



July 30, 2021

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

**Re: The Dayton Power and Light Company,
Docket No. ER21-2564-000
Compliance Filing re: ER20-1068-000**

Dear Secretary Bose:

The Dayton Power and Light Company (“DP&L” or “AES Ohio”) submits for electronic filing¹ in eTariff format in the above referenced docket the documents described below, which are filed in compliance with the directives of the Federal Energy Regulatory Commission’s (“FERC” or “Commission”) Order on Paper Hearing dated July 15, 2021, in Docket No. ER20-1068-000.² An effective date of October 3, 2020, is requested.

On August 17, 2020, the Commission issued an order, which authorized or authorized with modifications, certain incentives that DP&L had requested be reflected in its transmission formula rate,³ and also suspended for five months and left unresolved pending a paper hearing the single issue of whether DP&L was eligible for a 50 basis point adder to its Return on Equity (“ROE”) to recognize its continued membership in PJM.⁴ As further background, DP&L’s transmission formula rate is part of the PJM Open Access Transmission Tariff (“OATT”), at

¹ Pursuant to Order No. 714, this filing is being submitted by PJM Interconnection L.L.C. (“PJM”) on behalf of DP&L as part of an XML filing package that conforms with the Commission’s regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Tariff. Thus, DP&L has requested that PJM submit this compliance filing in the eTariff system as part of PJM’s electronic Intra PJM Tariff.

² *The Dayton Power and Light Company*, Docket No. ER20-1068-000, 176 FERC ¶ 61,025 (July 15, 2021) (the “Paper Hearing Order”).

³ *The Dayton Power and Light Company*, Docket No. ER20-1068-000, Docket Nos. ER20-1068-000 and ER20-2100-000, 172 FERC ¶ 61,140 at Ordering Paragraphs (A) and (B) (Aug. 17, 2020).

⁴ *Id.* at Ordering Paragraph (D).

Attachment H-15A, which was most recently refiled on May 5, 2021, with an effective date of May 3, 2020, in compliance with a Commission order approving a Settlement in Docket No. ER20-1150-001.⁵

The effect of the Paper Hearing Order in this docket as it interrelates with the transmission formula rate settlement approved in Docket No. ER20-1150-001 is that the rates charged for network integrated transmission services (“NITS”) received by customers with load in the PJM Dayton Zone from October 3, 2020 through June 30, 2021 are higher than the approved rates.⁶ Specifically, the settlement in Docket No. ER20-1150-001 established a base return on equity of 9.85%, with a proviso reflected in a note that an adder to the return on equity was being applied up to a Settlement-specified overall cap of 9.99% pending the Commission’s resolution of the incentive that was at issue in the paper hearing in the instant proceeding.

The Paper Hearing Order will cause the rates charged by PJM for NITS in the Dayton Zone to change and, if unmodified, will also cause DP&L through PJM to pay refunds to transmission customers receiving NITS from October 3, 2020 through June 30, 2021, the filed OATT, Attachment H-15A itself does not change. The base return on equity component reflected in that tariff as currently on file is specified at 9.85% with a footnote describing the incentive ROE adder that was suspended and in effect pending the resolution of the paper hearing in this proceeding. Neither that base return on equity number nor the footnote need to be changed. The compliance filing here is being made simply to ensure that the metadata for Attachment H-15A correctly reflects an October 3, 2020, effective date consistent with the Paper Hearing Order.

The current e-tariff does include a cover page from the compliance filing in Docket No. ER20-2150-000 that was part of the compliance filing but should not have been incorporated into the e-tariff system. This compliance filing deletes that cover page.

TARIFF DOCUMENTS ATTACHED

1. Clean version of PJM Open Access Transmission Tariff (“OATT”) Attachment H-15A, with an effective date of October 3, 2020.

2. A red-line Attachment H-15A, which shows as its only change the deletion of a cover page that was part of an earlier filing and should not have been incorporated into the e-tariff record.

⁵ *The Dayton Power and Light Company*, Docket No. ER20-1150-001, 175 FERC ¶ 61,021 (Apr. 15, 2021) (the “Formula Rate Settlement Order”).

⁶ PJM bills for transmission service in arrears. So, the last invoices charged by PJM that will reflect the ROE adder were issued in July for June service. The invoices charged by PJM that will be issued in August for July service will be the lower rate consistent with the Paper Hearing Order in this proceeding.

REFUNDS

The Paper Hearing Order specifies that DP&L shall cause refunds to be made within 30 days of the order, unless DP&L files for rehearing, in which case refund obligations are deferred until after the Commission issues an order on rehearing.⁷ DP&L is still considering whether or not to file for rehearing, but, in either case, any required refund report will be provided in a separate filing.

EFFECTIVE DATE

In compliance with the Paper Hearing Order that eliminated the ROE incentive adder effective October 3, 2020, the effective date requested herein is October 3, 2020.⁸

PERSONS SERVED

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations,⁹ PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link : <http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx> with a specific link to the newly filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region¹⁰ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the documents will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: <http://www.ferc.gov/doc-filing/elibrary.sap> in accordance with the Commission's regulations and Order No. 714.

CONCLUSION

The Dayton Power and Light Company respectfully requests that the Commission accept this compliance filing. If there are any questions with respect to this filing, please contact Randall V. Griffin.

⁷ Paper Hearing Order at Ordering Paragraph (D)

⁸ *Id.* at Ordering Paragraphs (C) and (D).

⁹ See 18 C.F.R. §§ 352(e), 385.2010(f)(3).

¹⁰ PJM already maintains, updates and regularly uses e-mail lists for all PJM Members and affected state commissions.

Respectfully submitted,

ss:// *Randall V. Griffin*

Randall V. Griffin
The Dayton Power and Light Company
1065 Woodman Drive
Dayton, Ohio 45432
937-470-8983 (cell)
randall.griffin@aes.com

Attachments

CERTIFICATE OF SERVICE

I hereby certify that I have this day, July 30, 2021, served via e-mail or by first-class mail, a copy of the foregoing on each party on the official service list compiled by the Secretary in this proceeding.

On behalf of

The AES Corporation

Randall V. Griffin

Randall V. Griffin
Chief Regulatory Counsel
AES U.S. Services, LLC
1065 Woodman Drive
Dayton, OH 45432
(937) 259-7221 (office)
(937) 259-7813 (Facsimile)
randall.griffin@aes.com

ATTACHMENT 1

PJM OATT ATTACHMENT H-15A

COMPLIANCE FILING

Effective Date: October 3, 2020

(CLEAN)

ATTACHMENT H-15A

Annual Transmission Rates -- The Dayton Power and Light Company Formula Rate

Dayton Power and Light ATTACHMENT H-15A Formula Rate -- Appendix A (electric only)		Notes Formula Rate Attachment Reference or Instruction	Projected for 12 Months Ended December 31,
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Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor

1	Transmission Wages Expense		(Attachment 4, Line 16)	0
2	Total O&M Wages Expense		(Attachment 4, Line 14)	0
3	Less A&G Wages Expense		(Attachment 4, Line 15)	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	#DIV/0!

Plant Allocation Factors

6	Electric Plant in Service	(Note A)	(Attachment 4, Line 1)	0
7	Accumulated Depreciation (Total Electric Plant)	(Note A)	(Attachment 4, Line 3)	0
8	Net Plant		(Line 6 - Line 7)	0
9	Transmission Gross Plant	(Note A)	(Line 20)	#DIV/0!
10	Gross Plant Allocator		(Line 9 / Line 6)	#DIV/0!
11	Transmission Net Plant	(Note A)	(Line 29)	#DIV/0!
12	Net Plant Allocator		(Line 11 / Line 8)	#DIV/0!

Plant Calculations

Plant In Service

13	Transmission Plant In Service	(Note A & J)	(Attachment 4, Line 7)	0
14	General	(Note A)	(Attachment 4, Line 8)	0
15	Intangible - Electric	(Note A)	(Attachment 4, Line 9)	0
16	Common Plant - Electric	(Note A)	(Attachment 4, Line 10)	0
17	Total General, Intangible & Common Plant		(Line 14 + Line 15 + Line 16)	0
18	Wage & Salary Allocator		(Line 5)	#DIV/0!
19	General and Intangible Plant Allocated to Transmission		(Line 17 * Line 18)	#DIV/0!
20	Total Plant In Service		(Line 13 + Line 19)	#DIV/0!

Accumulated Depreciation

21	Transmission Accumulated Depreciation	(Note A)	(Attachment 4, Line 11)	0
22	Accumulated General Depreciation	(Note A)	(Attachment 4, Line 12)	0
23	Accumulated Intangible Amortization	(Note A)	(Attachment 4, Line 4)	0

24	Accumulated Common Plant Depreciation and Amortization- Electric	(Note A)	(Attachment 4, Line 13)	0
25	Accumulated General, Intangible and Common Depreciation		(Line 22 + 23 + 24)	0
26	Wage & Salary Allocator		(Line 5)	#DIV/0!
27	Subtotal General, Intangible and Common Accum. Depreciation Allocated to Transmission		(Line 25 * Line 26)	#DIV/0!
28	Total Accumulated Depreciation		(Lines 21 + 27)	#DIV/0!
29	Total Net Plant in Service		(Line 20 - Line 28)	#DIV/0!

Adjustments To Rate Base

	Accumulated Deferred Income Taxes			
30	Excluding FAS 109	(Notes L and P)	(Attachment 1A, Line 11)	#DIV/0!
	Accumulated Deferred Income Taxes			
31	Excess ADIT	(Note L and N)	(Attachment 4, Line 78)	0
	CWIP Incentive			
32	CWIP Balances	(Note A & F)	(Attachment 5, Line 25)	0
	Abandoned Transmission Projects			
33	Unamortized Abandoned Transmission Projects	(Note A and M)	(Attachment 4, Line 77)	0
34	Plant Held for Future Use	(Note B & L)	(Attachment 4, Line 17)	0
	Prepayments			
35	Prepayments	(Note A)	(Attachment 4, Line 22)	0
36	Wage & Salary Allocator		(Line 5)	#DIV/0!
37	Prepayments Allocated to Transmission		(Line 35 * Line 36)	#DIV/0!
	Materials and Supplies			
38	Undistributed Stores Expense	(Note A)	(Attachment 4, Line 23)	0
39	Wage & Salary Allocator		(Line 5)	#DIV/0!
40	Total Undistributed Stores Expense Allocated to Transmission		(Line 38 * Line 39)	#DIV/0!
	Assigned to Construction - Transmission Portion	(Note A & T)	(Attachment 4, Line 25)	0
41	Transmission	(Note A)	(Attachment 4, Line 24)	0
42	Total Materials & Supplies for Transmission		(Line 40 + Line 41)	#DIV/0!
	Cash Working Capital			
43	Operation & Maintenance Expense		(Line 78)	#DIV/0!
44	No Allowance			0.0%
45	Total Cash Working Capital for Transmission		(Line 43 * Line 44)	#DIV/0!
	Unfunded Reserves			
46	Property Insurance	(Note A)	(Attachment 4, Line 79)	0
47	Net Plant Allocator		(Line 12)	#DIV/0!
48	Property Insurance Allocated to Transmission		(Line 46 * Line 47)	#DIV/0!

49	Injuries and Damages	(Note A)	(Attachment 4, Line 80)	0
50	Non-Pension and Non-Other Post-Employment Benefits	(Note A)	(Attachment 4, Line 81)	0
51	Total		(Line 49 + Line 50)	0
52	Wage and Salary Allocator		(Line 5)	#DIV/0!
53	I&J and P&B Allocated to Transmission		(Line 51 * Line 52)	#DIV/0!
54	Miscellaneous Operating Provisions - Transmission Portion	(Note A)	(Attachment 4, Line 82)	0
55	Customer Deposits and Advances for Construction	(Note L)	(Attachment 4, Line 86)	0
56	Deferred Credits	(Note A)	(Attachment 4, Line 83)	0
57	Miscellaneous Current and Accrued Liabilities	(Note A)	(Attachment 4, Line 87)	0
58	Total Adjustments to Rate Base		(Lines 30 + 31 + 32 + 33 + 34 + 37 + 42 + 45 + 48 + 53 + 54 + 55 + 56 + 57)	#DIV/0!
59	Rate Base		(Line 29 + Line 58)	#DIV/0!
Operations & Maintenance Expense				
	Transmission O&M			
60	Transmission O&M		(Attachment 4, Line 26)	0
61	Less: Excluded Transmission O&M		(Attachment 4, Line 29)	0
62	Transmission O&M		(Lines 60 - 61)	0
	Allocated Administrative & General Expenses			
63	Total A&G	(Note G, V & W)	(Attachment 4, Line 31)	0
64	Less Property Insurance Expense		(Attachment 4, Line 30)	0
65	Less Regulatory Commission Expense	(Note D)	(Attachment 4, Line 34)	0
66	Less Service Company and DP&L Costs Directly Assigned to A&G	(Note O)	(Attachment 4, Line 33)	0
67	Distribution and Transmission Less EPRI Dues and Lobbying Expenses	(Note C)	(Attachment 4, Line 36 & Attachment 4, Line 37)	0
68	Administrative & General Expenses		(Lines 63 - 64 - 65 - 66 - 67)	0
69	Wage & Salary Allocator		(Line 5)	#DIV/0!
70	Administrative & General Expenses Allocated to Transmission		(Line 68 * Line 69)	#DIV/0!
	Directly Assigned A&G			
71	Regulatory Commission Expense - Transmission	(Note E)	(Attachment 4, Line 35)	0
72	Service Company and DP&L Costs Directly Assigned to A&G Transmission	(Note O)	(Attachment 4, Line 32)	0
73	Subtotal		(Line 71 + Line 72)	0
74	Property Insurance Account 924		(Line 64)	0
75	Net Plant Allocator		(Line 12)	#DIV/0!

76	Property Insurance Allocated to Transmission	(Line 74 * Line 75)	#DIV/0!
77	Total A&G for Transmission	(Lines 70 + 73 + 76)	#DIV/0!
78	Total Transmission O&M	(Lines 62 + 77)	#DIV/0!

Depreciation & Amortization Expense

	Depreciation Expense		
79	Transmission Depreciation Expense	(Note G) (Attachment 4, Line 38)	0
80	Amortization of Abandoned Plant Projects	(Note M) (Attachment 4, Line 75)	0
81	General and Common Depreciation Expense	(Note) (Attachment 4, Line 39)	0
82	Intangible Amortization Expense	(Note A & G) (Attachment 4, Line 40)	0
83	Total	(Line 81 + Line 82)	0
84	Wage & Salary Allocator	(Line 5)	#DIV/0!
85	General and Common Depreciation & Intangible Amortization Allocated to Transmission	(Line 83 * Line 84)	#DIV/0!
86	Total Transmission Depreciation & Amortization	(Lines 79 + 80 + 85)	#DIV/0!

Taxes Other than Income Taxes

87	Taxes Other than Income Taxes	(Attachment 2, Line 11)	#DIV/0!
88	Total Transmission Taxes Other than Income Taxes	(Line 87)	#DIV/0!

Rate of Return

89	Long Term Interest	(Attachment 4, Line 50)	0
90	Preferred Dividends Capitalization Common Stock	(Attachment 4, Line 51)	0
91	Proprietary Capital	(Note K) (Attachment 4, Line 52)	0
92	Less: Accumulated Other Comprehensive Income (Account 219)	(Note K) (Attachment 4, Line 53)	0
93	Less: Preferred Stock	(Note K) (Attachment 4, Line 64)	0
94	Less: Unappropriated, Undistributed Subsidiary Earnings (Account 216.1)	(Note K) (Attachment 4, Line 54)	0
95	Common Stock	(Line 91 - 92 - 03 - 94)	0
96	Long Term Debt	(Note K) (Attachment 4, Line 55)	0
	Add: Unamortized Debt Expense	(Note K) (Attachment 4, Line 56)	0
97	Add: Unamortized Loss on Reacquired Debt	(Note K) (Attachment 4, Line 57)	0
98	Unamortized Premium	(Note K) (Attachment 4, Line 58)	0
99	Unamortized Discount	(Note K) (Attachment 4, Line 59)	0
100	Unamortized Gain on Reacquired Debt	(Note K) (Attachment 4, Line 60)	0
101	ADIT Associated with Gain or Loss	(Note K) (Attachment 4, Line 61)	0
102	Long-term Portion of Derivative Assets - Hedges	(Note K) (Attachment 4, Line 62)	0
103	Derivative Instrument Liabilities - Hedges	(Note K) (Attachment 4, Line 63)	

104	Long Term Debt to Determine Debt Rate		(Line 96 + 97 + 98 + 99 + 100 + 101 + 102 + 103)	
	Capital Structure			
105	Long-term Debt		(Line 96)	0
106	Preferred Stock		(Line 93)	0
107	Common Stock		(Line 95)	0
108	Total Capitalization		(Line 105 + Line 106 + Line 107)	0
109	Debt %	Total Long Term Debt	(Line 105 / Line 108)	#DIV/0!
110	Preferred %	Preferred Stock	(Line 106 / Line 108)	#DIV/0!
111	Common %	Common Stock	(Line 107 / Line 108)	#DIV/0!
112	Debt Cost	Total Long Term Debt	(Line 89 / Line 104)	#DIV/0!
113	Preferred Cost	Preferred Stock	(Line 90 / Line 106)	0.00%
114	Common Cost	Common Stock	(Note G) Fixed	9.85%
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	#DIV/0!
116	Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	#DIV/0!
117	Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	#DIV/0!
118	Rate of Return on Rate Base (ROR)		(Lines 115 + 116 + 117)	#DIV/0!
119	Transmission Investment Return = Rate Base * Rate of Return		(Line 59 * Line 118)	#DIV/0!
Income Taxes				
	Income Tax Rates			
120	FIT=Federal Income Tax Rate			21.00%
121	SIT=State Income Tax Rate or Composite		(Attachment 4, Line 65)	0.00%
122	MIT= Average Municipality Tax Rate		(Attachment 4, Line 66)	0.00%
123	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
124	Composite Income Tax Rate (T)		= FIT + SIT + MIT - (SIT + MIT) * FIT - (FIT * p * SIT)	0.00%
125	T / (1-T)			0.00%
126	1/(1-T)			0.00%
	ITC Adjustment			
127	Amortization of Investment Tax Credit - Transmission		(Attachment 4, Line 68)	0
128	Amortization of Investment Tax Credit - General		(Attachment 4, Line 67)	0
129	Wage & Salary Allocator		(Line 5)	#DIV/0!
130	Amortization of Investment Tax Credit - General Allocated to Transmission		(Line 128 * Line 129)	#DIV/0!
131	Total Amortization of Investment Tax Credit - Transmission		(Line 127 + Line 130)	#DIV/0!
132	1/(1-T)		(Line 126)	0.00%
133	ITC Amortization Allocated to Transmission		(Line 131 * Line 132)	#DIV/0!
	Equity AFUDC Component of Transmission Depreciation			
134	Equity AFUDC Component of Transmission Depreciation		(Attachment 4, Line 69)	0
135	Tax Effect of AFUDC Equity Permanent Difference		(Line 124 * Line 134)	0
136	1/(1-T)		(Line 126)	0.00%
137	Equity AFUDC Adjustment for Transmission		(Line 135 * Line 136)	0

**Amortization of Excess
Accumulated Deferred Income
Taxes**

138	Amortization of Excess ADIT	(Note N)	(Attachment 4, Line 78)	0
139	1/(1-T)		(Line 126)	0.00%
140	Amortization of Excess ADIT for Transmission		(Line 138 * Line 139)	0
141	Income Tax Component	(T/1-T) * Weighted Cost of Preferred and Common * Rate Base	(Line 125 * Line 59 * (Line 116 + Line 117))	#DIV/0!
142	Transmission Income Taxes		(Line 133 + Line 137 + Line 140 + Line 141)	#DIV/0!

Transmission Revenue Requirement

Summary

143	Net Property, Plant & Equipment		(Line 29)	#DIV/0!
144	Total Adjustments to Rate Base		(Line 58)	#DIV/0!
145	Rate Base		(Line 59)	#DIV/0!
146	Total Transmission O&M		(Line 78)	#DIV/0!
147	Total Transmission Depreciation & Amortization		(Line 86)	#DIV/0!
148	Taxes Other than Income		(Line 88)	#DIV/0!
149	Investment Return		(Line 119)	#DIV/0!
150	Income Taxes		(Line 142)	#DIV/0!

151	Gross Transmission Revenue Requirement	(Note U)	(Sum Lines 146 to 150)	#DIV/0!
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**Adjustment to Remove Revenue
Requirements Associated with
Excluded Transmission
Facilities**

152	Transmission Plant In Service		(Line 13)	0
153	Excluded Transmission Facilities	(Note A & J)	(Attachment 4, Line 70)	0
154	Included Transmission Facilities		(Line 152 - Line 153)	0
155	Inclusion Ratio		(Line 154 / Line 152)	#DIV/0!
156	Gross Revenue Requirement		(Line 151)	#DIV/0!
157	Adjusted Gross Revenue Requirement		(Line 155 * Line 156)	#DIV/0!

**Revenue Credits & Interest on
Network Credits**

158	Revenue Credits	(Note J)	(Attachment 3, Line 17)	0
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159	Net Transmission Revenue Requirement		(Line 157 + Line 158)	#DIV/0!
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**Zonal Network Integration Transmission
Service Rate and Carrying Charges**

Carrying Charges

160	Gross Revenue Requirement		(Line 151)	#DIV/0!
161	Net Transmission Plant and CWIP		(Line 13 + Line 21 + Line 32)	0
162	Net Plant Carrying Charge		(Line 160 / Line 161)	#DIV/0!
163	Net Plant Carrying Charge without Depreciation		(Line 160 - Line 79) / Line 161	#DIV/0!
164	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 160 - Line 79 - Line 149 - Line 150) / Line 161	#DIV/0!

165	Net Transmission Revenue Requirement	(Line 159)	#DIV/0!
166	True-up amount	(Note P) (Attachment 6A, Line F)	0
167	Corrections	(Attachment 11, Line 11)	0
168	ROE Adder for DP&L Projects Included Only in the Dayton Zone	(Note Q) (Attachment 7A, Line 9)	#DIV/0!
169	Revenues from DP&L Schedule 12 Projects	(Note R) (Attachment 7B, Line 12)	#DIV/0!
170	Facility Credits under Section 30.9 of the PJM OATT	(Note S) (Attachment 4, Line 71)	0
171	Annual Transmission Revenue Requirement - Dayton Zone	(Line 165 + 166 + 168 + 169 + 170)	#DIV/0!
Network Integration Transmission Service Rate - Dayton Zone			
172	1 CP Peak	(Note H) (Attachment 4, Line 72)	0.0
173	Rate (\$/MW-Year)	(Line 171 / 172)	#DIV/0!
174	Network Integration Transmission Service Rate - Dayton Zone (\$/MW/Year)	(Line 173)	#DIV/0!
175	Monthly Rate	(Line 174 / 12)	#DIV/0!
176	Weekly Rate	(Line 174 / 52)	#DIV/0!
177	Daily On-Peak Rate	(Line 176 / 5)	#DIV/0!
178	Daily Off-Peak Rate	(Line 176 / 7)	#DIV/0!

Notes

- A Calculated using 13-month average balances
- B Includes the original cost of transmission electric plant (excluding land and land rights) owned and held by DP&L for future use of electric service under a definite plan for such use and land and land rights held by DP&L for future use of electric service under a plan for such use
- C Includes 100% of EPRI membership dues and lobbying expenses charged to A&G which are excluded from the Annual Transmission Revenue Requirement ("ATRR")
- D Includes 100% of Regulatory Commission Expenses charged to A&G
- E Includes Regulatory Commission Expenses charged to A&G and directly related to transmission service, RTO filings, or transmission siting and all itemized in Form 1 at 351.h
- F CWIP can only be included in rate base if authorized by the Commission
- G Base ROE is fixed and will not change absent a determination by FERC in a Section 205 or 206 proceeding. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE and the RTO Participation Adder shall be included in the ATRR subject to a maximum value of 9.99% during the Moratorium Period. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE plus the RTO Participation Adder shall be included in the ATRR at the end of the Moratorium Period. The Annual PBOP Expense included in the Formula Rate Annual Update shall be based upon the Company's projections and trued-up to actual PBOP Expense as charged to FERC Account 926. DP&L will provide, in connection with each annual True-Up Adjustment filing, a confidential copy of relevant pages from the annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926. Depreciation rates were approved in Docket No. ER20-1150-000. They may be updated with future changes in depreciation rates but only after approval by FERC. If book depreciation rates are different than the Attachment 8 rates, DP&L will provide workpapers at the annual update to reconcile formula depreciation expense and FERC Form 1 depreciation accruals.
- H Coincident peak demand computed as provided for in Section 34.1 of the PJM OATT. The PJM determined coincident peak demand will not be revised or updated in the Annual True-Up (ATU) Adjustment, as the ATU Adjustment compares the applicable calendar year actual revenue requirement to the actual revenue (based upon the projected revenue requirement).
- I Amount of transmission plant excluded from the ATRR. The amounts are shown on Attachment 4.
- J Costs associated with DP&L's integrated transmission system, including all transmission facilities in place as of the 2001 FERC Integration study (Docket ER01-2307), shall be recoverable under this formula rate template. After that date, Step-up facilities with a lower-voltage side operating at below 69 kV shall be excluded. Step-down transformers with a lower-voltage side operating at below 69kV will be excluded even if within a transmission substation. Integrated high-side breakers, integrated lines operating at or above 69 kV and other integrated transmission facilities that are within a substation shall be recoverable under the formula rate template. Transmission Owner Interconnection Facilities, when constructed pursuant to a Large or Small Generator Interconnection Agreement and paid for by the interconnecting entity, are not to be recovered

under this formula rate template, which may be effectuated by crediting amounts received from the interconnecting entity to the formula rate.

- K Calculated using the average of the beginning and end of current year balances. Goodwill may only be included pursuant to a Commission Order authorizing such inclusion.*
- L Calculated using the average of the beginning and end of current year balances.*
- M Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion.*
- N Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes.*
- O As a general rule, A&G costs will be directly assigned to or explicitly allocated within DP&L's accounting system between the transmission function and other functions, with the transmission function costs included in the ATRR. A&G costs directly assigned or allocated within DP&L's accounting system to distribution or relating to some other function shall be excluded. A wage allocation will be used only to the extent there is any remaining amount that is unassigned. These general rules will apply irrespective of whether the A&G costs originate within DP&L itself or from the centralized service company, AES US Services, LLC. See Attachment 13 - A&G amounts by account and by business function.*
- P In the projected ATRR and the ATU Adjustment, the calculations of ADIT for Account 282 amounts resulting from liberalized depreciation are performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6). Q*
- ROE Adder authorized by the Commission for projects included in Attachment 7A, which contains the docket in which ROE Adder was authorized by FERC.*
- R The revenue requirement for PJM Schedule 12 Facilities is separately identified for cost allocation purposes, as the costs are allocated to more than the Dayton Zone. Schedule 12 Project requirements are excluded from the DP&L NITS revenue requirement. PJM compensates DP&L for the Schedule 12 Project revenue requirements pursuant to Schedule 12. Amount includes any ATU Adjustment for Schedule 12 projects.*
- S Include any Network or Facility Credits provided pursuant to Section 30.9 of the PJM OATT if not already included in another category of the Formula Rate.*
- T Only the transmission portion of M&S amounts reported on line 5 of page 227 of Form 1 is used ("Assigned to - Construction"). The transmission portion of line 5 is specified in a footnote on page 227.*
- U FERC approval is required for the amortization of any Regulatory Asset through charges calculated pursuant to the template.*
- V No production-related costs or expenses or renewable energy credits will be included in A&G allocated to transmission.*
- W Customers have the right to challenge the inclusion of distribution-related costs to the extent inclusion of those costs would result in a disproportionate allocation of costs to transmission. Such right shall be exercised pursuant to the Protocols, Attachment H-15B*

END

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

		Only Transmission Related	Plant Related	Labor Related	Total ADIT	
1	ADIT-190 w/o prorated items	0	0	0		(Line 26)
2	ADIT-282 w/o prorated items	0	0	0		(Line 29)
3	ADIT-283 w/o prorated items	0	0	0		(Line 38)
4	Subtotal	0	0	0		(Line 1 + Line 2 + Line 3)
5	Wages & Salary Allocator			#DIV/0!		(Appendix A, Line 5)
6	Net Plant Allocator		#DIV/0!			(Appendix A, Line 12)
7	End of Year ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!	(Line 4 * Line 5 or Line 6)
8	End of Previous Year ADIT (from 1C - ADIT Prior Year)	0	#DIV/0!	#DIV/0!	#DIV/0!	(Attachment 1C - ADIT Prior Year, Line 7)
9	Average Beginning and End of Year - ADIT-282-Prorated Items	0	#DIV/0!	#DIV/0!	#DIV/0!	(Average of Line 7 + Line 8)
10	ADIT - 282 - Prorated Items	0	#DIV/0!	#DIV/0!	#DIV/0!	(Attachment 1B, Line 14)
11	Total ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!	(Line 9 + Line 10)

Items that are not prorated are below. Debit amounts are shown as positive and credit amounts are shown as negative.

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

	A ADIT-190	B Total	C Excluded	D Transmission Related	E Plant Related	F Labor Related	G Justification
12	Vacation Pay	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
13	Post-retirement Benefits - FAS 106	0	0	0	0	0	FAS 106 - Post Retirement Benefits Obligation
14	Deferred Compensation	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
15	Federal Taxes Deferred - FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
16	Union Disability	0	0	0	0	0	Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
17	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0	FIN 48 deferred tax offsets to reflect tax position uncertainties.
18	Employee Stock Plans	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
19	Bad Debt Expense	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs.
20	State Income Taxes	0	0	0	0	0	State and local taxes accrued on the listed temporary differences.
21	Capitalized Interest Income	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds.
22	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0	Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit.

23	Other	0	0	0	0	0		Miscellaneous book tax differences.
24	Subtotal - p234	0	0	0	0	0		
25	Less FASB 109 Above if not separately removed	0	0	0	0	0		All FAS 109 items excluded from formula rate
26	Total	0	0	0	0	0		

Instructions for Account 190:

- ADIT items related to Non-Electric Operations or which are not significant are excluded and directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
ATTACHMENT H-15A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

A		B	C	D	E	F	G
ADIT- 282		Total Without Exclusions	Excluded	Transmission Related	Plant Related	Labor Related	Justification
27	Depreciation - Liberalized Depreciation	0	0	0	0	0	Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount.
28	Other - Exclude CIAC	0	0	0	0	0	Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
29	Total	0	0	0	0	0	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
ATTACHMENT H-15A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

A		B	C	D	E	F	G
ADIT-283		Total	Excluded	Transmission Related	Plant	Labor	Justification
28	Capitalized Software	0	0	0	0	0	Book tax difference related to software costs. Cost of
29	Reacquisition of Bonds	0	0	0	0	0	reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
30	Pensions	0	0	0	0	0	Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.

31	Phase-in Deferral	0	0	0	0	0	Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).
32	FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
33	Pay Incentives	0	0	0	0	0	Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid.
34	Other	0	0	0	0	0	Primarily related to unrealized gains and losses on hedging transactions.
35	Subtotal - p277	0	0	0	0	0	
36	Less: FASB 109 Above if not separately removed	0	0	0	0	0	
37	Less: Reacquisition of Bonds	0	0	0	0	0	Included in cost of debt
38	Total	0	0	0	0	0	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
Attachment H-15A
Attachment 1B - Accumulated Deferred Income Taxes - Prorated Projection - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Rate Year =

Account 282

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection	Beginning Balance/ Monthly Amount/ Ending Balance	Transmission	Transmission Proration (f) x (h)	Plant Related	Net Plant Allocator	Plant Allocation	Plant Proration (f) x (l)	Labor Related	Wage and Salary Allocator	Labor Allocation	Labor Proration (f) x (p)	Total Transmission Prorated Amount
December 31st balance Prorated Items (FFI 274.2b less non Prorated Items)	0	31	335	365	100.00%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 January	0	28	307	365	91.78%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3 February	0	31	276	365	84.11%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4 March	0	30	246	365	75.62%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5 April	0	31	215	365	67.40%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6 May	0	30	185	365	58.90%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7 June	0	31	154	365	50.68%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8 July	0	31	123	365	42.19%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9 August	0	30	93	365	33.70%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10 September	0	31	62	365	25.48%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11 October	0	30	32	365	16.99%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12 November	0	31	1	365	8.77%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13 December	0	365			0.27%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14 Prorated Balance						#DIV/0!	0	0	0			#DIV/0!	0			#DIV/0!	#DIV/0!

Note: In the projected ATRR and the ATU Adjustment, the calculations of ADIT for Account 282 amounts resulting from liberalized depreciation are performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

		Only Transmission Related	Plant Related	Labor Related	Total ADIT	
1	ADIT-190	0	0	0		(Line 22)
2	ADIT- 282	0	0	0		(Line 25)
3	ADIT-283	0	0	0		(Line 36)
4	Subtotal	0	0	0		(Line 1 + Line 2 + 3)
5	Wages & Salary Allocator			#DIV/0!		(Appendix A, Line 5)
6	Net Plant Allocator		#DIV/0!			(Appendix A, Line 12)
7	End of Year ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!	(Line 4 * Line 5 or Line 6)

Contains all ADIT Items - Prorated and Nonprorated. Debit amounts are shown as positive and credit amounts are shown as negative.
In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed,
dissimilar items with amounts exceeding \$100,000 will be listed separately;

	A	B Total	C	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
	ADIT-190		Excluded				
8	Vacation Pay	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
9	Post-retirement Benefits - FAS 106	0	0	0	0	0	FAS 106 - Post Retirement Benefits Obligation.
10	Deferred Compensation	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
11	Federal Taxes Deferred - FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
12	Union Disability	0	0	0	0	0	Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
13	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0	FIN 48 deferred tax offsets to reflect tax position uncertainties.
14	Employee Stock Plans	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
15	Bad Debt Expense	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs.
16	State Income Taxes	0	0	0	0	0	State and local taxes accrued on the listed temporary differences.
17	Capitalized Interest Income	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds.
18	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0	Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit.
19	Other	0	0	0	0	0	Miscellaneous book tax differences.
20	Subtotal - p234	0	0	0	0	0	
21	Less FASB 109 Above if not separately removed	0	0	0	0	0	All FAS 109 items excluded from formula rate
22	Total	0	0	0	0	0	

Instructions for Account 190:

- ADIT items related to Non-Electric Operations or are not significant are excluded and directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D

3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to Labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

	<i>A</i>	<i>B</i> <i>Total</i>	<i>C</i> <i>Excluded</i>	<i>D</i> <i>Only</i> <i>Transmission</i> <i>Related</i>	<i>E</i> <i>Plant</i> <i>Related</i>	<i>F</i> <i>Labor</i> <i>Related</i>	<i>G - Justification</i>
ADIT- 282							
23 Depreciation - Liberalized Depreciation		0	0	0	0	0	Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount
24 Other		0	0	0	0	0	Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
25 Total		0	0	0	0	0	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

	<i>A</i>	<i>B</i> <i>Total</i>	<i>C</i> <i>Excluded</i>	<i>D</i> <i>Only Transmission</i> <i>Related</i>	<i>E</i> <i>Plant</i> <i>Related</i>	<i>F</i> <i>Labor</i> <i>Related</i>	<i>G</i> <i>Justification</i>
ADIT-283							
26 Capitalized Software		0	0	0	0	0	Book tax difference related to software costs.
27 Reacquisition of Bonds		0	0	0	0	0	Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
28 Pensions		0	0	0	0	0	Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.
29 Phase-in Deferral		0	0	0	0	0	Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).
30 FAS 109		0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
31 Pay Incentives		0	0	0	0	0	Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid
32 Other		0	0	0	0	0	Miscellaneous book tax differences primarily related to non-utility activities
33 Subtotal - p277		0	0	0	0	0	
34 Less: FASB 109 Above if not separately removed		0	0	0	0	0	
35 Less: Reacquisition of Bonds		0	0	0	0	0	Included in cost of debt

36	Total	0	0	0	0	0		
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Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
1 ADIT-190	0	0	0	(Line 26)
2 ADIT-282 w/o prorated items	0	0	0	(Line 29)
3 ADIT-283	0	0	0	(Line 37)
4 Subtotal	0	0	0	(Line 1 + Line 2 + Line 3)
5 Wages & Salary Allocator			#DIV/0!	(Appendix A, Line 5)
6 Net Plant Allocator		#DIV/0!		(Appendix A, Line 12)
7 End of Year ADIT	0	#DIV/0!	#DIV/0!	(Line 4*, Line 5 or Line 6)
8 End of Previous Year ADIT (from 1C - ADIT Prior Year)	0	#DIV/0!	#DIV/0!	(Attachment 1C - ADIT Prior Year, Line 7)
9 Average Beginning and End of Year ADIT 283 and 190	0	#DIV/0!	#DIV/0!	#DIV/0! (Average of Line 7 + Line 8)
10 ADIT-282 - Prorated Items				#DIV/0! (Attachment 1E, Line 13)
11 Actual Average and Prorated ADIT Balance				#DIV/0!

Items that are not prorated are below. Debit amounts are shown as positive and credit amounts are shown as negative.

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

	A	B	C	D	E	F	G
ADIT-190	Total	Excluded	Only Transmission Related	Plant Related	Labor Related	Justification	
12	Vacation Pay	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
13	Post-retirement Benefits - FAS 106	0	0	0	0	0	FAS 106 - Post Retirement Benefits Obligation
14	Deferred Compensation	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
15	Federal Taxes Deferred - FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
16	Union Disability	0	0	0	0	0	Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
17	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0	FIN 48 deferred tax offsets to reflect tax position uncertainties.
18	Employee Stock Plans	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid..
19	Bad Debt Expense	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs
20	State Income Taxes	0	0	0	0	0	State and local taxes accrued on the listed temporary differences.
21	Capitalized Interest Income	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds.
22	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds.
23	Other	0	0	0	0	0	Miscellaneous book tax differences.
24	Subtotal - p234	0	0	0	0	0	
25	Less FASB 109 Above if not separately removed	0	0	0	0	0	All FAS 109 items excluded from formula rate
26	Total	0	0	0	0	0	

Instructions for Account 190:

- ADIT items related to Non-Electric Operations or are not significant are excluded and directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to Labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>
		Total Without Exclusions		Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282			Excluded				
27	Depreciation - Liberalized Depreciation	0	0	0	0	0	Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount
28	Other - Excludes CIAC	0	0	0	0	0	Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.).
29	Total	0	0	0	0	0	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>
		Total	Excluded	Only Transmission Related	Plant	Labor	Justification
ADIT-283							
30	Capitalized Software	0	0	0	0	0	Book tax difference related to software costs
31	Reacquisition of Bonds	0	0	0	0	0	Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
32	Pensions	0	0	0	0	0	Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.
33	Phase-in Deferral	0	0	0	0	0	Books records regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction)
34	FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
35	Pay Incentives	0	0	0	0	0	Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid.
36	Other	0	0	0	0	0	Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).
37	Subtotal - p277	0	0	0	0	0	
38	Less: FASB 109 Above if not separately removed	0	0	0	0	0	
39	Less: Reacquisition of Bonds	0	0	0	0	0	Remove as included in cost of debt
40	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D

3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.*
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Note: The calculations for depreciation-related ADIT in the projected net revenue requirement and the Annual True-Up calculation will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

**Dayton Power and Light
ATTACHMENT H-15A**

**Attachment 1E - Accumulated Deferred Income Taxes for Annual True-up - December 31,
ADIT Proration**

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note 1)

Days in Period					Projection - Proration of			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other					
A	B	C	D	E	Deferred Tax Activity			Deferred Tax Activity					
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col B)	Proration Percentage (Attachment 1B - Col. C / Col. D)	F	G	H	I	J	K	L	M	N
					Projected Monthly Activity	Prorated Amount (E*F)	Prorated Projected Balance (Line 27, H plus G)	Actual Monthly Activity	Difference between projected monthly and actual monthly activity	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 1)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 1)	Actual activity (Col. L) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 1)	Balance reflecting proration or averaging
1	December 31st balance (FF1 274.2.b)						0	December 31st balance (FF1 274.2.b)					
2	January	31	335	365	91.78%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	28	307	365	84.11%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	31	276	365	75.62%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	30	246	365	67.40%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	31	215	365	58.90%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	30	185	365	50.68%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	31	154	365	42.19%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	31	123	365	33.70%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	30	93	365	25.48%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	31	62	365	16.99%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	30	32	365	8.77%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	31	1	365	0.27%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Total	365				0	0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

	<u>Transmission</u>	<u>Plant Related</u>	<u>Net Plant Allocator</u>	<u>Total</u>	<u>Labor Related</u>	<u>Wage and Salary Allocator</u>	<u>Total</u>	<u>Grand Total</u>
Actual Monthly Activity								
15	January	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
16	February	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
17	March	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
18	April	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
19	May	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
20	June	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
21	July	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
22	August	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
23	September	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
24	October	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
25	November	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
26	December	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!

Note 1: The calculations for accelerated depreciation-related ADIT in the projected net revenue requirement and the ATU Adjustment will be performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.
Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Attachment 2 - Taxes Other Than Income - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Direct Assign				
1	Real Estate	0	DA	0 (Attachment 4, Line 41)
2	Unused	0	DA	0
3	Unused	0	DA	0
4	Total Direct Assign	0	DA	0
Net Plant Related			Net Plant Allocator	
5	Unused	0		
6	Total Plant Related	0	#DIV/0!	#DIV/0!
Labor Related			Wages & Salary Allocator	
7	FICA	0		
8	Federal Unemployment	0		
9	Real Estate - General and Intangible	0		
10	Total Labor Related	0	#DIV/0!	#DIV/0!
11	Total Included (Lines 4 + 6 + 10)	0		#DIV/0!
Excluded				
12	kWh Excise - Unbilled	0		
13	kWh Excise - Billed	0		
14	Unemployment Insurance	0		
15	CAT	0		
16	Unused	0		
17	Unused	0		
18	Unused	0		
19	Subtotal, Excluded	0		
20	Total, Included and Excluded (Line 11 + Line 19)	0		
21	Total Other Taxes from p114.14,g	0		
22	Difference (Line 20 - Line 21)	0		

Dayton Power and Light
ATTACHMENT H-15A
Attachment 3 - Revenue Credits - December 31

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 451			
1	Transmission Related - Direct Assigned	0	p300, Footnotes
Account 454 - Rent from Electric Property			
2	Attachment Fee revenue associated with transmission facilities (Note 2)	0	p300, Footnotes
3	Right of Way Leases - transmission related (Note 2)	0	p300, Footnotes
4	Transmission tower licenses for wireless services (Note 2)	0	p300, Footnotes
5	Other - transmission-related	0	p300, Footnotes
6	Total Account 454	0	
Account 456 - Other Electric Revenues			
7	DP&L Schedule 1A	0	p300, Footnotes
8	Transmission maintenance and consulting services (Note 2)	0	p300, Footnotes
9	Revenues from Directly Assigned Transmission Facility Charges (Note 1)	0	p300, Footnotes
10	Licenses for intellectual property (Note 2)	0	p300, Footnotes
11	Other PJM-related revenues	0	p300, Footnotes
12	Total Account 456	0	
Account 456.1 -Transmission of Electricity for Others			
13	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor on Appendix A (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)	0	p300, Footnotes
14	Point to Point Service revenues for which the load is not included in the divisor in Appendix A (Note 3)	0	p300, Footnotes
15	Total Account 456.1	0	
15	Gross Revenue Credits (Sum of Lines 1, 6, 12 and 15)	0	
16	Less: Sharing of Certain Revenues (Note 2)	0	
17	Total Revenue Credits (Line 15 - 16)	0	
18	Revenues associated with lines 2, 3, 4, 8 and 10 (Note 2)	0	
19	Revenue Credit (50% of Line 18)	0	
Note 1	Only if the revenue requirement associated with Directly Assigned Transmission Facilities are included in the formula are the associated revenues also included in the formula.		
Note 2	The following revenues, which are derived from new, secondary uses of transmission facilities, are sharing equally between customers and DP&L: (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; and (5) transmission maintenance and consulting services to other utilities and large customers. DP&L will retain 50% of net revenues consistent with <u>Pacific Gas and Electric Company</u> , 90 FERC ¶ 61,314. In order to use lines 13-18, DP&L must track in separate subaccounts the revenues and costs associated with each new, secondary use. There is no sharing of losses and DP&L shall not use portfolio accounting. Any revenues from existing services shall continue to be credited 100% to the ATRR.		
Note 3	DP&L share of Schedule 7, Firm P2P Border Rate revenue		

Dayton Power and Light
ATTACHMENT H-15A
Attachment 4 - Cost Support - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Plant Investment Support [exclude any Asset Retirement Obligations]				Previous Year	Year													
Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion
Plant Allocation Factors																		
1	Electric Plant in Service (Excludes Asset Retirement Costs - ARC)	p207.104.g			0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Common Plant in Service - Electric	p356			0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Accumulated Depreciation (Total Electric Plant)	p219.29.c			0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Accumulated Intangible Amortization	p200.2.1c			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Common Plant Depreciation - Electric	p356			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Accumulated Common Amortization - Electric	p356			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant In Service																		
7	Transmission Plant in Service (Excludes Asset Retirement Costs - ARC)	p207.58.g	350-359		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	General (Excludes Asset Retirement Costs - ARC)	p207.99.g	389-399		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Intangible - Electric	p205.5.g	301-303		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Common Plant in Service - Electric	p356			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accumulated Depreciation																		
11	Transmission Accumulated Depreciation	p219.25.c	108		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Accumulated General Depreciation	p219.28.b	108		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Accumulated Common Plant Depreciation & Amortization - Electric	p356	111		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Wages & Salary

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year														
14	Total O&M Wage Expense	p354.28.b		0														
15	Total A&G Wages Expense	p354.27.b		0														
16	Transmission Wages	p354.21.b		0														

Transmission Property Held for Future Use

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Beginning Year Balance	End of Average Year	
17	Transmission	p214.47.d	105	0	0	0

Prepayments

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
18	Prepayments - Total	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Less: Amounts Related to PUCO Proceedings	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Less: Amounts Related to p-cards	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Less: Amounts Related to PJM Credits in 2018	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Net Prepayments	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0

Materials and Supplies

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
23	Undistributed Stores Exp	p227.16.b,c		163	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Transmission Materials & Supplies	p227.8 and fn		154	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Assigned to Construction - Transmission Portion	p227.5 and fn		154	0	0	0	0	0	0	0	0	0	0	0	0	0

O&M Expenses

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account													End of Year
26	Transmission O&M	p.321.112.b	560-574													0
27	Transmission of Electricity by Others	p321.96.b	565													0
28	Scheduling, System Control and Dispatch Services	p321.88.b	561.4													0
29	Total of Accounts 565 and 561.4															0

Property Insurance Expenses

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account													End of Year
30	Property Insurance	p323.185.b	924													0

Adjustments to A & G Expense

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account													End of Year
31	Total A&G Expenses	p323.197.b	920-935													0
32	Service Company and DP&L A&G Directly Assigned to Transmission	p323.fn	920-935													0
33	Service Company and DP&L A&G Directly Assigned to Distribution and Transmission	p323.fn	920-935													0

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
34	Regulatory Commission Expenses	p323.189.b	928	0
35	Regulatory Commission Expenses - Transmission Related	p350.b	928	0

Excluded A&G Items

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
36	EPRI Dues	p352-353	A&G	0
37	Lobbying Expenses	Internal Data	A&G	0

Depreciation and Amortization Expense

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
38	Depreciation-Transmission	p336.7.f	403	0
39	Depreciation-General & Common	p336.10&11.f	403	0
40	Amortization-Intangible	p336.1.f	404	0

Taxes Other Than Income Taxes

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year	Transmission Related	Non-Transmission
41	Real Estate Taxes - Directly Assigned to Transmission	p263.fn	408.1	0	0	0
42	FICA - Insurance Contribution	p263.1.20.i	408.1	0		
43	Federal Unemployment	p263.1.18.i	408.1	0		

Return \ Capitalization - include all amounts as positive values

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Beginning Year	End of Year	Average
44	Long-term Interest Expense	p117.62.c	427		0	
45	Amortization of Debt Discount and Expense	p117.63.c	428		0	
46	Amortization of Loss on Reacquired Debt	p117.64.c	428.1		0	
47	Amortization of Debt Premium	p117.65.c	429		0	
48	Amortization of Gain on Reacquired Debt	p117.66.c	429.1		0	
49	Interest on Debt to Associated Companies	p117.67.c	430		0	
50	Total Long-term Interest Expense				0	
51	Preferred Dividends	p118.29.c	NA		0	
52	Proprietary Capital	p112.16.c,d	201-219	0	0	0
53	Accumulated Other Comprehensive Income	p112.15.c,d	219	0	0	0
54	Unappropriated Undistributed Subsidiary Earnings	p119.53.c,d	216.1	0	0	0
55	Long Term Debt	p112.24.c,d	221-224	0	0	0
56	Unamortized Debt Expense	p111.69.c,d	181	0	0	0
57	Unamortized Loss on Reacquired Debt	p111.81.c,d	189	0	0	0
58	Unamortized Premium	p112.22.d	225	0	0	0
59	Unamortized Discount	p112.23.d	226	0	0	0
60	Unamortized Gain on Reacquired Debt	p113.61.c,d	257	0	0	0
61	ADIT Associated with Gain or Loss on Reacquired Debt	p277.3.k and 277.4.k	190 and 283	0	0	0
62	Long-term Portion of Derivative Assets - Hedges	p110.31.d	176	0	0	0
63	Derivative Instrument Liabilities - Hedges	p113.52.d	245	0	0	0
64	Preferred Stock	p112.3.e,d	204	0	0	0

Multi-State Worksheet

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	State 1	State 2	State 3
Income Tax Rates						
65	SIT = State Income Tax or Composite			Ohio		
66	Average Municipality Income Tax Rate			0.00%		

Miscellaneous Income Tax Items

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year											
67	Amortization of Investment Tax Credits - General	p266.8.f	411.4	0											
68	Amortization of Investment Tax Credits - Transmission	p266.8.f	411.4	0											
69	Equity AFUDC Portion of Transmission Depreciation Expense	Company Records		0											

Excluded Transmission Facilities

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
70	Excluded Transmission Facilities	206	350-359	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Facility Credits under Section 30.9 of the PJM OATT

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year											
71	Facility Credits under Section 30.9 of the PJM OATT		(Appendix A, Note S)	0											

PJM Load Cost Support

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	1 CP Peak in MWs											
72	Network Zonal Service Rate 1 CP Demand	PJM Data	NA	0											

Abandoned Transmission Projects

Line #s	Descriptions	FFI Page # or Instructions	FERC Account	Project X	Project Y	Project Z	Total
73	Beginning of Year Balance of Unamortized Abandoned Transmission Project Costs	Per FERC Order	182.1	0	0	0	0
74	Remaining Amortization Period in Years	Per FERC Order		0	0	0	
75	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs	(Line 73) / (Line 74)	407	0	0	0	0
76	Ending Balance of Unamortized Transmission Projects	(Line 73) - (Line 75)	182.1	0	0	0	0
77	Average Balance of Unamortized Abandoned Transmission Projects	((Line 73) + (Line 76)) / 2		0	0	0	0
	Only costs that have been approved for recovery by the Commission are included			Docket No.	Docket No.	Docket No.	

Excess Accumulated Deferred Income Taxes

Line #s	Descriptions	FF1 Page # or FERC Account Instructions	Beginning Year Amortization Balance	End of Year	Average
78	Excess ADIT	(Attachment 9, Line 51)	182.3/254	000	0

Unfunded Reserves

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
Unfunded Reserves																	
79	Property Insurance	p112.2.c	228.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Injuries and Damages	p112.28.c	228.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	Non-Pension and Non-PBOP Items	p112.29.c	228.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Misc. Operating Provisions	p112.30.c	228.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: Only include items pertaining to transmission business

Deferred Credits

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
83	Deferred Credits - Direct Assign	p269.10.f	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Customer Deposits and Advances for Construction

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
84	Customer Advances for Construction	p113.56.c	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Customer Deposits	112.41.c	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Total	(Direct Assigned)															

Miscellaneous Current and Accrued Liabilities

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Average
87	Included Items	(Attachment 10)	242	#DIV/0!

Plant in Service, Accumulated Depreciation and Accumulated Deferred Income Taxes - Projects with ROE Adder

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Previous	Year												Form 1	Average
				Year													Dec	
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	Name																	
88	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
90	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
91	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
92	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
93	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
94	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
95	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
96	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
97	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
98	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
100	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
101	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
102	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
103	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
105	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
106	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
109	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
110	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
112	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
113	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
114	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
115	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
116	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
117	Accumulated Deferred Income Taxes	274		0													0	

Plant in Service and Accumulated Depreciation - Schedule 12 Projects

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Previous	Year												Form 1 Dec	Average or Annual
				Year	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov		
Marysville Reconductoring and Substation																		
118	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
119	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
120	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
121	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
122	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
123	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
124	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
125	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
126	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
127	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
128	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
129	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
130	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
131	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
132	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
133	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
134	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
135	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
136	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
137	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
138	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
139	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
140	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
141	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
142	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
143	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
144	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	
145	Name	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	
146	Accumulated Depreciation		219		0	0	0	0	0	0	0	0	0	0	0	0	0	
147	Depreciation		336		0	0	0	0	0	0	0	0	0	0	0	0	0	

Dayton Power and Light
ATTACHMENT H-15A
Attachment 5 - CWIP in Rate Base - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

			Previous Year	Current Year -												
Line #s	Descriptions	Notes	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
Projects																
1	Project 1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Project 2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Project 3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Project 4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Project 5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Project 6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Project 7		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Project 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Project 9		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Project 10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Project 11		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Project 12		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Project 13		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Project 14		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Project 15		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Project 16		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Project 17		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Project 18		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Project 19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Project 20		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Project 21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Project 22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Project 23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Project 24		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note A - Source of information is accompanying CWIP in Rate Base Report required pursuant to the Attachment H-15B, Formula Rate Implementation Protocols

**Dayton Power and Light
ATTACHMENT H-15A**

Attachment 6A - True-up Adjustment for Network Integration Transmission Service - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

The NITS True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:

- (i) In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) (Annual True-Up Adjustment Before Interest).
DP&L shall determine the Annual True-Up Adjustment as follows:
- (iii) Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand
- (iv) Multiply the Annual True-Up Adjustment Before Interest by $(1+i)^{24}$ months

Where: $i =$ Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the Annual True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

<u>Line</u>		<u>Estimated</u> <u>Interest Rate</u>	<u>Actual</u> <u>Interest Rate</u>	<u>Difference</u>
1	A NITS ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	0		
2	B NITS Revenues based upon the projected ATRR for the previous calendar year and excluding any true-up adjustment included therein	0		
3	C Difference (A-B)	0	0	
4	D Future Value Factor $(1+i)^{24}$	1.0000	1.0000	
5	E True-up Adjustment (C*D)	0	0	0
6	F ATU Adjustment with Interest Rate True-up	0		

Where:

$i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

	<u>Month</u>	<u>Year</u>	<u>Estimated Monthly Interest Rate</u>	<u>Actual Monthly Interest Rate</u>
7	July	Year 1	0.0000%	0.0000%
8	August	Year 1	0.0000%	0.0000%
9	September	Year 1	0.0000%	0.0000%
10	October	Year 1	0.0000%	0.0000%
11	November	Year 1	0.0000%	0.0000%
12	December	Year 1	0.0000%	0.0000%
13	January	Year 2	0.0000%	0.0000%
14	February	Year 2	0.0000%	0.0000%
15	March	Year 2	0.0000%	0.0000%
16	April	Year 2	0.0000%	0.0000%
17	May	Year 2	0.0000%	0.0000%
18	June	Year 2	0.0000%	0.0000%
19	July	Year 2	0.0000%	0.0000%
20	August	Year 2	0.0000%	0.0000%
21	September	Year 2	0.0000%	0.0000%
22	October	Year 2	0.0000%	0.0000%
23	November	Year 2	0.0000%	0.0000%
24	December	Year 2	0.0000%	0.0000%
25	January	Year 3	0.0000%	0.0000%
26	February	Year 3	0.0000%	0.0000%
27	March	Year 3	0.0000%	0.0000%
28	April	Year 3	0.0000%	0.0000%
29	May	Year 3	0.0000%	0.0000%
30	June	Year 3	0.0000%	0.0000%
31	Average		0.00000%	0.00000%

**Dayton Power and Light
ATTACHMENT H-15A**

Attachment 6B - True-up Adjustment for Schedule 12 Projects (Transmission Enhancement Charges) - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

The Schedule 12 True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:

- (i) In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) (Annual True-Up Adjustment Before Interest).
DP&L shall determine the Annual True-Up Adjustment as follows:
- (iii) Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand
- (iv) Multiply the Annual True-Up Adjustment Before Interest by $(1+i)^{24}$ months

Where: $i =$ Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the Annual True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

<u>Line #</u>		<u>Estimated Interest Rate</u>	<u>Actual Interest Rate</u>	<u>Difference</u>
1	A Schedule 12 ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	0		
2	B Schedule 12 revenues based upon the projected ATRR for the previous calendar year and excluding any true-up adjustment included therein	0		
3	C Difference (A-B)	0	0	
4	D Future Value Factor $(1+i)^{24}$	1.0000	1.0000	
5	E True-up Adjustment (C*D)	0	0	0
6	F ATU Adjustment with Interest Rate True-up	0		

Where:

$i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

	<u>Month</u>	<u>Year</u>	<u>Estimated Monthly Interest Rate</u>	<u>Actual Monthly Interest Rate</u>
7	July	Year 1	0.0000%	0.0000%
8	August	Year 1	0.0000%	0.0000%
9	September	Year 1	0.0000%	0.0000%
10	October	Year 1	0.0000%	0.0000%
11	November	Year 1	0.0000%	0.0000%
12	December	Year 1	0.0000%	0.0000%
13	January	Year 2	0.0000%	0.0000%
14	February	Year 2	0.0000%	0.0000%
15	March	Year 2	0.0000%	0.0000%
16	April	Year 2	0.0000%	0.0000%
17	May	Year 2	0.0000%	0.0000%
18	June	Year 2	0.0000%	0.0000%
19	July	Year 2	0.0000%	0.0000%
20	August	Year 2	0.0000%	0.0000%
21	September	Year 2	0.0000%	0.0000%
22	October	Year 2	0.0000%	0.0000%
23	November	Year 2	0.0000%	0.0000%
24	December	Year 2	0.0000%	0.0000%
25	January	Year 3	0.0000%	0.0000%
26	February	Year 3	0.0000%	0.0000%
27	March	Year 3	0.0000%	0.0000%
28	April	Year 3	0.0000%	0.0000%
29	May	Year 3	0.0000%	0.0000%
30	June	Year 3	0.0000%	0.0000%
31	Average		0.00000%	0.00000%

Dayton Power and Light
ATTACHMENT H-15A
Attachment 7A - ROE Adder for Projects - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

ROE Adder												
Line #		Total	Project 1 Name	Project 2 Name	Project 3 Name	Project 4 Name	Project 5 Name	Project 6 Name	Project 7 Name	Project 8 Name	Project 9 Name	Project 10 Name
1	Plant In Service	(Attachment 4, Line 88 etc.)	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 89 etc.)	0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + Line 2)	0	0	0	0	0	0	0	0	0	0
4	Accumulated Deferred Income Taxes	(Attachment 4, Line 90 etc.)	0	0	0	0	0	0	0	0	0	0
5	Rate Base	(Line 3 + Line 4)	0	0	0	0	0	0	0	0	0	0
6	ROE Adder	Note A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Equity Capitalization Ratio	(Appendix A, Line 111)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	1/(1-T)	(Appendix A, Line 126)	0	0	0	0	0	0	0	0	0	0
9	ROE Adder Value	(Line 5 * Line 6 * Line 7 * Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note A: FERC Authorization - Order in Docket No.

Dayton Power and Light

ATTACHMENT H-15A

Attachment 7B - Revenue Requirement of Schedule 12 Projects - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Revenue Requirement

<u>Line #</u>		<u>Total</u>	<u>Project 1</u> <u>Name</u>	<u>Project 2</u> <u>Name</u>	<u>Project 3</u> <u>Name</u>	<u>Project 4</u> <u>Name</u>	<u>Project 5</u> <u>Name</u>	<u>Project 6</u> <u>Name</u>	<u>Project 7</u> <u>Name</u>	<u>Project 8</u> <u>Name</u>	<u>Project 9</u> <u>Name</u>	<u>Project 10</u> <u>Name</u>
1	Schedule 12 Designation Plant In Service	(Attachment 4, Line 118 etc.)	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 119 etc.)	0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + 2)	0	0	0	0	0	0	0	0	0	0
4	Net Plant Carrying Charge w/o Depreciation	(Appendix A, Line 163)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	Revenue Requirement w/o Depreciation and ROE Adder	(Line 3 * Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	Depreciation	(Attachment 4, Line 120 etc.)	0	0	0	0	0	0	0	0	0	0
7	ROE Adder (if applicable)	Attachment 7A	0	0	0	0	0	0	0	0	0	0
8	Total Revenue Requirement	(Line 5 + Line 6 + Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	Schedule 12 Annual True-Up Adjustment (Note A)	(Attachment 6B, Line E)	0	0	0	0	0	0	0	0	0	0
10	Total Schedule 12 Revenue Requirement (To Appendix A, Line 193)	(Line 8 + Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	Allocation Percentage to Other Than the Dayton Zone		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Allocation to Other Than the Dayton Zone	(Line 10 * Line 13)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note A: Schedule 12 Annual True-up Adjustment allocated to projects based upon Total Revenue Requirement

Dayton Power and Light
ATTACHMENT H-15A
Attachment 8 - Depreciation and Amortization Rates

December 31,

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission (based upon data as of June 2019)</u>		
350	Land Rights	N/A
352	Structures and Improvements	1.92%
353	Station Equipment	2.09%
354	Towers and Fixtures	1.92%
355	Poles and Fixtures	2.45%
356	Overhead Conductors & Devices	2.45%
357	Underground Conduit	1.33%
358	Underground Conductors & Devices	1.82%
359	Roads and Trails	1.25%
<u>General and Intangible (determined in a Public Utilities Commission of Ohio proceeding and using data as of December 31, 2014)</u>		
302	Franchises and Consents	N/A
303	Intangible Plant	14.29%
390	Structures and Improvements	3.33%
362.1	Office Furniture and Equipment	4.00%
362.1	Computer Equipment	14.29%
362.2	Transportation Equipment - Auto	12.00%
362.2	Transportation Equipment - Light Truck	12.00%
362.2	Transportation Equipment - Trailers	12.00%
362.2	Transportation Equipment - Heavy Trucks	12.00%
393	Stores Equipment	3.85%
394	Tools, Shop and Garage Equipment	3.65%
395	Laboratory Equipment	4.00%
396	Power Operated Equipment	5.00%
362.7	Communication Equipment	5.00%
398	Miscellaneous Equipment	6.25%

Note 1: The Dayton Power and Light Company's transmission depreciation rates may not change absent Commission authorization. General and intangible depreciation and amortization rates are as approved by the Public Utilities Commission of Ohio

Dayton Power and Light
ATTACHMENT H-15A
Attachment 9 - Excess Accumulated Deferred Income Taxes - December 31,
Resulting from Income Tax Rate Changes (Note D)

Debit amounts are shown as positive and credit amounts are shown as negative.

Line	(A) Description	(B) ADIT Balances Prior to Remeasurement	(C) ADIT Balances After Remeasurement (Note F)	(D) Deficient or Excess Accumulated Deferred Taxes at December 31, 2017	(E) Adjustments After Remeasurmen t	(F) Adjusted Deficient Excess Accumulated Deferred Taxes	(G) Transmission Allocation Factors (Note A)	(H) Allocated to Transmission	(I) Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	(J) Amortization Through December 31, 2019	(K) Balance at December 31, 2019	(L) 2020 Amortization (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1 FERC Account 190											
1	Vacation Pay	0	0	0	0	0	14.550%	0	UO	0	0	0
2	Post-Retirement Benefits	0	0	0	0	0	14.550%	0	UO	0	0	0
3	Deferred Compensation	0	0	0	0	0	14.550%	0	UO	0	0	0
4	FAS 109 - Electric	0	0	0	0	0	14.550%	0	UO	0	0	0
5	Union Disability	0	0	0	0	0	14.550%	0	UO	0	0	0
	Fed Dfrd Tax on Future									0	0	0
6	Tax Impacts	0	0	0	0	0	14.550%	0	UO	0	0	0
7	Employee Stock Plans	0	0	0	0	0	14.550%	0	UO	0	0	0
8	Bad Debts Expense	0	0	0	0	0	14.180%	0	UO	0	0	0
9	State Income Tax Expense	0	0	0	0	0	0.000%	0	UO	0	0	0
	Capitalized Interest									0	0	0
10	Income	0	0	0	0	0	0.000%	0	UO	0	0	0
	Deferred Federal Tax on											
11	CAT Tax Credit	0		0		0	14.550%	0	UO	0	0	0
12	Other	0	0	0	0	0	Various	0	UO	0	0	0
13	Total FERC Account 190	0	0	0	0	0		0		0	0	0
	FERC Account 282											
14	TBD	0	0	0	0	0	0.000%	0		0	0	0
15	TBD	0	0	0	0	0	Various	0		0	0	0
16	Total Account 282	0	0	0	0	0	0	0		0	0	0
	FERC Account 283											
17	TBD	0	0	0	0	0	0.000%			0	0	0
18	TBD	0	0	0	0	0	0.000%			0	0	0
19	TBD	0	0	0	0	0	0.000%			0	0	0
20	TBD	0	0	0	0	0	Various	0		0	0	0
21	Total FERC Account 283	0	0	0	0	0	0	0		0	0	0
	Subtotal Before Being											
22	Grossed up for Income Taxes			0		0	0	0		0	0	0
23	Gross Up			0		0	0	0			0	0
	Total Deficient Accumulated Deferred Income Taxes -										0	
24	Account 182.3			0		0	0	0			0	
	Excess Accumulated Deferred Income Taxes - amortized to 411.1											
	FERC Account 190											
25	TBD	0	0	0	0	0	0.000%	0		0	0	0

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
26	TBD	0	0	0	0	0	Various	0		0	0	0
27	Total Account 190	0	0	0	0	0		0				
	FERC Account 282											
	Liberalized Depreciation -											
28	Protected	0	0	0	0	0	30.148%	0	P	0	0	0
29	Other (Note D)	0	0	0	0	0	Various	0	UP	0	0	0
30	Total Account 282	0	0	0	0	0		0		0	0	0
	FERC Account 283											
31	Capitalized Software	0	0	0	0	0	30.148%	0	UO	0	0	0
32	Reacquisition of Bonds	0	0	0	0	0	14.550%	0	UO	0	0	0
33	Regulatory Assets/Liabilities	0	0	0	0	0	14.550%	0	UO	0	0	0
34	FAS 109	0	0	0	0	0	14.550%	0	UO	0	0	0
35	Pay Incentives	0	0	0	0	0	14.550%	0	UO	0	0	0
36	Other	0	0	0	0	0	Various	0	UO	0	0	0
37	Total Account 283	0	0	0	0	0		0		0	0	0
	Subtotal Before Being											
38	Grossed up for Income Taxes			0		0		0		0	0	0
39	Gross Up			0		0		0			0	0
	Total Excess Accumulated											
	Deferred Income Taxes -											
40	Account 254			0		0		0			0	0
41	Grand Total			0		0		0			0	0

Line	(A) Description	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
		Balance at December 31, 2020 (Note B)	2021 Amortization (Note B)	Balance at December 31, 2021 (Note B)	2022 Amortization (Note B)	Balance at December 31, 2022 (Note B)	2023 Amortization (Note B)	Balance at December 31, 2023 (Note B)	2024 Amortization (Note B)	Balance at December 31, 2024 (Note B)	2025 Amortization (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1										
	FERC Account 190										
1	Vacation Pay	0	0	0	0	0	0	0	0	0	0
2	Post-Retirement Benefits	0	0	0	0	0	0	0	0	0	0
3	Deferred Compensation	0	0	0	0	0	0	0	0	0	0
4	FAS 109 - Electric	0	0	0	0	0	0	0	0	0	0
5	Union Disability	0	0	0	0	0	0	0	0	0	0
6	Fed Dfrd Tax on Future Tax Impacts	0	0	0	0	0	0	0	0	0	0
7	Employee Stock Plans	0	0	0	0	0	0	0	0	0	0
8	Bad Debts Expense	0	0	0	0	0	0	0	0	0	0
9	State Income Tax Expense	0	0	0	0	0	0	0	0	0	0
10	Capitalized Interest Income	0	0	0	0	0	0	0	0	0	0
	Deferred Federal Tax on CAT Tax										
11	Credit	0		0	0	0	0	0	0	0	0
12	Other	0	0	0	0	0	0	0	0	0	0
13	Total FERC Account 190	0	0	0	0	0	0	0	0	0	0
	FERC Account 282										
14	TBD	0	0	0	0	0	0	0	0	0	0
15	TBD	0	0	0	0	0	0	0	0	0	0
16	Total Account 282	0	0	0	0	0	0	0	0	0	0
	FERC Account 283										
17	TBD	0	0	0	0	0	0	0	0	0	0
18	TBD	0	0	0	0	0	0	0	0	0	0
19	TBD	0	0	0	0	0	0	0	0	0	0
20	TBD	0	0	0	0	0	0	0	0	0	0
21	Total FERC Account 283	0	0	0	0	0	0	0	0	0	0
	Subtotal Before Being Grossed up for										
22	Income Taxes	0	0	0	0	0	0	0	0	0	0
23	Gross Up	0		0		0		0		0	
	Total Deficient Accumulated Deferred										
24	Income Taxes - Account 182.3	0		0		0		0		0	
	Excess Accumulated Deferred Income										
	Taxes - amortized to 411.1										
	FERC Account 190										
25	TBD	0	0	0	0	0	0	0	0	0	0
26	TBD	0	0	0	0	0	0	0	0	0	0
27	Total Account 190	0	0	0	0	0	0	0	0	0	0
	FERC Account 282										
28	Liberalized Depreciation - Protected	0	0	0	0	0	0	0	0	0	0
29	Other (Note D)	0	0	0	0	0	0	0	0	0	0
30	Total Account 282	0	0	0	0	0	0	0	0	0	0
	FERC Account 283										
31	Capitalized Software	0	0	0	0	0	0	0	0	0	0
32	Reacquisition of Bonds	0	0	0	0	0	0	0	0	0	0
33	Regulatory Assets/Liabilities	0	0	0	0	0	0	0	0	0	0

	(A)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
34	FAS 109	0	0	0	0	0	0	0	0	0	0
35	Pay Incentives	0	0	0	0	0	0	0	0	0	0
36	Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37	Total Account 283	0	0	0	0	0	0	0	0	0	0
Subtotal Before Being Grossed up for											
38	Income Taxes	0	0	0	0	0	0	0		0	0
39	Gross Up	<u>0</u>		<u>0</u>		0		<u>0</u>		<u>0</u>	
Total Excess Accumulated Deferred											
40	Income Taxes - Account 254	<u>0</u>		<u>0</u>		0		<u>0</u>		<u>0</u>	
41	Grand Total	0		0		0		0		0	

<i>Line</i>	<i>(A) Description</i>	<i>(W) Balance at December 31, 2025 (Note B)</i>	<i>(X) 2026 Amortization (Note B)</i>	<i>(Y) Balance at December 31, 2026 (Note B)</i>
	<i>Deficient Deferred Income</i>			
	<i>Taxes - amortized to 410.1</i>			
	<i>FERC Account 190</i>			
1	<i>Vacation Pay</i>	0	0	0
2	<i>Post-Retirement Benefits</i>	0	0	0
3	<i>Deferred Compensation</i>	0	0	0
4	<i>FAS 109 - Electric</i>	0	0	0
5	<i>Union Disability</i>	0	0	0
	<i>Fed Dfrd Tax on Future Tax</i>			
6	<i>Impacts</i>	0	0	0
7	<i>Employee Stock Plans</i>	0	0	0
8	<i>Bad Debts Expense</i>	0	0	0
9	<i>State Income Tax Expense</i>	0	0	0
10	<i>Capitalized Interest Income</i>	0	0	0
	<i>Deferred Federal Tax on CAT</i>			
11	<i>Tax Credit</i>	0		0
12	<i>Other</i>	0	0	0
13	<i>Total FERC Account 190</i>	0	0	0
	<i>FERC Account 282</i>			
14	<i>TBD</i>	0	0	0
15	<i>TBD</i>	0	0	0
16	<i>Total Account 282</i>	0	0	0
	<i>FERC Account 283</i>			
17	<i>TBD</i>	0	0	0
18	<i>TBD</i>	0	0	0
19	<i>TBD</i>	0	0	0
20	<i>TBD</i>	0	0	0
21	<i>Total FERC Account 283</i>	0	0	0
	<i>Subtotal Before Being Grossed</i>			
22	<i>up for Income Taxes</i>	0	0	0
23	<i>Gross Up</i>	0		0
	<i>Total Deficient Accumulated</i>			
	<i>Deferred Income Taxes -</i>			
24	<i>Account 182.3</i>	0		0
	<i>Excess Accumulated Deferred</i>			
	<i>Income Taxes - amortized to</i>			
	<i>411.1</i>			
	<i>FERC Account 190</i>			
25	<i>TBD</i>	0	0	0
26	<i>TBD</i>	0	0	0
27	<i>Total Account 190</i>	0	0	0
	<i>FERC Account 282</i>			
	<i>Liberalized Depreciation -</i>			
28	<i>Protected</i>	0	0	0
29	<i>Other (Note D)</i>	0	0	0
30	<i>Total Account 282</i>	0	0	0

(A)	(W)	(X)	(Y)
FERC Account 283			
31 Capitalized Software	0	0	0
32 Reacquisition of Bonds	0	0	0
33 Regulatory Assets/Liabilities	0	0	0
34 FAS 109	0	0	0
35 Pay Incentives	0	0	0
36 Other	<u>0</u>	<u>0</u>	<u>0</u>
37 Total Account 283	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Before Being Grossed			
38 up for Income Taxes	0	0	0
39 Gross Up	<u>0</u>		<u>0</u>
Total Excess Accumulated			
Deferred Income Taxes - Account			
40 254	<u>0</u>		<u>0</u>
41 Grand Total	<u>0</u>		<u>0</u>

Note A: The allocators are based upon the Cost Alignment and Allocation Manual and derived from the detailed tax records of DP&L. Zero allocations are used for generation items and items charged to Other Comprehensive Income.

Note B: Per the settlement in ER20-1150, protected excess accumulated deferred income tax items are amortized using the Average Rate Assumption Method. All other items are amortized over 10 years for 2020 and 2021 and the remaining unamortized amounts at 12/31/2021 amortized over five years thereafter.

Note C: Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes. This sheet will be replicated for any future change in federal, state or local income tax rates.

Note D: CIAC related excess ADIT not included.

Note E: DP&L shall provide workpapers supporting amounts in Columns B and E for all items.

Note F: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate.

New nominal rate	21.0%
Prior nominal rate	35.0%
Remeasurement Factor	60.0%

Dayton Power and Light
ATTACHMENT H-15A
Attachment 10 - Miscellaneous Current and Accrued Liabilities at December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 242 - Current Year

	<i>Categories of Items</i>	<i>Form 1Dec</i>	<i>Jan</i>	<i>Feb</i>	<i>Mar</i>	<i>Apr</i>	<i>May</i>	<i>Jun</i>	<i>Jul</i>	<i>Aug</i>	<i>Sep</i>	<i>Oct</i>	<i>Nov</i>	<i>Form 1Dec</i>	<i>Average</i>	<i>Excluded</i>	<i>Wage Allocator</i>	<i>Plant Allocator</i>
1	<i>Payroll Accrual</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!
2	<i>Benefits</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	
3	<i>Energy Suppliers</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	<i>Other</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	<i>Total</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0		#DIV/0!	
6	<i>Total Transmission Allocation</i>																	#DIV/0!

Dayton Power and Light
ATTACHMENT H-15A
Attachment 11 - Corrections - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	(a)	(b)
			<u>Revenue Impact of Correction</u>	<u>Calendar Year Revenue Requirement</u>
1	Filing Name and Date			
2	Original Revenue Requirement			0
3	Description of Correction 1			0
4	Description of Correction 2			0
5	Total Corrections	(Line 3 + Line 4)		0
6	Corrected Revenue Requirement	(Line 2 + Line 5)		0
7	Total Corrections	(Line 5)		0
8	Average Monthly FERC Refund Rate	Note A		0.00%
9	Number of Months of Interest	Note B		0
10	Interest on Correction	Line 7x8x9		0
11	Sum of Corrections Plus Interest	Line 7 + 10		0

Notes:

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - similar to how interest on the ATU Adjustment is computed.
- B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - - similar to how interest on the ATU Adjustment is computed.

Dayton Power and Light
Schedule 1A
January through December

<i>Line</i>	<i>Revenue Requirement</i>		<i>FERC Form 1</i> <i>Page</i>	<i>Account</i> <i>No.</i>
1	Load Dispatch - Reliability	0	321.85b	561.1
2	Load Dispatch - Monitor and Operate Transmission System	0	321.86b	561.2
3	Load Dispatch - Transmission Services and Scheduling	0	321.87b	561.3
4	Revenue Credit from Border Rate Transactions	0	Data provided by PJM	
5	Total	0	(Line 1 + Line 2 + Line 3 + Line 4)	
6	MWHs	0	From 2020 LT Forecast Report to PUCO, page FE-D1, reporting 2019 data	
7	Schedule 1A Rate per MWH	#DIV/0!	(Line 5 / Line 6)	

Dayton Power and Light
ATTACHMENT H-15A
Administrative and General Expense Detail
December 31,

Directly Assigned to:

<i>Line</i>	<i>Description</i>	<i>FERC Account</i>	<i>Amount</i>	<i>Transmission</i>	<i>Distribution</i>	<i>Other</i>	<i>To Be Allocated Via the Wage Allocator</i>
1	Administrative and general salaries	920	0	0	0	0	0
2	Office supplies and expenses	921	0	0	0	0	0
3	Administrative expense transferred	922	0	0	0	0	0
4	Outside services employed	923	0	0	0	0	0
5	Property insurance	924	0	0	0	0	0
6	Injuries and damages	925	0	0	0	0	0
7	Employee pension and benefits	926	0	0	0	0	0
8	Franchise requirements	927	0	0	0	0	0
9	Regulatory commission expenses	928	0	0	0	0	0
10	Duplicate charges	929	0	0	0	0	0
11	General advertising	930.1	0	0	0	0	0
12	Miscellaneous general expenses	930.2	0	0	0	0	0
13	Rents	931	0	0	0	0	0
14	Maintenance of general plant	935	0	0	0	0	0
15	Total		0	0	0	0	0

ATTACHMENT 2

PJM OATT ATTACHMENT H-15A

COMPLIANCE FILING

(Red-line)

ATTACHMENT H-15A

Annual Transmission Rates -- The Dayton Power and Light Company Formula Rate

Dayton Power and Light ATTACHMENT H-15A Formula Rate -- Appendix A (electric only)			Projected for 12 Months Ended December 31,
	Notes	Formula Rate Attachment Reference or Instruction	

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	(Attachment 4, Line 16)	0
2	Total O&M Wages Expense	(Attachment 4, Line 14)	0
3	Less A&G Wages Expense	(Attachment 4, Line 15)	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0
5	Wages & Salary Allocator	(Line 1 / Line 4)	#DIV/0!
Plant Allocation Factors			
6	Electric Plant in Service	(Note A) (Attachment 4, Line 1)	0
7	Accumulated Depreciation (Total Electric Plant)	(Note A) (Attachment 4, Line 3)	0
8	Net Plant	(Line 6 - Line 7)	0
9	Transmission Gross Plant	(Note A) (Line 20)	#DIV/0!
10	Gross Plant Allocator	(Line 9 / Line 6)	#DIV/0!
11	Transmission Net Plant	(Note A) (Line 29)	#DIV/0!
12	Net Plant Allocator	(Line 11 / Line 8)	#DIV/0!

Plant Calculations

Plant In Service			
13	Transmission Plant In Service	(Note A & J) (Attachment 4, Line 7)	0
14	General	(Note A) (Attachment 4, Line 8)	0
15	Intangible - Electric	(Note A) (Attachment 4, Line 9)	0
16	Common Plant - Electric	(Note A) (Attachment 4, Line 10)	0
17	Total General, Intangible & Common Plant	(Line 14 + Line 15 + Line 16)	0
18	Wage & Salary Allocator	(Line 5)	#DIV/0!
19	General and Intangible Plant Allocated to Transmission	(Line 17 * Line 18)	#DIV/0!
20	Total Plant In Service	(Line 13 + Line 19)	#DIV/0!
Accumulated Depreciation			
21	Transmission Accumulated Depreciation	(Note A) (Attachment 4, Line 11)	0
22	Accumulated General Depreciation	(Note A) (Attachment 4, Line 12)	0
23	Accumulated Intangible Amortization	(Note A) (Attachment 4, Line 4)	0

24	Accumulated Common Plant Depreciation and Amortization- Electric	(Note A)	(Attachment 4, Line 13)	0
25	Accumulated General, Intangible and Common Depreciation		(Line 22 + 23 + 24)	0
26	Wage & Salary Allocator		(Line 5)	#DIV/0!
27	Subtotal General, Intangible and Common Accum. Depreciation Allocated to Transmission		(Line 25 * Line 26)	#DIV/0!
28	Total Accumulated Depreciation		(Lines 21 + 27)	#DIV/0!
29	Total Net Plant in Service		(Line 20 - Line 28)	#DIV/0!

Adjustments To Rate Base

	Accumulated Deferred Income Taxes			
30	Excluding FAS 109	(Notes L and P)	(Attachment 1A, Line 11)	#DIV/0!
	Accumulated Deferred Income Taxes			
31	Excess ADIT	(Note L and N)	(Attachment 4, Line 78)	0
	CWIP Incentive			
32	CWIP Balances	(Note A & F)	(Attachment 5, Line 25)	0
	Abandoned Transmission Projects			
33	Unamortized Abandoned Transmission Projects	(Note A and M)	(Attachment 4, Line 77)	0
34	Plant Held for Future Use	(Note B & L)	(Attachment 4, Line 17)	0
	Prepayments			
35	Prepayments	(Note A)	(Attachment 4, Line 22)	0
36	Wage & Salary Allocator		(Line 5)	#DIV/0!
37	Prepayments Allocated to Transmission		(Line 35 * Line 36)	#DIV/0!
	Materials and Supplies			
38	Undistributed Stores Expense	(Note A)	(Attachment 4, Line 23)	0
39	Wage & Salary Allocator		(Line 5)	#DIV/0!
40	Total Undistributed Stores Expense Allocated to Transmission		(Line 38 * Line 39)	#DIV/0!
	Assigned to Construction - Transmission Portion	(Note A & T)	(Attachment 4, Line 25)	0
41	Transmission	(Note A)	(Attachment 4, Line 24)	0
42	Total Materials & Supplies for Transmission		(Line 40 + Line 41)	#DIV/0!
	Cash Working Capital			
43	Operation & Maintenance Expense		(Line 78)	#DIV/0!
44	No Allowance			0.0%
45	Total Cash Working Capital for Transmission		(Line 43 * Line 44)	#DIV/0!
	Unfunded Reserves			
46	Property Insurance	(Note A)	(Attachment 4, Line 79)	0
47	Net Plant Allocator		(Line 12)	#DIV/0!
48	Property Insurance Allocated to Transmission		(Line 46 * Line 47)	#DIV/0!

49	Injuries and Damages	(Note A)	(Attachment 4, Line 80)	0
50	Non-Pension and Non-Other Post-Employment Benefits	(Note A)	(Attachment 4, Line 81)	0
51	Total		(Line 49 + Line 50)	0
52	Wage and Salary Allocator		(Line 5)	#DIV/0!
53	I&J and P&B Allocated to Transmission		(Line 51 * Line 52)	#DIV/0!
54	Miscellaneous Operating Provisions - Transmission Portion	(Note A)	(Attachment 4, Line 82)	0
55	Customer Deposits and Advances for Construction	(Note L)	(Attachment 4, Line 86)	0
56	Deferred Credits	(Note A)	(Attachment 4, Line 83)	0
57	Miscellaneous Current and Accrued Liabilities	(Note A)	(Attachment 4, Line 87)	0
58	Total Adjustments to Rate Base		(Lines 30 + 31 + 32 + 33 + 34 + 37 + 42 + 45 + 48 + 53 + 54 + 55 + 56 + 57)	#DIV/0!
59	Rate Base		(Line 29 + Line 58)	#DIV/0!
Operations & Maintenance Expense				
	Transmission O&M			
60	Transmission O&M		(Attachment 4, Line 26)	0
61	Less: Excluded Transmission O&M		(Attachment 4, Line 29)	0
62	Transmission O&M		(Lines 60 - 61)	0
	Allocated Administrative & General Expenses			
63	Total A&G	(Note G, V & W)	(Attachment 4, Line 31)	0
64	Less Property Insurance Expense		(Attachment 4, Line 30)	0
65	Less Regulatory Commission Expense	(Note D)	(Attachment 4, Line 34)	0
66	Less Service Company and DP&L Costs Directly Assigned to A&G	(Note O)	(Attachment 4, Line 33)	0
67	Distribution and Transmission Less EPRI Dues and Lobbying Expenses	(Note C)	(Attachment 4, Line 36 & Attachment 4, Line 37)	0
68	Administrative & General Expenses		(Lines 63 - 64 - 65 - 66 - 67)	0
69	Wage & Salary Allocator		(Line 5)	#DIV/0!
70	Administrative & General Expenses Allocated to Transmission		(Line 68 * Line 69)	#DIV/0!
	Directly Assigned A&G			
71	Regulatory Commission Expense - Transmission	(Note E)	(Attachment 4, Line 35)	0
72	Service Company and DP&L Costs Directly Assigned to A&G Transmission	(Note O)	(Attachment 4, Line 32)	0
73	Subtotal		(Line 71 + Line 72)	0
74	Property Insurance Account 924		(Line 64)	0
75	Net Plant Allocator		(Line 12)	#DIV/0!

76	Property Insurance Allocated to Transmission	(Line 74 * Line 75)	#DIV/0!
77	Total A&G for Transmission	(Lines 70 + 73 + 76)	#DIV/0!
78	Total Transmission O&M	(Lines 62 + 77)	#DIV/0!

Depreciation & Amortization Expense

	Depreciation Expense		
79	Transmission Depreciation Expense	(Note G) (Attachment 4, Line 38)	0
80	Amortization of Abandoned Plant Projects	(Note M) (Attachment 4, Line 75)	0
81	General and Common Depreciation Expense	(Note) (Attachment 4, Line 39)	0
82	Intangible Amortization Expense	(Note A & G) (Attachment 4, Line 40)	0
83	Total	(Line 81 + Line 82)	0
84	Wage & Salary Allocator	(Line 5)	#DIV/0!
85	General and Common Depreciation & Intangible Amortization Allocated to Transmission	(Line 83 * Line 84)	#DIV/0!
86	Total Transmission Depreciation & Amortization	(Lines 79 + 80 + 85)	#DIV/0!

Taxes Other than Income Taxes

87	Taxes Other than Income Taxes	(Attachment 2, Line 11)	#DIV/0!
88	Total Transmission Taxes Other than Income Taxes	(Line 87)	#DIV/0!

Rate of Return

89	Long Term Interest	(Attachment 4, Line 50)	0
90	Preferred Dividends Capitalization Common Stock	(Attachment 4, Line 51)	0
91	Proprietary Capital	(Note K) (Attachment 4, Line 52)	0
92	Less: Accumulated Other Comprehensive Income (Account 219)	(Note K) (Attachment 4, Line 53)	0
93	Less: Preferred Stock	(Note K) (Attachment 4, Line 64)	0
94	Less: Unappropriated, Undistributed Subsidiary Earnings (Account 216.1)	(Note K) (Attachment 4, Line 54)	0
95	Common Stock	(Line 91 - 92 - 03 - 94)	0
96	Long Term Debt	(Note K) (Attachment 4, Line 55)	0
	Add: Unamortized Debt Expense	(Note K) (Attachment 4, Line 56)	0
97	Add: Unamortized Loss on Recquired Debt	(Note K) (Attachment 4, Line 57)	0
98	Unamortized Premium	(Note K) (Attachment 4, Line 58)	0
99	Unamortized Discount	(Note K) (Attachment 4, Line 59)	0
100	Unamortized Gain on Recquired Debt	(Note K) (Attachment 4, Line 60)	0
101	ADIT Associated with Gain or Loss	(Note K) (Attachment 4, Line 61)	0
102	Long-term Portion of Derivative Assets - Hedges	(Note K) (Attachment 4, Line 62)	0
103	Derivative Instrument Liabilities - Hedges	(Note K) (Attachment 4, Line 63)	

104	Long Term Debt to Determine Debt Rate		(Line 96 + 97 + 98 + 99 + 100 + 101 + 102 + 103)	
	Capital Structure			
105	Long-term Debt		(Line 96)	0
106	Preferred Stock		(Line 93)	0
107	Common Stock		(Line 95)	0
108	Total Capitalization		(Line 105 + Line 106 + Line 107)	0
109	Debt %	Total Long Term Debt	(Line 105 / Line 108)	#DIV/0!
110	Preferred %	Preferred Stock	(Line 106 / Line 108)	#DIV/0!
111	Common %	Common Stock	(Line 107 / Line 108)	#DIV/0!
112	Debt Cost	Total Long Term Debt	(Line 89 / Line 104)	#DIV/0!
113	Preferred Cost	Preferred Stock	(Line 90 / Line 106)	0.00%
114	Common Cost	Common Stock	(Note G) Fixed	9.85%
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	#DIV/0!
116	Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	#DIV/0!
117	Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	#DIV/0!
118	Rate of Return on Rate Base (ROR)		(Lines 115 + 116 + 117)	#DIV/0!
119	Transmission Investment Return = Rate Base * Rate of Return		(Line 59 * Line 118)	#DIV/0!
Income Taxes				
	Income Tax Rates			
120	FIT=Federal Income Tax Rate			21.00%
121	SIT=State Income Tax Rate or Composite		(Attachment 4, Line 65)	0.00%
122	MIT= Average Municipality Tax Rate		(Attachment 4, Line 66)	0.00%
123	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
124	Composite Income Tax Rate (T)		= FIT + SIT + MIT - (SIT + MIT) * FIT - (FIT * p * SIT)	0.00%
125	T / (1-T)			0.00%
126	1/(1-T)			0.00%
	ITC Adjustment			
127	Amortization of Investment Tax Credit - Transmission		(Attachment 4, Line 68)	0
128	Amortization of Investment Tax Credit - General		(Attachment 4, Line 67)	0
129	Wage & Salary Allocator		(Line 5)	#DIV/0!
130	Amortization of Investment Tax Credit - General Allocated to Transmission		(Line 128 * Line 129)	#DIV/0!
131	Total Amortization of Investment Tax Credit - Transmission		(Line 127 + Line 130)	#DIV/0!
132	1/(1-T)		(Line 126)	0.00%
133	ITC Amortization Allocated to Transmission		(Line 131 * Line 132)	#DIV/0!
	Equity AFUDC Component of Transmission Depreciation			
134	Equity AFUDC Component of Transmission Depreciation		(Attachment 4, Line 69)	0
135	Tax Effect of AFUDC Equity Permanent Difference		(Line 124 * Line 134)	0
136	1/(1-T)		(Line 126)	0.00%
137	Equity AFUDC Adjustment for Transmission		(Line 135 * Line 136)	0

**Amortization of Excess
Accumulated Deferred Income
Taxes**

138	Amortization of Excess ADIT	(Note N)	(Attachment 4, Line 78)	0
139	1/(1-T)		(Line 126)	0.00%
140	Amortization of Excess ADIT for Transmission		(Line 138 * Line 139)	0
141	Income Tax Component	(T/1-T) * Weighted Cost of Preferred and Common * Rate Base	(Line 125 * Line 59 * (Line 116 + Line 117))	#DIV/0!
142	Transmission Income Taxes		(Line 133 + Line 137 + Line 140 + Line 141)	#DIV/0!

Transmission Revenue Requirement

Summary

143	Net Property, Plant & Equipment		(Line 29)	#DIV/0!
144	Total Adjustments to Rate Base		(Line 58)	#DIV/0!
145	Rate Base		(Line 59)	#DIV/0!
146	Total Transmission O&M		(Line 78)	#DIV/0!
147	Total Transmission Depreciation & Amortization		(Line 86)	#DIV/0!
148	Taxes Other than Income		(Line 88)	#DIV/0!
149	Investment Return		(Line 119)	#DIV/0!
150	Income Taxes		(Line 142)	#DIV/0!

151	Gross Transmission Revenue Requirement	(Note U)	(Sum Lines 146 to 150)	#DIV/0!
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**Adjustment to Remove Revenue
Requirements Associated with
Excluded Transmission
Facilities**

152	Transmission Plant In Service		(Line 13)	0
153	Excluded Transmission Facilities	(Note A & J)	(Attachment 4, Line 70)	0
154	Included Transmission Facilities		(Line 152 - Line 153)	0
155	Inclusion Ratio		(Line 154 / Line 152)	#DIV/0!
156	Gross Revenue Requirement		(Line 151)	#DIV/0!
157	Adjusted Gross Revenue Requirement		(Line 155 * Line 156)	#DIV/0!

**Revenue Credits & Interest on
Network Credits**

158	Revenue Credits	(Note J)	(Attachment 3, Line 17)	0
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159	Net Transmission Revenue Requirement		(Line 157 + Line 158)	#DIV/0!
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**Zonal Network Integration Transmission
Service Rate and Carrying Charges**

Carrying Charges

160	Gross Revenue Requirement		(Line 151)	#DIV/0!
161	Net Transmission Plant and CWIP		(Line 13 + Line 21 + Line 32)	0
162	Net Plant Carrying Charge		(Line 160 / Line 161)	#DIV/0!
163	Net Plant Carrying Charge without Depreciation		(Line 160 - Line 79) / Line 161	#DIV/0!
164	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 160 - Line 79 - Line 149 - Line 150) / Line 161	#DIV/0!

165	Net Transmission Revenue Requirement	(Line 159)	#DIV/0!
166	True-up amount	(Note P) (Attachment 6A, Line F)	0
167	Corrections	(Attachment 11, Line 11)	0
168	ROE Adder for DP&L Projects Included Only in the Dayton Zone	(Note Q) (Attachment 7A, Line 9)	#DIV/0!
169	Revenues from DP&L Schedule 12 Projects	(Note R) (Attachment 7B, Line 12)	#DIV/0!
170	Facility Credits under Section 30.9 of the PJM OATT	(Note S) (Attachment 4, Line 71)	0
171	Annual Transmission Revenue Requirement - Dayton Zone	(Line 165 + 166 + 168 + 169 + 170)	#DIV/0!
Network Integration Transmission Service Rate - Dayton Zone			
172	1 CP Peak	(Note H) (Attachment 4, Line 72)	0.0
173	Rate (\$/MW-Year)	(Line 171 / 172)	#DIV/0!
174	Network Integration Transmission Service Rate - Dayton Zone (\$/MW/Year)	(Line 173)	#DIV/0!
175	Monthly Rate	(Line 174 / 12)	#DIV/0!
176	Weekly Rate	(Line 174 / 52)	#DIV/0!
177	Daily On-Peak Rate	(Line 176 / 5)	#DIV/0!
178	Daily Off-Peak Rate	(Line 176 / 7)	#DIV/0!

Notes

- A Calculated using 13-month average balances
- B Includes the original cost of transmission electric plant (excluding land and land rights) owned and held by DP&L for future use of electric service under a definite plan for such use and land and land rights held by DP&L for future use of electric service under a plan for such use
- C Includes 100% of EPRI membership dues and lobbying expenses charged to A&G which are excluded from the Annual Transmission Revenue Requirement ("ATRR")
- D Includes 100% of Regulatory Commission Expenses charged to A&G
- E Includes Regulatory Commission Expenses charged to A&G and directly related to transmission service, RTO filings, or transmission siting and all itemized in Form 1 at 351.h
- F CWIP can only be included in rate base if authorized by the Commission
- G Base ROE is fixed and will not change absent a determination by FERC in a Section 205 or 206 proceeding. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE and the RTO Participation Adder shall be included in the ATRR subject to a maximum value of 9.99% during the Moratorium Period. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE plus the RTO Participation Adder shall be included in the ATRR at the end of the Moratorium Period. The Annual PBOP Expense included in the Formula Rate Annual Update shall be based upon the Company's projections and trued-up to actual PBOP Expense as charged to FERC Account 926. DP&L will provide, in connection with each annual True-Up Adjustment filing, a confidential copy of relevant pages from the annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926. Depreciation rates were approved in Docket No. ER20-1150-000. They may be updated with future changes in depreciation rates but only after approval by FERC. If book depreciation rates are different than the Attachment 8 rates, DP&L will provide workpapers at the annual update to reconcile formula depreciation expense and FERC Form 1 depreciation accruals.
- H Coincident peak demand computed as provided for in Section 34.1 of the PJM OATT. The PJM determined coincident peak demand will not be revised or updated in the Annual True-Up (ATU) Adjustment, as the ATU Adjustment compares the applicable calendar year actual revenue requirement to the actual revenue (based upon the projected revenue requirement).
- I Amount of transmission plant excluded from the ATRR. The amounts are shown on Attachment 4.
- J Costs associated with DP&L's integrated transmission system, including all transmission facilities in place as of the 2001 FERC Integration study (Docket ER01-2307), shall be recoverable under this formula rate template. After that date, Step-up facilities with a lower-voltage side operating at below 69 kV shall be excluded. Step-down transformers with a lower-voltage side operating at below 69kV will be excluded even if within a transmission substation. Integrated high-side breakers, integrated lines operating at or above 69 kV and other integrated transmission facilities that are within a substation shall be recoverable under the formula rate template. Transmission Owner Interconnection Facilities, when constructed pursuant to a Large or Small Generator Interconnection Agreement and paid for by the interconnecting entity, are not to be recovered

under this formula rate template, which may be effectuated by crediting amounts received from the interconnecting entity to the formula rate.

- K Calculated using the average of the beginning and end of current year balances. Goodwill may only be included pursuant to a Commission Order authorizing such inclusion.*
- L Calculated using the average of the beginning and end of current year balances.*
- M Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion.*
- N Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes.*
- O As a general rule, A&G costs will be directly assigned to or explicitly allocated within DP&L's accounting system between the transmission function and other functions, with the transmission function costs included in the ATRR. A&G costs directly assigned or allocated within DP&L's accounting system to distribution or relating to some other function shall be excluded. A wage allocation will be used only to the extent there is any remaining amount that is unassigned. These general rules will apply irrespective of whether the A&G costs originate within DP&L itself or from the centralized service company, AES US Services, LLC. See Attachment 13 - A&G amounts by account and by business function.*
- P In the projected ATRR and the ATU Adjustment, the calculations of ADIT for Account 282 amounts resulting from liberalized depreciation are performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6). Q*
- ROE Adder authorized by the Commission for projects included in Attachment 7A, which contains the docket in which ROE Adder was authorized by FERC.*
- R The revenue requirement for PJM Schedule 12 Facilities is separately identified for cost allocation purposes, as the costs are allocated to more than the Dayton Zone. Schedule 12 Project requirements are excluded from the DP&L NITS revenue requirement. PJM compensates DP&L for the Schedule 12 Project revenue requirements pursuant to Schedule 12. Amount includes any ATU Adjustment for Schedule 12 projects.*
- S Include any Network or Facility Credits provided pursuant to Section 30.9 of the PJM OATT if not already included in another category of the Formula Rate.*
- T Only the transmission portion of M&S amounts reported on line 5 of page 227 of Form 1 is used ("Assigned to - Construction"). The transmission portion of line 5 is specified in a footnote on page 227.*
- U FERC approval is required for the amortization of any Regulatory Asset through charges calculated pursuant to the template.*
- V No production-related costs or expenses or renewable energy credits will be included in A&G allocated to transmission.*
- W Customers have the right to challenge the inclusion of distribution-related costs to the extent inclusion of those costs would result in a disproportionate allocation of costs to transmission. Such right shall be exercised pursuant to the Protocols, Attachment H-15B*

END

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

		Only Transmission Related	Plant Related	Labor Related		Total ADIT
1	ADIT-190 w/o prorated items	0	0	0		(Line 26)
2	ADIT-282 w/o prorated items	0	0	0		(Line 29)
3	ADIT-283 w/o prorated items	0	0	0		(Line 38)
4	Subtotal	0	0	0		(Line 1 + Line 2 + Line 3)
5	Wages & Salary Allocator			#DIV/0!		(Appendix A, Line 5)
6	Net Plant Allocator		#DIV/0!			(Appendix A, Line 12)
7	End of Year ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!	(Line 4 * Line 5 or Line 6)
8	End of Previous Year ADIT (from 1C - ADIT Prior Year)	0	#DIV/0!	#DIV/0!	#DIV/0!	(Attachment 1C - ADIT Prior Year, Line 7)
9	Average Beginning and End of Year - ADIT-282-Prorated Items	0	#DIV/0!	#DIV/0!	#DIV/0!	(Average of Line 7 + Line 8)
10	ADIT - 282 - Prorated Items	0	#DIV/0!	#DIV/0!	#DIV/0!	(Attachment 1B, Line 14)
11	Total ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!	(Line 9 + Line 10)

Items that are not prorated are below. Debit amounts are shown as positive and credit amounts are shown as negative.

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

	A ADIT-190	B Total	C Excluded	D Transmission Related	E Plant Related	F Labor Related	G Justification
12	Vacation Pay	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
13	Post-retirement Benefits - FAS 106	0	0	0	0	0	FAS 106 - Post Retirement Benefits Obligation
14	Deferred Compensation	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
15	Federal Taxes Deferred - FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
16	Union Disability	0	0	0	0	0	Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
17	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0	FIN 48 deferred tax offsets to reflect tax position uncertainties.
18	Employee Stock Plans	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
19	Bad Debt Expense	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs.
20	State Income Taxes	0	0	0	0	0	State and local taxes accrued on the listed temporary differences.
21	Capitalized Interest Income	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds.
22	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0	Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit.

23	Other	0	0	0	0	0		Miscellaneous book tax differences.
24	Subtotal - p234	0	0	0	0	0		
25	Less FASB 109 Above if not separately removed	0	0	0	0	0		All FAS 109 items excluded from formula rate
26	Total	0	0	0	0	0		

Instructions for Account 190:

- ADIT items related to Non-Electric Operations or which are not significant are excluded and directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

**Dayton Power and Light
ATTACHMENT H-15A**

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

A		B	C	D	E	F	G	
ADIT- 282		Total Without Exclusions	Excluded	Transmission Related	Plant Related	Labor Related	Justification	
27	Depreciation - Liberalized Depreciation	0	0	0	0	0		Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount.
28	Other - Exclude CIAC	0	0	0	0	0		Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
29	Total	0	0	0	0	0		

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

**Dayton Power and Light
ATTACHMENT H-15A**

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31

A		B	C	D	E	F	G	
ADIT-283		Total	Excluded	Transmission Related	Plant	Labor	Justification	
28	Capitalized Software	0	0	0	0	0		Book tax difference related to software costs. Cost of
29	Reacquisition of Bonds	0	0	0	0	0		reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
30	Pensions	0	0	0	0	0		Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.

31	Phase-in Deferral	0	0	0	0	0	Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).
32	FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
33	Pay Incentives	0	0	0	0	0	Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid.
34	Other	0	0	0	0	0	Primarily related to unrealized gains and losses on hedging transactions.
35	Subtotal - p277	0	0	0	0	0	
36	Less: FASB 109 Above if not separately removed	0	0	0	0	0	
37	Less: Reacquisition of Bonds	0	0	0	0	0	Included in cost of debt
38	Total	0	0	0	0	0	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
Attachment H-15A
Attachment 1B - Accumulated Deferred Income Taxes - Prorated Projection - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Rate Year =

Account 282

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection	Beginning Balance/ Monthly Amount/ Ending Balance	Transmission	Transmission Proration (f) x (h)	Plant Related	Net Plant Allocator	Plant Allocation	Plant Proration (f) x (l)	Labor Related	Wage and Salary Allocator	Labor Allocation	Labor Proration (f) x (p)	Total Transmission Prorated Amount
December 31st balance Prorated Items (FFI 274.2b less non Prorated																	
1 Items)	0				100.00%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 January	0	31	335	365	91.78%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3 February	0	28	307	365	84.11%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4 March	0	31	276	365	75.62%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5 April	0	30	246	365	67.40%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6 May	0	31	215	365	58.90%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7 June	0	30	185	365	50.68%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8 July	0	31	154	365	42.19%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9 August	0	31	123	365	33.70%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10 September	0	30	93	365	25.48%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11 October	0	31	62	365	16.99%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12 November	0	30	32	365	8.77%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13 December	0	31	1	365	0.27%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14 Prorated Balance		365				#DIV/0!	0	0	0			#DIV/0!	0			#DIV/0!	#DIV/0!

Note: In the projected ATRR and the ATU Adjustment, the calculations of ADIT for Account 282 amounts resulting from liberalized depreciation are performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

		Only Transmission Related	Plant Related	Labor Related	Total ADIT	
1	ADIT-190	0	0	0		(Line 22)
2	ADIT- 282	0	0	0		(Line 25)
3	ADIT-283	0	0	0		(Line 36)
4	Subtotal	0	0	0		(Line 1 + Line 2 + 3)
5	Wages & Salary Allocator			#DIV/0!		(Appendix A, Line 5)
6	Net Plant Allocator		#DIV/0!			(Appendix A, Line 12)
7	End of Year ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!	(Line 4 * Line 5 or Line 6)

Contains all ADIT Items - Prorated and Nonprorated. Debit amounts are shown as positive and credit amounts are shown as negative.
In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed,
dissimilar items with amounts exceeding \$100,000 will be listed separately;

	A	B Total	C	D Only Transmission Related	E Plant Related	F Labor Related	G
	ADIT-190		Excluded				Justification
8	Vacation Pay	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
9	Post-retirement Benefits - FAS 106	0	0	0	0	0	FAS 106 - Post Retirement Benefits Obligation.
10	Deferred Compensation	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
11	Federal Taxes Deferred - FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
12	Union Disability	0	0	0	0	0	Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
13	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0	FIN 48 deferred tax offsets to reflect tax position uncertainties.
14	Employee Stock Plans	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
15	Bad Debt Expense	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs.
16	State Income Taxes	0	0	0	0	0	State and local taxes accrued on the listed temporary differences.
17	Capitalized Interest Income	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds.
18	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0	Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit.
19	Other	0	0	0	0	0	Miscellaneous book tax differences.
20	Subtotal - p234	0	0	0	0	0	
21	Less FASB 109 Above if not separately removed	0	0	0	0	0	All FAS 109 items excluded from formula rate
22	Total	0	0	0	0	0	

Instructions for Account 190:

- ADIT items related to Non-Electric Operations or are not significant are excluded and directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D

3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to Labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

	<i>A</i>	<i>B</i> <i>Total</i>	<i>C</i>	<i>D</i> <i>Only</i> <i>Transmission</i> <i>Related</i>	<i>E</i> <i>Plant</i> <i>Related</i>	<i>F</i> <i>Labor</i> <i>Related</i>	<i>G - Justification</i>
ADIT- 282			<i>Excluded</i>				
23 Depreciation - Liberalized Depreciation		0	0	0	0	0	Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount
24 Other		0	0	0	0	0	Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
25 Total		0	0	0	0	0	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
Attachment H-15A
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year

	<i>A</i>	<i>B</i> <i>Total</i>	<i>C</i>	<i>D</i> <i>Only Transmission</i> <i>Related</i>	<i>E</i> <i>Plant</i> <i>Related</i>	<i>F</i> <i>Labor</i> <i>Related</i>	<i>G</i>
ADIT-283			<i>Excluded</i>				<i>Justification</i>
26 Capitalized Software		0	0	0	0	0	Book tax difference related to software costs.
27 Reacquisition of Bonds		0	0	0	0	0	Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
28 Pensions		0	0	0	0	0	Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.
29 Phase-in Deferral		0	0	0	0	0	Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).
30 FAS 109		0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
31 Pay Incentives		0	0	0	0	0	Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid
32 Other		0	0	0	0	0	Miscellaneous book tax differences primarily related to non-utility activities
33 Subtotal - p277		0	0	0	0	0	
34 Less: FASB 109 Above if not separately removed		0	0	0	0	0	
35 Less: Reacquisition of Bonds		0	0	0	0	0	Included in cost of debt

36	Total	0	0	0	0	0		
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Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
1 ADIT-190	0	0	0	(Line 26)
2 ADIT-282 w/o prorated items	0	0	0	(Line 29)
3 ADIT-283	0	0	0	(Line 37)
4 Subtotal	0	0	0	(Line 1 + Line 2 + Line 3)
5 Wages & Salary Allocator			#DIV/0!	(Appendix A, Line 5)
6 Net Plant Allocator		#DIV/0!		(Appendix A, Line 12)
7 End of Year ADIT	0	#DIV/0!	#DIV/0!	(Line 4*, Line 5 or Line 6)
8 End of Previous Year ADIT (from 1C - ADIT Prior Year)	0	#DIV/0!	#DIV/0!	(Attachment 1C - ADIT Prior Year, Line 7)
9 Average Beginning and End of Year ADIT 283 and 190	0	#DIV/0!	#DIV/0!	#DIV/0! (Average of Line 7 + Line 8)
10 ADIT-282 - Prorated Items				#DIV/0! (Attachment 1E, Line 13)
11 Actual Average and Prorated ADIT Balance				#DIV/0!

Items that are not prorated are below. Debit amounts are shown as positive and credit amounts are shown as negative.

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

	A	B	C	D	E	F	G
ADIT-190	Total	Excluded	Only Transmission Related	Plant Related	Labor Related	Justification	
12	Vacation Pay	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
13	Post-retirement Benefits - FAS 106	0	0	0	0	0	FAS 106 - Post Retirement Benefits Obligation
14	Deferred Compensation	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid.
15	Federal Taxes Deferred - FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
16	Union Disability	0	0	0	0	0	Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid.
17	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0	FIN 48 deferred tax offsets to reflect tax position uncertainties.
18	Employee Stock Plans	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid..
19	Bad Debt Expense	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs
20	State Income Taxes	0	0	0	0	0	State and local taxes accrued on the listed temporary differences.
21	Capitalized Interest Income	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds.
22	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds.
23	Other	0	0	0	0	0	Miscellaneous book tax differences.
24	Subtotal - p234	0	0	0	0	0	
25	Less FASB 109 Above if not separately removed	0	0	0	0	0	All FAS 109 items excluded from formula rate
26	Total	0	0	0	0	0	

Instructions for Account 190:

- ADIT items related to Non-Electric Operations or are not significant are excluded and directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to Labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>
		Total Without Exclusions		Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282			Excluded				
27	Depreciation - Liberalized Depreciation	0	0	0	0	0	Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount
28	Other - Excludes CIAC	0	0	0	0	0	Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.).
29	Total	0	0	0	0	0	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded

Dayton Power and Light
ATTACHMENT H-15A
Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>
		Total	Excluded	Only Transmission Related	Plant	Labor	Justification
ADIT-283							
30	Capitalized Software	0	0	0	0	0	Book tax difference related to software costs
31	Reacquisition of Bonds	0	0	0	0	0	Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
32	Pensions	0	0	0	0	0	Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.
33	Phase-in Deferral	0	0	0	0	0	Books records regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction)
34	FAS 109	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
35	Pay Incentives	0	0	0	0	0	Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid.
36	Other	0	0	0	0	0	Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction).
37	Subtotal - p277	0	0	0	0	0	
38	Less: FASB 109 Above if not separately removed	0	0	0	0	0	
39	Less: Reacquisition of Bonds	0	0	0	0	0	Remove as included in cost of debt
40	Total	0	0	0	0	0	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D

3. *ADIT items related to Plant and not in Columns C & D are included in Column E*
4. *ADIT items related to labor and not in Columns C & D are included in Column F*
5. *Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates.
If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded*

Note: The calculations for depreciation-related ADIT in the projected net revenue requirement and the Annual True-Up calculation will be performed in accordance with Treasury regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

**Dayton Power and Light
ATTACHMENT H-15A**

**Attachment 1E - Accumulated Deferred Income Taxes for Annual True-up - December 31,
ADIT Proration**

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note 1)

Days in Period					Projection - Proration of			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other					
A	B	C	D	E	Deferred Tax Activity			Deferred Tax Activity					
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col B)	Proration Percentage (Attachment 1B - Col. C / Col. D)	F	G	H	I	J	K	L	M	N
					Projected Monthly Activity	Prorated Amount (E*F)	Prorated Projected Balance (Line 27, H plus G)	Actual Monthly Activity	Difference between projected monthly and actual monthly activity	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 1)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 1)	Actual activity (Col. L) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 1)	Balance reflecting proration or averaging
1	December 31st balance (FF1 274.2.b)						0	December 31st balance (FF1 274.2.b)					
2	January	31	335	91.78%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	28	307	84.11%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	31	276	75.62%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	30	246	67.40%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	31	215	58.90%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	30	185	50.68%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	31	154	42.19%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	31	123	33.70%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	30	93	25.48%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	31	62	16.99%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	30	32	8.77%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	31	1	0.27%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Total	365			0	0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

	<u>Transmission</u>	<u>Plant Related</u>	<u>Net Plant Allocator</u>	<u>Total</u>	<u>Labor Related</u>	<u>Wage and Salary Allocator</u>	<u>Total</u>	<u>Grand Total</u>
Actual Monthly Activity								
15	January	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
16	February	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
17	March	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
18	April	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
19	May	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
20	June	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
21	July	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
22	August	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
23	September	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
24	October	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
25	November	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
26	December	0	0	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!

Note 1: The calculations for accelerated depreciation-related ADIT in the projected net revenue requirement and the ATU Adjustment will be performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.
Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Attachment 2 - Taxes Other Than Income - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Other Taxes		Page 263 Col (i)	Allocator	Allocated Amount
Direct Assign				
1	Real Estate	0	DA	0 (Attachment 4, Line 41)
2	Unused	0	DA	0
3	Unused	0	DA	0
4	Total Direct Assign	0	DA	0
Net Plant Related			Net Plant Allocator	
5	Unused	0		
6	Total Plant Related	0	#DIV/0!	#DIV/0!
Labor Related			Wages & Salary Allocator	
7	FICA	0		
8	Federal Unemployment	0		
9	Real Estate - General and Intangible	0		
10	Total Labor Related	0	#DIV/0!	#DIV/0!
11	Total Included (Lines 4 + 6 + 10)	0		#DIV/0!
Excluded				
12	kWh Excise - Unbilled	0		
13	kWh Excise - Billed	0		
14	Unemployment Insurance	0		
15	CAT	0		
16	Unused	0		
17	Unused	0		
18	Unused	0		
19	Subtotal, Excluded	0		
20	Total, Included and Excluded (Line 11 + Line 19)	0		
21	Total Other Taxes from p114.14.g	0		
22	Difference (Line 20 - Line 21)	0		

Dayton Power and Light
ATTACHMENT H-15A
Attachment 3 - Revenue Credits - December 31

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 451			
1	Transmission Related - Direct Assigned	0	p300, Footnotes
Account 454 - Rent from Electric Property			
2	Attachment Fee revenue associated with transmission facilities (Note 2)	0	p300, Footnotes
3	Right of Way Leases - transmission related (Note 2)	0	p300, Footnotes
4	Transmission tower licenses for wireless services (Note 2)	0	p300, Footnotes
5	Other - transmission-related	0	p300, Footnotes
6	Total Account 454	0	
Account 456 - Other Electric Revenues			
7	DP&L Schedule 1A	0	p300, Footnotes
8	Transmission maintenance and consulting services (Note 2)	0	p300, Footnotes
9	Revenues from Directly Assigned Transmission Facility Charges (Note 1)	0	p300, Footnotes
10	Licenses for intellectual property (Note 2)	0	p300, Footnotes
11	Other PJM-related revenues	0	p300, Footnotes
12	Total Account 456	0	
Account 456.1 -Transmission of Electricity for Others			
13	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor on Appendix A (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)	0	p300, Footnotes
14	Point to Point Service revenues for which the load is not included in the divisor in Appendix A (Note 3)	0	p300, Footnotes
15	Total Account 456.1	0	
15	Gross Revenue Credits (Sum of Lines 1, 6, 12 and 15)	0	
16	Less: Sharing of Certain Revenues (Note 2)	0	
17	Total Revenue Credits (Line 15 - 16)	0	
18	Revenues associated with lines 2, 3, 4, 8 and 10 (Note 2)	0	
19	Revenue Credit (50% of Line 18)	0	
Note 1	Only if the revenue requirement associated with Directly Assigned Transmission Facilities are included in the formula are the associated revenues also included in the formula.		
Note 2	The following revenues, which are derived from new, secondary uses of transmission facilities, are sharing equally between customers and DP&L: (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; and (5) transmission maintenance and consulting services to other utilities and large customers. DP&L will retain 50% of net revenues consistent with <u>Pacific Gas and Electric Company</u> , 90 FERC ¶ 61,314. In order to use lines 13-18, DP&L must track in separate subaccounts the revenues and costs associated with each new, secondary use. There is no sharing of losses and DP&L shall not use portfolio accounting. Any revenues from existing services shall continue to be credited 100% to the ATRR.		
Note 3	DP&L share of Schedule 7, Firm P2P Border Rate revenue		

Dayton Power and Light
ATTACHMENT H-15A
Attachment 4 - Cost Support - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Plant Investment Support [exclude any Asset Retirement Obligations]				Previous Year	Year													
Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Non-electric Portion
Plant Allocation Factors																		
1	Electric Plant in Service (Excludes Asset Retirement Costs - ARC)	p207.104.g			0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Common Plant in Service - Electric	p356			0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Accumulated Depreciation (Total Electric Plant)	p219.29.c			0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Accumulated Intangible Amortization	p200.2.1c			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Common Plant Depreciation - Electric	p356			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Accumulated Common Amortization - Electric	p356			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant In Service																		
7	Transmission Plant in Service (Excludes Asset Retirement Costs - ARC)	p207.58.g	350-359		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	General (Excludes Asset Retirement Costs - ARC)	p207.99.g	389-399		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Intangible - Electric	p205.5.g	301-303		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Common Plant in Service - Electric	p356			0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accumulated Depreciation																		
11	Transmission Accumulated Depreciation	p219.25.c	108		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Accumulated General Depreciation	p219.28.b	108		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Accumulated Common Plant Depreciation & Amortization - Electric	p356	111		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Wages & Salary

Line #s	Descriptions	FFI Page # or Instructions	FERC Account	End of Year														
14	Total O&M Wage Expense	p354.28.b		0														
15	Total A&G Wages Expense	p354.27.b		0														
16	Transmission Wages	p354.21.b		0														

Transmission Property Held for Future Use

Line #s	Descriptions	FFI Page # or Instructions	FERC Account	Beginning Year Balance	End of Average Year	
17	Transmission	p214.47.d	105	0	0	0

Prepayments

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
18	Prepayments - Total	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Less: Amounts Related to PUCO Proceedings	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Less: Amounts Related to p-cards	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Less: Amounts Related to PJM Credits in 2018	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Net Prepayments	p111.57.c		165	0	0	0	0	0	0	0	0	0	0	0	0	0

Materials and Supplies

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
23	Undistributed Stores Exp	p227.16.b,c		163	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Transmission Materials & Supplies	p227.8 and fn		154	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Assigned to Construction - Transmission Portion	p227.5 and fn		154	0	0	0	0	0	0	0	0	0	0	0	0	0

O&M Expenses

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account													End of Year
26	Transmission O&M	p.321.112.b	560-574													0
27	Transmission of Electricity by Others	p321.96.b	565													0
28	Scheduling, System Control and Dispatch Services	p321.88.b	561.4													0
29	Total of Accounts 565 and 561.4															0

Property Insurance Expenses

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account													End of Year
30	Property Insurance	p323.185.b	924													0

Adjustments to A & G Expense

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account													End of Year
31	Total A&G Expenses	p323.197.b	920-935													0
32	Service Company and DP&L A&G Directly Assigned to Transmission	p323.fn	920-935													0
33	Service Company and DP&L A&G Directly Assigned to Distribution and Transmission	p323.fn	920-935													0

Regulatory Expense Related to Transmission Cost Support

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
34	Regulatory Commission Expenses	p323.189.b	928	0
35	Regulatory Commission Expenses - Transmission Related	p350.b	928	0

Excluded A&G Items

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
36	EPRI Dues	p352-353	A&G	0
37	Lobbying Expenses	Internal Data	A&G	0

Depreciation and Amortization Expense

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year
38	Depreciation-Transmission	p336.7.f	403	0
39	Depreciation-General & Common	p336.10&11.f	403	0
40	Amortization-Intangible	p336.1.f	404	0

Taxes Other Than Income Taxes

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year	Transmission Related	Non-Transmission
41	Real Estate Taxes - Directly Assigned to Transmission	p263.fn	408.1	0	0	0
42	FICA - Insurance Contribution	p263.1.20.i	408.1	0		
43	Federal Unemployment	p263.1.18.i	408.1	0		

Return \ Capitalization - include all amounts as positive values

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Beginning Year	End of Year	Average
44	Long-term Interest Expense	p117.62.c	427		0	
45	Amortization of Debt Discount and Expense	p117.63.c	428		0	
46	Amortization of Loss on Reacquired Debt	p117.64.c	428.1		0	
47	Amortization of Debt Premium	p117.65.c	429		0	
48	Amortization of Gain on Reacquired Debt	p117.66.c	429.1		0	
49	Interest on Debt to Associated Companies	p117.67.c	430		0	
50	Total Long-term Interest Expense				0	
51	Preferred Dividends	p118.29.c	NA		0	
52	Proprietary Capital	p112.16.c,d	201-219	0	0	0
53	Accumulated Other Comprehensive Income	p112.15.c,d	219	0	0	0
54	Unappropriated Undistributed Subsidiary Earnings	p119.53.c,d	216.1	0	0	0
55	Long Term Debt	p112.24.c,d	221-224	0	0	0
56	Unamortized Debt Expense	p111.69.c,d	181	0	0	0
57	Unamortized Loss on Reacquired Debt	p111.81.c,d	189	0	0	0
58	Unamortized Premium	p112.22.d	225	0	0	0
59	Unamortized Discount	p112.23.d	226	0	0	0
60	Unamortized Gain on Reacquired Debt	p113.61.c,d	257	0	0	0
61	ADIT Associated with Gain or Loss on Reacquired Debt	p277.3.k and 277.4.k	190 and 283	0	0	0
62	Long-term Portion of Derivative Assets - Hedges	p110.31.d	176	0	0	0
63	Derivative Instrument Liabilities - Hedges	p113.52.d	245	0	0	0
64	Preferred Stock	p112.3.e,d	204	0	0	0

Multi-State Worksheet

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	State 1	State 2	State 3
Income Tax Rates						
65	SIT = State Income Tax or Composite			Ohio		
66	Average Municipality Income Tax Rate			0.00%		

Miscellaneous Income Tax Items

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year											
67	Amortization of Investment Tax Credits - General	p266.8.f	411.4	0											
68	Amortization of Investment Tax Credits - Transmission	p266.8.f	411.4	0											
69	Equity AFUDC Portion of Transmission Depreciation Expense	Company Records		0											

Excluded Transmission Facilities

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
70	Excluded Transmission Facilities	206	350-359	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Facility Credits under Section 30.9 of the PJM OATT

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	End of Year											
71	Facility Credits under Section 30.9 of the PJM OATT		(Appendix A, Note S)	0											

PJM Load Cost Support

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	1 CP Peak in MW's											
72	Network Zonal Service Rate 1 CP Demand	PJM Data	NA	0											

Abandoned Transmission Projects

Line #s	Descriptions	FFI Page # or Instructions	FERC Account	Project X	Project Y	Project Z	Total
73	Beginning of Year Balance of Unamortized Abandoned Transmission Project Costs	Per FERC Order	182.1	0	0	0	0
74	Remaining Amortization Period in Years	Per FERC Order		0	0	0	
75	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs	(Line 73) / (Line 74)	407	0	0	0	0
76	Ending Balance of Unamortized Transmission Projects	(Line 73) - (Line 75)	182.1	0	0	0	0
77	Average Balance of Unamortized Abandoned Transmission Projects	((Line 73) + (Line 76)) / 2		0	0	0	0
	Only costs that have been approved for recovery by the Commission are included			Docket No.	Docket No.	Docket No.	

Excess Accumulated Deferred Income Taxes

Line #s	Descriptions	FFI Page # or FERC Account Instructions	Beginning Year Amortization Balance	End of Year	Average
78	Excess ADIT	(Attachment 9, Line 51)	182.3/254	000	0

Unfunded Reserves

Line #s	Descriptions	FFI Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
Unfunded Reserves																	
79	Property Insurance	p112.2.c	228.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Injuries and Damages	p112.28.c	228.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	Non-Pension and Non-PBOP Items	p112.29.c	228.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Misc. Operating Provisions	p112.30.c	228.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: Only include items pertaining to transmission business

Deferred Credits

Line #s	Descriptions	FFI Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
83	Deferred Credits - Direct Assign	p269.10.f	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Customer Deposits and Advances for Construction

Line #s	Descriptions	FFI Page # or Instructions	FERC Account	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average
84	Customer Advances for Construction	p113.56.c	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Customer Deposits	112.41.c	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Total	(Direct Assigned)															

Miscellaneous Current and Accrued Liabilities

Line #s	Descriptions	FFI Page # or Instructions	FERC Account	Average
87	Included Items	(Attachment 10)	242	#DIV/0!

Plant in Service, Accumulated Depreciation and Accumulated Deferred Income Taxes - Projects with ROE Adder

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Previous Year	Year												Form 1	Average
				Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
	Name																	
88	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
90	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
91	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
92	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
93	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
94	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
95	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
96	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
97	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
98	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
100	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
101	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
102	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
103	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
105	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
106	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
109	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
110	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
112	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
113	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
114	Accumulated Deferred Income Taxes	274		0													0	
	Name																	
115	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
116	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
117	Accumulated Deferred Income Taxes	274		0													0	

Plant in Service and Accumulated Depreciation - Schedule 12 Projects

Line #s	Descriptions	FF1 Page # or Instructions	FERC Account	Previous Year	Year												Form 1 Dec	Average or Annual
				Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov			
Marysville Reconductoring and Substation																		
118	Name	Plant in Service/CWIP	206/216															
119	Accumulated Depreciation		219															
120	Depreciation		336															
121	Name	Plant in Service/CWIP	206/216															
122	Accumulated Depreciation		219															
123	Depreciation		336															
124	Name	Plant in Service/CWIP	206/216															
125	Accumulated Depreciation		219															
126	Depreciation		336															
127	Name	Plant in Service/CWIP	206/216															
128	Accumulated Depreciation		219															
129	Depreciation		336															
130	Name	Plant in Service/CWIP	206/216															
131	Accumulated Depreciation		219															
132	Depreciation		336															
133	Name	Plant in Service/CWIP	206/216															
134	Accumulated Depreciation		219															
135	Depreciation		336															
136	Name	Plant in Service/CWIP	206/216															
137	Accumulated Depreciation		219															
138	Depreciation		336															
139	Name	Plant in Service/CWIP	206/216															
140	Accumulated Depreciation		219															
141	Depreciation		336															
142	Name	Plant in Service/CWIP	206/216															
143	Accumulated Depreciation		219															
144	Depreciation		336															
145	Name	Plant in Service/CWIP	206/216															
146	Accumulated Depreciation		219															
147	Depreciation		336															

Dayton Power and Light
ATTACHMENT H-15A
Attachment 5 - CWIP in Rate Base - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

			Previous Year	Current Year -												
Line #s	Descriptions	Notes	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
Projects																
1	Project 1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Project 2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Project 3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Project 4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Project 5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Project 6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Project 7		0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Project 8		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Project 9		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Project 10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Project 11		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Project 12		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Project 13		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Project 14		0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Project 15		0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Project 16		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Project 17		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Project 18		0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Project 19		0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Project 20		0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Project 21		0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Project 22		0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Project 23		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Project 24		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note A - Source of information is accompanying CWIP in Rate Base Report required pursuant to the Attachment H-15B, Formula Rate Implementation Protocols

Dayton Power and Light
ATTACHMENT H-15A

Attachment 6A - True-up Adjustment for Network Integration Transmission Service - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

The NITS True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:

- (i) In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) (Annual True-Up Adjustment Before Interest).
DP&L shall determine the Annual True-Up Adjustment as follows:
- (iii) Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand
- (iv) Multiply the Annual True-Up Adjustment Before Interest by $(1+i)^{24}$ months

Where: $i =$ Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the Annual True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

<u>Line</u>		<u>Estimated</u> <u>Interest Rate</u>	<u>Actual</u> <u>Interest Rate</u>	<u>Difference</u>
1	A NITS ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	0		
2	B NITS Revenues based upon the projected ATRR for the previous calendar year and excluding any true-up adjustment included therein	0		
3	C Difference (A-B)	0	0	
4	D Future Value Factor $(1+i)^{24}$	1.0000	1.0000	
5	E True-up Adjustment (C*D)	0	0	0
6	F ATU Adjustment with Interest Rate True-up	0		

Where:

$i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

	<u>Month</u>	<u>Year</u>	<u>Estimated Monthly Interest Rate</u>	<u>Actual Monthly Interest Rate</u>
7	July	Year 1	0.0000%	0.0000%
8	August	Year 1	0.0000%	0.0000%
9	September	Year 1	0.0000%	0.0000%
10	October	Year 1	0.0000%	0.0000%
11	November	Year 1	0.0000%	0.0000%
12	December	Year 1	0.0000%	0.0000%
13	January	Year 2	0.0000%	0.0000%
14	February	Year 2	0.0000%	0.0000%
15	March	Year 2	0.0000%	0.0000%
16	April	Year 2	0.0000%	0.0000%
17	May	Year 2	0.0000%	0.0000%
18	June	Year 2	0.0000%	0.0000%
19	July	Year 2	0.0000%	0.0000%
20	August	Year 2	0.0000%	0.0000%
21	September	Year 2	0.0000%	0.0000%
22	October	Year 2	0.0000%	0.0000%
23	November	Year 2	0.0000%	0.0000%
24	December	Year 2	0.0000%	0.0000%
25	January	Year 3	0.0000%	0.0000%
26	February	Year 3	0.0000%	0.0000%
27	March	Year 3	0.0000%	0.0000%
28	April	Year 3	0.0000%	0.0000%
29	May	Year 3	0.0000%	0.0000%
30	June	Year 3	0.0000%	0.0000%
31	Average		0.00000%	0.00000%

**Dayton Power and Light
ATTACHMENT H-15A**

Attachment 6B - True-up Adjustment for Schedule 12 Projects (Transmission Enhancement Charges) - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

The Schedule 12 True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:

- (i) In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) (Annual True-Up Adjustment Before Interest).
DP&L shall determine the Annual True-Up Adjustment as follows:
- (iii) Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand
- (iv) Multiply the Annual True-Up Adjustment Before Interest by $(1+i)^{24}$ months

Where: $i =$ Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue Requirement included in the Annual True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

<u>Line #</u>		<u>Estimated Interest Rate</u>	<u>Actual Interest Rate</u>	<u>Difference</u>
1	A Schedule 12 ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.	0		
2	B Schedule 12 revenues based upon the projected ATRR for the previous calendar year and excluding any true-up adjustment included therein	0		
3	C Difference (A-B)	0	0	
4	D Future Value Factor $(1+i)^{24}$	1.0000	1.0000	
5	E True-up Adjustment (C*D)	0	0	0
6	F ATU Adjustment with Interest Rate True-up	0		

Where:

$i =$ average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

	<u>Month</u>	<u>Year</u>	<u>Estimated Monthly Interest Rate</u>	<u>Actual Monthly Interest Rate</u>
7	July	Year 1	0.0000%	0.0000%
8	August	Year 1	0.0000%	0.0000%
9	September	Year 1	0.0000%	0.0000%
10	October	Year 1	0.0000%	0.0000%
11	November	Year 1	0.0000%	0.0000%
12	December	Year 1	0.0000%	0.0000%
13	January	Year 2	0.0000%	0.0000%
14	February	Year 2	0.0000%	0.0000%
15	March	Year 2	0.0000%	0.0000%
16	April	Year 2	0.0000%	0.0000%
17	May	Year 2	0.0000%	0.0000%
18	June	Year 2	0.0000%	0.0000%
19	July	Year 2	0.0000%	0.0000%
20	August	Year 2	0.0000%	0.0000%
21	September	Year 2	0.0000%	0.0000%
22	October	Year 2	0.0000%	0.0000%
23	November	Year 2	0.0000%	0.0000%
24	December	Year 2	0.0000%	0.0000%
25	January	Year 3	0.0000%	0.0000%
26	February	Year 3	0.0000%	0.0000%
27	March	Year 3	0.0000%	0.0000%
28	April	Year 3	0.0000%	0.0000%
29	May	Year 3	0.0000%	0.0000%
30	June	Year 3	0.0000%	0.0000%
31	Average		0.00000%	0.00000%

Dayton Power and Light
ATTACHMENT H-15A
Attachment 7A - ROE Adder for Projects - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

ROE Adder												
Line #		Total	Project 1 Name	Project 2 Name	Project 3 Name	Project 4 Name	Project 5 Name	Project 6 Name	Project 7 Name	Project 8 Name	Project 9 Name	Project 10 Name
1	Plant In Service	(Attachment 4, Line 88 etc.)	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 89 etc.)	0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + Line 2)	0	0	0	0	0	0	0	0	0	0
4	Accumulated Deferred Income Taxes	(Attachment 4, Line 90 etc.)	0	0	0	0	0	0	0	0	0	0
5	Rate Base	(Line 3 + Line 4)	0	0	0	0	0	0	0	0	0	0
6	ROE Adder	Note A	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Equity Capitalization Ratio	(Appendix A, Line 111)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	1/(1-T)	(Appendix A, Line 126)	0	0	0	0	0	0	0	0	0	0
9	ROE Adder Value	(Line 5 * Line 6 * Line 7 * Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note A: FERC Authorization - Order in Docket No.

Dayton Power and Light

ATTACHMENT H-15A

Attachment 7B - Revenue Requirement of Schedule 12 Projects - December 31, 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Revenue Requirement

<u>Line #</u>		<u>Total</u>	<u>Project 1</u> <u>Name</u>	<u>Project 2</u> <u>Name</u>	<u>Project 3</u> <u>Name</u>	<u>Project 4</u> <u>Name</u>	<u>Project 5</u> <u>Name</u>	<u>Project 6</u> <u>Name</u>	<u>Project 7</u> <u>Name</u>	<u>Project 8</u> <u>Name</u>	<u>Project 9</u> <u>Name</u>	<u>Project 10</u> <u>Name</u>
1	Schedule 12 Designation Plant In Service	(Attachment 4, Line 118 etc.)	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 119 etc.)	0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + 2)	0	0	0	0	0	0	0	0	0	0
4	Net Plant Carrying Charge w/o Depreciation	(Appendix A, Line 163)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	Revenue Requirement w/o Depreciation and ROE Adder	(Line 3 * Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	Depreciation	(Attachment 4, Line 120 etc.)	0	0	0	0	0	0	0	0	0	0
7	ROE Adder (if applicable)	Attachment 7A	0	0	0	0	0	0	0	0	0	0
8	Total Revenue Requirement	(Line 5 + Line 6 + Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	Schedule 12 Annual True-Up Adjustment (Note A)	(Attachment 6B, Line E)	0	0	0	0	0	0	0	0	0	0
10	Total Schedule 12 Revenue Requirement (To Appendix A, Line 193)	(Line 8 + Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	Allocation Percentage to Other Than the Dayton Zone		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Allocation to Other Than the Dayton Zone	(Line 10 * Line 13)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note A: Schedule 12 Annual True-up Adjustment allocated to projects based upon Total Revenue Requirement

Dayton Power and Light
ATTACHMENT H-15A
Attachment 8 - Depreciation and Amortization Rates

December 31,

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission (based upon data as of June 2019)</u>		
350	Land Rights	N/A
352	Structures and Improvements	1.92%
353	Station Equipment	2.09%
354	Towers and Fixtures	1.92%
355	Poles and Fixtures	2.45%
356	Overhead Conductors & Devices	2.45%
357	Underground Conduit	1.33%
358	Underground Conductors & Devices	1.82%
359	Roads and Trails	1.25%
<u>General and Intangible (determined in a Public Utilities Commission of Ohio proceeding and using data as of December 31, 2014)</u>		
302	Franchises and Consents	N/A
303	Intangible Plant	14.29%
390	Structures and Improvements	3.33%
362.1	Office Furniture and Equipment	4.00%
362.1	Computer Equipment	14.29%
362.2	Transportation Equipment - Auto	12.00%
362.2	Transportation Equipment - Light Truck	12.00%
362.2	Transportation Equipment - Trailers	12.00%
362.2	Transportation Equipment - Heavy Trucks	12.00%
393	Stores Equipment	3.85%
394	Tools, Shop and Garage Equipment	3.65%
395	Laboratory Equipment	4.00%
396	Power Operated Equipment	5.00%
362.7	Communication Equipment	5.00%
398	Miscellaneous Equipment	6.25%

Note 1: The Dayton Power and Light Company's transmission depreciation rates may not change absent Commission authorization. General and intangible depreciation and amortization rates are as approved by the Public Utilities Commission of Ohio

Dayton Power and Light
ATTACHMENT H-15A
Attachment 9 - Excess Accumulated Deferred Income Taxes - December 31,
Resulting from Income Tax Rate Changes (Note D)

Debit amounts are shown as positive and credit amounts are shown as negative.

Line	(A) Description	(B) ADIT Balances Prior to Remeasurement	(C) ADIT Balances After Remeasurement (Note F)	(D) Deficient or Excess Accumulated Deferred Taxes at December 31, 2017	(E) Adjustments After Remeasurmen t	(F) Adjusted Deficient Excess Accumulated Deferred Taxes	(G) Transmission Allocation Factors (Note A)	(H) Allocated to Transmission	(I) Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	(J) Amortization Through December 31, 2019	(K) Balance at December 31, 2019	(L) 2020 Amortization (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1 FERC Account 190											
1	Vacation Pay	0	0	0	0	0	14.550%	0	UO	0	0	0
2	Post-Retirement Benefits	0	0	0	0	0	14.550%	0	UO	0	0	0
3	Deferred Compensation	0	0	0	0	0	14.550%	0	UO	0	0	0
4	FAS 109 - Electric	0	0	0	0	0	14.550%	0	UO	0	0	0
5	Union Disability	0	0	0	0	0	14.550%	0	UO	0	0	0
	Fed Dfrd Tax on Future									0	0	0
6	Tax Impacts	0	0	0	0	0	14.550%	0	UO	0	0	0
7	Employee Stock Plans	0	0	0	0	0	14.550%	0	UO	0	0	0
8	Bad Debts Expense	0	0	0	0	0	14.180%	0	UO	0	0	0
9	State Income Tax Expense	0	0	0	0	0	0.000%	0	UO	0	0	0
	Capitalized Interest									0	0	0
10	Income	0	0	0	0	0	0.000%	0	UO	0	0	0
	Deferred Federal Tax on											
11	CAT Tax Credit	0		0		0	14.550%	0	UO	0	0	0
12	Other	0	0	0	0	0	Various	0	UO	0	0	0
13	Total FERC Account 190	0	0	0	0	0		0		0	0	0
	FERC Account 282											
14	TBD	0	0	0	0	0	0.000%	0		0	0	0
15	TBD	0	0	0	0	0	Various	0		0	0	0
16	Total Account 282	0	0	0	0	0	0	0		0	0	0
	FERC Account 283											
17	TBD	0	0	0	0	0	0.000%			0	0	0
18	TBD	0	0	0	0	0	0.000%			0	0	0
19	TBD	0	0	0	0	0	0.000%			0	0	0
20	TBD	0	0	0	0	0	Various	0		0	0	0
21	Total FERC Account 283	0	0	0	0	0	0	0		0	0	0
	Subtotal Before Being											
22	Grossed up for Income Taxes			0		0	0	0		0	0	0
23	Gross Up			0		0	0	0			0	0
	Total Deficient Accumulated Deferred Income Taxes -										0	
24	Account 182.3			0		0	0	0			0	
	Excess Accumulated Deferred Income Taxes - amortized to 411.1											
	FERC Account 190											
25	TBD	0	0	0	0	0	0.000%	0		0	0	0

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
26	TBD	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Various	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
27	Total Account 190	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>				
	FERC Account 282											
	Liberalized Depreciation -											
28	Protected	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	30.148%	<u>0</u>	P	<u>0</u>	<u>0</u>	<u>0</u>
29	Other (Note D)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Various	<u>0</u>	UP	<u>0</u>	<u>0</u>	<u>0</u>
30	Total Account 282	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
	FERC Account 283											
31	Capitalized Software	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	30.148%	<u>0</u>	UO	<u>0</u>	<u>0</u>	<u>0</u>
32	Reacquisition of Bonds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	14.550%	<u>0</u>	UO	<u>0</u>	<u>0</u>	<u>0</u>
33	Regulatory Assets/Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	14.550%	<u>0</u>	UO	<u>0</u>	<u>0</u>	<u>0</u>
34	FAS 109	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	14.550%	<u>0</u>	UO	<u>0</u>	<u>0</u>	<u>0</u>
35	Pay Incentives	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	14.550%	<u>0</u>	UO	<u>0</u>	<u>0</u>	<u>0</u>
36	Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Various	<u>0</u>	UO	<u>0</u>	<u>0</u>	<u>0</u>
37	Total Account 283	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal Before Being											
38	Grossed up for Income Taxes			<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
39	Gross Up			<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>	<u>0</u>
	Total Excess Accumulated											
	Deferred Income Taxes -											
40	Account 254			<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>	<u>0</u>
41	Grand Total			<u>0</u>		<u>0</u>		<u>0</u>			<u>0</u>	<u>0</u>

Line	(A) Description	(M) Balance at December 31, 2020 (Note B)	(N) Amortization (Note B)	(O) Balance at December 31, 2021 (Note B)	(P) Amortization (Note B)	(Q) Balance at December 31, 2022 (Note B)	(R) Amortization (Note B)	(S) Balance at December 31, 2023 (Note B)	(T) Amortization (Note B)	(U) Balance at December 31, 2024 (Note B)	(V) Amortization (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1										
	FERC Account 190										
1	Vacation Pay	0	0	0	0	0	0	0	0	0	0
2	Post-Retirement Benefits	0	0	0	0	0	0	0	0	0	0
3	Deferred Compensation	0	0	0	0	0	0	0	0	0	0
4	FAS 109 - Electric	0	0	0	0	0	0	0	0	0	0
5	Union Disability	0	0	0	0	0	0	0	0	0	0
6	Fed Dfrd Tax on Future Tax Impacts	0	0	0	0	0	0	0	0	0	0
7	Employee Stock Plans	0	0	0	0	0	0	0	0	0	0
8	Bad Debts Expense	0	0	0	0	0	0	0	0	0	0
9	State Income Tax Expense	0	0	0	0	0	0	0	0	0	0
10	Capitalized Interest Income	0	0	0	0	0	0	0	0	0	0
	Deferred Federal Tax on CAT Tax Credit	0		0	0	0	0	0	0	0	0
12	Other	0	0	0	0	0	0	0	0	0	0
13	Total FERC Account 190	0	0	0	0	0	0	0	0	0	0
	FERC Account 282										
14	TBD	0	0	0	0	0	0	0	0	0	0
15	TBD	0	0	0	0	0	0	0	0	0	0
16	Total Account 282	0	0	0	0	0	0	0	0	0	0
	FERC Account 283										
17	TBD	0	0	0	0	0	0	0	0	0	0
18	TBD	0	0	0	0	0	0	0	0	0	0
19	TBD	0	0	0	0	0	0	0	0	0	0
20	TBD	0	0	0	0	0	0	0	0	0	0
21	Total FERC Account 283	0	0	0	0	0	0	0	0	0	0
	Subtotal Before Being Grossed up for Income Taxes	0	0	0	0	0	0	0	0	0	0
22	Gross Up	0		0		0		0		0	
23	Total Deficient Accumulated Deferred Income Taxes - Account 182.3	0		0		0		0		0	
24	Excess Accumulated Deferred Income Taxes - amortized to 411.1										
	FERC Account 190							0	0	0	0
25	TBD	0	0	0	0	0	0	0	0	0	0
26	TBD	0	0	0	0	0	0	0	0	0	0
27	Total Account 190	0	0	0	0	0	0	0	0	0	0
	FERC Account 282										
28	Liberalized Depreciation - Protected	0	0	0	0	0	0	0	0	0	0
29	Other (Note D)	0	0	0	0	0	0	0	0	0	0
30	Total Account 282	0	0	0	0	0	0	0	0	0	0
	FERC Account 283										
31	Capitalized Software	0	0	0	0	0	0	0	0	0	0
32	Reacquisition of Bonds	0	0	0	0	0	0	0	0	0	0
33	Regulatory Assets/Liabilities	0	0	0	0	0	0	0	0	0	0

	(A)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
34	FAS 109	0	0	0	0	0	0	0	0	0	0
35	Pay Incentives	0	0	0	0	0	0	0	0	0	0
36	Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
37	Total Account 283	0	0	0	0	0	0	0	0	0	0
Subtotal Before Being Grossed up for											
38	Income Taxes	0	0	0	0	0	0	0		0	0
39	Gross Up	<u>0</u>		<u>0</u>		0		<u>0</u>		<u>0</u>	
Total Excess Accumulated Deferred											
40	Income Taxes - Account 254	<u>0</u>		<u>0</u>		0		<u>0</u>		<u>0</u>	
41	Grand Total	0		0		0		0		0	

<i>Line</i>	<i>(A) Description</i>	<i>(W) Balance at December 31, 2025 (Note B)</i>	<i>(X) 2026 Amortization (Note B)</i>	<i>(Y) Balance at December 31, 2026 (Note B)</i>
	<i>Deficient Deferred Income Taxes - amortized to 410.1 FERC Account 190</i>			
1	<i>Vacation Pay</i>	0	0	0
2	<i>Post-Retirement Benefits</i>	0	0	0
3	<i>Deferred Compensation</i>	0	0	0
4	<i>FAS 109 - Electric</i>	0	0	0
5	<i>Union Disability</i>	0	0	0
	<i>Fed Dfrd Tax on Future Tax Impacts</i>	0	0	0
6	<i>Employee Stock Plans</i>	0	0	0
8	<i>Bad Debts Expense</i>	0	0	0
9	<i>State Income Tax Expense</i>	0	0	0
10	<i>Capitalized Interest Income</i>	0	0	0
	<i>Deferred Federal Tax on CAT Tax Credit</i>	0		0
11	<i>Other</i>	0	0	0
12	<i>Total FERC Account 190</i>	0	0	0
	<i>FERC Account 282</i>			
14	<i>TBD</i>	0	0	0
15	<i>TBD</i>	0	0	0
16	<i>Total Account 282</i>	0	0	0
	<i>FERC Account 283</i>			
17	<i>TBD</i>	0	0	0
18	<i>TBD</i>	0	0	0
19	<i>TBD</i>	0	0	0
20	<i>TBD</i>	0	0	0
21	<i>Total FERC Account 283</i>	0	0	0
	<i>Subtotal Before Being Grossed up for Income Taxes</i>	0	0	0
22	<i>Gross Up</i>	0		0
23	<i>Total Deficient Accumulated Deferred Income Taxes - Account 182.3</i>	0		0
24	<i>Excess Accumulated Deferred Income Taxes - amortized to 411.1</i>			
	<i>FERC Account 190</i>			
25	<i>TBD</i>	0	0	0
26	<i>TBD</i>	0	0	0
27	<i>Total Account 190</i>	0	0	0
	<i>FERC Account 282</i>	0	0	0
	<i>Liberalized Depreciation - Protected</i>	0	0	0
28	<i>Other (Note D)</i>	0	0	0
29	<i>Total Account 282</i>	0	0	0
30				

<i>(A)</i>	<i>(W)</i>	<i>(X)</i>	<i>(Y)</i>
<i>FERC Account 283</i>			
31 <i>Capitalized Software</i>	0	0	0
32 <i>Reacquisition of Bonds</i>	0	0	0
33 <i>Regulatory Assets/Liabilities</i>	0	0	0
34 <i>FAS 109</i>	0	0	0
35 <i>Pay Incentives</i>	0	0	0
36 <i>Other</i>	<u>0</u>	<u>0</u>	<u>0</u>
37 <i>Total Account 283</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Subtotal Before Being Grossed</i>			
38 <i>up for Income Taxes</i>	0	0	0
39 <i>Gross Up</i>	<u>0</u>		<u>0</u>
<i>Total Excess Accumulated</i>			
<i>Deferred Income Taxes - Account</i>			
40 <i>254</i>	<u>0</u>		<u>0</u>
41 <i>Grand Total</i>	<u>0</u>		<u>0</u>

Note A: The allocators are based upon the Cost Alignment and Allocation Manual and derived from the detailed tax records of DP&L. Zero allocations are used for generation items and items charged to Other Comprehensive Income.

Note B: Per the settlement in ER20-1150, protected excess accumulated deferred income tax items are amortized using the Average Rate Assumption Method. All other items are amortized over 10 years for 2020 and 2021 and the remaining unamortized amounts at 12/31/2021 amortized over five years thereafter.

Note C: Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes. This sheet will be replicated for any future change in federal, state or local income tax rates.

Note D: CIAC related excess ADIT not included.

Note E: DP&L shall provide workpapers supporting amounts in Columns B and E for all items.

Note F: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate.

<i>New nominal rate</i>	21.0%
<i>Prior nominal rate</i>	35.0%
<i>Remeasurement Factor</i>	60.0%

Dayton Power and Light
ATTACHMENT H-15A
Attachment 10 - Miscellaneous Current and Accrued Liabilities at December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 242 - Current Year

	Categories of Items	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1Dec	Average	Excluded	Wage Allocator	Plant Allocator
1	Payroll Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!
2	Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	
3	Energy Suppliers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0		#DIV/0!	
6	Total Transmission Allocation																	#DIV/0!

Dayton Power and Light
ATTACHMENT H-15A
Attachment 11 - Corrections - December 31,

Debit amounts are shown as positive and credit amounts are shown as negative.

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	(a)	(b)
			<u>Revenue Impact of Correction</u>	<u>Calendar Year Revenue Requirement</u>
1	Filing Name and Date			
2	Original Revenue Requirement			0
3	Description of Correction 1			0
4	Description of Correction 2			0
5	Total Corrections	(Line 3 + Line 4)		0
6	Corrected Revenue Requirement	(Line 2 + Line 5)		0
7	Total Corrections	(Line 5)		0
8	Average Monthly FERC Refund Rate	Note A		0.00%
9	Number of Months of Interest	Note B		0
10	Interest on Correction	Line 7x8x9		0
11	Sum of Corrections Plus Interest	Line 7 + 10		0

Notes:

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - similar to how interest on the ATU Adjustment is computed.
- B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - - similar to how interest on the ATU Adjustment is computed.

Dayton Power and Light
Schedule 1A
January through December

<i>Line</i>	<i>Revenue Requirement</i>		<i>FERC Form 1</i> <i>Page</i>	<i>Account</i> <i>No.</i>
1	Load Dispatch - Reliability	0	321.85b	561.1
2	Load Dispatch - Monitor and Operate Transmission System	0	321.86b	561.2
3	Load Dispatch - Transmission Services and Scheduling	0	321.87b	561.3
4	Revenue Credit from Border Rate Transactions	0	Data provided by PJM	
5	Total	0	(Line 1 + Line 2 + Line 3 + Line 4)	
6	MWHs	0	From 2020 LT Forecast Report to PUCO, page FE-D1, reporting 2019 data	
7	Schedule 1A Rate per MWH	#DIV/0!	(Line 5 / Line 6)	

Dayton Power and Light
ATTACHMENT H-15A
Administrative and General Expense Detail
December 31,

Directly Assigned to:

<i>Line</i>	<i>Description</i>	<i>FERC Account</i>	<i>Amount</i>	<i>Transmission</i>	<i>Distribution</i>	<i>Other</i>	<i>To Be Allocated Via the Wage Allocator</i>
1	Administrative and general salaries	920	0	0	0	0	0
2	Office supplies and expenses	921	0	0	0	0	0
3	Administrative expense transferred	922	0	0	0	0	0
4	Outside services employed	923	0	0	0	0	0
5	Property insurance	924	0	0	0	0	0
6	Injuries and damages	925	0	0	0	0	0
7	Employee pension and benefits	926	0	0	0	0	0
8	Franchise requirements	927	0	0	0	0	0
9	Regulatory commission expenses	928	0	0	0	0	0
10	Duplicate charges	929	0	0	0	0	0
11	General advertising	930.1	0	0	0	0	0
12	Miscellaneous general expenses	930.2	0	0	0	0	0
13	Rents	931	0	0	0	0	0
14	Maintenance of general plant	935	0	0	0	0	0
15	Total		0	0	0	0	0