Junction Substation | Cabron Center | Hunterstown | Johnstown | Moshannon | Waldo Run | Four Mile Junction | West Union SS | Bartonville SS Capacito |
| | 6,763,269 | 48,329 | 1,410,937 | 71,131 | 132,402 | 195,519 | 3,985,577 | 365,861 | 3,170,493 | 1,591,373 | 62,708 | 4,834,449 | 540,676 | 840,404 | 6,965,438 | 1,069,215 | 98,727 | 78,513 |
| | | | | | | | | | | | | | | | | | | |
| | Yeagertown | Rider | Monocacy SS | Shuman Hill Sub | Mainsburg SS | Johnstwon Sub Capcitor | Grover SS | Claysburg Ring Bus | Squab Hollow SS | Squab Hollow SVC | Shingletown Capacitor | Nyswaner | Shawville | Oak Mound | Joffre SS | Erie South | Farmers Valley Substation | Richwood Hill |
| | 128,054 | 2,220,227 | 4,301,951 | 167,706 | 3,783,831 | 158,317 | 96,442 | 865,920 | 2,158,272 | 3,630,373 | 199,830 | 105,890 | 254,271 | 12,880,194 | 5,677,075 | 5,498,074 | 4,468,075 | 8,719,019 |
| | | | | | | | | | | | | | | | | | | |
| | Damascus SS | Warren Substation | Joffre Substation S1041 | Piercebrook Substation | | New Martinsville Capacitor | | | | | | | | | | | | |
| | 233,488 | 2,793,152 | - | 1,260,224 | 1,926,576 | - | | | | | | | | | | | | |

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8 April Year 3

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

The Reconciliation in Step 8

| | The forecast in Prior Year | | | | | | | |
|---|----------------------------|--------------------|-----------------------|----------------------|--------------------------|---|-------------------------|--|
| | 243,356,791 | | = | (11,890,774) | reconciliation amou | t rate year, divide thi unt by 12 and multip nonths and fractional as in effect. | ly | |
| | 0.2800% | | | | | | | |
| | 1/12 of Step 9 | | Interest 35.19a for | | Interest | | Surcharge (Refund) Owed | |
| | | | March Current Yr | Months | | | , | |
| | (990,898) | | 0.2800% | 11.5 | (31,907) | | (1,022,805) | |
| | (990,898) | | 0.2800% | 10.5 | | | (1,020,030) | |
| | (990,898) | | 0.2800% | 9.5 | | | (1,017,256) | |
| | (990,898) | | 0.2800% | 8.5 | | | (1,014,481) | |
| | (990,898) | | 0.2800% | 7.5 | | | (1,011,707) | |
| | (990,898) | | 0.2800% | 6.5 | | | (1,008,932) | |
| | (990,898) | | 0.2800% | 5.5 | | | (1,006,158) | |
| | (990,898) | | 0.2800% | 4.5 | | | (1,003,383) | |
| | (990,898) | | 0.2800% | 3.5 | , , , | | (1,000,609) | |
| | (990,898) | | 0.2800% | 2.5 | | | (997,834) | |
| | (990,898) | | 0.2800% | 1.5 | | | (995,060) | |
| | (990,898) | | 0.2800% | 0.5 | | | (992,285) | |
| | (11,890,774) | | | | | | (12,090,539) | |
| | Balance | | Interest | Amort | Balance | | | |
| | (12,090,539) | | 0.2800% | (1,025,976) | (11,098,417) | | | |
| | (11,098,417) | | 0.2800% | (1,025,976) | (10,103,516) | | | |
| | (10,103,516) | | 0.2800% | (1,025,976) | (9,105,830) | | | |
| | (9,105,830) | | 0.2800% | (1,025,976) | (8,105,350) | | | |
| | (8,105,350) | | 0.2800% | (1,025,976) | (7,102,068) | | | |
| | (7,102,068) | | 0.2800% | (1,025,976) | (6,095,978) | | | |
| | (6,095,978) | | 0.2800% | (1,025,976) | (5,087,070) | | | |
| | (5,087,070) | | 0.2800% | (1,025,976) | (4,075,338) | | | |
| | (4,075,338) | | 0.2800% | (1,025,976) | (3,060,772) | | | |
| | (3,060,772) | | 0.2800% | (1,025,976) | (2,043,366) | | | |
| | (2,043,366) | | 0.2800% | (1,025,976) | (1,023,112) | | | |
| | (1,023,112) | | 0.2800% | (1,025,976) | (0) | | | |
| | | | | (12,311,715) | | | | |
| | | | | (12,311,715) | Input to Appendix A, Lin | ne 147 | | |
| | | | | \$ 241,537,882 | | | | |
| | | | | 229,226,167 | | | | |
| | | | Reconcil | iation Amount by Pr | oject | | | |
| 1 | | | | | | | | |
| | | Meadow Brook SS | | Meadowbrook | | | | |
| | Kammer Transformers | Capacitor (Monthly | Bedington Transformer | Transformer (Monthly | North Shenandoah | Black Oak (Monthly | Wylie Ridge (Monthly | |
| | (Monthly additions) | additions) | (Monthly additions) | additions) | (Monthly additions) | additions) | additions) | |
|) | (201,824) | (33,414) | (39,063) | (1,361,128) | (10,127) | (268,998) | (119,010) | |

| | The Reconciliation in Step 8 | 1 | | | | The forecast in Prior Year | | | | | | |
|----|------------------------------|---------------------------|----------------------------|--------------------------|----------------------|----------------------------|--------------------|-----------------------|--------------------------|--------------------------|-------------------------|-----------------------|
| | 231,466,017 | - | | | | 243,356,791 | | = | , , , , | | t rate year, divide thi | |
| | | | | | | | | | | | int by 12 and multip | • |
| | | | | | | | | | | • | nonths and fractional | |
| | | | | | | | | | | months the rate wa | as in effect. | |
| | Interest on Amount of Refu | nds or Surcharges | | | | | | | | | | |
| | Interest 35.19a for March C | urrent Yr | | | | 0.2800% | | | | | | |
| | Month | Yr | | | | 1/12 of Step 9 | | Interest 35.19a for | | Interest | | Surcharge (Refund) Ow |
| | | | | | | | | March Current Yr | Months | | | |
| | Jun | Year 1 | | | | (990,898) | | 0.2800% | 11.5 | (31,907) | | (1,022,80 |
| | Jul | Year 1 | | | | (990,898) | | 0.2800% | 10.5 | (29,132) | | (1,020,03 |
| | Aug | Year 1 | | | | (990,898) | | 0.2800% | 9.5 | (26,358) | | (1,017,25 |
| | | Year 1 | | | | (990,898) | | 0.2800% | 8.5 | | | (1,014,48 |
| | | Year 1 | | | | (990,898) | | 0.2800% | 7.5 | (20,809) | | (1,011,70 |
| | Nov | Year 1 | | | | (990,898) | | 0.2800% | 6.5 | (18,034) | | (1,008,93 |
| | Dec | Year 1 | | | | (990,898) | | 0.2800% | 5.5 | (15,260) | | (1,006,15 |
| | | Year 2 | | | | (990,898) | | 0.2800% | 4.5 | | | (1,003,38 |
| | | Year 2 | | | | (990,898) | | 0.2800% | 3.5 | | | (1,000,60 |
| | | Year 2 | | | | (990,898) | | 0.2800% | 2.5 | | | (997,834 |
| | | Year 2 | | | | (990,898) | | 0.2800% | 1.5 | | | (995,06 |
| | • | Year 2 | | | | (990,898) | | 0.2800% | 0.5 | | | (992,28 |
| | Total | | | | | (11,890,774) | | | | (-,, | | (12,090,53 |
| | | | | | | (,, | | | | | | (,, |
| | | | | | | Balance | | Interest | Amort | Balance | | |
| | Jun | Year 2 | | | | (12,090,539) | | 0.2800% | (1,025,976) | (11,098,417) | | |
| | | Year 2 | | | | (11,098,417) | | 0.2800% | (1,025,976) | (10,103,516) | | |
| | | Year 2 | | | | (10,103,516) | | 0.2800% | (1,025,976) | (9,105,830) | | |
| | • | Year 2 | | | | (9,105,830) | | 0.2800% | (1,025,976) | (8,105,350) | | |
| | • | Year 2 | | | | (8,105,350) | | 0.2800% | (1,025,976) | (7,102,068) | | |
| | | Year 2 | | | | (7,102,068) | | 0.2800% | (1,025,976) | (6,095,978) | | |
| | | Year 2 | | | | (6,095,978) | | 0.2800% | (1,025,976) | (5,087,070) | | |
| | | Year 3 | | | | (5,087,070) | | 0.2800% | (1,025,976) | (4,075,338) | | |
| | | Year 3 | | | | (4,075,338) | | 0.2800% | (1,025,976) | (3,060,772) | | |
| | | Year 3 | | | | (3,060,772) | | 0.2800% | (1,025,976) | (2,043,366) | | |
| | | Year 3 | | | | (2,043,366) | | 0.2800% | (1,025,976) | (1,023,112) | | |
| | | Year 3 | | | | (1,023,112) | | 0.2800% | (1,025,976) | (1,023,112) | | |
| | Total with interest | | | | | (1,023,112) | | 0.200078 | (12,311,715) | (0) | | |
| | TOTAL WITH THE PEST | | | | | | | | (12,511,715) | | | |
| | The difference between | a the Reconciliation in C | Step 8 and the forecast in | Drior Voor with interact | | | | | (10 211 715) | Input to Appendix A, Lir | no 147 | |
| | | | Cap Adds for Year 3 (St | | | | | | \$ 241,537,882 | input to Appendix A, Li | 10 147 | |
| | Revenue Requirement | | Cap Adds for Tear 5 (St | ep o) | | | | | ⁵ 229,226,167 | | | |
| | Revenue Requirement | IUI real 5 | | | | | | | 229,220,107 | | | |
| | | | | | | | | Reconcil | liation Amount by Pr | oiect | | |
| | | | | | | | | | | -,,- | | |
| | | | | | | | Meadow Brook SS | | Meadowbrook | | | |
| | | | Doubs Transformer #4 | Doubs Transformer #3 | Doubs Transformer #2 | Kammer Transformers | Capacitor (Monthly | Bedington Transformer | Transformer (Monthly | North Shenandoah | Black Oak (Monthly | Wylie Ridge (Monthly |
| | Potter SS | Cabot SS Transformer | (Monthly additions) | (Monthly additions) | (Monthly additions) | (Monthly additions) | additions) | (Monthly additions) | additions) | (Monthly additions) | additions) | additions) |
| 5) | (3,860) | (39,588) | | (93,761) | , , , | (201,824) | (33,414) | , , , | | , , , | (268,998) | , |
| ŕ | | , . , | | , , , | , , , , | , , , , | | , | , | , , , , | / | |

| | (12,311,715) (3,860) (39,588) (39,761) (20,891) (201,824) (33,414) (39,063) (1,127) (268,998) (119,010) (5,908,178) (156,773) (88,240) (11,149) (4,671) (28,177) Meadowbrook SS Buffalo Road Capacitor Handsome Lake-Homer City Grandview Capacitor Grand Point & Guilford SS Altoona Blairsville Conemaugh Transformer 502 Junction Substation Cabron Center Hunterstown Johnstown Waldo Run Four Mile Junction West Union SS Bartonville SS Capacitor | | | | | | | | | | | | | | | | | |
|---------------------------|---|-----------------------------------|--------------------------------------|--------------------------------|----------------------------|---|----------------------|--------------------------------|------------------------------|-------------------------------|-----------------------------------|--------------------------|-----------------------|------------------------|------------------------|--------------------------------|--|-------------------------------------|
| Total Revenue Requirement | Potter SS | Cabot SS Transformer | | | | | Capacitor (Monthly | ũ | Transformer (Monthly | | , · | , , , | Line (Monthly | Osage Whiteley | Armstrong | Farmers Valley | Harvey Run | Doubs SS |
| \$ (12,311,715) | (3,860) | (39,588) | 38,980 | (93,761) | (26,891) | (201,824) | (33,414) | (39,063) | (1,361,128) | (10,127) | (268,998) | (119,010) | (5,908,178) | (156,773) | (88,240) | (11,149) | (4,671) | (28,177) |
| | Meadowbrook SS 973,656 | Buffalo Road Capacitor (2,483) | Handsome Lake-Homer City (72,520) | Grandview Capacitor (3,655) | Luxor Capacitor (6,802) | Grand Point & Guilford SS (10,045) | Altoona (204,724) | | • | | | Hunterstown (247,497) | Johnstown (28,104) | Moshannon (43,155) | | Four Mile Junction (53,858) | West Union SS (5,071) | Bartonville SS Capacitor (4,033) |
| | Yeagertown (6,716) | Rider (111,577) | Monocacy SS (221,009) | Shuman Hill Sub (8,616) | Mainsburg SS (181,677) | Johnstown Sub Capcitor (7,758) | Grover SS (4,908) | Claysburg Ring Bus (44,486) | Squab Hollow SS (110,011) | Squab Hollow SVC (188,203) | Shingletown Capacitor (10,310) | Nyswaner (5,440) | Shawville (13,060) | Oak Mound (646,682) | Joffre SS (291,361) | Erie South (284,194) | Farmers Valley Substation (229,649) | Richwood Hill (448,985) |
| | Damascus SS (11,993) | Warren Substation (143,083) | Joffre SS - | Piercebrook SS (64,556) | Flint Run (343,380) | New Martinsville Capacitor (64,760) | | | | | | | | | | | | |

9 May Year 3

Post results of Step 8 on PJM web site \$ 229,226,167

10 June Year 3

Results of Step 8 go into effect \$ 229,226,167

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

Revenue Requirement By Project

| • | e (FCR) if not a CIAC Formula Line | |
|---------------|---------------------------------------|---------------|
| А | 137 | FCR without |
| В | 145 | FCR with Inc |
| С | | Line B less L |
| FCR if a CIAC | | |
| D | 138 | FCR without |

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

| | | | | PJM Upgra | ade ID: b0328.1 b0 |)328.2; b0347.1; | b0347.2; b0347.3; b0 | 347.4 | PJN | I Upgrade ID: | b0218; b0220; b1166 | 6 | | PJM Upgrade I | D: b0216 | |
|----------|--|--------------------------|--------------|---------------|---------------------|----------------------|----------------------|----------------|--------------|--------------------|-------------------------|--------------|--------------|-----------------------|--------------------------|--------------|
| 10 | | Details | | | 502 Junction - Terr | ritorial Line(CWIP + | Plant In Service) | | w | ylie Ridge Transfo | rmer (Plant In Service) | | Black Oak | (SVC) Dynamic Reactiv | re Device (Plant In Serv | rice) |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Schedule 12 | (Yes or No) | Yes | | | | | Yes | | | | Yes | | | |
| 12 | "Yes" if the customer has paid a lump sum payment in the | | (165 01 100) | Tes | | | | | 165 | | | | Tes | | | |
| 10 | | CIAC | (Yes or No) | No | | | | | No | | | | No | | | |
| 13 14 | Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above | Allowed ROE | | 12.70% | | | | | 11.70% | | | | 12.70% | | | |
| 17 | | FCR without Incentive RO | E | 10.3003% | | | | | 10.3003% | | | | 10.3003% | | | |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% | | | 10.05419/ | | | | | 10.3003% | | | | 10.05419/ | | | |
| 16 | then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year | FCR for This Project | | 10.9541% | | | | | 10.3003% | | | | 10.9541% | | | |
| | forecast of CWIP or Cap Adds. | | | | | | | | | | | | | | | |
| | reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. | Investment | | 848,231,035 | | | | | 16,349,196 | | | | 31,855,961 | | | |
| 17 | Annual Depreciation Exp from Attachment 5 | | | 21,306,084 | | | | | 579,504 | | | | 1,413,659 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | Pre-Commercial | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| 18 | | | Invest Yr | Return | Depreciation | Exp. | Amount | Revenue | | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 19 | | Wo Incentive ROE | 2011 | 87,370,065.94 | 21,306,084.49 | 0.00 | (5,908,177.81) | 102,767,972.62 | 1,684,010.90 | 579,503.67 | (119,009.83) | 2,144,504.74 | 3,281,249.19 | 1,413,659.43 | (268,997.65) | 4,425,910.97 |
| 20 | See Calculations for each item below | W Incentive ROE | 2011 | 92,915,681.66 | 21,306,084.49 | 0.00 | (5,908,177.81) | 108,313,588.34 | 1,684,010.90 | 579,503.67 | (119,009.83) | 2,144,504.74 | 3,489,519.00 | 1,413,659.43 | (268,997.65) | 4,634,180.78 |

For Plant in Service

1

2

8 9

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

| CR without Depreciation and Pre-Commercial Costs | 10.3003% |
|---|----------|
| CR with Incentive ROE without Depreciation and Pre-Commercial | 10.9541% |
| ne B less Line A | 0.6538% |
| | |
| | |
| | |
| CR without Depreciation, Return, nor Income Taxes | 1.4046% |

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| 5 | | | | | | |
|--------|--|------------|----------------------|--------------------------|------------|---------|
| 6 | | | | | | |
| 7 | | | | | | |
| 8 9 | | | | | | |
| | | | PJM Upgrade | ID: b0323 | | |
| 10 | | Nort | h Shenandoah Transfo | ormer (Plant In Service) | | |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Yes | | · · · · · · | | Yes |
| 12 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | No | | | | No |
| 13 | Input the allowed ROE | 11.70% | | | | 11. |
| 14 | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | 10.3003% | | | | 10.30 |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | 10.3003% | | | | 10.30 |
| 16 | Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. | | | | | |
| | reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. | 1,480,324 | | | | 5,984,0 |
| 17 | Annual Depreciation Exp from Attachment 5 | 40,402 | | | | 162,0 |
| | - | | | Reconciliation | | |
| 18 | | Return | Depreciation | Amount | Revenue | Return |
| 19 | See Calculations for each item below | 152,477.30 | 40,401.96 | (10,126.59) | 182,752.67 | 616,368 |
| 20 | See Calculations for each item below | 152,477.30 | 40,401.96 | (10,126.59) | 182,752.67 | 616,368 |

For Plant in Service

1

2

3 4

> "Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

| | | | PJM Upgrade | ID: b0230 | | | PJM Upgrade | ID: b0229 | |
|---------|------------|------------|----------------------|------------------------|--------------|------------|----------------------|----------------------|-----------|
| | | | | | | | | | |
| ervice) | | Me | eadowbrook Transforn | ner (Plant In Service) | | | Bedington Transforme | r (Plant In Service) | |
| | | Yes | | | | Yes | | | |
| | | No | | | | No | | | |
| | | 11.70% | | | | 11.70% | | | |
| | | 10.3003% | | | | 10.3003% | | | |
| | | 10.3003% | | | | 10.3003% | | | |
| | | | | | | | | | |
| | | 5,984,001 | | | | 5,638,473 | | | |
| | | 162,622 | | | | 162,194 | | | |
| on | | | | Reconciliation | | | F | Reconciliation | |
| . = 2 | Revenue | Return | Depreciation | Amount | Revenue | Return | - Depreciation | Amount | Revenue |
| 6.59) | 182,752.67 | 616,368.08 | 162,622.44 | (1,361,128.03) | (582,137.51) | 580,777.84 | 162,194.28 | (39,063.13) | 703,909.0 |
| 6.59) | 182,752.67 | 616,368.08 | 162,622.44 | (1,361,128.03) | (582,137.51) | 580,777.84 | 162,194.28 | (39,063.13) | 703,909.0 |

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| | - | | PJM Upgrad | e ID: b0559 | | | PJM Upgrade | e ID: b0495 | | | PJM Upgrad | le ID: b0343 | | | PJM Upgrad | e ID: b0344 | |
|-----|--|------------|--------------------|------------------------|------------|--------------|--------------------|-----------------------|--------------|------------|---------------|----------------|------------|------------|---------------|----------------|------------|
| 10 | | Μ | leadowbrook Capaci | tor (Plant In Service) | | | Kammer Transformer | rs (Plant In Service) | | | Doubs Replace | Transformer #2 | | | Doubs Replace | Transformer #3 | |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise | | | | | | | | | | | | | | | | |
| | "No" | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| 12 | "Yes" if the customer has paid a lump sum payment in the | | | | | | | | | | | | | | | | |
| 1.0 | amount of the investment on line 29, Otherwise "No" | No | | | | No | | | | No | | | | No | | | |
| 13 | Input the allowed ROE | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 14 | From line 3 above if "No" on line 12 and From line 7 above | 40.00000/ | | | | 40.00000/ | | | | 10 00000/ | | | | 10.00000/ | | | |
| | if "Yes" on line 12 | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% | 40.00000/ | | | | 40.00000/ | | | | 10 00000/ | | | | 10.00000/ | | | |
| 16 | then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | |
| 10 | forecast of CWIP or Cap Adds. | | | | | | | | | | | | | | | | |
| | reconciliation – Average of 13 month prior year net plant | E 000 404 | | | | 00 474 547 | | | | 4 074 042 | | | | 2 004 750 | | | |
| 47 | balances plus prior year 13-mo CWIP balances. | 5,269,464 | | | | 29,471,517 | | | | 4,071,243 | | | | 3,801,752 | | | |
| 17 | Annual Depreciation Exp from Attachment 5 | 145,074 | | | | 831,941 | | | | 94,890 | | | | 82,943 | | | |
| | | | | | | | | | | | | | | | | | |
| | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| 18 | | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 19 | See Calculations for each item below | 542,768.90 | . 145,073.55 | (33,413.97) | 654,428.48 | 3,035,645.15 | . 831,940.92 | (201,823.74) | 3,665,762.33 | 419,348.97 | . 94,889.93 | (26,890.94) | 487,347.95 | 391,590.62 | . 82,943.28 | (93,760.51) | 380,773.38 |
| 20 | See Calculations for each item below | 542,768.90 | 145,073.55 | (33,413.97) | 654,428.48 | 3,035,645.15 | 831,940.92 | (201,823.74) | 3,665,762.33 | 419,348.97 | 94,889.93 | (26,890.94) | 487,347.95 | 391,590.62 | 82,943.28 | (93,760.51) | 380,773.38 |

For Plant in Service "Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 37 of 52

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- 1

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| | | | PJM Upgrad | le ID: b0345 | | | PJM Upgrade | ID: b0704 | | | PJM Upgrade | ID: b1941 | | | PJM Upgrade | e ID: b0563 | |
|----|--|------------|---------------|----------------|------------|------------|----------------------|-----------------|------------|--------------|--------------|----------------|--------------|------------|---------------|----------------|------------|
| 10 | | | Doubs Replace | Transformer #4 | | C | Cabot SS - Install A | Autotransformer | | | Armstr | ong | | | Farmers Valle | ey Capacitor | |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise | | | | | | | | | | | | | | - | | |
| | "No" | Yes | | | | Yes | | | | Yes | | | | Yes | | | |
| 12 | "Yes" if the customer has paid a lump sum payment in the | | | | | | | | | | | | | | | | |
| | amount of the investment on line 29, Otherwise "No" | No | | | | No | | | | No | | | | No | | | |
| 13 | Input the allowed ROE | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| 14 | From line 3 above if "No" on line 12 and From line 7 above | | | | | | | | | | | | | | | | |
| | if "Yes" on line 12 | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% | | | | | | | | | | | | | | | | |
| 16 | then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | |
| 10 | forecast of CWIP or Cap Adds. | | | | | | | | | | | | | | | | |
| | reconciliation – Average of 13 month prior year net plant | | | | | | | | | | | | | | | | |
| | balances plus prior year 13-mo CWIP balances. | 4,050,160 | | | | 5,848,040 | | | | 13,120,157 | | | | 1,910,390 | | | |
| 17 | Annual Depreciation Exp from Attachment 5 | 149,569 | | | | 153,251 | | | | 332,538 | | | | 19,691 | | | |
| | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| 18 | | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue |
| 19 | See Calculations for each item below | 417,177.27 | 149,569.17 | 38,980.10 | 605,726.54 | 602,363.82 | . 153,251.06 | (39,588.18) | 716,026.70 | 1,351,411.32 | . 332,538.12 | (88,240.48) | 1,595,708.96 | 196,775.33 | 19,690.68 | (11,148.58) | 205,317.43 |
| 20 | See Calculations for each item below | 417,177.27 | 149,569.17 | 38,980.10 | 605,726.54 | 602,363.82 | 153,251.06 | (39,588.18) | 716,026.70 | 1,351,411.32 | 332,538.12 | (88,240.48) | 1,595,708.96 | 196,775.33 | 19,690.68 | (11,148.58) | 205,317.43 |

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Atl EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 38 of 52

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- 6

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7

| | | | PJM Upgrade | e ID: b0564 | | | PJM Upgrad | e ID: b1803 | | | PJM | Upgrade ID: | b1243 | | | PJM Upgrad | e ID: b0674, b1 | 023, b1023.3 | |
|----------|---|------------------------|------------------------|--------------------------|------------------------|--------------------------|--------------------------|----------------------------|--------------------------|--------------------|------------------|---------------|------------------------|--------------------------|------------------------|--------------------|-----------------|----------------------------|------------------------------|
| 10 | | | Harvey Run | Capacitor | | | Doub | os SS | | | | Potter SS | | | | | Osage Whiteley | | |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise " | Yes | | | | Yes | | | | Yes | | | | | Yes | | | | |
| 12 | | No | | | | No | | | | No | | | | | No | | | | |
| | Input the allowed ROE | 11.70% | | | | 11.70% | | | | 11.70% | | | | | 11.70% | | | | |
| 14 | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | | 10.3003% | | | | |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% | 40.00000 | | | | 40.00004 | | | | 10 00001 | | | | | 10 00001 | | | | |
| 16 | then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | | 10.3003% | | | | |
| | reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. | 696,034 | | | | 4,214,851 | | | | 1,816,927 | | | | | 19,719,886 | | | | |
| 17 | Annual Depreciation Exp from Attachment 5 | 17,476 | | | | 104,037 | | | | 35,356 | | | | | 573,823 | | | | |
| | | | | Reconciliation | | | | Reconciliation | | | | Pre-Commercia | Reconciliation | | | | Pre-Commercial | Reconciliation | |
| 18 | One Onlaulations for a shitten halow | Return | Depreciation | Amount | Revenue | Return | Depreciation | Amount | Revenue | Return | Depreciation | Exp. | Amount | Revenue | Return | Depreciation | Exp. | amount | Revenue |
| 19 20 | See Calculations for each item below See Calculations for each item below | 71,693.35 71,693.35 | 17,476.20 17,476.20 | (4,671.45) (4,671.45) | 84,498.10 84,498.10 | 434,140.90 434,140.90 | 104,036.75 104,036.75 | (28,177.45) (28,177.45) | 510,000.20 510,000.20 | 187,148 187,148 | 35,356 35,356 | | 0 (3,860) 0 (3,860) | 218,644.39 218,644.39 | 2,031,201 2,031,201 | 573,823 573,823 | | 0 (156,773) 0 (156,773) | 2,448,250.31 2,448,250.31 |

For Plant in Service "Pre-Commercial Exp" is equ

"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 39 of 52

PJM Upgrade ID: b1800, b1804 PJM Upgrade Meadowbrook SS Hunterst 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes Yes "No" "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3 and if line 12 is "Yes" then line 7 No 11.70% No 11.70% 10.3003% 10.3003% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 10.3003% 10.3003% 37,056,083 52,028,234 17 Annual Depreciation Exp from Attachment 5 924,356 1,275,059 Reconciliation Return Depreciation amount Revenue Return Depreciation 5,359,047 1,275,059 973,656 7,607,762.70 3,816,876 924,356 5,359,047 1,275,059 973,656 7,607,762.70 3,816,876 924,356 18 See Calculations for each item below See Calculations for each item below

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

| ade | e ID: b1800 | | PJM U | pgrade ID: b2433 | 8.1, b2433.2, b243 | 33.3 | | PJM Upgrad | le ID: b1153 | |
|------|----------------|--------------|------------|------------------|--------------------|--------------|------------|--------------|----------------|--------------|
| erst | town | | | Waldo Ru | ın SS | | | Conen | naugh | |
| | | | Yes | | | | Yes | | | |
| | | | No | | | | No | | | |
| | | | 11.70% | | | | 11.70% | | | |
| | | | 10.3003% | | | | 10.3003% | | | |
| | | | 10.3003% | | | | 10.3003% | | | |
| | | | | | | | | | | |
| | | | 51,073,572 | | | | 23,717,050 | | | |
| | | | 1,590,253 | | | | 664,081 | | | |
| F | Reconciliation | | | F | Reconciliation | | | | Reconciliation | |
| | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 6 | (247,497) | 4,493,734.50 | 5,260,715 | 1,590,253 | (579,564) | 6,271,403.92 | 2,442,920 | 664,081 | (161,406) | 2,945,594.54 |
| 6 | (247,497) | 4,493,734.50 | 5,260,715 | 1,590,253 | (579,564) | 6,271,403.92 | 2,442,920 | 664,081 | (161,406) | 2,945,594.54 |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 40 of 52

PJM Upgrade ID: b1967 PJM Upgrade I Blairsville SS 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes Yes "No" "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3 and if line 12 is "Yes" then line 7 No 11.70% No 11.70% 10.3003% 10.3003% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 10.3003% 10.3003% 8,324,505 2,804,607 17 Annual Depreciation Exp from Attachment 5 191,639 69,926 Reconciliation Return Depreciation amount Revenue Return Depreciation 288,882 69,926 (18,765) 340,043.14 857,446 191,639 288,882 69,926 (18,765) 340,043.14 857,446 191,639 18 See Calculations for each item below See Calculations for each item below

1

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

| de ID: | b1609, b1769 | | | PJM Upgrade | e ID: b1945 | | | PJM Upgrad | e ID: b1610 | |
|---------|----------------|------------|-----------|--------------|----------------|------------|----------|--------------|----------------|-----------|
| | | | | | | | | | | |
| our Mil | e Jct | | | Johnstown SS | (2nd xfmr) | | | Yeage | rtown | |
| | | | Yes | | | | Yes | | | |
| | | | No | | | | No | | | |
| | | | 11.70% | | | | 11.70% | | | |
| | | | 10.3003% | | | | 10.3003% | | | |
| | | | 10.3003% | | | | 10.3003% | | | |
| | | | | | | | | | | |
| | | | 4,136,995 | | | | 988,563 | | | |
| | | | 104,103 | | | | 23,780 | | | |
| | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| r 1 | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 639 | (53,858) | 995,227.28 | 426,122 | 104,103 | (28,104) | 502,120.57 | 101,825 | 23,780 | (6,716) | 118,889.1 |
| 639 | (53,858) | 995,227.28 | 426,122 | 104,103 | (28,104) | 502,120.57 | 101,825 | 23,780 | (6,716) | 118,889.1 |

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8 9 PJM Upgrade ID: b1990 PJM Upgrad Grandview Capacitor Altoo 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes Yes 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 14 From line 3 above if "No" on line 12 and From line 7 above No 11.70% No 11.70% 10.3003% if "Yes" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% 10.3003% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 10.3003% 10.3003% 30,555,977 543,071 17 Annual Depreciation Exp from Attachment 5 761,427 13,814 Reconciliation Return Depreciation amount Revenue Return Depreciation 55,938 13,814 (3,655) 66,096.10 3,147,347 761,427 55,938 13,814 (3,655) 66,096.10 3,147,347 761,427 18 See Calculations for each item below See Calculations for each item below

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

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| rade | e ID: b1801 | | | PJM Upgrade | e ID: b1965 | | | PJM Upgrad | e ID: b1839 | |
|------|----------------|--------------|-----------|--------------|----------------|------------|-----------|--------------|----------------|-----------|
| oona | SVC | | | Luxo | r | | | Grand Point | & Guilford | |
| | | | Yes | | | | Yes | | | |
| | | | No | | | | No | | | |
| | | | 11.70% | | | | 11.70% | | | |
| | | | 10.3003% | | | | 10.3003% | | | |
| | | | 10.3003% | | | | 10.3003% | | | |
| | | | | | | | | | | |
| | | | 1,014,567 | | | | 1,499,851 | | | |
| | | | 25,345 | | | | 37,266 | | | |
| F | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 27 | (204,724) | 3,704,050.22 | 104,503 | 25,345 | (6,802) | 123,046.63 | 154,489 | 37,266 | (10,045) | 181,708.8 |
| 27 | (204,724) | 3,704,050.22 | 104,503 | 25,345 | (6,802) | 123,046.63 | 154,489 | 37,266 | (10,045) | 181,708.8 |

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| 8 9 | | | | | | | | | | |
|--------|--|-----------|--------------|----------------|------------|-----------|--------------|----------------|-----------|--|
| | | | PJM Upgrad | e ID: b1964 | | | PJM Upgrade | e ID: b1672 | | |
| | | | | | | | | | | |
| 10 | | | Mosha | nnon | | | Carbon | Center | | |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise | | | | | | | | | |
| 12 | "No" | Yes | | | | Yes | | | | |
| 12 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | No | | | | No | | | | |
| 13 | Input the allowed ROE | 11.70% | | | | 11.70% | | | | |
| 14 | From line 3 above if "No" on line 12 and From line 7 above | | | | | | | | | |
| | if "Yes" on line 12 | 10.3003% | | | | 10.3003% | | | | |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% | 10 20020/ | | | | 10 20020/ | | | | |
| 16 | then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year | 10.3003% | | | | 10.3003% | | | | |
| 10 | forecast of CWIP or Cap Adds. | | | | | | | | | |
| | reconciliation – Average of 13 month prior year net plant | | | | | | | | | |
| 47 | balances plus prior year 13-mo CWIP balances. | 6,468,033 | | | | 480,984 | | | | |
| 17 | Annual Depreciation Exp from Attachment 5 | 158,081 | | | | 11,958 | | | | |
| | | | | | | | | | | |
| | | | | Reconciliation | | | | Reconciliation | | |
| 18 | | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | |
| 19 | See Calculations for each item below | 666,225 | 158,081 | (43,155) | 781,150.82 | 49,543 | 11,958 | (3,221) | 58,279.06 | |
| 20 | See Calculations for each item below | 666,225 | 158,081 | (43,155) | 781,150.82 | 49,543 | 11,958 | (3,221) | 58,279.06 | |

20 See Calculations for each item below

For Plant in Service

1

"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

| | | | PJM Upgrade | e ID: b1998 | | | PJM Upgrade ID | : b1999, b2002 | | | PJM Upgrade | e ID: b2342 | |
|-----------|-----------|-----------|--------------|----------------|------------|----------|----------------|----------------|---------|-----------|--------------|----------------|------------|
| | | | Shaw | ville | | | Northy | vood | | | Shuman I | Hill Sub | |
| | | Yes | | | | Yes | | | | Yes | | | |
| | | No | | | | No | | | | No | | | |
| | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | |
| | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | 1,965,177 | | | | 0 | | | | 1,291,386 | | | |
| | | 47,003 | | | | 0 | | | | 31,472 | | | |
| on | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 221) | 58,279.06 | 202,418 | 47,003 | (13,060) | 236,360.90 | 0 | 0 | 0 | 0.00 | 133,016 | 31,472 | (8,616) | 155,872.82 |
| , 221) | 58,279.06 | 202,418 | 47,003 | (13,060) | 236,360.90 | 0 | 0 | 0 | 0.00 | 133,016 | 31,472 | (8,616) | 155,872.82 |
| | | | | | | | | | | | | | |

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| 7 | | | | | | | | | |
|--------|--|----------|--------------|----------------|-----------|----------|---------------|----------------|---------|
| 8 9 | | | | | | | | | |
| | | | PJM Upgrad | e ID: b1770 | | | PJM Upgrad | e ID: b2148 | |
| 10 | | | Buffalo | Road | | | Pleasureville | Capacitor | |
| 11 | "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Yes | | | | Yes | | | |
| 12 | "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | No | | | | No | | | |
| 13 | Input the allowed ROE | 11.70% | | | | 11.70% | | | |
| 14 | From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | 10.3003% | | | | 10.3003% | | | |
| 15 | If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 | 10.3003% | | | | 10.3003% | | | |
| 16 | Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant | | | | | | | | |
| | balances plus prior year 13-mo CWIP balances. | 370,698 | | | | 0 | | | |
| 17 | Annual Depreciation Exp from Attachment 5 | 9,216 | | | | 0 | | | |
| | | | | Reconciliation | | | | Reconciliation | |
| 18 | | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 19 | See Calculations for each item below | 38,183 | 9,216 | (2,483) | 44,916.06 | 0 | 0 | 0 | 0.00 |
| 20 | See Calculations for each item below | 38,183 | 9,216 | (2,483) | 44,916.06 | 0 | 0 | 0 | 0.00 |

20 See Calculations for each item below

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4 5

6

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

| 2148 | | | PJM Upgrad | e ID: b0556 | | | PJM Upgrade | ID: b1023.1 | | | PJM Upgrad | e ID: b1941 | |
|-----------|---------|-------------|--------------|----------------|-----------|------------|--------------|---|--------------|------------|---------------|----------------|--------------|
| or | | | Grover SS | Capacitor | | | 502 Junction | Substation | | | Handsome Lake | e - Homer City | |
| | | Yes | | | | Yes | | | | Yes | | | |
| | | No | | | | No | | | | No | | | |
| | | 11.70% | | | | 11.70% | | | | 11.70% | | | |
| | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | |
| | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | |
| | | | | | | | | | | | | | |
| | | 811,248 | | | | 19,000,341 | | | | 10,746,145 | | | |
| | | 11,307 | | | | 124,532 | | | | 276,583 | | | |
| ciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | |
| ount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
| 0 | 0.00 | 83,561 | . 11,307 | (4,908) | 89,958.82 | 1,957,086 | . 124,532 | (42,184) | 2,039,433.63 | 1,106,882 | . 276,583 | (72,520) | 1,310,944.74 |
| 0 | 0.00 | 83,561 | 11,307 | (4,908) | 89,958.82 | 1,957,086 | 124,532 | (42,184) | 2,039,433.63 | 1,106,882 | 276,583 | (72,520) | 1,310,944.74 |
| | | · · · · · · | | | | | | , | · · · | | | | |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 44 of 52



4 7 8 9 PJM Upgrade ID: b2343 PJM Upgrade West Union Rider Sub (W 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Yes Yes 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" 13 Input the allowed ROE 14 From line 3 above if "No" on line 12 and From line 7 above No 11.70% No 11.70% 10.3003% if "Yes" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% 10.3003% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. 10.3003% 10.3003% 16,195,297 758,363 17 Annual Depreciation Exp from Attachment 5 18,717 520,003 Reconciliation Return Depreciation amount Revenue Return Depreciation 78,113 18,717 (5,071) 91,759.54 1,668,159 520,003 78,113 18,717 (5,071) 91,759.54 1,668,159 520,003 18 See Calculations for each item below See Calculations for each item below

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

1

| ade | ID: b1840 | | | PJM Upgrade | ID: b2235 | | | PJM Upgrade | ID: b2260 | |
|--------|----------------|--------------|------------|--------------|----------------|--------------|----------|----------------|----------------|----------|
| | st Milford) | | | Monocac | 22 1 | | | Bartonville SS | Capacitor | |
|) (we: | st will or u) | | | WIOHOCac | y 33 | | | Bartonville 33 | Capacitor | |
| | | | Yes | | | | Yes | | | |
| | | | No | | | | No | | | |
| | | | 11.70% | | | | 11.70% | | | |
| | | | 10.3003% | | | | 10.3003% | | | |
| | | | 10.3003% | | | | 10.3003% | | | |
| | | | | | | | | | | |
| | | | 33,183,313 | | | | 606,579 | | | |
| | | | 801,670 | | | | 14,535 | | | |
| R | Reconciliation | | | F | Reconciliation | | | F | Reconciliation | |
| • | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue |
|)3 | (111,577) | 2,076,585.62 | 3,417,970 | 801,670 | (221,009) | 3,998,630.74 | 62,479 | 14,535 | (4,033) | 72,981.2 |
|)3 | (111,577) | 2,076,585.62 | 3,417,970 | 801,670 | (221,009) | 3,998,630.74 | 62,479 | 14,535 | (4,033) | 72,981.2 |

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 45 of 52

| 3 | | |
|--|------------|----------------|
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| | | |
| 8 | | |
| 9 | | |
| | F | PJM Upgrade ID |
| | | |
| 10 | | Mainsb |
| 11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Yes | |
| 12 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No" | No | |
| 13 Input the allowed ROE | 11.70% | |
| 14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12 | 10.3003% | |
| 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% | | |
| then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant | 10.3003% | |
| balances plus prior year 13-mo CWIP balances. | 30,353,174 | |

1

2

| | P | JM Upgrade ID: | b1802 & b1608 | | | PJM Upgrad | e ID: b0555 | | | PJM Upgrad | e ID: b1943 | | | PJM Upgra | de ID: b0376 | | | PJ | M Upgrade ID: | b2364 & b2364.1 | |
|---------------|------------|----------------|----------------|--------------|-----------|--------------|----------------|------------|-----------|--------------|----------------|------------|----------|--------------|--------------|----|---------|------------|---------------|-----------------|--------------|
| | | Mainsb | urg SS | | | Johnstown S | ub Capacitor | | | Claysburg | Ring Bus | | | Conemau | gh Capacitor | | | | Squab He | bllow SS | |
| 12, otherwise | , v | | | | , v | | | | N/ | | | | | | | | | N. | | | |
| yment in the | Yes | | | | Yes | | | | Yes | | | | Yes | | | | | Yes | | | |
| se "No" | No | | | | No | | | | No | | | | No | | | | | No | | | |
| | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | | 11.70% | | | |
| line 7 above | 40.00000/ | | | | 40.00000/ | | | | 40.00000/ | | | | 40.00000 | | | | | 40.00000/ | | | |
| equals 11.7% | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | | 10.3003% | | | |
| - | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | | 10.3003% | | | |
| rrent year | | | | | | | | | | | | | | | | | | | | | |
| ar net plant | | | | | | | | | | | | | | | | | | | | | |
| es. | 30,353,174 | | | | 1,223,509 | | | | 6,662,225 | | | | 0 | | | | | 15,770,954 | | | |
| | 599,875 | | | | 29,274 | | | | 163,166 | | | | 0 | | | | | 489,067 | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | Reconciliati | on | | | | Reconciliation | |
| | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | F | Revenue | Return | Depreciation | amount | Revenue |
| | 3,126,458 | 599,875 | (181,677) | 3,544,656.00 | 126,025 | 29,274 | (7,758) | 147,539.83 | 686,227 | 163,166 | (44,486) | 804,906.12 | 0 | (|) | 0 | 0.00 | 1,624,450 | 489,067 | (110,011) | 2,003,506.56 |
| L | 3,126,458 | 599,875 | (181,677) | 3,544,656.00 | 126,025 | 29,274 | (7,758) | 147,539.83 | 686,227 | 163,166 | (44,486) | 804,906.12 | 0 | (|) | 0 | 0.00 | 1,624,450 | 489,067 | (110,011) | 2,003,506.56 |

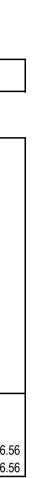
19 See Calculations for each item below 20 See Calculations for each item below

17 Annual Depreciation Exp from Attachment 5

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 46 of 52



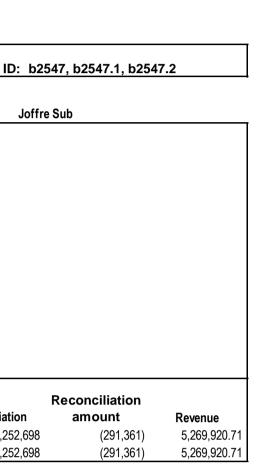
1 8 9 10 11 "Yes" if a project under PJM "No" 12 "Yes" if the customer has paid amount of the investment on l
13 Input the allowed ROE 14 From line 3 above if "No" on if "Yes" on line 12 15 If line 13 equals 12.7%, then then line 3, and if line 12 is " Forecast – End of prior year forecast of CWIP or Cap Add reconciliation – Average of 13 balances plus prior year 13-17 Annual Depreciation Exp from Attachr 1819 See Calculations for each ite20 See Calculations for each ite

For Plant in Service "Reconciliation Amount" is created in the reconciliation in Att

| Γ | PJ | M Upgrade ID: | o2362 & b2632.1 | | | PJM Upgrade | ID: b2156 | | | PJM Upgrade | ID: b2546 | | | PJM Upgrade | ID: b2545 | | | PJM Upgrade | e ID: b2441 | | PJM L | pgrade ID: b25 |
|--|------------------------|--------------------|------------------------|------------------------------|--------------------|------------------|----------------------|--------------------------|------------------|------------------|--------------------|------------------------|------------------------|------------------------|------------------------|------------------------------|------------------------|------------------------|------------------------|------------------------------|------------------------|------------------------|
| | | Squab Holl | ow SVC | | | Shingletown | Capacitor | | | Nyswa | iner | | | Richwoo | I Hill | | | Erie S | outh | | | Joffre |
| r PJM OATT Schedule 12, otherwise | Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | | | | Yes | |
| has paid a lump sum payment in the ent on line 29, Otherwise "No" | No | | | | No | | | | No | | | | No | | | | No | | | | No | |
| io" on line 12 and From line 7 above | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | | | | 11.70% | |
| b, then line 4, if line 13 equals 11.7% | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | |
| 12 is "Yes" then line 7 r year net plant plus current year ap Adds. ge of 13 month prior year net plant | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | |
| ar 13-mo CWIP balances. | 25,574,385 | | | | 1,471,898 | | | | 817,466 | | | | 64,941,814 | | | | 38,860,584 | | | | 41,829,821 | |
| m Attachment 5 | 921,955 | | | | 44,123 | | | | 19,666 | | | | 1,854,642 | | | | 1,376,476 | | | | 1,252,698 | |
| | | | Reconciliation | | | | Reconciliation | | | | Reconciliation | | | | econciliation | | | | Reconciliation | | | |
| | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation |
| ach item below ach item below | 2,634,230 2,634,230 | 921,955 921,955 | (188,203) (188,203) | 3,367,982.38 3,367,982.38 | 151,609 151,609 | 44,123 44,123 | (10,310) (10,310) | 185,422.33 185,422.33 | 84,201 84,201 | 19,666 19,666 | (5,440) (5,440) | 98,427.39 98,427.39 | 6,689,181 6,689,181 | 1,854,642 1,854,642 | (448,985) (448,985) | 8,094,837.00 8,094,837.00 | 4,002,744 4,002,744 | 1,376,476 1,376,476 | (284,194) (284,194) | 5,095,025.98 5,095,025.98 | 4,308,583 4,308,583 | 1,252,698 1,252,698 |

"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR)

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 47 of 52



1

- 4
- 8 9

| | PJM Upgrade ID: b | 2475 | PJ | M Upgrade ID: b1991 | | | PJM Upgrade ID: | b2261 | | | PJM Upgrad | e ID: b2494 | | | PJM Up | grade ID: s1041 | | | | PJM Upgrade ID: b25 | 87 | | | PJM Upgrade | ID: b2118 | | · ' | PJM Upgrade ID | <u>): b2996, b2996.</u> | .1, b2996.2 | | | | |
|---|----------------------|-------------------------|-----------------|------------------------|--------------|--------------|-----------------|-------------|------------|--------------|--------------|----------------|-------------|--------------|--------------|-----------------|---------|---------|--------------|----------------------|-------------|--------------|----------|-----------------|----------------|-----------------|-----------------|-----------------|-------------------------|-------------|---------------|----------------------------------|-------------------|---|
| | Oak Mound | | Farı | mers Valley Substatior | 1 | | Damascus Subs | ation | | | Warren S | ubstation | | | Joffre S | ubstation S1041 | | | | Piercebrook Substati | on | | | New Martinsvill | le Capacitor | | | Flint | Run Substation | l | | | | |
| es" if a project under PJM OATT Schedule 12, otherwise | Yes | | Yes | | | Yes | | | | Yes | | | | Yes | | | | Y | Yes | | | | Yes | | | | Yes | | | | | | | |
| es" if the customer has paid a lump sum payment in the ount of the investment on line 29, Otherwise "No" ut the allowed ROE | No | | No 11.70% | | | No 11.70% | | | | No 11.70% | | | | No 11.70% | | | | ١ | No 11.70% | | | | No | | | | No 11.70 | 70% | | | | | | |
| m line 3 above if "No" on line 12 and From line 7 above (es" on line 12 | 10.3003% | | 10.3003% | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | | 10.3003% | | | | 10.3003% | | | | 10.3003 | | | | | | | |
| ne 13 equals 12.7%, then line 4, if line 13 equals 11.7% n line 3, and if line 12 is "Yes" then line 7 recast – End of prior year net plant plus current year | 10.3003% | | 10.3003% | | | 10.3003% | | | | 10.3003% | | | | 10.3003% | | | | | 10.3003% | | | | 10.3003% | | | | 10.3003 | | | | | | | |
| ecast of CWIP or Cap Adds. onciliation – Average of 13 month prior year net plant ances plus prior year 13-mo CWIP balances. | 102,772,734 | | 34,512,479 | | | 1,799,117 | | | | 21,713,066 | | | | 0 | | | | | 9,879,539 | | | | 0 | | | | 149,196,89 | 899 | | | | | | |
| ual Depreciation Exp from Attachment 5 | 2,135,853 | | 827,948 | | | 43,703 | | | | 504,122 | | | | 0 | | | | | 219,184 | | | | 0 | | | | 163,54 | | | | | | | |
| | Recon | ciliation | | Reconciliation | | | Rec | onciliation | | | | Reconciliation | | | | Reconcilia | ation | | | Reconc | liation | | | | Reconciliation | | | | Reconcili | liation | | | | _ |
| | | ount Revenue | Return Deprecia | | Revenue | Return | Depreciation a | mount | Revenue | Return | Depreciation | amount | Revenue | Return | Depreciation | amour | nt Reve | enue Re | | epreciation amo | | venue | Return | Depreciation | amount | Revenue | Return | Depreciatior | | | Revenue | | Incentive Charged | |
| Calculations for each item below Calculations for each item below | 10,585,867 2,135,853 | (646,682) 12,075,037.60 | 3,554,878 82 | 7,948 (229,649) | 4,153,176.86 | 185,314 | 43,703 | (11,993) | 217,023.75 | 2,236,504 | 504,122 | (143,083) | 2,597,542.0 | 06 0 | | 0 | 0 | 0.00 | 1,017,619 | 219,184 | (64,556) 1, | 1,172,246.40 | 0 | 0 | (64,760 | (64,759 (64,759 | 0.57) 15,367,68 | ය 0 16 ? | 63,541 (| (343,380) 1 | 15,187,841.13 | 223,472,281.39 229,226,166,93 | 229.226.166.93 | |

For Plant in Service

"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

\$5,753,885.53 **Ax A Line 148**

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

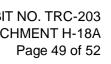
| | TABLE 1: Summary Cost of Lor | ng Term Debt | | |
|------------|--|--|-----------------------|---------------|
| | CALCULATION OF COST OF DEBT | | | |
| | YEAR ENDED 12/31/20 | 021 | | |
| | | (a) | (b) | (|
| | t=N Long Term Debt C <u>12/31/2021</u> | Issue Date | Maturity Date | ORIC ISSU |
| (1) (2) | First Mortgage Bonds: 3.85%, Senior Unsecured Notes 3.76%, Senior Unsecured Notes | 12/11/2014 10/16/2015 | 6/2/2025 5/30/2025 | \$550 \$75 |
| | Total | | | \$ 625 |
| | The outstanding amount (column (e)) for debt ret * z = Average of monthly balances for months o Interim (individual debenture) debt cost calculation | ons shall be taken to four decimals in percentages (7. | | - |
| | ** This Total Weighted Average Debt Cost will b | e shown on Line 101 of formula rate Appendix A. | | |
| | TABLE 2: Effective Cost Rates F YEAR ENDED 12/31/20 | | | |
| | | (aa) | (bb) | (c |
| | Long Term Debt Issu Affiliate | Issue Date | Maturity Date | Am Iss |
| (1) (2) | 3.85%, Senior Unsecured Notes 3.76%, Senior Unsecured Notes | 12/11/2014 10/16/2015 | 6/2/2025 5/30/2025 | \$ 550 75 |
| | | | | |

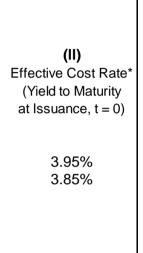
TOTALS

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

| (c) | (d) | (e) | (f) | (g) |
|---|---|--|---|---|
| ORIGINAL ISSUANCE | Net Proceeds At Issuance | Net Amount Outstanding at t=N | Months Outstanding at t=N | Average Net Outstanding in Year* z* |
| \$ 550,000,000 \$ 75,000,000 | \$ 545,247,429 \$ 74,437,647 | \$ 548,444,816 \$ 74,800,600 | 12 12 | \$ 548,444,816 \$ 74,800,600 |
| \$ 625,000,000 | - | \$ 623,245,416 | | \$ 623,245,416 |
| tanding in a month.). Rate shall be rounded to two o | decimals of a percent (7.03%). | | | |
| | | | | |
| (cc) Amount Issued | (dd) (Discount) Premium at Issuance | (ee) Issuance Expense | (ff) Loss/Gain on Reacquired Debt | (gg) Less Related ADIT (Attachment 1) |
| \$ 550,000,000 75,000,000 | \$ (418,000) | 4,334,571 562,353 | - | xxx |
| \$ 625,000,000 | (418,000) | \$ 4,896,924 | | XXX |

| | | | | | 7 |
|--------------------------------|----------------|---|-------------------------------|------------------------------------|---|
| (h) Weighteo | | (i) Effective | (i) Weighted Debt Cost | | |
| Outstandin Ratios | '9 (T | Cost Rate ables 2 and 3) | at t = N (h) * (i) | | |
| | 8.00% 002% | 3.95% 3.85% | 3.48% 0.46% | | |
| 100.0 | 000% | | 3.94% | ** | |
| | | | | | |
| | | | | | |
| (hh) Net Proceeds | 5 | (ii) Net Proceeds Ratio | (jj) Coupon Rate | (kk) Annual Interest | (II) Effective Cost Rat (Yield to Maturity at Issuance, t = 0 |
| \$ 545,247 \$ 74,437 | 7,429 7,647 | 99.1359 99.2502 | 0.03850 0.0376 | \$ 21,175,000 \$ 2,820,000 - | 3.95% 3.85% |
| \$ 619,685 | ,076 | | | \$ 23,995,000 | _ |





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

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

| Total Loan Amount | | \$ | 900,000,000 |
|-----------------------|-------------------------------------|-----|--------------|
| Internal Rate of Retu | | | 4.886348% |
| Based on following | Financial Formula ⁴ : | | |
| NPV = 0 = | $\sum_{t=1}^{N} C_t / (1 + IRR) pw$ | >Y(| (<i>t</i>) |

| Drigination Fees | | 7,780,954 |
|--------------------------------|---------------|---------------|
| - | | |
| ddition Origination Fees | | 15,125 |
| | | |
| | | |
| | | |
| Fotal Issuance Expense | | 7,796,079 |
| | = | |
| | | |
| | New Borrowing | Old Borrowing |
| evolving Credit Commitment Fee | 0.005 | 0.0050 |
| evolving Credit Commitment Fee | | 0.0037 |

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

| Start Image: Start | | 200 | 8 2008 | 3 2008 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|------------------------|----------------|--------------|--------------------------|--------------|---------|---------|---------|---------|---------|---------|---------|
| Image Norm E 199 1,000 | | 0.0000% | 6 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Band Montene Automa Mathematical Stress Str | | | | | | | | | | | | |
| Sate I diamon diamon <thdiamon< th=""> <thdiamon< th=""> diamon <t< th=""><th></th><th>6.13%</th><th>6 3.86%</th><th>b 4.05%</th><th>4.34%</th><th>2.12%</th><th>2.12%</th><th>2.12%</th><th>2.12%</th><th>2.12%</th><th>2.12%</th><th>2.12%</th></t<></thdiamon<></thdiamon<> | | 6.13% | 6 3.86% | b 4.05% | 4.34% | 2.12% | 2.12% | 2.12% | 2.12% | 2.12% | 2.12% | 2.12% |
| Noncons Interact Rate 3 50,000,00 Date 3, 3, 4 DONE South < | | \$ 450,000,000 |) | | | | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% |
| Review Interest Real S S S ONE ONE Image: S S S S S Review Interest Real S <td< th=""><th>Revolver Interest Rate</th><th>\$ 350,000,000</th><th>Draw 1</th><th>DONE</th><th></th><th></th><th>3.249%</th><th>4.50%</th><th>6.21%</th><th></th><th></th><th></th></td<> | Revolver Interest Rate | \$ 350,000,000 | Draw 1 | DONE | | | 3.249% | 4.50% | 6.21% | | | |
| Revolver interest Ret \$ 360,0000 Imm 4 DNE - Rotitow Disk + and 4 3.3 eV 4.5 m 6.2 th Revolver interest Ret \$ 360,0000 Dink 7 DNE - DNE - Control Control Control Control Revolver interest Ret \$ 360,0000 Dink 4 DNE - State 3 State 3 Control Control <thcontrol< th=""> Control Con</thcontrol<> | Revolver Interest Rate | \$ 350,000,000 | Draw 2, 3, 4 | DONE | | | 3.247% | 4.50% | 6.21% | | | |
| Revolver Interest Ret S S00.0000 Dev DONE S S00.0000 Dev DONE S00.000 Dev S00.0000 Dev DONE S00.0000 S00.0000 Dev S00.0000 Dev DONE S00.0000 S00.0000 Dev S00.0000 Dev DONE< F-R0 were Torrest and | Revolver Interest Rate | \$ 350,000,000 | Draw 5 | DONE | | | 3.251% | 4.50% | 6.21% | | | |
| Rever Nome < | Revolver Interest Rate | \$ 350,000,000 | Draw 6 | DONE - Roll over Draw 1 | and 4 | | 3.316% | 4.50% | 6.21% | | | |
| Revolver Interest Rate 3 350,000.00 Prive 9 ONE Image: Constraint of the second of the se | Revolver Interest Rate | \$ 350,000,000 | Draw 7 | DONE | | | 3.361% | 4.50% | 6.21% | | | |
| Revolver interest Rate S 350,000.00 Dow 10 DOME DOME S | Revolver Interest Rate | \$ 350,000,000 | Draw 8 | DONE - Roll over Draw 2, | 3 and 5 | | 3.422% | 4.50% | 6.21% | | | |
| Revolver Interest Rate \$ 360.000.000 Draw 11 DONE - Rel over Draw 6 and 9 3.488% 4.53% 6.21% Revolver Interest Rate \$ 450.000.000 Draw 12 DONE - Rel over Draw 7 and 8 3.388% 4.53% 6.21% Revolver Interest Rate \$ 450.000.000 Draw 13 DONE - Rel over Draw 7 and 8 3.389% 4.50% 6.21% Revolver Interest Rate \$ 450.000.000 Draw 15 DONE DONE 3.395% 4.50% 6.21% Revolver Interest Rate \$ 4450.000.000 Draw 15 DONE DONE 3.275% 4.50% 6.21% Revolver Interest Rate \$ 4450.000.000 Draw 15 DONE DONE 3.275% 4.50% 6.21% Revolver Interest Rate \$ 4450.000.000 Draw 17 DONE DONE 3.286% 4.50% 6.21% Revolver Interest Rate \$ 4450.000.000 Draw 17 DONE DONE 3.286% 4.50% 6.21% Revolver Interest Rate \$ 4450.000.000 Draw 17 DONE DONE 3.286% 4.50% 6.21% Revolver Interest Rate \$ 4450.000.000 Draw 18 | Revolver Interest Rate | \$ 350,000,000 | Draw 9 | DONE | | | 3.417% | 4.50% | 6.21% | | | |
| Revolver interest Rate S 450.000.00 Drw 12 DDNE - Rdi over Draw 10 3.418% 4.50% 6.21% Revolver interest Rate S 450.000.00 Drw 13 DDNE - Rdi over Draw 14 DDNE 3.39% 4.50% 6.21% Revolver interest Rate S 450.000.00 Drw 14 DDNE 3.39% 4.50% 6.21% Revolver interest Rate S 450.000.00 Drw 15 DDNE DDNE 3.275% 4.50% 6.21% Revolver interest Rate S 450.000.00 Drw 15 DDNE DDNE 3.275% 4.50% 6.21% Revolver interest Rate S 450.000.00 Drw 17 DDNE 3.28% 4.50% 6.21% Revolver interest Rate S 450.000.00 Drw 17 DDNE - Rdi over Draw 12 14 rdi 15 3.28% 4.50% 6.21% Revolver interest Rate S 450.000.00 Drw 17 DDNE - Rdi over Draw 12 rdi 15 3.28% 4.50% 6.21% Revolver interest Rate S 450.000.00 Drw 20 DDNE - Rdi over Draw 12 rdi 15 3.28% 4.50% 6.21% | Revolver Interest Rate | \$ 350,000,000 | Draw 10 | DONE | | | 3.348% | 4.50% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000.00 Driw 13 DONE - Roll over Draw 7 and 8 3.3898 4.595 6.21% Revolver Interest Rate \$ 450,000.00 Draw 14 DONE 3.27% 4.595 6.21% Revolver Interest Rate \$ 450,000.00 Draw 15 DONE Image: Control of the c | Revolver Interest Rate | \$ 350,000,000 | Draw 11 | DONE - Roll over Draw 6 | and 9 | | 3.498% | 4.50% | 6.21% | | | |
| Rovolver Interest Rate\$450,000,00Draw 14DONEDONE3.275%4.50%6.21%Revolver Interest Rate\$450,000,00Draw 15DONEDONE3.275%4.50%6.21%Revolver Interest Rate\$450,000,00Draw 17DONEDONE3.28%4.50%6.21%Revolver Interest Rate\$450,000,00Draw 17DONEDONE3.28%4.50%6.21%Revolver Interest Rate\$450,000,00Draw 17DONEDONE3.28%4.50%6.21%Revolver Interest Rate\$450,000,00Draw 18DONE - Roll over Draw 12, 14 and 153.286%4.50%6.21%Revolver Interest Rate\$450,000,000Draw 19DONEDONERoll over Draw 13 and 173.286%4.50%6.21%Revolver Interest Rate\$450,000,000Draw 19DONEDONERoll over Draw 14 and 193.328%6.21%Revolver Interest Rate\$450,000,000Draw 22DONE - Roll over Draw 17A and 193.312%6.21%Revolver Interest Rate\$450,000,000Draw 23DONEImage: Roll over Draw 14Image: Roll over Draw 24Image: Roll over Dra | Revolver Interest Rate | \$ 450,000,000 | Draw 12 | DONE - Roll over Draw 10 |) | | 3.418% | 4.50% | 6.21% | | | |
| Revolver Interest Rate\$450.000.000Draw 15DONEDONEImage: Constraint of the constraint | Revolver Interest Rate | \$ 450,000,000 | Draw 13 | DONE - Roll over Draw 7 | and 8 | | 3.398% | 4.50% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000,000 Draw 16 DONE - Roll over Draw 1 3.289% 4.50% 6.21% Revolver Interest Rate \$ 460,000,000 Draw 17 DONE 3.289% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 17 DONE - Roll over Draw 12, 14 and 15 3.289% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 17 DONE - Roll over Draw 12, 14 and 15 3.289% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 18 DONE - Roll over Draw 12, 14 and 17 3.289% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 18 DONE - Roll over Draw 13 and 17 3.289% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 20 DONE - Roll over Draw 17 and 19 3.289% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 22 DONE - Roll over Draw 17 and 19 3.312% 6.21% Revolver Interest Rate \$ 4 | Revolver Interest Rate | \$ 450,000,000 | Draw 14 | DONE | | | 3.275% | 4.50% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000,00 Draw 17 DONE 3.248% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 17A DONE - Roll over Draw 12, 14 and 15 3.286% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 18 DONE - Roll over Draw 13 and 17 3.286% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 19 DONE Content of the | Revolver Interest Rate | \$ 450,000,000 | Draw 15 | DONE | | | 3.275% | 4.50% | 6.21% | | | |
| Revolver interest Rate \$ 450,000,000 Draw 17A DONE - Roll over Draw 12, 14 and 15 3.286% 4.50% 6.21% Revolver interest Rate \$ 450,000,000 Draw 18 DONE - Roll over Draw 13 and 17 3.286% 4.50% 6.21% Revolver interest Rate \$ 450,000,000 Draw 19 DONE DONE Book 3.286% 4.50% 6.21% Revolver interest Rate \$ 450,000,000 Draw 19 DONE DONE DONE Revolver Draw 13 and 17 3.286% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 20 DONE - Roll over Draw 16 3.328% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 21 DONE - Roll over Draw 17A and 19 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 22 DONE - Roll over Draw 17A and 19 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 23 DONE Revolver Interest Rate \$ 450,000,000 Draw 24 DONE Roll over Draw 21, 22 and 23 3.12% 6.21% Revolver Interest Rate | Revolver Interest Rate | \$ 450,000,000 | Draw 16 | DONE - Roll over Draw 1 | 1 | | 3.289% | 4.50% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000,000 Draw 18 DONE - Roll over Draw 13 and 17 3.286% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 19 DONE DONE Control over Draw 10 3.286% 4.50% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 20 DONE - Roll over Draw 16 3.328% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 20 DONE - Roll over Draw 17A and 19 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 22 DONE - Roll over Draw 17A and 19 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 23 DONE DONE Revolver Draw 17A and 19 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 23 DONE Revolver Draw 18 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 23 DONE DONE Roll over Draw 1.22 and 23 Second Carl over Draw 2.12 and 23 Second Carl over Draw 2.12 and 23 Second Carl over Draw 2.12 and 23 Second Carl over Draw 2.1 and 2.2 and 2.3 and 2.2 and 2.3 and 2.2 and 2.3 and 3.16% Second Carl over Draw 2.1 and 2.3 and 3.16% Second Carl over Draw 2.1 and 3.3 and 3.16% | Revolver Interest Rate | \$ 450,000,000 | Draw 17 | DONE | | | 3.248% | 4.50% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000,000 Draw 19 DONE DONE ODNE | Revolver Interest Rate | \$ 450,000,000 | Draw 17A | DONE - Roll over Draw 12 | 2, 14 and 15 | | 3.286% | 4.50% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000,000 Draw 20 DONE - Roll over Draw 16 3.304% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 21 DONE - Roll over Draw 17A and 19 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 22 DONE - Roll over Draw 17A and 19 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 22 DONE - Roll over Draw 18 3.312% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 23 DONE DONE 3.222% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 24 DONE Roll over Draw 20 3.222% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 25 DONE Roll over Draw 21, 22 and 23 3.174% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 26 DONE Roll over Draw 25 3.169% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 27 DONE Roll over Draw 25 3.16% 6.21% Revolver Interest Rate \$ 450,000,000 Draw 27 DONE Roll over Draw 25 3.16% 6.21% | Revolver Interest Rate | \$ 450,000,000 | Draw 18 | DONE - Roll over Draw 1 | 3 and 17 | | 3.286% | 4.50% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000,000 Draw 21 DONE - Roll over Draw 17 and 19 And 19 Saturation of the second of the sec | Revolver Interest Rate | \$ 450,000,000 | Draw 19 | DONE | | | | 3.283% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000,000 Draw 22 DONE - Roll over Draw 18 Content of the content of | Revolver Interest Rate | \$ 450,000,000 | Draw 20 | DONE - Roll over Draw 10 | 6 | | | 3.304% | 6.21% | | | |
| Revolver Interest Rate\$ 450,000,00Draw 23DONEImage: Constraint of the second | Revolver Interest Rate | \$ 450,000,000 | Draw 21 | DONE - Roll over Draw 1 | 7A and 19 | | | 3.312% | 6.21% | | | |
| Revolver Interest Rate $450,000,000$ Draw 24DONE Roll over Draw 20 $and contraction cont$ | Revolver Interest Rate | \$ 450,000,000 | Draw 22 | DONE - Roll over Draw 18 | 3 | | | 3.312% | 6.21% | | | |
| Revolver Interest Rate $450,000,000$ Draw 24DONE Roll over Draw 20 $and contraction cont$ | Revolver Interest Rate | \$ 450.000.000 | Draw 23 | DONE | | | | 3.222% | 6.21% | | | |
| Revolver Interest Rate \$ 450,000,000 Draw 26 DONE Roll over Draw 25 Contraction State | | \$ 450,000,000 | Draw 24 | | | | | | | | | |
| Revolver Interest Rate \$ 450,000,000 Draw 27 DONE - Pay off Draw 26 And Control of the control | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | DONE | | | | 1.936% | | | | |

| | | | | GL '224100 | | GL '820204 | GL '181100/654106 | GL '820202 | | | |
|------------|-----|----------------------|---|----------------------------|-----------------------------|------------------|-------------------|------------|-----------------------------|-------------------------------|--|
| (A) | (B) | (C) | (D) | (E) | | (F) | (G) | (H) | (I) | | |
| Year | | Capital Expenditures | Principle Drawn In Quarter (\$000's) | Principle Drawn To Date | Outstanding Debt Balance | Interest Expense | Origination Fees | Commitment | Net Cash Flows (D-F-G-H) | Interest at effective rate | Amortization of origination fees and commitment fees |
| 2008 | | | | | | | | | | | |
| 12/24/2007 | Q4 | 68,183,000 | 10,000,000 | 10,000,000 | 10,000,000 | | 734,955.02 | | 9,265,045 | - | - |
| 01/31/2008 | Q1 | ,, | | 10,000,000 | 9,265,045 | | 31,013.00 | | (31,013) | 46,132 | 46,132 |
| 02/4/2008 | Q1 | | | 10,000,000 | 9,280,164 | | 69,578.45 | | (69,578) | 4,853 | 4,853 |
| 02/6/2008 | Q1 | | | 10,000,000 | 9,215,438 | | 137.50 | | (138) | 2,409 | 2,409 |
| 02/29/2008 | Q1 | | | 10,000,000 | 9,217,710 | | 2,960.00 | | (2,960) | 27,752 | 27,752 |
| 03/5/2008 | Q1 | | | 10,000,000 | 9,242,502 | | 125,384.16 | | (125,384) | 6,042 | 6,042 |
| 3/24/2008 | Q1 | 25,543,000 | | 10,000,000 | 9,123,160 | 155,047.57 | , | | (155,048) | 22,684 | (132,363) |
| 03/31/2008 | Q1 | | | 10,000,000 | 8,990,797 | | 17,011.00 | | (17,011) | 8,230 | 8,230 |
| 04/30/2008 | Q2 | | | 10,000,000 | 8,982,016 | | 197,269.56 | | (197,270) | | 35,289 |
| 05/19/2008 | Q2 | | | 10,000,000 | 8,820,035 | | 109,824.88 | | (109,825) | 21,931 | 21,931 |
| 6/23/2008 | Q2 | 20,509,000 | | 10,000,000 | 8,732,141 | 97,477.43 | | | (97,477) | | (57,439) |
| 06/26/2008 | Q2 | | | 10,000,000 | 8,674,702 | | 43,098.82 | | (43,099) | 3,402 | 3,402 |
| 06/30/2008 | Q2 | | | 10,000,000 | 8,635,005 | | 13,267.50 | | (13,268) | 4,516 | 4,516 |
| 08/8/2008 | Q3 | | | 10,000,000 | 8,626,253 | | 1,577.79 | | (1,578) | 44,084 | 44,084 |
| 08/13/2008 | Q3 | | | 10,000,000 | 8,668,760 | | 62,776.98 | | (62,777) | 5,667 | 5,667 |
| 8/15/2008 | Q3 | | 55,000,000 | 65,000,000 | 8,611,650 | 59,689.48 | 7,780,953.85 | | 47,159,357 | 2,251 | (57,438) |
| 8/20/2008 | Q3 | | | 65,000,000 | 55,773,258 | | 530.00 | | (530) | 36,461 | 36,461 |
| 8/25/2008 | Q3 | | | 65,000,000 | 55,809,189 | | 15,125.00 | | (15,125) | 36,485 | 36,485 |
| 9/3/2008 | Q3 | | | 65,000,000 | 55,830,549 | | 82,654.66 | | (82,655) | 65,714 | 65,714 |
| 9/8/2008 | Q3 | | | 65,000,000 | 55,813,609 | | 1,957.50 | | (1,958) | 36,487 | 36,487 |
| 9/11/2008 | Q3 | | | 65,000,000 | 55,848,138 | | 41,845.84 | | (41,846) | 21,903 | 21,903 |
| 9/15/2008 | Q3 | | (20,000,000) | 45,000,000 | 55,828,196 | 243,199.31 | | | (20,243,199) | 29,196 | (214,004) |
| 9/25/2008 | Q3 | | | 45,000,000 | 35,614,192 | | 7,525.25 | | (7,525) | 46,580 | 46,580 |
| 9/29/2008 | Q3 | | | 45,000,000 | 35,653,247 | | 98,058.08 | | (98,058) | | |
| 9/30/2008 | Q3 | 24,995,000 | | 45,000,000 | 35,573,834 | | 18,136.90 | 235,520.83 | (253,658) | | 4,650 |
| 10/2/2008 | Q4 | | 20,000,000 | 65,000,000 | 35,324,826 | | | 78,506.96 | 19,921,493 | 9,235 | 9,235 |
| 10/17/2008 | Q4 | | | 65,000,000 | 55,255,554 | | 2,030.03 | | (2,030) | 108,439 | 108,439 |
| 10/29/2008 | Q4 | | | 65,000,000 | 55,361,963 | | 266.90 | | (267) | | 86,901 |
| 11/19/2008 | Q4 | | | 65,000,000 | 55,448,597 | | 96,048.71 | | (96,049) | 152,404 | 152,404 |

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

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

| Total Loan Amount | | \$ | 900,000,000 |
|--------------------------------------|-------------------------------|--------------|-------------|
| Internal Rate of Return ¹ | 2 | | 4.886348% |
| Based on following Financia | | | |
| NPV = 0 = | $\sum_{Ct} Ct / (1 + IRR) pw$ | > Y (| (t) |
| t | =1 | | |

| (1) | |
|-----|--|

| - | | | | - | | | - | | | | | |
|-----|------------|----------|-------------|-----------------|-------------|-------------|--------------|--------------|--------------|--------------------------|-----------|-------------|
| | 11/21/2008 | Q4 | | | 65,000,000 | 55,504,952 | | 730.00 | | (730) | 14,511 | 14,511 |
| | 12/15/2008 | Q4 | | 25,000,000 | 90,000,000 | 55,518,734 | 718,999.31 | | | 24,281,001 | 174,431 | (544,569) |
| (1) | 1/6/2009 | Q1 | 42,068,000 | - | 90,000,000 | 79,974,165 | - | | 618,333.53 | (618,334) | 230,297 | 230,297 |
| | 2/17/2009 | Q1 | | 30,000,000 | 120,000,000 | 79,586,128 | - | | - | 30,000,000 | 438,097 | 438,097 |
| | 3/16/2009 | Q1 | 75,475,000 | 40,000,000 | 160,000,000 | 110,024,225 | 933,987.50 | | | 39,066,013 | 388,964 | (545,023) |
| | 3/25/2009 | Q1 | 10, 110,000 | - | 160,000,000 | 149,479,202 | 000,001.00 | | 1,100,000.00 | (1,100,000) | 175,942 | 175,942 |
| | 4/8/2009 | Q2 | | | 160,000,000 | 148,555,144 | | | 549,166.67 | (1,100,000) (549,167) | 272,085 | 272,085 |
| | | | | 50 000 000 | | | | | 549,100.07 | | | |
| | 5/15/2009 | Q2 | | 50,000,000 | 210,000,000 | 148,278,062 | 4 405 000 44 | | | 50,000,000 | 718,820 | 718,820 |
| | 6/16/2009 | Q2 | | 40,000,000 | 250,000,000 | 198,996,882 | 1,405,039.11 | | | 38,594,961 | 834,057 | (570,982) |
| | 6/30/2009 | Q2 | | - | 250,000,000 | 238,425,899 | | | | - | 436,686 | 436,686 |
| | 7/31/2009 | Q3 | | - | 250,000,000 | 238,862,586 | | | 453,194.44 | (453,194) | 969,797 | 969,797 |
| | 8/3/2009 | Q3 | | 30,000,000 | 280,000,000 | 239,379,188 | | | | 30,000,000 | 93,882 | 93,882 |
| | 9/4/2009 | Q3 | | 50,000,000 | 330,000,000 | 269,473,071 | | | | 50,000,000 | 1,129,444 | 1,129,444 |
| | 9/16/2009 | Q3 | | - | 330,000,000 | 320,602,515 | 1,596,826.11 | | | (1,596,826) | 503,245 | (1,093,581) |
| | 10/5/2009 | Q4 | | 45,000,000 | 375,000,000 | 319,508,934 | 207,916.06 | | | 44,792,084 | 794,450 | 586,534 |
| | 10/16/2009 | Q4 | | | 375,000,000 | 365,095,468 | · | | 321,250.00 | (321,250) | 525,294 | 525,294 |
| | 11/5/2009 | Q4 | | 30,000,000 | 405,000,000 | 365,299,512 | - | | - , | 30,000,000 | 956,176 | 956,176 |
| | 12/4/2009 | Q4 | | 50,000,000 | 455,000,000 | 396,255,688 | | | | 50,000,000 | 1,504,831 | 1,504,831 |
| | 12/16/2009 | Q4 | 73,715,000 | - | 455,000,000 | 447,760,519 | 1,374,479.16 | | | (1,374,479) | 702,843 | (671,636) |
| | 1/4/2010 | Q1 | 70,710,000 | | 455,000,000 | 447,088,883 | 1,074,470.10 | | 138,489.58 | (138,490) | 1,111,675 | 1,111,675 |
| | | | | 20,000,000 | 485,000,000 | | 892,331.11 | | 130,403.30 | | | |
| | 1/5/2010 | Q1 | | 30,000,000 | | 448,062,068 | | | | 29,107,669 | 58,568 | (833,764) |
| | 1/15/2010 | Q1 | | - | 485,000,000 | 477,228,304 | 440,625.00 | | 40,400,50 | (440,625) | 624,167 | 183,542 |
| | 1/25/2010 | Q1 | | (485,000,000) | - | 477,411,847 | 423,000.00 | | 18,489.58 | (485,441,490) | 624,407 | 201,407 |
| | 1/25/2010 | Q1 | | 450,000,000 | 450,000,000 | (7,405,236) | | 4,533,000.00 | | 445,467,000 | - | - |
| | 1/25/2010 | Q1 | | 45,000,000 | 495,000,000 | 438,061,764 | | 5,852,578.67 | | 39,147,421 | - | - |
| | 1/27/2010 | Q1 Q1 | | | 495,000,000 | 477,209,186 | | 6,979.59 | | (6,980) | 124,763 | 124,763 |
| | 2/3/2010 | | | | 495,000,000 | 477,326,969 | | 58,000.00 | | (58,000) | 436,922 | 436,922 |
| | 2/3/2010 | Q1 | | | 495,000,000 | 477,705,891 | | 5,500.00 | | (5,500) | - | - |
| | 2/5/2010 | Q1 | | | 495,000,000 | 477,700,391 | | 82,116.73 | 2,934.74 | (85,051) | 124,892 | 124,892 |
| | 2/12/2010 | Q1 | | 20,000,000 | 515,000,000 | 477,740,231 | | | | 20,000,000 | 437,300 | 437,300 |
| | 2/24/2010 | Q1 | | | 515,000,000 | 498,177,531 | | 23,770.00 | | (23,770) | 781,982 | 781,982 |
| | 3/10/2010 | Q1 | | 30,000,000 | 545,000,000 | 498,935,743 | | 90,000.00 | | 29,910,000 | 913,821 | 913,821 |
| | 3/17/2010 | Q1 | | - | 545,000,000 | 529,759,564 | | 195,720.20 | | (195,720) | 484,916 | 484,916 |
| | 3/26/2010 | Q1 | | 20,000,000 | 565,000,000 | 530,048,759 | | 17,821.04 | | 19,982,179 | 623,885 | 623,885 |
| | 4/1/2010 | Q2 | | 20,000,000 | 565,000,000 | 550,654,823 | | 17,021101 | 255,416.67 | (255,417) | 432,008 | 432,008 |
| | 4/5/2010 | Q2 | | | 565,000,000 | 550,831,415 | | 123,660.90 | 200,410.07 | (123,661) | 288,060 | 288,060 |
| | | | | | | | | | | | | |
| | 4/7/2010 | Q2 | | | 565,000,000 | 550,995,814 | | 201,250.00 | | (201,250) | 144,054 | 144,054 |
| | 4/8/2010 | Q2 | | 00,000,000 | 565,000,000 | 550,938,618 | | 224,587.75 | | (224,588) | 72,015 | 72,015 |
| | 4/12/2010 | Q1 | | 30,000,000 | 595,000,000 | 550,786,045 | | | | 30,000,000 | 288,036 | 288,036 |
| | 4/14/2010 | Q2 | | | 595,000,000 | 581,074,082 | | 194,134.74 | | (194,135) | 151,918 | 151,918 |
| | 4/21/2010 | Q2 | | | 595,000,000 | 581,031,865 | | 18,977.41 | | (18,977) | 531,848 | 531,848 |
| | 4/26/2010 | Q2 | | (65,000,000) | 530,000,000 | 581,544,735 | 369,573.75 | | | (65,369,574) | 380,177 | 10,603 |
| | 4/26/2010 | Q2 | | 65,000,000 | 595,000,000 | 516,555,339 | 55,920.56 | | | 64,944,079 | - | (55,921) |
| | 4/28/2010 | Q2 | | | 595,000,000 | 581,499,418 | - | 2,300.79 | | (2,301) | 152,029 | 152,029 |
| | 4/30/2010 | Q2 | | | 595,000,000 | 581,649,147 | | 2,156.70 | | (2,157) | 152,068 | 152,068 |
| | 5/7/2010 | Q2 | | 30,000,000 | 625,000,000 | 581,799,058 | | | | 30,000,000 | 532,550 | 532,550 |
| | 5/12/2010 | Q2 | | (80,000,000) | 545,000,000 | 612,331,608 | | | | (80,000,000) | 400,304 | 400,304 |
| | 5/12/2010 | Q2 | | 80,000,000 | 625,000,000 | 532,731,912 | 160,694.44 | | | 79,839,306 | - | (160,694) |
| | 5/12/2010 | Q2 | | 00,000,000 | 625,000,000 | 612,571,218 | 81,275.00 | | | (81,275) | _ | (81,275) |
| | 5/12/2010 | Q2 | | | 625,000,000 | 612,489,943 | 170,100.00 | | | (170,100) | | (170,100) |
| | | | | | | | 170,100.00 | 192 500 00 | | | 640 500 | |
| | 5/20/2010 | Q2 | | 00,000,000 | 625,000,000 | 612,319,843 | | 182,500.00 | | (182,500) | 640,599 | 640,599 |
| | 5/26/2010 | Q2 | | 20,000,000 | 645,000,000 | 612,777,942 | | | | 20,000,000 | 480,746 | 480,746 |
| | 6/14/2010 | Q2 | | | 645,000,000 | 633,258,687 | | 150,071.58 | | (150,072) | 1,574,581 | 1,574,581 |
| | 7/1/2010 | Q3 | | | 645,000,000 | 634,683,197 | | | 230,764 | (230,764) | 1,411,820 | 1,411,820 |
| | 7/2/2010 | Q3 | | | 645,000,000 | 635,864,253 | | 1,168.50 | - | (1,169) | 83,116 | 83,116 |
| | 7/7/2010 | Q3 | | 35,000,000 | 680,000,000 | 635,946,200 | | | | 35,000,000 | 415,741 | 415,741 |
| | 7/15/2010 | Q3 | | | 680,000,000 | 671,361,942 | 8,500,000.00 | | | (8,500,000) | 702,368 | (7,797,632) |
| | 7/26/2010 | Q3 | | (65,000,000) | 615,000,000 | 663,564,309 | | | | (65,000,000) | 954,726 | 954,726 |
| | 7/26/2010 | Q3 | | (20,000,000) | 595,000,000 | 599,519,036 | | | | (20,000,000) | - | _ |
| | 7/26/2010 | Q3 | | 115,000,000 | 710,000,000 | 579,519,036 | | | | 115,000,000 | - | - |
| | 7/26/2010 | Q3 | | ,,, | 710,000,000 | 694,519,036 | 115,798.33 | | | (115,798) | _ I | (115,798) |
| | 7/26/2010 | Q3 Q2 | | | 710,000,000 | 694,403,237 | 544,837.22 | | | (544,837) | _ | (544,837) |
| | 8/9/2010 | Q2 Q3 | | (35,000,000) | 675,000,000 | 693,858,400 | 107,415.00 | | | (35,107,415) | 1,270,829 | 1,163,414 |
| | 8/9/2010 | | | 35,000,000 | 710,000,000 | 660,021,814 | 107,413.00 | | | 35,000,000 | 1,210,023 | 1,100,414 |
| | | Q3 03 | | | | | 271 600 02 | | | | - | - |
| | 8/12/2010 | Q3 | | (30,000,000) | 680,000,000 | 695,021,814 | 271,680.83 | | | (30,271,681) | 272,581 | 900 |
| | 8/12/2010 | Q3 | | (80,000,000) | 600,000,000 | 665,022,714 | 699,608.89 | | | (80,699,609) | - | (699,609) |
| | 8/12/2010 | Q3 | | 110,000,000 | 710,000,000 | 584,323,106 | - | | | 110,000,000 | - | - |
| | 8/30/2010 | Q3 | | | 710,000,000 | 694,323,106 | - | 407,816.09 | | (407,816) | 1,635,445 | 1,635,445 |
| | 9/7/2010 | Q3 | | 30,000,000 | 740,000,000 | 695,550,735 | - | | | 30,000,000 | 727,674 | 727,674 |
| | 9/26/2010 | Q3 | | - | 740,000,000 | 726,278,408 | - | | | - | 1,805,872 | 1,805,872 |
| | 10/1/2010 | Q4 | | | 740,000,000 | 728,084,280 | | | 162,778 | (162,778) | 475,975 | 475,975 |
| | 10/8/2010 | Q4 | | 30,000,000 | 770,000,000 | 728,397,478 | - | | | 30,000,000 | 666,739 | 666,739 |
| | 10/26/2010 | Q4 | | (115,000,000) | 655,000,000 | 759,064,217 | 1,028,023.33 | | | (116,028,023) | 1,787,940 | 759,916 |
| | 10/26/2010 | Q4 | | 115,000,000 | 770,000,000 | 644,824,133 | | | | 115,000,000 | - | - |
| | 11/5/2010 | Q4 | | 30,000,000 | 800,000,000 | 759,824,133 | - | | | 30,000,000 | 993,774 | 993,774 |
| | 11/9/2010 | Q4 | | (35,000,000) | 765,000,000 | 790,817,908 | 305,721.11 | | | (35,305,721) | 413,562 | 107,841 |
| | 11/9/2010 | Q4 Q4 | | (30,000,000) | 735,000,000 | 755,925,749 | 171,937.50 | | | (30,171,938) | | (171,938) |
| | | | | | | | | | | | - | |
| | 11/9/2010 | Q4 | | (30,000,000) | 705,000,000 | 725,753,811 | 86,853.33 | | | (30,086,853) | - | (86,853) |
| | 11/9/2010 | Q4 | | 95,000,000 | 800,000,000 | 695,666,958 | | | | 95,000,000 | - | - |
| | 11/12/2010 | Q4 | | (110,000,000) | 690,000,000 | 790,666,958 | 955,215.56 | | | (110,955,216) | 310,092 | (645,123) |
| | 11/12/2010 | Q4 | | (30,000,000) | 660,000,000 | 680,021,835 | 18,946.67 | | | (30,018,947) | - | (18,947) |
| | 11/12/2010 | Q4 | | 140,000,000 | 800,000,000 | 650,002,888 | 5.83 | | | 139,999,994 | - | (6) |
| | 12/6/2010 | Q4 | | 20,000,000 | 820,000,000 | 790,002,882 | | | | 20,000,000 | 2,482,059 | 2,482,059 |
| | 12/23/2010 | Q4 | | -,,,,,,,,,,,,,- | 820,000,000 | 812,484,941 | | 8,281.46 | | (8,281) | 1,807,331 | 1,807,331 |
| | 1/3/2011 | Q1 | | | 820,000,000 | 814,283,991 | | 0,201110 | 140,277.78 | (140,278) | 1,171,579 | 1,171,579 |
| | | | | | | | 0.000.000 | | 140,211.10 | | | |
| | 1/18/2011 | Q1 | | | 820,000,000 | 815,315,292 | 9,000,000 | | | (9,000,000) | 1,600,050 | (7,399,950) |
| | 1/26/2011 | Q1 | | (115,000,000) | 705,000,000 | 807,915,342 | 966,600.56 | | | (115,966,601) | 845,228 | (121,373) |
| | 1/26/2011 | Q1 | | 115,000,000 | 820,000,000 | 692,793,969 | | | | 115,000,000 | - | - |
| | 2/9/2011 | Q1 | | (20,000,000) | 800,000,000 | 807,793,969 | 118,552.78 | | | (20,118,553) | 1,479,507 | 1,360,954 |
| | 2/9/2011 | Q1 | | (95,000,000) | 705,000,000 | 789,154,923 | 797,767.78 | | | (95,797,768) | - | (797,768) |
| - | | | | | | | | | | - | • | - |

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

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

| Total Loan Amount | | \$ | 900,000,000 |
|-----------------------|-------------------------------------|-----|-------------|
| Internal Rate of Retu | | | 4.886348% |
| Based on following I | Financial Formula ² : | | |
| NPV = 0 = | $\sum_{t=1}^{N} C_t / (1 + IRR) pw$ | >Y(| (t) |

| Drigination Fees Drigination Fees | | 7,780,954 |
|-----------------------------------|---------------|---------------|
| - | | |
| ddition Origination Fees | | 15,125 |
| | | |
| | | |
| Total Issuance Expense | | 7,796,079 |
| | | |
| | New Borrowing | Old Borrowing |
| Revolving Credit Commitment Fee | 0.005 | 0.0050 |
| Revolving Credit Commitment Fee | | 0.0037 |

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

| 2/9/2011 | Q1 | 115,000,000 | 820,000,000 | 693,357,156 | | | | 115,000,000 | - | - |
|------------|----|---------------|-------------|-------------|--------------|----------|------------|---------------|------------|-------------|
| 2/14/2011 | Q1 | (140,000,000) | 680,000,000 | 808,357,156 | 1,201,215.56 | | | (141,201,216) | 528,453 | (672,763) |
| 2/14/2011 | Q1 | 140,000,000 | 820,000,000 | 667,684,393 | | | | 140,000,000 | - | - |
| 2/16/2011 | Q1 | | 820,000,000 | 807,684,393 | | 3,098.63 | | (3,099) | 211,164 | 211,164 |
| 4/1/2011 | Q2 | | 820,000,000 | 807,892,458 | | | 97,777.78 | (97,778) | 4,659,577 | 4,659,577 |
| 4/14/2011 | Q2 | 10,000,000 | 830,000,000 | 812,454,257 | | | - | 10,000,000 | 1,381,663 | 1,381,663 |
| 4/26/2011 | Q2 | (115,000,000) | 715,000,000 | 823,835,920 | 949,900.00 | | | (115,949,900) | 1,293,164 | 343,264 |
| 4/26/2011 | Q2 | 115,000,000 | 830,000,000 | 709,179,184 | - | | | 115,000,000 | - | - |
| 5/9/2011 | Q2 | (115,000,000) | 715,000,000 | 824,179,184 | 941,620.00 | | | (115,941,620) | 1,401,603 | 459,983 |
| 5/9/2011 | Q2 | (140,000,000) | 575,000,000 | 709,639,166 | 1,081,920.00 | | | (141,081,920) | - | (1,081,920) |
| 5/9/2011 | Q2 | (10,000,000) | 565,000,000 | 568,557,246 | 22,375.00 | | | (10,022,375) | - | (22,375) |
| 5/9/2011 | Q2 | 235,000,000 | 800,000,000 | 558,534,871 | - | | | 235,000,000 | - | - |
| 5/16/2011 | Q2 | (235,000,000) | 565,000,000 | 793,534,871 | 145,034.17 | | | (235,145,034) | 726,363 | 581,329 |
| 5/16/2011 | Q2 | 235,000,000 | 800,000,000 | 559,116,200 | - | | | 235,000,000 | - | - |
| 5/23/2011 | Q2 | (235,000,000) | 565,000,000 | 794,116,200 | 144,805.69 | | | (235,144,806) | 726,895 | 582,089 |
| 5/23/2011 | Q2 | 50,000,000 | 615,000,000 | 559,698,289 | | | | 50,000,000 | - | - |
| 5/26/2011 | Q2 | (115,000,000) | 500,000,000 | 609,698,289 | 307,912.50 | 233,657 | | (115,541,569) | 239,118 | (68,795) |
| 6/23/2011 | Q2 | (50,000,000) | 450,000,000 | 494,395,838 | 88,994.45 | | - | (50,088,994) | 1,812,670 | 1,723,675 |
| 6/23/2011 | Q2 | 20,000,000 | 470,000,000 | 446,119,513 | - | | - | 20,000,000 | - | - |
| 7/6/2011 | Q3 | | 470,000,000 | 466,119,513 | | | 171,736.11 | (171,736) | 792,685 | 792,685 |
| 7/15/2011 | Q3 | | 470,000,000 | 466,740,462 | 9,000,000 | | | (9,000,000) | 549,369 | (8,450,631) |
| 7/25/2011 | Q3 | (20,000,000) | 450,000,000 | 458,289,831 | 34,417.78 | | - | (20,034,418) | 599,398 | 564,980 |
| 10/18/2011 | Q4 | | 450,000,000 | 438,854,811 | | | 290,416.67 | (290,417) | 4,902,813 | 4,902,813 |
| 1/17/2012 | Q1 | | 450,000,000 | 443,467,207 | 9,000,000 | | | (9,000,000) | 5,306,145 | (3,693,855) |
| 3/2/2012 | Q1 | | 450,000,000 | 439,773,352 | | 3,070.00 | | (3,070) | 2,594,240 | 2,594,240 |
| 7/15/2012 | Q3 | | 450,000,000 | 442,364,522 | 9,000,000 | | | (9,000,000) | 7,874,847 | (1,125,153) |
| 1/15/2013 | Q1 | | 450,000,000 | 441,239,369 | 9,000,000 | | | (9,000,000) | 10,740,283 | 1,740,283 |
| 7/15/2013 | Q3 | | 450,000,000 | 442,979,652 | 9,000,000 | | | (9,000,000) | 10,604,752 | 1,604,752 |
| 1/15/2014 | Q1 | | 450,000,000 | 444,584,404 | 9,000,000 | | | (9,000,000) | 10,821,705 | 1,821,705 |
| 7/15/2014 | Q3 | | 450,000,000 | 446,406,108 | 9,000,000 | | | (9,000,000) | 10,686,780 | 1,686,780 |
| 1/15/2015 | Q1 | (450,000,000) | - | 448,092,888 | 9,000,000 | | | (459,000,000) | 10,907,105 | 1,907,105 |
| | | | | | | | | , | - | - |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Commitment fees for 4th quarter 2008

Attachment 3

Accounting of Transfers Between CWIP and Plant In Service

May 16, 2022

Trans-Allegheny Interstate Line Company Detail Transfers from CWIP to Plant in Service 2021 Reconciliation of Transmission Revenue Requirement Formula Rate

| Work Order ID | Work Order Number | FERC Account 101/106 Sub-Account | Project / Description | Amount | Date of Transfer from CWIP to Plant in Service |
|---------------|-------------------------------------|-------------------------------------|--|--|--|
| | | | TrAIL Projects | | |
| | | | 502 Junction to Territorial Line | | |
| 13412255 | 478229242 | 35022, 35400, 35610, 35500, 35620 | Line Construction 2 | 18,616.60 | February 1, 2021 |
| 13418596 | 478437863 | 35022, 35400, 35500, 35610, 35620 | Line Construction 1 | 3,000.00 | January 1, 2021 |
| 15920252 | 3432441748 | 35300 | 502 Junction SS-Repl 2 SEL-1102 | (23,118.07) | September 1, 2020 |
| 16568908 | 3511014894 3511014894 | 35610 35610 | Loudoun-Meadow Brook 500 kV-FAA Ligh Loudoun-Meadow Brook 500 kV-FAA Ligh Total | (4,746.84) (613,738.54) (618,485.38) | January 1, 2021 February 1, 2021 |
| 16568910 | 3511014853 3511014853 | 35610 35610 | Meadow Brook Mount Storm 500 kV-FAA Meadow Brook Mount Storm 500 kV-FAA Total | (4,547.45) (172,072.67) (176,620.12) | January 1, 2021 February 1, 2021 |
| 16568926 | 3511014868 3511014868 | 35610 35610 | Meadow Brook Mount Storm 500 kV-FAA Meadow Brook Mount Storm 500 kV-FAA Total | (1,734.39) (224,587.87) (226,322.26) | January 1, 2021 February 1, 2021 |
| 16620587 | 3517790565 | 35610 | Loudoun-Meadow Brook 500 kV (535)-up | 513.95 | January 1, 2021 |
| 16620594 | 3517790675 | 35610 | Meadow Brook Mount Storm 500 kV (529) | (6.73) | January 1, 2021 |
| 16754142 | 3532293565 | 35300 | 502 JCT-Repl Control DeviseMaster D | (9,619.07) | September 1, 2020 |
| 16909154 | 3550420585 | 35610, 35620 | TrAIL Work Order Unitization | (640.59) | March 1, 2020 |
| TRAL0001 | 666167888 666167888 | 36520 36520 | Accounting Work Order Accounting Work Order Total | (411,878.65) (1,274.83) (413,153.48) | August 1, 2021 September 1, 2021 |
| | | | Total 502 Junction to Territorial Line | (1,445,835.15) | |
| | | | Other Projects | | |
| 13302963 | 511281437 511281437 511281437 | 35210, 35300 35300 35300 | Mansfield-Everts Dr-Build new 345/1 Mansfield-Everts Dr-Build new 345/2 Mansfield-Everts Dr-Build new 345/3 Total | (1,101.41) 18,749.00 94,289.65 111,937.24 | February 1, 2021 May 1, 2021 July 1, 2021 |

| 506387055 | 35300 | Altoona Sub - Instal 250 MVAR SVC | 169.93 July 1, 2021 |
|-----------|-------|-----------------------------------|---------------------|
|-----------|-------|-----------------------------------|---------------------|

13356601

| | 477989701 477989701 477989701 | 35500, 3610, 35620 35500, 3610, 35621 35500, 3610, 35622 | Osage-Whiteley(WP) - 8.5mi new 138k Osage-Whiteley(WP) - 8.5mi new 138k Osage-Whiteley(WP) - 8.5mi new 138k | 27,312.21 1,015.64 290.18 | April 1, 2021 May 1, 2021 June 1, 2021 |
|----------|-------------------------------------|--|---|---------------------------------|--|
| 13395935 | | | Total | 28,618.03 | |
| | 47798703 | 35500, 35610 | Osage-Whiteley(MP) - 5.8 mi new 138 | 54.00 | February 1, 2021 |
| | 47798703 | 35500, 35611 | Osage-Whiteley(MP) - 5.8 mi new 139 | 725.46 | March 1, 2021 |
| | 47798703 | 35500, 35612 | Osage-Whiteley(MP) - 5.8 mi new 140 | 267.74 | April 1, 2021 |
| | 47798703 | 35500, 35613 | Osage-Whiteley(MP) - 5.8 mi new 141 | 163.62 | May 1, 2021 |
| | 47798703 | 35500, 35614 | Osage-Whiteley(MP) - 5.8 mi new 142 | 148.74 | July 1, 2021 |
| 13395937 | | | Total | 1,359.56 | |
| 13432501 | 485228654 | 35300 | Potter 115 kV (WP)-Install two 12.5 | 100,489.51 | June 1, 2021 |
| 13547208 | 523690351 | 35220, 35300 | Pierce Brook Sub: Install 345/230 kV | 1,093.00 | June 1, 2021 |
| 13575877 | 500926008 | 35300 | Doubs SS - Install #4 Cap | 230.75 | July 1, 2021 |
| 14097794 | 536139128 | 35210, 35300 | SS - Claysburg 115 kV Ring Bus - RT | 1,180.09 | December 1, 2021 |
| | 540699748 | 35210, 35220, 35300 | Erie South: Install +250/-100 MVAR | 720.74 | January 1, 2021 |
| | 540699748 | 35210, 35220, 35301 | Erie South: Install +250/-100 MVAR | 558.78 | April 1, 2021 |
| | 540699748 | 35210, 35220, 35302 | Erie South: Install +250/-100 MVAR | 10.35 | June 1, 2021 |
| 14197715 | | 35210, 35220, 35303 | Erie South: Install +250/-100 MVAR | 5,936.80 | July 1, 2021 |
| | | | Total | 7,226.67 | |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | January 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | February 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | March 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | April 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | May 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | June 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | July 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | August 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | September 1, 2021 |
| | 545657671 | 35220, 35300 | Trail- Const New Richwood Hill SS fo Trail- Const New Richwood Hill SS fo | 876.00 | October 1, 2021 |
| | 545657671 | 35220, 35300 35220, 35300 | Trail- Const New Richwood Hill SS fo | 876.00 | November 1, 2021 |
| 14276743 | 545657671 | JJZZU, JJJU | Total | 876.00 10,512.00 | December 1, 2021 |
| 142/0/43 | | | iolai | 10,512.00 | |
| 14435971 | | 35300 | | 638.20 | July 1, 2021 |

| | 6805555010 | 25500 25610 25000 | Oak Mound Walde Bun #1 | 15 260 08 | Jonuary 1, 2021 |
|------------------------|-------------|---------------------|--------------------------------------|----------------|-------------------|
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 15,260.98 | January 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 17,350.45 | February 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 15,832.09 | March 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 26,695.37 | April 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 24,648.77 | May 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 21,948.70 | June 1, 2021 |
| | | | | | |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 18,208.04 | July 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 20,228.33 | August 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 18,235.67 | September 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 14,919.69 | October 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 18,870.51 | November 1, 2021 |
| | 6895555910 | 35500, 35610, 35900 | Oak Mound - Waldo Run #1 | 6,206.70 | December 1, 2021 |
| 14464108 | 0893333910 | 55500, 55010, 55500 | Total | 218,405.30 | December 1, 2021 |
| 14404100 | | | Total | 218,405.30 | |
| | | | | | |
| 14490072 | 696302028 | 35210, 35220, 35300 | Warren: Install 4 breaker 230Kv | 4,698.80 | July 1, 2021 |
| | | | | | |
| 14528199 | 711507286 | 35220, 35300 | Joffre Substation - Construct 138kv | 9,074.00 | August 1, 2021 |
| | | | | | |
| 14744354 | 774109402 | 35300 | 502 Junction-Repl Arresters on Bank | (21,586.52) | August 1, 2021 |
| 1, 1, 1, 1, 1, 0, 0, 1 | // 1203 102 | 00000 | | (==)00010=) | , lagaet 1, 2021 |
| | 010100000 | 25200 | Marchell David Last MDLO Davida | 242.65 | March 4, 0004 |
| | 819168369 | 35300 | Meadow Brook-Inst MPLS Router | 212.65 | March 1, 2021 |
| | 819168369 | 35300 | Meadow Brook-Inst MPLS Router | 2,257.70 | April 1, 2021 |
| | 819168369 | 35300 | Meadow Brook-Inst MPLS Router | 3,106.25 | May 1, 2021 |
| | 819168369 | 35300 | Meadow Brook-Inst MPLS Router | 5,451.69 | June 1, 2021 |
| | 819168369 | 35300 | Meadow Brook-Inst MPLS Router | 410.97 | July 1, 2021 |
| | 819168369 | 35300 | Meadow Brook-Inst MPLS Router | 1,698.41 | - |
| | | | | | August 1, 2021 |
| | 819168369 | 35300 | Meadow Brook-Inst MPLS Router | (1,027.98) | September 1, 2021 |
| 15045134 | | | Total | 12,109.69 | |
| | | | | | |
| | 819169432 | 35300 | 502 Junction-Inst MPLS Router | 837.37 | April 1, 2021 |
| | 819169432 | 35300 | 502 Junction-Inst MPLS Router | (86,289.17) | June 1, 2021 |
| | | | | | |
| | 819169432 | 35300 | 502 Junction-Inst MPLS Router | (1,577.26) | July 1, 2021 |
| | 819169432 | 35300 | 502 Junction-Inst MPLS Router | 1,027.44 | August 1, 2021 |
| | 819169432 | 35300 | 502 Junction-Inst MPLS Router | 1,325.50 | September 1, 2021 |
| | 819169432 | 35300 | 502 Junction-Inst MPLS Router | 2,107.19 | October 1, 2021 |
| | 819169432 | 35300 | 502 Junction-Inst MPLS Router | 2,086.13 | November 1, 2021 |
| | 819169432 | 35300 | 502 Junction-Inst MPLS Router | 1,141.74 | December 1, 2021 |
| 150/5170 | 010100402 | 33300 | | | December 1, 2021 |
| 15045170 | | | Total | (79,341.06) | |
| | | | | | |
| | 3372644736 | 35300 | Black oak SVC-Inst MPLS Equipment | 467.19 | January 1, 2021 |
| | 3372644736 | 35300 | Black oak SVC-Inst MPLS Equipment | 534.83 | February 1, 2021 |
| | 3372644736 | 35300 | Black oak SVC-Inst MPLS Equipment | 10,471.24 | March 1, 2021 |
| | 3372644736 | 35300 | Black oak SVC-Inst MPLS Equipment | (1,488.41) | April 1, 2021 |
| | | | | | • |
| | 3372644736 | 35300 | Black oak SVC-Inst MPLS Equipment | 110.00 | June 1, 2021 |
| | 3372644736 | 35300 | Black oak SVC-Inst MPLS Equipment | 460.66 | July 1, 2021 |
| | 3372644736 | 35300 | Black oak SVC-Inst MPLS Equipment | 1,024.27 | August 1, 2021 |
| | 3372644736 | 35300 | Black oak SVC-Inst MPLS Equipment | (1,090.78) | September 1, 2021 |
| 15435857 | | | Total | 10,489.00 | • |
| | | | | 10,100.00 | |
| | 227502007 | 25200 | Main ashung Damata and fan 71.000 | 472.24 | February 4, 0004 |
| | 3375029227 | 35300 | Mainesburg-Remote end for Z1-069 | 473.21 | February 1, 2021 |
| | 3375029227 | 35300 | Mainesburg-Remote end for Z1-070 | (223.39) | March 1, 2021 |
| 15454982 | | | Total | 249.82 | |
| | | | | | |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 4,764.84 | January 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 8,964.32 | February 1, 2021 |
| | | | | | - |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 25,819.92 | March 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 19,422.37 | April 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 28,531.72 | May 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 149,143.78 | June 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 21,279.50 | July 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 5,646.23 | August 1, 2021 |
| | | | | | • |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 9,028.11 | September 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 7,292.38 | October 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | (590.92) | November 1, 2021 |
| | 3382211383 | 35400 | Buckhannon Falls-Rider GlenFalls | 5,936.67 | December 1, 2021 |
| 15504855 | | | Total | 285,238.92 | |
| | | | | | |
| | 3497808854 | 35300 | Hunterstown SVC: Security SALTO | (1,002.06) | January 1, 2021 |
| | | | , , | | • |
| | 3497808854 | 35300 | Hunterstown SVC: Security SALTO | (1,765.04) | February 1, 2021 |
| | 3497808854 | 35300 | Hunterstown SVC: Security SALTO | 466.89 | December 1, 2021 |
| 15711074 | | | Total | (2,300.21) | |
| | | | | | |
| 15801970 | 3417152395 | 35300 | Flint Run SS - New 500/138 kV | 100,341,004.52 | December 1, 2021 |
| | 0 | | | | |
| 1500000 | 2417152442 | 25200 | Flint Dun SS Now MDLS and SCADA | 120712 7 | December 1, 2021 |
| 15802094 | 3417152442 | 35300 | Flint Run SS - New MPLS and SCADA | 129713.7 | December 1, 2021 |
| | | | | | |
| 15802349 | 3417165054 | 35300 | Harrison SS- Repl Belmont Relaying | 689,720.80 | December 1, 2021 |
| | | | | | |
| 15802372 | 3417168029 | 35500, 35610 | Flint Run-Waldo Run 138 kV (No 2) | 15,589,632.22 | December 1, 2021 |
| | | | | | |
| 10000070 | 2447400005 | 25500 25610 | Fligt Due Wolds Due 1201// (No. 1) | | December 1, 2021 |
| 15802375 | 3417168005 | 35500, 35610 | Flint Run-Waldo Run 138kV (No 1) | 16,043,509.02 | December 1, 2021 |
| | | | | | |
| 15802407 | 15802407 | 35300 | Belmont SS-Repl Harrison Relaying | 568,269.73 | December 1, 2021 |
| | | | | | |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 7,798,677.53 | March 1, 2021 |
| | | | _ | | |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 154,190.33 | April 1, 2021 |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 240,965.97 | May 1, 2021 |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 85,330.99 | June 1, 2021 |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 17,242.36 | July 1, 2021 |
| | | | - | | - |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 54,335.33 | August 1, 2021 |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 271.69 | September 1, 2021 |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 1,662.36 | October 1, 2021 |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 16,709.46 | November 1, 2021 |
| | | | C C | | |
| | 3417165128 | 35300 | Waldo Run SS-add 138 kV 3 brk string | 5,609.22 | December 1, 2021 |
| 15802428 | | | Total | 8,374,995.24 | |
| | | | | | |

| 16754142 16909154 | 3532293565 3532293565 3532293565 3532293565 3532293565 3532293565 3532293565 3532293565 3550420585 | 35300 35300 35300 35300 35300 35300 35300 35300, 35400, 35500, 35300 | 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D Total TrAIL Work Order Unitization TrAIL Work Order Unitization Total | 88,989.21 104,998.59 13,815.24 (2,182.54) (2,735.11) 297.30 61.79 203,244.48 (121,055.69) 13,508.29 (107,547.40) | May 1, 2021 June 1, 2021 July 1, 2021 August 1, 2021 September 1, 2021 October 1, 2021 November 1, 2021 March 1, 2021 June 1, 2021 |
|----------------------|--|--|---|--|--|
| 16754142 | 3532293565 3532293565 3532293565 3532293565 3532293565 3532293565 | 35300 35300 35300 35300 35300 35300 | 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D Total | 104,998.59 13,815.24 (2,182.54) (2,735.11) 297.30 61.79 203,244.48 | June 1, 2021 July 1, 2021 August 1, 2021 September 1, 2021 October 1, 2021 November 1, 2021 |
| 16754142 | 3532293565 3532293565 3532293565 3532293565 3532293565 | 35300 35300 35300 35300 35300 35300 | 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D | 104,998.59 13,815.24 (2,182.54) (2,735.11) 297.30 61.79 | June 1, 2021 July 1, 2021 August 1, 2021 September 1, 2021 October 1, 2021 |
| | 3532293565 3532293565 3532293565 3532293565 3532293565 | 35300 35300 35300 35300 35300 | 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D | 104,998.59 13,815.24 (2,182.54) (2,735.11) 297.30 | June 1, 2021 July 1, 2021 August 1, 2021 September 1, 2021 October 1, 2021 |
| | 3532293565 3532293565 3532293565 | 35300 35300 35300 | 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D | 104,998.59 13,815.24 (2,182.54) | June 1, 2021 July 1, 2021 August 1, 2021 |
| | 3532293565 3532293565 | 35300 35300 | 502 JCT-Repl Control DeviseMaster D 502 JCT-Repl Control DeviseMaster D | 104,998.59 13,815.24 | June 1, 2021 July 1, 2021 |
| | 3532293565 | 35300 | 502 JCT-Repl Control DeviseMaster D | 104,998.59 | June 1, 2021 |
| | | | | | - |
| | | | | | May 4, 0004 |
| 16689099 | 3573012992 | | RIDER- Wiring chanfes & inst MPLS | 19,700.05 | December 1, 2021 |
| 16397760 16573287 | 3490446328 3511789632 | | Black Oak SVC - Instll Security RADA 502 JCT- On line Equipment Monitorin | 872,322.83 158,026.42 | December 1, 2021 December 1, 2021 |
| 16105456 | 3452358055 | | Flint Run-Waldo Run 138Kv No. 1 | 2,652,959.39 | December 1, 2021 |
| 16105399 | 3452358036 | 35011 | Real Est-Acquire New Flint Run 500k | 2,318,096.10 | December 1, 2021 |
| 16095556 | | | Total | 1,213.75 | |
| | 3512410697 3512410697 | | Penelec - Spare Breaker Penelec - Spare Breaker | 180.77 1,032.98 | April 1, 2021 July 1, 2021 |
| 16052739 | | | Total | (5,025.98) | |
| | 3445901323 | | Mainsburg SS- Repl Cybertec New RT | (335.25) | November 1, 2021 |
| | 3445901323 | | Mainsburg SS- Repl Cybertec New RT | 192.52 | October 1, 2021 |
| | 3445901323 | | Mainsburg SS- Repl Cybertec New RT | 523.96 | September 1, 2021 |
| | 3445901323 | | Mainsburg SS- Repl Cybertee New RT | (1,874.33) | August 1, 2021 |
| | 3445901323 3445901323 | | Mainsburg SS- Repl Cybertec New RT | 829.16 | July 1, 2021 |
| | 3445901323 3445901323 | | Mainsburg SS- Repl Cybertec New RT Mainsburg SS- Repl Cybertec New RT | (12,434.81) 7,952.93 | April 1, 2021 June 1, 2021 |
| | 3445901323 | | Mainsburg SS- Repl Cybertec New RT | 119.84 | February 1, 2021 |
| 15956976 | | | Total | (2,392.16) | |
| | 3449461233 | | Conemaugh SS-Operational Meter Brk | (2,811.05) | March 1, 2021 |
| | 3449461233 3449461233 | | Conemaugh SS-Operational Meter Brk Conemaugh SS-Operational Meter Brk | (24.22) 443.11 | January 1, 2021 February 1, 2021 |
| 15922761 | 3432749693 | | Cabot SS-Repl SEL-1102 | (6.14) | January 1, 2021 |
| 15922758 | 3432749643 | | Wylie Ridge SS-Repl SAM-900 | (4,854.34) | April 1, 2021 |
| 15920253 | | | Total | (13,360.78) | |
| | 3432441758 | | 502 Junction SS-GE-D 60 Line Rely | 1,233.29 | July 1, 2021 |
| | 3432441758 | | 502 Junction SS-GE-D 60 Line Rely | (14,594.07) | June 1, 2021 |
| 15880949 | 3428057841 | | Mainsburg SS - Install MPLS | 148,042.83 | January 1, 2021 |
| 15820442 | 3575627183 | | 502 Jct SS - coax cable replacement | 10,463.85 | December 1, 2021 |
| 15815914 | 3419116492 | | Equip Investigate/Repair Miscella Total | 564.62 (108,607.17) | August 1, 2021 |
| | 3419116492 | | Equip Investigate/Repair Miscella | 141.16 | July 1, 2021 |
| | 3419116492 | | Equip Investigate/Repair Miscella | (143,866.67) | June 1, 2021 |
| | 3419116492 | | Equip Investigate/Repair Miscella | 2,753.70 | May 1, 2021 |
| | 3419116492 | | Equip Investigate/Repair Miscella | (333,695.26) | April 1, 2021 |
| | 3419116492 | | Equip Investigate/Repair Miscella | 258,382.25 | March 1, 2021 |
| | 3419116492 3419116492 | 35300 35300 | Equip Investigate/Repair Miscella Equip Investigate/Repair Miscella | 107,010.27 102.76 | January 1, 2021 February 1, 2021 |