Richard L. Roberts 202 429 6756 rroberts@steptoe.com



1330 Connecticut Avenue, NW Washington, DC 20036-1795 202 429 3000 main www.steptoe.com

September 29, 2021

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

Re: PJM Interconnection, L.L.C.

Atlantic City Electric Company
Docket No. ER21-2965-000

PJM Interconnection, L.L.C. Delmarva Power & Light Company Docket No. ER21-2965-000

PJM Interconnection, L.L.C. *PECO Energy Company*Docket No. ER21-2965-000

Modifications to PJM Open Access Transmission Tariff, Attachment H-1A, H-3D, and H-7A

Part 1 of 2

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act ("FPA")¹ and Section 35.13 of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission

-

BEIJING BRUSSELS CHICAGO HONG KONG LONDON LOS ANGELES NEW YORK SAN FRANCISCO WASHINGTON

¹ 16 U.S.C. § 824d.

("FERC" or "the Commission"),² Atlantic City Electric Company ("ACE"), Delmarva Power & Light Company ("Delmarva"), and PECO Energy Company ("PECO") submit³ proposed limited modifications to their formula transmission rates, contained in the PJM Interconnection, L.L.C. ("PJM") Open Access Transmission Tariff, Attachment H-1A, H-3D, and H-7A ("Formula Rates"), to revise the Transmission Wages and Salary ("W&S") Allocator to include labor they receive and will receive from their affiliated Exelon utility services companies.⁴

This filing is submitted in two parts to comply with the eTariff XML file size limitations, with Part 2 being filed as an amendment to this Part 1. Part 1 of the filing contains a complete presentation in PDF format and includes eTariff records. Part 2 of the filing contains this transmittal letter noting that the filing consists of two parts and facilitates the filing in the eTariff filing system of the remaining eTariff records that could not be included with Part 1 due to file size limitations. Part 2 of the filing references Part 1 by accession number.

The requested changes to the ACE, Delmarva, and PECO Formula Rates reflect a common methodology and relate to a single common control center facility, and therefore, approval of all three is necessary in order to effectively implement the changes.⁵ As explained further herein, Exelon identified a need to upgrade and replace its transmission control facilities to meet the changing environment and security threats to their utilities' transmission systems. A consolidated control center for ACE, Delmarva, and PECO was identified as the optimal upgrade solution for customers in the geographic

² 18 C.F.R. § 35.13.

Pursuant to Order No. 714, this filing is submitted by PJM Interconnection, L.L.C. on behalf of ACE, Delmarva, and PECO as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all tariff filings on behalf of ACE, Delmarva, and PECO in order to retain administrative control over the PJM Tariff. Thus, ACE, Delmarva, and PECO have requested PJM to submit this revised Attachment H-1A, Attachment H-3D, and Attachment H-7A in the Tariff system as part of PJM's electronic Intra PJM Tariff.

⁴ The Exelon affiliated service companies are Exelon Business Services Company ("EBSC") for PECO, and EBSC and PHI Service Company ("PHISCO") for ACE and Delmarva, collectively referred to herein as the "utility services companies."

The purpose of this request and the changes to the W&S allocator are similar to the filings made on May 28, 2021, by Baltimore Gas and Electric Company and Potomac Electric Power Company; however, this filing relates to a different facility and has facts particular only to ACE, Delmarva, and PECO. *See* Docket Nos. ER21-2023-000 and ER21-2020, *PJM Interconnection, L.L.C.*, 176 FERC ¶ 61,055 (2021) (accepting the submittals effective date of August 1, 2021, subject to refund, and hearing and settlement procedures that are currently underway).

area served by these three utilities. In order for this consolidation to occur and further achieve efficiencies and economies of scale, certain transmission labor services currently provided at the individual utility company level are planned to be moved to the utility service company level. Because certain labor functions previously performed and captured at the individual utility level relating to transmission service will now be centralized at a utility service company, a modification in the W&S Allocator is needed to accurately capture the labor performed for the transmission function. In addition, current utility services company employees that will also be performing transmission services must be included in the W&S Allocator to accurately capture transmission labor in the allocator.

Commission policy and precedent requires accurate allocations and functionalization of costs, and the Commission has approved the inclusion of affiliated service company labor in the W&S Allocator that is incurred to support a utility's transmission function in the manner proposed in this filing. Indeed, without this change, the Commission's cost causation principles will not be accurately achieved and the allocation of indirect costs to customers will be inaccurate.⁶ As the Commission explained in Opinion No. 506, indirect costs allocated pursuant to a labor ratio are to "bear a reasonable, rational relationship to the portion of common costs that were caused by the [relevant] function," and that the costs of affiliated services company employees who performed transmission functions for the utility are properly reflected in the labor ratio. The failure to do so, in fact, would result in inaccurate rates, and would not satisfy the Commission's requirements for cost causation.⁸ Accordingly, ACE, Delmarva, and PECO request that the Commission accept the revised tariff sheets to properly reflect the labor performed for the transmission function in the W&S Allocator, in 94 days, with an effective date of January 1, 2022, without suspension, modification, or further proceedings.9

The cost causation principle requires costs to be allocated to those who cause the costs to be incurred and reap the resulting benefits. *See, e.g., Ass'n of Regulatory Util. Comm'rs. v. FERC*, 475 F.3d 1277, 1285 (D.C. Cir. 2007); *K N Energy, Inc. v. FERC*, 968 F.2d 1295, 1300 (D.C. Cir. 1992).

⁷ Entergy Services, Inc., Opinion No. 506, 130 FERC ¶ 61,026, at P 97 (2010).

⁸ *Id.*; see also Entergy Services, Inc., Opinion No. 506-A, 143 FERC ¶ 61,120, at P 38 (2013).

⁹ 18 C.F.R. § 35.3(a)(1).

I. DESCRIPTION OF APPLICANTS AND SERVICE COMPANIES

A. Atlantic City Electric Company

ACE, a New Jersey corporation, is a wholly owned subsidiary of Pepco Holdings, LLC, a public utility holding company. Pepco Holdings, LLC is a wholly owned subsidiary of Exelon Corporation. ACE owns approximately 11,500 miles of transmission and distribution facilities and serves approximately 565,000 customers in southern New Jersey. ACE does not own any generation facilities. ACE's retail electric service is regulated by the New Jersey Board of Public Utilities, while PJM's provision of transmission service over ACE's transmission facilities and the rates for that service in interstate commerce are regulated by this Commission.

B. Delmarva Power & Light Company

Delmarva, a Delaware and Virginia corporation, is a wholly owned subsidiary of Pepco Holdings, LLC, a public utility holding company. Delmarva owns approximately 13,500 miles of transmission and distribution facilities. Delmarva provides energy service to approximately 540,000 electric customers in Delaware and Maryland and approximately 138,000 natural gas customers in northern Delaware. Delmarva does not own any generation facilities. Delmarva's retail electric service is regulated by the Delaware Public Service Commission and Maryland Public Service Commission, while PJM's provision of transmission service over Delmarva's transmission facilities and the rates for that service in interstate commerce are regulated by this Commission.

C. PECO Energy Company

PECO, based in Philadelphia, is a wholly owned subsidiary of Exelon Corporation, and is the largest electric and natural gas utility in Pennsylvania. PECO is engaged in the purchase, transmission, distribution and sale of electricity to residential, commercial, and industrial customers in southeastern Pennsylvania and in the purchase, distribution and sale of natural gas to residential, commercial and industrial customers in the Pennsylvania counties surrounding Philadelphia. PECO has over 1.7 million electric customers; and approximately 540,000 natural gas customers; a 2,100 square mile service territory; 1,067 miles of transmission lines; 472 substations; approximately 13,000 miles of aerial distribution facilities; approximately 9,000 miles of underground distribution facilities; and approximately 12,000 miles of natural gas transmission, distribution, and service lines. PECO's retail electric service is regulated by the Pennsylvania Public Utility Commission, while PJM's provision of transmission service over PECO's transmission facilities and the rates for that service in interstate commerce are regulated by this Commission.

D. **Service Companies**

ACE, Delmarva, and PECO directly employ the majority of employees needed to perform transmission-related services (e.g., line workers at ACE are ACE employees). In addition, for certain employee services where it is more cost efficient to share services, Exelon has two shared services companies: Exelon Business Services Company ("EBSC") and PHI Service Company ("PHISCO"). EBSC provides certain shared services to all of the Exelon utilities; whereas, PHISCO provides certain services to the PHI companies, which are ACE, Delmarva and Potomac Electric Power Company. 10 The control center consolidation described herein will result in the transmission system operations functions and transmission system planning functions currently performed by ACE, Delmarva, and PECO being transferred to EBSC. As testified to by Jay C. Ziminsky and Tamara J. Jamison in their respective direct testimonies, the transmissionrelated services provided by the utilities and by each service company do not overlap with one another today, and they will not overlap with one another after the control center consolidation.¹¹

¹⁰ PHISCO predated the merger with Exelon and it was contemplated at the time of the merger to continue to provide shared services to the PHI companies, which was authorized by the DC PSC. By Order of the DC PSC dated January 25, 2017, the DC PSC adopted a plan, in connection with the PHI merger with Exelon, under which PHISCO would continue in operation with "only corporate shared service functions and related employees in PHISCO [being] transferred to EBSC, while other functions that are more closely related to utility operations and the PHISCO employees dedicated to those functions [remaining] within PHISCO." Formal Case No. 1119, In the Matter of the Joint Application of Exelon Corp., Pepco Holdings, Inc., Potomac Electric Power Co., Exelon Energy Delivery Co., LLC, and New Special Purpose Entity, LLC for Authorization and Approval of Proposed Merger Transaction, Order No. 18674 (2017). The DC PSC found that PHISCO must remain in place for a period of time following the merger approval. *Id.* at P 17.

Exhibit No. JCZ-ACE, Testimony of J. Ziminsky at 4-5; Exhibit No. JCZ-ACE-3; Exhibit No. JCZ-DPL, Testimony of J. Ziminsky at 4-5; Exhibit No. JCZ-DPL-3; Exhibit No. TJJ, Testimony of T. Jamison at 3; Exhibit No. TJJ-3. Thus, in the case of PECO, current employees of EBSC, and for ACE and Delmarva, current employees of EBSC and PHISCO, will also provide labor for the transmission function, all with no overlap or duplication of functions among them and the utilities.

II. PURPOSE OF FILING

A. Employee Moves to the Exelon Business Service Company as a Result of Control Center Consolidation Necessitate a Modification to the Utilities' W&S Allocator

This filing is being made for the limited purpose of modifying each utility's W&S Allocator. 12 The geographic proximity and other operational factors of ACE, Delmarva, and PECO, coupled with the affiliation of the companies as a result of Exelon ownership, created the opportunity to develop a joint, modern transmission operations facility that will provide significant, needed improvements in serving customers and ensuring the continued safety, security and reliability of the system. As will be explained further and as described in the accompanying testimony, Exelon determined that the separate existing control centers for ACE, Delmarva, and PECO required enhancements to improve the reliability, safety and protection of the grid, and needed upgrades to respond to future evolving needs and risks to the transmission system. Exelon also determined that it would be more cost effective and secure to consolidate the separate control centers into one facility. As a result of the consolidation in the transmission control center and in order to achieve further efficiencies and economies of scale from the consolidation, the ACE, Delmarva, and PECO utility employees that performed transmission operations at the separate control centers will be transferred to EBSC. In addition, current employees of the utility services companies now perform, and will continue to perform, transmission-related functions that are separate from the transmission system operations and transmission planning functions being transferred to EBSC through the control center consolidation.¹³ The W&S Allocator for each utility, therefore, must be modified to ensure that it accurately captures the amount of labor performed for each function, and specifically, that the transmission labor performed by the utility services companies is accurately captured as transmission labor in each of the utility's W&S Allocator.

Generally, the W&S Allocator is utilized to functionalize costs that are common to multiple functions, e.g., common and intangible plant and administrative and general expenses ("A&G"), based on the proportion of the labor cost for each function compared

¹² For clarity, ACE, Delmarva, and PECO are not required to and are not requesting preapproval of the control center consolidation or any associated labor moves. In addition, and as demonstrated in the filing and accompanying testimony, no changes to the inputs or other formula rate elements are being modified outside of the W&S Allocator, and for PECO related attachments.

¹³ See Exhibit Nos. JCZ-ACE-3, JCZ-DPL-3, and TJJ-3.

to total labor costs (not including A&G labor). ¹⁴ For example, to determine the transmission portion of common costs, the W&S Allocator is used to calculate the ratio of transmission labor costs versus all other labor costs. ¹⁵ The W&S Allocator in ACE, Delmarva, and PECO's Formula Rates is currently calculated by dividing total utility company specific transmission wages by total utility company specific wages. Any labor performed for transmission, including transmission operations, by employees of the utility services companies on behalf of ACE, Delmarva, and PECO would be recorded to the utility's operations and maintenance ("O&M") accounts, but would not be included in the current W&S Allocator. ¹⁶

Therefore, if the W&S Allocator for each utility is not modified to include the labor that is being moved to the utility services companies and performed by the utility services companies, the result will be an inaccurate allocation of common costs. In other words, unless otherwise modified, customers will not be charged correctly for their share of common costs that result from providing transmission service. Accordingly, this application is being made to ensure that transmission labor performed by the utility services companies will be appropriately captured in the W&S Allocator for ACE, Delmarva, and PECO.

¹⁴ Utah Power & Light Co., Opinion No. 308, 44 FERC ¶ 61,166, at 61,549 (1988); see also Minnesota Power & Light Co., Opinion No. 20, 4 FERC ¶ 61,116, at 61,268 (1978) (general plant will be functionalized by labor ratios unless it is shown that the use of labor ratios produces unreasonable results); Entergy Services, Inc., 130 FERC ¶ 61,026, at P 92 (2010) ("For ratemaking purposes, functionalization (one of the steps involved in the allocation of costs) involves assigning or apportioning costs among the various operating functions of a company, such as the production, transmission, and distribution functions.").

 $^{^{15}}$ Ameren Illinois Co., 156 FERC \P 61,209, at P 56 (2016).

The utilities are not proposing to change the methodology for directly assigning or allocating labor costs to the utilities in this filing. The allocation of service company costs is performed in accordance with the methodology set forth in their FERC Form 60s, filed annually, and with each utility's Cost Allocation Manuals, which are also available to the applicable state commissions in rate proceedings and other state filings. In addition, note that PECO's Formula Rate utilizes the ratio of electric versus gas labor to allocate Post Employment Benefits other than Pensions ("PBOP") expenses to the electric function. That attachment of the Formula Rate must also be modified to accurately capture the labor performed for the electric function to properly allocate PBOP expense. Exhibit No. TJJ, Testimony of T. Jamison at 6-7.

B. The Proposed Changes Will Accurately Capture the Proportion of Labor Required for the Transmission Function in Relation to Total Labor

Under the current Formula Rates for ACE and Delmarva, the W&S Allocator divides total electric utility company transmission wages by total utility company wages, less A&G wages.¹⁷ For PECO, the W&S Allocator divides total utility transmission wages by the sum of the utility production, transmission, distribution, and other wages, or in other words, total utility transmission wages are divided by total utility wages and A&G wages are never included in the calculation. ¹⁸ The resulting ratio for all companies is the transmission W&S Allocator and is used to functionalize common costs to transmission. No part of the current or proposed revised W&S Allocator for any of the utilities include any indirect labor costs such as pensions, benefits, or payroll taxes. However, all of the inputs from FERC Form 1 currently include only utility company labor, and the allocator is not designed to capture utility services companies' costs for shared employees that directly support transmission related services. The current W&S Allocator in the ACE, Delmarva, and PECO Formula Rates does not contain the flexibility to account for transmission labor housed within the utility services companies performing the same vital transmission operation function. Moving forward, once the consolidation and attendant employee moves occur, the current W&S Allocator formula will no longer reflect the appropriate ratio to account for the transmission work being performed on behalf of each of the utilities at the utility services companies.¹⁹

With the sole purpose of ensuring accurate allocation of common costs of labor that supports the transmission service of these companies, ACE, Delmarva, and PECO propose to make a limited modification to the formula rate template so that the W&S Allocator will include the salaries and wages of service company employees that are not

¹⁷ Specifically, the formula is based on information included on page 354 of FERC Form 1, Distribution of Salaries and Wages. Under the current approach, line 21b on page 354 of FERC Form 1 is divided by the sum of line 28b minus line 27b on page 354 of FERC Form 1 (Transmission W&S = p354.21b/(p354.28b-p354.27b)).

¹⁸ For PECO, the formula is based on information included on page 354 of FERC Form 1, Distribution of Salaries and Wages, where line 21b on page 354 of FERC Form 1 is divided by the sum of lines 20b, 21b, 23b, and 24b through 26b on page 354 of FERC Form 1.

¹⁹ ACE, Delmarva, and PECO also note that this control center consolidation is unrelated to, and would be needed and pursued regardless of the 'spin' transaction for the Exelon Corporation that has been approved by the Commission in Docket No. EC21-57-000.

included on the utility company's Form 1, page 354, and who perform work for and charge those utility companies for their labor in O&M expense.²⁰

Specifically, the companies propose to add new rows to the W&S Allocator to include the transmission portion of salary and wages charged to ACE, Delmarva, and PECO by the utility services companies that perform transmission services.²¹ These costs will be added to the numerator, thereby accurately capturing transmission wages that support the utilities. These, and all labor costs charged by the utility services companies to the specific utility, will also be added to the denominator.²²

In addition, for PECO, the wages for the electric versus the gas function are used to allocate PBOP expenses to the electric function. Thus, Attachment 7 of the Formula Rate, which calculates this ratio, must also be modified to accurately capture the labor performed by the service company to accurately allocate PBOP expense to the relevant function.²³

The Formula Rate revisions to implement the proposed changes are included in this filing for ACE as Attachment A, for Delmarva as Attachment B, and for PECO as Attachment C.²⁴ As both Mr. Ziminsky and Ms. Jamison testify, for ACE, Delmarva, and PECO respectively, these additions "are necessary to ensure that the [utility] tariff continues to accurately measure transmission rate base and cost of service by ensuring the costs of personnel that are supporting and executing the transmission operations function of the company are included in the W&S Allocator."²⁵ This will more accurately capture the amount of labor costs attributed to the transmission function versus

The transmission operations employees will allocate their time and costs between ACE, Delmarva, and PECO based on the load ratio share of the utilities. Currently, ACE would pay 17 percent, Delmarva would pay 27 percent, and PECO would pay 56 percent of those costs. Exhibit No. JS, Testimony of J. Svachula at 17-21.

²¹ Exhibit No. JCZ-ACE, Testimony of J. Ziminsky at 8-9; Exhibit No. JCZ-DPL, Testimony of J. Ziminsky at 8-10; Exhibit No. TJJ, Testimony of T. Jamison at 7-8.

²² Exhibit No. JCZ-ACE, Testimony of J. Ziminsky at 8-9; Exhibit No. JCZ-DPL, Testimony of J. Ziminsky at 8-10; Exhibit No. TJJ, Testimony of T. Jamison at 7-8.

²³ Specifically, labor from EBSC for the electric and gas functions will be included in the ratio to allocate PBOP expense between the electric and gas functions. *See* Exhibit No. TJJ, Testimony of T. Jamison at 6-7; Exhibit No. TJJ-2b.

²⁴ These changes are also reflected in the marked tariff sheets included as Exhibit No. JCZ-ACE-2 for ACE, Exhibit No. JCZ-DPL-2 for Delmarva, and Exhibit No. TJJ-2a and TJJ-2b for PECO.

²⁵ Exhibit No. JCZ-ACE, Testimony of J. Ziminsky at 3; Exhibit No. JCZ-DPL, Testimony of J. Ziminsky at 3; Exhibit No. TJJ, Testimony of T. Jamison at 2.

total labor, and thus, will more accurately allocate common costs to the transmission function.

Moreover, to ensure that interested parties and the Commission are able to verify the reasonableness of the cost allocations from the service companies, ACE, Delmarva, and PECO commit that they will include as a workpaper in their annual formula rate information updates: (1) a detailed description of the methodologies used to allocate and directly assign transmission-related costs from EBSC to ACE, Delmarva, and PECO, and from PHISCO to ACE and Delmarva by service category for the applicable rate year, including any changes to such cost allocation methodologies from the prior year, and the reasons and justification for those changes; and (2) the magnitude of such costs that have been allocated or directly assigned from EBSC to ACE, Delmarva, and PECO, and from PHISCO to ACE and Delmarva by service category or function for the applicable period.

C. The Proposed Changes Are Just and Reasonable and Reflect Commission Policy and Precedent Regarding Functionalization of Costs

As described further below, the proposal advanced herein is consistent with the Transmission W&S Allocator approved in the transmission Formula Rates of other PJM peers and other utilities that have holding company structures or affiliate service companies that perform labor for the transmission function.

Most prominently, in Opinion No. 506, the Commission agreed with Entergy's proposal to revise its labor ratio used to functionalize general and intangible plant costs and administrative and general expenses to include the payroll costs charged to each utility operating company by its affiliate services companies; i.e., Entergy proposed to reflect in the labor ratio not only the direct payroll of each operating company, but also the payroll expenses billed to each operating company by its affiliated service companies. The Commission found that the functionalization of common, indirect plant costs and A&G expenses should "bear a reasonable, rational relationship to the portion of common costs that were caused by the [relevant] function," and found that the labor costs from the affiliate companies should be included in the labor ratio to accurately reflect cost causation. The Commission concluded, "[a]ccordingly, the exclusion of the affiliate labor costs would understate the actual level of labor costs and under allocate G&I Plant costs and A&G expenses to the production function. Thus, it is reasonable

²⁶ Entergy Services, Inc., Opinion No. 506, 130 FERC ¶ 61,026, at PP 6, 93 (2010).

²⁷ *Id.* at P 97.

and rational to include these service company labor costs in the calculation of the labor ratios."²⁸

On rehearing, the Commission affirmed, holding that the Entergy service companies caused the utility operating companies to incur expenses when the service companies performed essential services for them, in that case, A&G services, and not reflecting those costs in the labor ratio would be unreasonable.²⁹ This is true regardless of whether employees performing work for the transmission function are doing so at or with utility company or service company property.³⁰

Including affiliate service company costs in a utility's labor ratio is not unique,³¹ and in PJM, this applies to the AEP group of utilities that also reside within a holding company structure.³² The same method should be adopted here. The employees performing transmission-related services for ACE, Delmarva, and PECO will be Exelon utility services employees, but they will be performing the same transmission function they were performing before the transmission control center consolidation, and without the transfer, their labor would still be direct costs to the utility companies. Therefore, "not capturing the EBSC employees who perform transmission operations in the W&S Allocator would be unreasonable and would lead to an inaccurate allocation of common and general costs between transmission and distribution customers."³³ In addition, other employees that are already currently employed by PHISCO will also be performing

²⁸ *Id*.

²⁹ Entergy Services, Inc., Opinion No. 506-A, 143 FERC ¶ 61,120, at P 38 (2013).

³⁰ *Id*.

³¹ See Northeast Utilities Service Co., 83 FERC ¶ 61,184 at 61,763 (1998) (Commission affirming Presiding Judge's conclusion that under a holding company structure, a utility should be able to keep its books and records so that it can account for, and include the labor costs of its affiliate service companies in the functional accounts of its operating companies and include those costs in the labor ratio used to allocate common costs); Entergy Services, Inc., 123 FERC ¶ 63,020, at P 279 (2008) (Initial Decision) (noting that Ameren, Duke Energy, and American Electric Power have Commission approved labor ratios that include affiliate or parent company labor in the transmission function).

³² See Transmission Formula Rates of Wheeling Power Company, Ohio Power Company, Kingsport Power Company, Kentucky Power Company, Indiana Michigan Power Company, Appalachian Power Company, AEP Appalachian Transmission Company, Inc., AEP Indiana Michigan Transmission Company, Inc., AEP Kentucky Transmission Company, Inc., AEP Ohio Transmission Company, Inc, and AEP West Virginia Transmission Company, Inc.

³³ Exhibit No. JS, Testimony of J. Svachula at 22.

transmission services and duties, which will cause the utilities to incur transmission-related O&M expense that should be recovered appropriately through transmission rates.

Therefore, the changes proposed in this Section 205 filing to include Exelon utility services company employee costs in the W&S Allocator are not only just and reasonable, and consistent with the purpose of the W&S Allocator and Commission precedent, but are required in order to accurately capture costs incurred on behalf of the utilities.

D. The Transmission Control Center Consolidation that Will Result in the Transfer of Transmission Operations Personnel to the Exelon Business Service Company Is Needed to Upgrade and Modernize Transmission Operations

Exelon's combined ownership in ACE, Delmarva, and PECO created an opportunity to consolidate the control centers of these utilities. As detailed further in the Direct Testimony of Joseph Svachula, Exelon engaged in industry benchmarking and analysis and identified various needed upgrades, including hardening transmission control facilities against electromagnetic pulses ("EMPs"), optimizing transmission system operator staffing and training, improving transmission system operator situational awareness, and establishing continuity of electric system control for disaster recovery purposes.

These benchmarking activities indicated that Exelon's transmission control facilities, staffing levels, and scale of operations are not comparable to the transmission operations functions of current, and continually improving, industry peers. Mr. Svachula describes these needs, efforts, and results. As he explains, in recent years there has been an increased focus on anticipating threats to the electric system, including from extreme weather, physical and cyber-attacks, and EMPs.³⁴ To achieve these operational, physical security, and resiliency enhancements, the transmission system control facilities of these utilities are being consolidated such that there will be one primary transmission system control facility covering all the companies. This will lead to significant cost savings through the consolidation of control facilities.

As Mr. Svachula summarizes in the attached testimony, "[t]he consolidation of the [transmission control facility] will enhance control center security, improve system operator situational awareness, establish continuity of electric system control for disaster recovery scenarios, and improve overall operational excellence." In summary, the

_

³⁴ Exhibit No. JS, Testimony of J. Svachula at 8.

³⁵ *Id.* at 4.

control center consolidation will bring numerous qualitative customer benefits including, but not limited to:

- Enhanced facility security, greater operator situational awareness and visualizations;
- More agile response to disaster recovery;
- Shared secure, hardened, state-of-the-art facilities;
- Alignment of roles, functions and facilities across all Transmission Operations;
- Enterprise-wide solution to address aging control facilities; and
- Enhanced operator training facilities, including an Operator Training Simulator area, classroom training environment with distance learning technologies, and independent operator study areas.

Therefore, the consolidated control facility will lead to greater integration, the sharing of resources, and the more effective management of technology platforms, among other benefits. ACE, Delmarva, and PECO are in the process of construction on the facility, which was purchased from a non-utility third party, into one modern, secure facility ("Mid-Atlantic North TSO"). The facility is located in the State of Pennsylvania in a stand-alone facility and will combine the transmission operations functions of ACE, Delmarva, and PECO.³⁶ As explained in Mr. Svachula's testimony, the updated control center will be operational by early to mid-2022 and complete in mid-2022.³⁷ Staff will be transitioned to EBSC on January 1, 2022 to begin training and to learn new facility implementation protocols for the consolidated facility.³⁸ Transitioning on January 1, 2022 is needed to train and adapt staff to a consolidated control center consisting of three utilities with staff that have not previously worked together, coupled with a new and improved control room that has different operational characteristics.³⁹ In addition,

³⁶ Exhibit No. JS, Testimony of J. Svachula at 6-7.

³⁷ *Id.* at 3-4.

³⁸ *Id.* at 5-6.

³⁹ *Id.*

transferring employees on January 1 will minimize the impact to staff, particularly as mid-year transfers can have withholding tax consequences for employees.⁴⁰

The use of an existing control facility of one of the utilities was considered, similar to the consolidation performed for Baltimore Gas and Electric Company and Potomac Electric Power Company, but a stand-alone facility was required to achieve the above-described benefits for ACE, Delmarva, and PECO. In particular, the existing control facilities of the utilities were not able to be appropriately reconfigured to achieve the desired benefits, while at the same time consolidating the operations of three utility companies. In addition, all three control facilities are located in densely populated service territories of Philadelphia, Atlantic City, and Wilmington. TSO North will be located outside of a city and any congested area, and will have visitor processing and a vehicle reject lane to ensure only authorized vehicles enter the security perimeter. TSO North will also be located inland, and far from a coastal area with hurricane exposure. Therefore, a new stand-alone facility was needed to realize the optimum benefits.

There are also significant cost savings that result from the consolidation. A standalone separate facility for each utility would cost between \$60 to \$100 million each, or up to \$300 million total, depending on site location and other factors. The consolidated facility, in contrast, will cost approximately \$96 million total, with \$53 million incurred by PECO, \$17 million by ACE, and \$26 million by Delmarva based on the load ratio share of each utility. This results in significant savings across the three utilities. This is in addition to the reduced staffing and other ongoing operational cost benefits that will be realized with a consolidated facility versus separate standalone facilities.

⁴⁰ *Id*.

⁴¹ Exhibit No. JS, Testimony of J. Svachula at 13-14.

⁴² *Id.* at 6-7, 9.

⁴³ *Id.* at 11.

⁴⁴ *Id*.

⁴⁵ *Id.* at 18-19. It should also be noted that the peer facilities used for this estimate are public estimates for new primary control centers from seven to nine years ago. Cost of labor and material has increased, and adding EMP hardening to a control room will likely push the actual cost of a new standalone TSO facility towards the higher end of the range. *Id.*

⁴⁶ *Id*.

E. Commission Precedent Supports Treatment of this Filing as a Limited Filing

This filing is for the limited purpose of modifying each utility's W&S Allocator formula in accordance with Commission precedent as set forth above. The scope of the proposed changes in a Section 205 proceeding serves to limit the proceeding's permissible scope.⁴⁷ The limited change to the W&S Allocator proposed here, which is fully consistent with Commission precedent, will ensure the W&S Allocator will continue to include the wages and salaries of employees that contribute to the transmission function as transmission wages in the allocation.⁴⁸ It presents a limited change and should be treated as a limited filing, given that it is not modifying any other elements, inputs or calculations of the formula rate and is necessary to appropriately assign costs to the utilities. Therefore, ACE, Delmarva, and PECO request treatment as a limited filing, which is warranted here because this amendment serves only to ensure an accurate calculation of the W&S Allocator but neither changes, nor affects the justness and reasonableness of, any other element of the formula rate.⁴⁹

_

⁴⁷ City of Winnfield, La. v. FERC, 744 F.2d 871, 877 (D.C. Cir. 1984) (holding that under section 205, "[t]he statutory obligation of the utility, however, is not to prove the continued reasonableness of unchanged rates or unchanged attributes of its rate structure."); Pepco Holdings, Inc., 125 FERC ¶ 61,130 at P 113 (2008) ("[u]nchanged tariff provisions are not subject to revision as part of an FPA section 205 filing"); Appalachian Power Co., 170 FERC ¶ 61,196, at P 61 (2020); PJM Interconnection, L.L.C., 172 FERC ¶ 61,136, at P 91 (2020) (Commission rejecting challenges to unchanged tariff provisions as "beyond the scope of this proceeding").

⁴⁸ See Sw. Pub. Serv. Co., 145 FERC ¶ 61,281, at P 18 (2013) (finding "Golden Spread's concerns regarding the [return on equity], demand allocator, and depreciation rates are not integral to [the changes proposed by SPS]" and that, accordingly, "Golden Spread's concerns are not properly before the Commission in this FPA section 205 proceeding"), reh'g denied, 152 FERC ¶ 61,126 (2015); Int'l Transmission Co., 116 FERC ¶ 61,036, at P 35 (2006) (rejecting arguments that the Commission should investigate the reasonableness of unchanged return on equity and capital structure components as a result of ITC's proposal to switch to forward-looking rates).

The Commission has explained that an unchanged component of a rate would be subject to reevaluation under FPA section 205 in connection with a proposed rate increase only "if the unchanged component is integral to the justness and reasonableness of the proposed increase." *Indicated RTO Transmission Owners*, 161 FERC ¶ 61,018, at P 13 (2017).

III. COMPLIANCE WITH PART 35 OF THE COMMISSION'S REGULATIONS

Pursuant to section 35.13 of the Commission's regulations, ACE, Delmarva, and PECO provide the following information:

A. List of Documents Submitted, 18 C.F.R. § 35.13(b)(1)

In addition to this transmittal letter, this filing is comprised of the following materials:

Attachment A	Redlined and clean versions of the revised Formula Rate Tariff for ACE
Attachment B	Redlined and clean versions of the revised Formula Rate Tariff for Delmarva
Attachment C	Redlined and clean versions of the revised Formula Rate Tariff for PECO
Attachment D	Testimony and Exhibits of Joseph Svachula (Exhibit No. JS)
Attachment E	Testimony and Exhibits of Jay C. Ziminsky (Exhibit Nos. JCZ-ACE through JCZ-ACE-4)
Attachment F	Testimony and Exhibits of Jay C. Ziminsky (Exhibit Nos. JCZ-DPL through JCZ-DPL-4)
Attachment G	Testimony and Exhibits of Tamara J. Jamison (Exhibit Nos. TJJ through TJJ-4)

In addition, PJM, on behalf of ACE, Delmarva, and PECO, is submitting the proposed tariff revisions through the Commission's eTariff platform.

B. Proposed Effective Date, 18 C.F.R. § 35.13(b)(2)

ACE, Delmarva, and PECO respectfully request that the Commission accept the revised tariff sheets and rates to be effective January 1, 2022, 95 days after filing, without suspension, modification, or hearing. As noted above, the employee transition to EBSC employment will begin January 1, 2022 for the reasons detailed in the testimony of Mr.

Svachula. In the event the Commission suspends the proposed changes and sets this matter for hearing, ACE, Delmarva, and PECO respectfully ask the Commission to not impose more than a nominal suspension of this filing. In addition, given the common methodology proposed herein, ACE, Delmarva, and PECO request that the filings be ruled on jointly. The W&S Allocator modification filed herein changes the allocation of costs between customers, such that the modified Formula Rates should not result in unjust, unreasonable, or substantially excessive rates under the Commission's *West Texas* policy.⁵⁰

C. Persons Receiving Notice, 18 C.F.R. § 35.13(b)(3)

A copy of this filing is being served, via electronic mail, upon ACE, Delmarva, and PECO's customers under their Formula Rate Tariffs. On behalf of ACE, Delmarva, and PECO, 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 Commission regulations, ⁵¹ 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 Region⁵² alerting them that this filing has been made by PJM today and is available by following such link. If the document is not immediately available by using the referenced link, the document 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: https://elibrary.ferc.gov/eLibrary/search in accordance with the Commission's regulations and Order No. 714.

D. Brief Description of Rate Change, 18 C.F.R. § 35.13(b)(4)

See Sections II(A)-(B), supra.

W. Tex. Utils. Co., 18 FERC ¶ 61,189 at 61,375 (1982); see Tucson Electric Power Co.,
 168 FERC ¶ 61,068, at P 52 & n.69 (2019); Allegheny Power Sys. Operating Cos., 111 FERC ¶ 61,308 at P 51 (2005), reh'g denied, 115 FERC ¶ 61,156 (2006).

 $^{^{51}~\}textit{See}~18~\text{C.F.R.}~\S\S~35.2(e)~\text{and}~385.2010(f)(3).$

⁵² PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

Ε. Reasons for the Rate Change, 18 C.F.R § 35.13(b)(5)

See Sections II(A)-(D), supra.

F. Agreement to Rate Change, 18 C.F.R § 35.13(b)(6)

ACE, Delmarva, and PECO are not required to obtain agreement of any party or parties in order to make the present filing. ACE, Delmarva, and PECO retain all rights under FPA section 205 to file changes to its cost of service and tariff.

G. Statement as to Expenses or Costs, 18 C.F.R. § 35.13(b)(7)

No expenses or costs proposed in this filing and submitted herewith "have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices."53

H. Information Relating to the Effect of the Rate Change, 18 C.F.R. § 35.13(c)

Information relating to the effect of the rate change is provided in the testimony of Jay C. Ziminsky, Exhibit Nos. JCZ-ACE and JCZ-DPL, and Tamara J. Jamison, Exhibit No. TJJ. In relation to the W&S proposal specifically, the rate effect is to include the wages and salaries of employees that contribute to the transmission function as transmission wages in the allocation, regardless of whether they are administratively employed by the specific utility or the utility services organizations.

Regarding the impact of the transmission operations center consolidation, the impact will vary by utility and will vary from year to year, and those impacts are detailed in the attached testimony. For each utility, however, the operations and maintenance expenses from control center operations decrease from increased efficiencies and lower employee headcount in contrast to a stand-alone facility. In addition, for each utility, the cost of construction of the upgraded consolidated control center allocated to each utility is less than the cost of construction of a stand-alone facility for any one of the utilities.

Specifically, for ACE, in the 2022-23 rate year, it is estimated the consolidation in the transmission control center will result in a reduction of approximately \$1.6 million in the annual revenue requirement resulting largely from increased operational efficiencies and lower headcount.⁵⁴ Further, the construction cost of the consolidated control center

⁵⁴ Exhibit No. JCZ-ACE, Testimony of J. Ziminsky at 11.

⁵³ 18 C.F.R. § 35.13(b)(7).

incurred by ACE is approximately \$17 million versus \$60 to \$100 million for a standalone upgraded facility, which would result in an estimated annual revenue requirement increase of \$13 to \$18 million, as opposed to the revenue reduction realized with this filing.⁵⁵ For Delmarva, the construction cost of the consolidated control center incurred by Delmarva is approximately \$26 million versus \$60 to \$100 million for a stand-alone upgraded facility.⁵⁶ An overall increase of \$3.1 million in the net annual revenue requirement is projected for the 2022-2023 rate year primarily driven by the impact of increased net plant and depreciation from the new control center.⁵⁷ This amount is significantly less, however, than the increase in annual revenue requirement from a standalone operations center, which would increase the net revenue requirement by an estimated \$16 to \$21 million annually.⁵⁸ Similarly, the construction cost of the consolidated control center allocated to PECO is approximately \$53 million versus \$60 to \$100 million for a stand-alone upgraded facility.⁵⁹ It is estimated that PECO customers will experience a significantly reduced rate increase of approximately \$4 million total from the upgraded consolidated control center, as compared to an increase in the revenue requirement of an estimated \$5 to \$10 million per year if a standalone facility for PECO were to be constructed.⁶⁰

Collectively, transmission rates for all the utilities' customers will be lower because of the consolidation as compared to the estimated costs for standalone facilities. In addition, the benefits of that consolidated facility are numerous, as detailed above, including increased efficiencies and economies of scale, optimized transmission system staffing, training, and operations, and increased security, among many others. The consolidation will also have little to no impact on the companies' retail customers, because any change in the allocation of common costs to transmission rates will be offset by an offsetting allocation of common costs to distribution rates.

⁵⁵ *Id.* at 11-12; Exhibit No. JS, Testimony of J. Svachula at 18-19.

⁵⁶ Exhibit No. JS, Testimony of J. Svachula at 18.

⁵⁷ Exhibit No. JCZ-DPL, Testimony of J. Ziminsky at 11-12.

⁵⁸ *Id*.

⁵⁹ Exhibit No. JS, Testimony of J. Svachula at 19.

Exhibit No. TJJ, Testimony of T. Jamison at 9. The Commission recognizes that an increase in rates can still be consistent with the public interest if there are countervailing benefits and has approved requests where rate increases are offset by these benefits. *See, e.g., Inquiry Concerning the Commission's Merger Policy Under the Federal Power Act Policy Statement*, FERC Stats. & Regs. ¶ 31,044 at 30,114 (1996) (cross-referenced at 77 FERC ¶ 61,263) (citing *Bluegrass Generation Co., L.L.C.*, 139 FERC ¶ 61,094, at P 41 (2012) (finding no adverse effect on rates because increases in capacity charges would be offset by a savings in energy rates)).

I. Testimony and Exhibits, 18 C.F.R. § 35.13(e)(1)(ii), (2)

Testimony supporting this filing is provided by Joseph Svachula, Exhibit No. JS, Jay C. Ziminsky, Exhibit Nos. JCZ-ACE through JCZ-ACE-4 and JCZ-DPL through JCZ-DPL-4, and Tamara J. Jamison, Exhibit Nos. TJJ through TJJ-4.

IV. REQUEST FOR WAIVERS

To the extent necessary, ACE, Delmarva, and PECO request waiver of Section 35.13 of the Commission's regulations, including waiver of the full Period I and Period II data requirements, waiver of the requirement in Section 35.13(a)(2)(iv) to determine if and to the extent to which a proposed change constitutes a rate increase based on Period I-Period II rates and billing determinants, and the requirement for an attestation. Good cause exists to grant this waiver. The Commission generally grants requests for waiver for the full cost of service filing requirements prescribed by Section 35.13 in formula rate filings. Waiver is also appropriate in this instance based on the reliance on filed FERC Form No. 1 data and the limited nature of the proposed change to the Formula Rates. The testimony accompanying this filing, together with ACE, Delmarva, and PECO's publicly-available FERC Form No. 1 will provide ample support for the justness and reasonableness of the modifications to the Formula Rates.

V. NOTICE AND CORRESPONDENCE

ACE, Delmarva, and PECO request that all communications regarding this filing be directed to the following individuals and that their names be entered on the official service list maintained by the Secretary for this proceeding:⁶¹

_

⁶¹ ACE, Delmarva, and PECO respectfully request waiver of 18 C.F.R. § 385.203(b)(3), to the extent necessary, to permit more than two persons to be placed on the service list for this proceeding.

Steptoe

Hon. Kimberly D. Bose September 29, 2021 Page 21

Amy L. Blauman
Associate General Counsel
Exelon Corporation
701 Ninth Street, NW
Washington, DC 20068
(202) 872-2122
Amy.Blauman@exeloncorp.com

Christopher A. Wilson
Director, Federal Regulatory Affairs
Exelon Corporation
101 Constitution Ave., Suite 400E
Washington, DC 20001
FERCeFilings@exeloncorp.com

Richard L. Roberts
John P. Perkins, III
Thomas C. Kirby
Steptoe & Johnson LLP
1330 Connecticut Avenue, NW
Washington, DC 20036
(202) 429-6756
(202) 429-6499
rroberts@steptoe.com
jperkins@steptoe.com
tkirby@steptoe.com

VI. CONCLUSION

For the reasons stated herein, ACE, Delmarva, and PECO respectfully request that the Commission accept the proposed modifications to their respective formula transmission rates, contained in the PJM Open Access Transmission Tariff, Attachment H-1A, Attachment H-3D, and Attachment H-7A, to revise the W&S Allocator to include the Exelon utility services companies' costs incurred to serve the utility companies, without hearing, modification, condition, or suspension, and grant any applicable waivers, with an effective date of January 1, 2022.

Steptoe

Hon. Kimberly D. Bose September 29, 2021 Page 22

ACE, Delmarva, and PECO appreciate the Commission's consideration of this filing. Please direct any questions to the undersigned counsel.

Respectfully submitted,

/s/ Richard L. Roberts

Amy L. Blauman
Associate General Counsel
Exelon Corporation
701 Ninth Street, NW
Washington, DC 20068
(202) 872-2122
Amy.Blauman@exeloncorp.com

Christopher A. Wilson
Director, Federal Regulatory Affairs
Exelon Corporation
101 Constitution Ave., Suite 400E
Washington, DC 20001
FERCeFilings@exeloncorp.com

Richard L. Roberts
John P. Perkins, III
Thomas C. Kirby
Steptoe & Johnson LLP
1330 Connecticut Avenue, NW
Washington, DC 20036
(202) 429-6756
(202) 429-6499
rroberts@steptoe.com
jperkins@steptoe.com
tkirby@steptoe.com

Counsel for Atlantic City Electric Company, Delmarva Power & Light Company, and PECO Energy Company

Attachment A

Redlined and clean versions of the revised Formula Rate Tariff for Atlantic City Electric Company

Redlined version of the revised Formula Rate Tariff for Atlantic City Electric Company

ATTACHMENT H-1A

Formula Rate A	ompany opendix A	Notes	FERC Form 1 Page # or Instruction
ed cells are input c	ells		
ator			
W 0 C-l	y Allocation Factor		
	smission Wages Expense		p354.21b
	iness Services Company Transmission Wages Expense		p354 footnote
	e Company Transmission Wages Expense		p354 footnote
	mission Wages Expense		(Line 1+1a+1b)
	t Wages Expense		p354.28b
	n Business Services Company Wages Expense		p354.260 p354 footnote
	ervice Company Wages Expense		p354 footnote
Total Wage			(Line 2+2a+2b)
	A&G Wages Expense		p354.27b
	n Business Services Company A&G Expense		p354 footnote
	ervice Company A&G Expense		p354 footnote
Total	Civice Company Acco Expense		(Line $2c - 3-3a-3b$)
Wages & Salar	y Allocator		(Line $2\underline{c} - \underline{s} - $
wages & Balai	y rinocator		(Eine ig/ 4)
Plant Allocation	n Factors		
	nt in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)
	ter Costs to Achieve	(1.500 B)	Attachment 10, line 80, column b
	lant In Service - Electric		(Line 24 -24a)
Total Plant			(Line 6 - 6a + 7)
	ed Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)
	ter Costs to Achieve		Attachment 10, line 39, column b
	ed Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
	ter Costs to Achieve	(11010-11)	Attachment 9, line 15, column h
	ed Common Amortization - Electric	(Note A)	p356(See Attachment 9, line 14, column i)
	ter Costs to Achieve	(11000 11)	Attachment 9, line 15, column i
	ed Common Plant Depreciation - Electric	(Note A)	p356(See Attachment 9, line 14, column g)
	ger Costs to Achieve	(11010-11)	Attachment 9, line 15, column g
	mulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)
Net Plant	indiated Depreciation		(Line 8 - 13)
	on Gross Plant		(Line 29 - Line 28)
Gross Plant All			(Line 29 - Line 28) (Line 15 / 8)
-			` /
	on Net Plant		(Line 39 - Line 28)
Net Plant Alloc	ator		(Line 17 / 14)
Calculations			
Plant In Servic			
	on Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)
	ger Costs to Achieve		Attachment 9, line 15, column b
	tentionally Left Blank		
	tentionally Left Blank		
Total Tran	smission Plant In Service		(Line 19 - 19a)
General &			p205.5.g & p207.99.g(See Attachment 9, line 14, column c)
	ger Costs to Achieve		Attachment 9, line 15, column c
	lant (Electric Only)	(Notes A & B)	p356(See Attachment 9, line 14, column d)
	ger Costs to Achieve		Attachment 9, line 15, column d
	ral & Common		(Line $23 - 23a + 24 - 24a$)
	lary Allocation Factor		(Line 5)
General &	Common Plant Allocated to Transmission		(Line 25 * 26)
Plant Held	for Future Use (Including Land)	(Note C)	p214(See Attachment 9, line 30, column c)
TOTAL Plant	In Service		(Line 22 + 27 + 28)
Accumulated D			
Transmissio	on Accumulated Depreciation	(Note B)	p219.25.c(See Attachment 9, line 14, column e)
	ger Costs to Achieve		Attachment 9, line 15, column e
	on Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)
	ed General Depreciation		p219.28.c (See Attachment 9, line 14, column f)
	ger Costs to Achieve		Attachment 9, line 15, column f
Accumulate	ed Intangible Amortization		(Line 10)
Accumulate	ed Common Amortization - Electric		(Line 11)
	lant Accumulated Depreciation (Electric Only)		(Line 12)
	mulated Depreciation		(Sum Lines 31 – 31a + 32 + 33 + 34)
	lary Allocation Factor		(Line 5)
	Common Allocated to Transmission		(Line 35 * 36)
	nulated Depreciation		(Line 30b + 37)
IUIAL Accum			· · · · · · · · · · · · · · · · · · ·

	Accumulated Deferred Income Taxes			
		Projected Activity		
40a	Account No. 190 (ADIT)	•	(Note V)	Attachment 1A - ADIT Summary, Line 23
		Projected Activity		
40b	Account No. 281 (ADIT - Accel. Amort)	Projected	(Note V)	Attachment 1A - ADIT Summary, Line 46
40	A A A A A A A A A A A A A A A A A A A	Activity	07 - TD	A DYTE CO
40c	Account No. 282 (ADIT - Other Property)	Projected	(Note V)	Attachment 1A - ADIT Summary, Line 69
40d	Account No. 283 (ADIT - Other)	Activity	(Note V)	Attachment 1A - ADIT Summary, Line 92
40 u	Account ivo. 265 (ADII - Other)	Projected	(Note V)	Attachment 1A - AD11 Summary, Line 32
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115
40f	Accumulated Deferred Income Taxes Allocated To Transmission			Line $40a + 40b + 40c + 40d + 40e$
	Unamortized Deficient / (Excess) ADIT			
	Chamortized Dentient / (Excess) ADT1	Projected		Attack word ID ADIT Data Data Adicator and
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73
		Projected Activity		Attachment 1D - ADIT Rate Base Adjustment,
41b	Unamortized Deficient / (Excess) ADIT (State)	riouvity	(Note W)	Line 146
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 41a + 41b
	Adjusted Accumulated Deferred Income Taxes Allocated To			
43	Transmission			Line 40f + 42
43a				p216.43.b as Shown on Attachment 6(See
+3a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	Attachment 9, line 30, column b)
				, , ,
44	Transmission O&M Reserves Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5
77	Prepayments		Enter regative	Attachment
45	Prepayments		(Note A)	Attachment - 9, line 30, column f
46	Total Prepayments Allocated to Transmission Materials and Supplies			(Line 45)
47	Trace lais and Supplies			p227.6c & 16.c(See Attachment 9, line 30,
40	Undistributed Stores Exp		(Note A)	column e)
48 49	Wage & Salary Allocation Factor Total Transmission Allocated			(Line 5) (Line 47 * 48)
50				(p227.8c + $p227.5c$) (See Attachment 9, line
<i>5</i> 1	Transmission Materials & Supplies		(Note AA)	30, column d)
51	Total Materials & Supplies Allocated to Transmission Cash Working Capital			(Line $49 + 50$)
52	Operation & Maintenance Expense			(Line 85)
53	1/8th Rule			x 1/8
54	Total Cash Working Capital Allocated to Transmission Network Credits			(Line 52 * 53)
55	Outstanding Network Credits		(Note N)	From PJM
56	Less Accumulated Depreciation Associated with Facilities with Outsta Network Credits	anding	(Note N)	From PJM
57	Net Outstanding Credits		(Note IV)	(Line 55 - 56)
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)
59	Rate Base			(Line 39 + 58)
60	Transmission O&M Transmission O&M			Attachment 11A line 27 column a
60 61	Less extraordinary property loss			Attachment 11A, line 27, column c Attachment 5
62	Plus amortized extraordinary property loss			Attachment 5
63 63a	Less Account 565 Less Merger Costs to Achieve			p321.96.b Attachment 10, line 1, column x
64	Plus Schedule 12 Charges billed to Transmission Owner and booked	to Account		A total control of the Land of
	565		(Note O)	PJM Data
65 66	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)
00	Allocated General & Common Expenses			(Elifes 00 - 01 + 02 - 03 - 03a + 04 + 03)
67	Common Plant O&M		(Note A)	p356
68 68a	Total A&G For informational numbers: PROP expense in FERC Account 026		(Mata C)	Attachment 11B, line 15, column a
68a 68b	For informational purposes: PBOP expense in FERC Account 926 Less Merger Costs to Achieve		(Note S)	Attachment 5 Attachment 10, line 2, column b
68c	Less Other			Attachment 5
69 70	Less Property Insurance Account 924		(Mata E)	p323.185b
70 71	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note E)	p323.189b p323.191b
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b
73 74	Less EPRI Dues Conord & Common Evanoses		(Note D)	p352-353 ((inc. 67 + 68)
74 75	General & Common Expenses Wage & Salary Allocation Factor			(Lines 67 + 68) - Sum (68b to 73) (Line 5)
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)
77	Directly Assigned A&G Regulatory Commission Exp Account 928		(Note C)	n222 190h
77 78	General Advertising Exp Account 928		(Note G) (Note K)	p323.189b p323.191b
79	Subtotal - Transmission Related		, , ,	(Line 77 + 78)
80 81	Property Insurance Account 924		(Note E)	p323.185b
81 82	General Advertising Exp Account 930.1 Total		(Note F)	p323.191b (Line 80 + 81)
83	Net Plant Allocation Factor			(Line 18)
84	A&G Directly Assigned to Transmission			(Line 82 * 83)
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)

Depreciation & A	mortization Expense				
procedure A	•				
86	Depreciation Expense				
87	Transmission Depreciation Expense			p336.7b&c (See Attachment 5)	
87a	General Depreciation			p336.10b&c(See Attachment 5)	
88	Less Merger Costs to Achieve			Attachment 10, line 8, column b	
88a	Intangible Amortization		(Note A)	p336.1d&e (See Attachment 5)	
89	Less Merger Costs to Achieve			Attachment 10, line 9, column b	
90	Total			(Line $87 - 87a + 88 - 88a$)	
91	Wage & Salary Allocation Factor			(Line 5)	
92	General Depreciation Allocated to Transmission	l.		(Line 89 * 90)	
93	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	
94	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)	
94 95	Total			(Line 92 + 93)	
	Wage & Salary Allocation Factor			(Line 5)	
96	Common Depreciation - Electric Only Allocated	to Transmission		(Line 94 * 95)	
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	
Taxes Other than	Income				
98	Taxes Other than Income			Attachment 2	
99	Total Taxes Other than Income			(Line 98)	
Return / Capitali	zation Calculations				
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	
101	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
102	Long Term Interest			"(Line 100 - line 101)"	
103	Preferred Dividends		enter positive	p118.29c	
	Common Stock		F	Feeder	
104	Proprietary Capital			p112.16c	
105	Less Preferred Stock		enter negative	(Line 114)	
106	Less Account 216.1		enter negative	p112.12c	
106a	Less Account 219		enter negative	p112.15c	
107	Common Stock		(Note Z)	(Sum Lines 104 to 106a)	
	Capitalization			(Suil Ellies 104 to 100a)	
108	Long Term Debt			p112.17c through 21c	
109	Less Loss on Reacquired Debt		enter negative	p111.81c	
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7	
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
113	Total Long Term Debt	(5.212.5)	(Note X)	(Sum Lines 108 to 112)	
114	Preferred Stock		(Note Y)	p112.3c	
115	Common Stock		(======)	(Line 107)	
116	Total Capitalization			(Sum Lines 113 to 115)	
117	Debt %	Total Long Term Debt	(Note Q)	(Line 113 / 116)	
118	Preferred %	Preferred Stock	(Note Q)	(Line 114 / 116)	
119	Common %	Common Stock	(Note Q)	(Line 115 / 116)	
120	Debt Cost	Total Long Term Debt	(2.500 Q)	(Line 102 / 113)	
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	
122	Common Cost	Common Stock	(Note J)	Fixed	
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(-1000)	(Line 117 * 120)	
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	
126	Total Return (R)	Common Stock		(Sum Lines 123 to 125)	
127	Investment Return = Rate Base * Rate of Return				
	investment Keturn – Kate Base " Kate of Keturn			(Line 59 * 126)	

	Income Tax Rates				
128	FIT=Federal Income Tax Rate	(Note I)			
129	SIT=State Income Tax Rate or Composite	(Note I)			
120		(percent of federal income tax deductible for			
130		state purposes)			
.00	۲	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT			
131	Т	* p)} =			
132a	T/ (1-T)	F7)			
132b		1*1/(1-T)			
		()			
	ITC Adjustment	(Note U)			
133	Investment Tax Credit Amortization	enter negative		ttachment 1A - ADIT	
134	Tax Gross-Up Factor		(1	Line 132b)	
125	ITC Adjustment Allocated to Transmission		rı	ing 122 *124 *1251	
135	Other Income Tax Adjustment		լւ	_ine 133 *134 *135]	
	Tax Adjustment for AFUDC Equity Component of				
136a	Transmission Depreciation Expense	(Note T)	٨	ttachment 5, Line 136a	
130a	Amortization Deficient / (Excess) Deferred Taxes	(Note 1)	,	illacilillerit 5, Lille 150a	
136b	(Federal) - Transmission Component	(Note T)	Δ	ttachment 5, Line 136b	
1300	Amortization Deficient / (Excess) Deferred Taxes	(NOTE 1)	,	Machinent 3, Line 1300	
136c	(State) - Transmission Component	(Note T)	Δ	ttachment 5, Line 136c	
1300	Amortization of Other Flow-Through Items -	(NOTE 1)	,	Machinent 3, Line 1300	
136d	Transmission Component	(Note T)	Δ	ttachment 5, Line 136d	
1300	Transmission component	(NOIC 1)		Line 136a + 136b + 136c +	
136e	Other Income Tax Adjustments - Expense / (Benefit)			36d)	
136f	Tax Gross-Up Factor			Line 132b)	
136g	Other Income Tax Adjustment			Line 136e*136f)	
1009	outer moone rax rejudement		'.	2000 1000,	
		CIT=(T/1-T) * Investment Return * (1-		ine 132a * 127 * (1-(123 /	
137	Income Tax Component =	(WCLTD/R)) =		26))]	
138			(1	Line 135 + 136g + 137)	
REVE	NUE REQUIREMENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	
140	Adjustment to Rate Base			(Line 58)	
141	Rate Base			(Line 59)	
142	O&M			(Line 85)	
143	Depreciation & Amortization			(Line 97)	
144	Taxes Other than Income			(Line 99)	
145	Investment Return			(Line 127)	
146	Income Taxes			(Line 138)	
147	Gross Revenue Requirement			(Sum Lines 142 to 1	146)
•	Adjustment to Remove Revenue Requirements Associa	ted with Excluded Transmission Facilities		·	
148	Transmission Plant In Service			(Line 19)	
149	Excluded Transmission Facilities		(Note M)	Attachment 5	
150	Included Transmission Facilities			(Line 148 - 149)	
151	Inclusion Ratio			(Line 150 / 148)	
152	Gross Revenue Requirement			(Line 147)	
153	Adjusted Gross Revenue Requirement		·	(Line 151 * 152)	
	Revenue Credits & Interest on Network Credits				
154	Revenue Credits			Attachment 3	
155	Interest on Network Credits		(Note N)	PJM Data	
156	Net Revenue Requirement			(Line 153 - 154 + 15	55)
	Net Kevenue Kequirement				
	Net Plant Carrying Charge			•	
157	Net Plant Carrying Charge Net Revenue Requirement			(Line 156)	
157 158	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant			(Line 156) (Line 19 - 30)	
157 158 159	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge			(Line 156) (Line 19 - 30) (Line 157 / 158)	
157 158 159 160	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation			(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	
157 158 159	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return			(Line 156) (Line 19 - 30) (Line 157 / 158)	
157 158 159 160 161	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P			(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127)	- 138) / 158
157 158 159 160 161	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P Net Revenue Requirement Less Return and Taxes			(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146)	- 138) / 158
157 158 159 160 161 162 163	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P Net Revenue Requirement Less Return and Taxes Increased Return and Taxes	oint increase in ROE		(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 144) Attachment 4	- 138) / 158
157 158 159 160 161 162 163 164	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increases	oint increase in ROE		(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 144) Attachment 4 (Line 162 + 163)	- 138) / 158
157 158 159 160 161 162 163 164 165	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant	e in ROE		(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146 Attachment 4 (Line 162 + 163) (Line 19 - 30)	- 138) / 158
157 158 159 160 161 162 163 164 165 166	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis Post Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increases	e in ROE		(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146 Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165)	- 138) / 158 6)
157 158 159 160 161 162 163 164 165 166 167	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis Power Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE	e in ROE		(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 144 Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165	- 138) / 158 6)
157 158 159 160 161 162 163 164 165 166 167 168	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis Power Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement	e in ROE		(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 144 Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156)	- 138) / 158 6)
157 158 159 160 161 162 163 164 165 166 167 168 169	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis Power Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement True-up amount	e in ROE e in ROE without Depreciation		(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146 Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 A, line	- 138) / 158 6) 5 e 4, column j
157 158 159 160 161 162 163 164 165 166 167 168 169 170	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis Power Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 of	e in ROE e in ROE without Depreciation ther than PJM Sch. 12 projects	P.)	(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 156) Attachment 6 A, line Attachment 6 A, line 1	- 138) / 158 6) 5 e 4, column j
157 158 159 160 161 162 163 164 165 166 167 168 169 170	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis Point Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 ot Facility Credits under Section 30.9 of the PJM OATT a	e in ROE e in ROE without Depreciation	e R)	(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146) (Line 162 + 163) (Line 162 + 163) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 A, line Attachment 6, line 1	- 138) / 158 6) 5 e 4, column j 8, column 12
157 158 159 160 161 162 163 164 165 166 167 168 169 170	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 ot Facility Credits under Section 30.9 of the PJM OATT a Net Zonal Revenue Requirement	e in ROE e in ROE without Depreciation ther than PJM Sch. 12 projects	e R)	(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 156) Attachment 6 A, line Attachment 6 A, line 1	- 138) / 158 6) 5 e 4, column j 8, column 12
157 158 159 160 161 162 163 164 165 166 167 168 169 170 171	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 ot Facility Credits under Section 30.9 of the PJM OATT a Net Zonal Revenue Requirement Network Zonal Service Rate	e in ROE e in ROE without Depreciation ther than PJM Sch. 12 projects	,	(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 A, line Attachment 6, line 1 Attachment 5 (Line 168 + 169 + 17)	- 138) / 158 6) 5 e 4, column j 8, column 12
157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 ot Facility Credits under Section 30.9 of the PJM OATT a Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	e in ROE e in ROE without Depreciation ther than PJM Sch. 12 projects	eR) (Note L)	(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146 Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 A, line Attachment 5 (Line 168 + 169 + 169)	- 138) / 158 6) 5 e 4, column j 8, column 12
157 158 159 160 161 162 163 164 165 166 167 168 169 170 171	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge without Depreciation, Return Net Plant Carrying Charge Calculation per 100 Basis P Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 ot Facility Credits under Section 30.9 of the PJM OATT a Net Zonal Revenue Requirement Network Zonal Service Rate	e in ROE e in ROE without Depreciation ther than PJM Sch. 12 projects	,	(Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127) (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 A, line Attachment 6, line 1 Attachment 5 (Line 168 + 169 + 17)	- 138) / 158 6) 5 24, column j 8, column 12 70 +171)

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
 G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state
- income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.

 J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-L 515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

 Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by

 U (1/1-T).
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for
- Z January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for A January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- A Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

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

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Accou	ınt No. 1	90)										
		Da	ys in Period				Proration of Activity (Note	Deferred Tax A)	Actual	- Proration	of Deferred	Tax Activity	y (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration							-					-
2	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
3	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
4	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
5	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
6	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
7	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
8	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
9	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
10	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
11	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
12	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
13	December	31	1	214	0.47%	_	_	_	_	-	_	_	_

14	Total (Sum of Lines 2 - 13)	365				-	-		-	-	-	-	
15 16	Beginning Bal ADIT Not Sub Proration Beginning Bal ADIT Adjustm	ject to ance -				(Note F)		-					-
17	Beginning Balance - DTA / (DTL)					(Col. (H), Lir 16)	(Col. (H), Line 15 + Line 16)			(Col. (M), Line 15 + Line 16)			
18 19	Ending Baland ADIT Not Sub Proration Ending Baland ADIT Adjustm	ject to ce -				(Note F)		#DIV/0!					
20	Ending Balance - DTA / (DTL)					(Col. (H), Lir 19)	ie 18 + Line	#DIV/0!	(Col. (M) Line 19)	, Line 18 +			-
21	Average Balance as adjusted (non-prorated)					([Col. (H), Li 20] /2)	ne 17 + Line	#DIV/0!	([Col. (M), Line 17 + Line 20] /2) (Col.				-
22	Prorated ADIT Amount for					(Col. (H), Line 13)		-	(M), Line 13)			-	
23	Attachment H Line 40a	H-1A,				(Col. (H), Lir 22)	ne 21 + Line	#DIV/0!	(Col. (M), Line 22)	, Line 21 +			<u>-</u>
	Accumulated Accelerated A												
	- ,	Day	ys in Period				Proration of Activity (Note	Deferred Tax A)	Actual	- Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	ADIT Subject to Proration							-					-
25	January	31	-	214	50.00%		_	-	_	-	-	-	-

26	February	28		214	50.00%		_		_	_	_		_
27	March	31		214	50.00%		_	_		_	_	_	_
28	April	30	_	214	50.00%		_	_	_	_	_	_	_
29	May	31	_	214	50.00%		_	_	_	_	_	_	_
30	June	30	185	214	86.45%		_	_	_	_	_	_	_
31	July	31	154	214	71.96%		_	_	_	_	_	_	_
32	August	31	123	214	57.48%		_	-	_	_	_	-	<u>-</u>
33	September	30	93	214	43.46%		_	_	_	_	_	_	_
34	October	31	62	214	28.97%		-	_	_	-	_	_	-
35	November	30	32	214	14.95%		-	_	-	_	_	_	_
36	December	31	1	214	0.47%		-	_	-	_	_	_	-
37	Total (Sum of Lines 25 - 36)	365				-	-	-	-	-	-	-	
38 39	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Adjustme	ject to ance -				(Note F)		-					-
40	Beginning Balance - DTA / (DTL)	oni				(Col. (H), Lin 39)	e 38 + Line	-	(Col. (M), Line 39)	Line 38 +			-
41	Estimated End Not Subject to Ending Balance	Proration ce -	ce - ADIT			(Note F)		-					-
42	ADIT Adjustme	ent						-					-
43	Balance - DTA / (DTL)					(Col. (H), Lin 42)	e 41 + Line	-	(Col. (M), Line 42)	Line 41 +			-
44	Average Balar adjusted (non- prorated)	nce as				([Col. (H), Lir 43] /2)	ne 40 + Line	-	([Col. (M) Line 43] / (Col.	, Line 40 + 2)			-
45	Prorated ADIT					(Col. (H), Line 36)		-	(M), Line 36)				-
46	Amount for Attachment H Line 40b	I-1A,				(Col. (H), Lin 45)	e 44 + Line	-	(Col. (M), Line 45)	Line 44 +			

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

	282)	Da	ys in Period				- Proration of Activity (Note	Deferred Tax	Actual	- Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration							-					
48	January	31	-	214	50.00%				-	-	-	-	-
49	February	28	-	214	50.00%				-	-	-	-	-
50	March	31	-	214	50.00%				-	-	-	-	-
51	April	30	-	214	50.00%				-	-	-	-	-
52	May	31	-	214	50.00%				-	-	-	-	-
53	June	30	185	214	86.45%				-	-	-	-	-
54	July	31	154	214	71.96%				-	-	-	-	-
55	August	31	123	214	57.48%				-	-	-	-	-
56	September	30	93	214	43.46%				-	-	-	-	-
57	October	31	62	214	28.97%				-	-	-	-	-
58	November	30	32	214	14.95%				-	-	-	-	-
59	December	31	1	214	0.47%				-	-	-	-	_
60	Total (Sum of Lines 48 - 59)	365				(5,161,025)	(2,350,340)	(18,202,502)	-	-	-	-	
61	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia	ect to ance -				(Note F)		-					-
62	Adjustment												

63	Beginning Balance - DTA / (DTL)					(Col. (H), Lir 62)	ne 61 + Line	-	(Col. (M) Line 62)	, Line 61 +			-
64	Estimated End Not Subject to Ending Baland ADIT Deprecia	Proration ce -				(Note F)		#DIV/0!					
65 66	Adjustment Ending Balance - DTA / (DTL)					(Col. (H), Lir 65)	ne 64 + Line	#DIV/0!	(Col. (M) Line 65)	, Line 64 +			-
67	Average Balar adjusted (non- prorated)					([Col. (H), Li 66] /2)	ne 63 + Line	#DIV/0!	([Col. (M Line 66] / (Col.), Line 63 + /2)			-
68	Prorated ADIT Amount for					(Col. (H), Line 59)		(2,350,340)	(M), Line 59)				-
69	Attachment H Line 40c	I-1A,				(Col. (H), Lir 68)	e 67 + Line	#DIV/0!	(Col. (M) Line 68)	, Line 67 +			-
	Accumulated Taxes - Other	(Accou	nt No. 283)			Projection -	Proration of	Deferred Tax					· /NI=4= D)
		Da	ys in Period						Actual	- Proration	of Deferred	I ax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)		Activity (Note (G)		(I)	- Proration (J)	of Deferred (K)	(L)	(M)
Line	(A)	,	-	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)		Activity (Note	A)		,		-	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
Line 70		(B) Days Per	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	(F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
	Month ADIT Subject	(B) Days Per	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	(F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
70	Month ADIT Subject to Proration	Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
70 71	Month ADIT Subject to Proration January	Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
70 71 72	Month ADIT Subject to Proration January February	Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00%	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
70 71 72 73	Month ADIT Subject to Proration January February March	Days Per Month 31 28 31	(C) Prorated Days Per Month	Total Days Per Future Test Period 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00%	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding

77	July	31	154	214	71.96%	_	_	_	_	-	_	_	_
78	August	31	123	214	57.48%	_	-	_	-	-	_	_	_
79	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
80	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
81	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
82	December	31	1	214	0.47%	-	-		-	-	_	_	
83	Total (Sum of Lines 71 - 82)	365				-	-		-	-	-	-	
84 85	Beginning Ball ADIT Not Subj Proration Beginning Ball ADIT Adjustmi Beginning	ject to ance -				(Note F)		-					-
86	Balance - DTA / (DTL)					(Col. (H), Lir 85)	ne 84 + Line	-	(Col. (M) Line 85)	, Line 84 +			-
87 88	Estimated End Not Subject to Ending Baland ADIT Adjustme	Proration ce -				(Note F)		#DIV/0!					-
89	Ending Balance - DTA / (DTL)	GIIL				(Col. (H), Lir 88)	ne 87 + Line	#DIV/0!	(Col. (M) Line 88)	, Line 87 +			-
90	Average Balar adjusted (non- prorated) Prorated ADIT					([Col. (H), Line 86 + Line #DIV/0! 89] /2) (Col. (H), -			([Col. (M) Line 89] / (Col. (M), Line		-		
91	Amount for	1.4.6				Line 82)	00 . Lina	#DIV//OI	82)	Line OO I			
92	Attachment F Line 40d	1-1 A ,				(Col. (H), Lir 91)	ie 90 + Line	#DIV/0!	Line 91)	, Line 90 +			
	Accumulated Investment To No. 255)												
		Day	ys in Period				- Proration of Activity (Note		Actual	- Proration	of Deferred	ITC Activity	(Note B)
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future	(E) Proration Amount (Column C /	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E	(H) Prorated Projected Balance (Col. G Plus Col. H,	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K +

				Test Period	Column D)		x Column F)	Preceding Balance)					Col. L + Col. M, Preceding Balance)
93	DITC Subject to Proration							-					-
94	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
95	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
96	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
97	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
98	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
99	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
100	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
101	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
102	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
103	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
104	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
105	December Total (Sum	31	1	214	0.47%	-	-		-	-	-	-	
106	of Lines 94 - 105)	365				-	-		-	-	-	-	
107	Beginning Bala DITC Not Subj Proration	ance - ect to						-					-
108	Beginning Balance - DITC Adjustment				(Note F)		-					-	
	Beginning Balance -				(Col. (H), Line 107 + Line			(Col. (M), Line 107 +					
109	DITC					108)		-	Line 108)			-
110	Estimated End Not Subject to Ending Balance - DITC	ling Balaı Proratior	nce - DITC า			(Note F)		-					-
111	Adjustment Ending					(Cal. (U). Lin	o 110 i liter		(Oal (84)	Line 440 :			
112	Balance - DITC					(Col. (H), Lin 111)	e 110 + Line	-	(Col. (M) Line 111	, Line 110 +)			-

113	Average Balance as adjusted (non-prorated)	([Col. (H), Line 109 + Line 112] /2)	([Col. (M), Line 109 + Line 112] /2) (Col.	-
114	Prorated DITC	(Col. (H), - Line 105)	(G0). (M), Line 105)	-
115	Amount for Attachment H-1A, Line 40e	(Col. (H), Line 113 + Line	(Col. (M), Line 113 + Line 114)	<u>-</u>

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.

- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

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

	ADIT (Not		Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	#DIV/0!	-	-	#DIV/0!	#DIV/0!
2	ADIT-281	-	-	-	-	-
3	ADIT-282	#DIV/0!	-	-	#DIV/0!	#DIV/0!
4	ADIT-283	#DIV/0!	-	-	#DIV/0!	#DIV/0!
5	ADITC-255	#DIV/0!	-	-	#DIV/0!	#DIV/0!
6	Subtotal - Transmission ADIT	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Line	Description	Total	=			
7	ADIT (Reacquired Debt)	-				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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)
		Gas,				
		Production,	Only			
		Distribution,				
		or	Transmission	Plant	Labor	
		Other				
ADIT-190 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification

	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	_					
	-					
	-					
	-					
	-					
	-					
Subtotal: ADIT-190 (Not Subject to	-					
Subtotal: ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	

		_	-		_	-	_	
		_	-		-	-	-	
Total: ADIT-190 (Not Proration)	Subject to	_	-		_	-	-	
·								
Wages & Salary								
Allocator							#DIV/0!	
Gross Plant								
Allocator						#DIV/0!		
Transmission								
Allocator					100.00%			
Other Allocator			0.00	%				
ADIT -								
Transmission		#DIV/0!	-		-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas, Production, Distribution, or Other	(D) Only Transmission	(E)	(F) Labor	(G)
ADIT-190 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
	-						
Subtotal: ADIT-190 (S Proration)	Subject to	-	-	-	-	-	
Total: ADIT-190 (Subj Proration)	ect to	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				

ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production, Distribution,	Only			
			or	Transmission	Plant	Labor	
ADIT-190		Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not							
Subject to Proration)	-		-	-	ı	-	
ADIT-190 (Subject to							
Proration)	-		-	-	-	-	
Total - FERC Form							
1, Page 234	-		-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
ADIT- 282 (Not Subject to		or Other	Transmission	Plant	Labor	
Proration)	Total	Related	Related	Related	Related	Justification
	1					
	1					
	1					
	-					

Subtotal: ADIT-282 (Not S Proration)	subject to	_					
		-					
		-					
		-					
		-					
Total: ADIT-282 (Not Subj Proration)	ect to	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%		_		
ADIT -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-282 (Subject to Proration)	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		

Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT -						
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
					#DIV/0!	
(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - Pg. 277						
(Form 1-F filer: see						
note 7, below)	-	-	-	-	-	

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
ADIT- 283 (Not Subject to		or Other	Transmission	Plant	Labor	
Proration)	Total	Related	Related	Related	Related	Justificatio

Page 20

		-					
		-					
		-					
		_					
		_					
		_					
		-					
		-					
		-					
Subtotal: ADIT-283 (N	ot Subject to						
Proration)		-	-	-	-	-	
		-					
		_					
		_					
		_					
		-					
Total: ADIT-283 (Not S	Subject to						
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission					#DIV/U!		
Allocator				100.00%			
Other Allocator			0.00%	100.0070			
ADIT -			0.0076				
Transmission		#DIV/0!	_	_	#DIV/0!	#DIV/0!	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		l	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1

(A)	(B)	(C) Gas, Production, Distribution, or Other	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 283 (Subject to Proration)	Tota		Related	Related	Related	Justification

				ı	ı	
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total: ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Wages & Salary Allocator					7.59%	
Gross Plant				00.040/		
Allocator				36.24%		
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
ADIT -						
Transmission	-	-	-	-	-	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not							
Subject to Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277							
(Form 1-F filer: see							
note 7, below)		-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamorti	zed		Distribution, or Other	Transmission	Plant	Labor	
Investment Tax Cred		Total	Related	Related	Related	Related	Justification
Account No. 255 (Accu Investment Tax Credits		-					
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Less: Adjustment to ra	te base				-		
Total: ADIT-255		-	-	-	-	-	
14/ 0.01							
Wages & Salary Allocator						#DIV/0!	
Net Plant Allocator					#DIV/0!		
Transmission							
Allocator			0.000/	100.00%			
Other Allocator Unamortized			0.00%				
Investment Tax							
Credit -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)		(B)	(C)	(D)	(E)	(F)	(G)

			Gas, Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
Investment Tax Credit Ar	mortization	Total	Related	Related	Related	Related	Justification
Investment Tax Credit Amo	ortization	-					
Subtotal: (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Net Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax Credit Amortization - Transmission		#DIV/0!	-		#DIV/0!	#DIV/0!	

END

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

	ADIT (N		Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	-	-	-	_	_
Line	Description	Total	_			
7	ADIT (Reacquired Debt)	-				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification

	-					
	-					
	_					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
Subtotal: ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
	-	-	-	-	-	

	_	_		-	-	_	
	-	-		-	-	-	
	-	-		-	-	-	
Total: ADIT-190 (Not Subject to							
Proration)	-	-		-	-	-	
Wages & Salary							
Allocator						7.59%	
Gross Plant							
Allocator					36.92%		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -				· · · · · · · · · · · · · · · · · · ·			
Transmission	-	-		-	-	-	

(A)		(B)	(C) Gas, Production, Distribution, or Other	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-190 (Subject to Proration)		Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	_		-	-	1	-	
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	-	
		`					
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			

Other Allocator			0.00%				
ADIT -							
Transmission		-		•	ı	-	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 234	-	-	-	-	-	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
ADIT- 282 (Not Subject to		or Other	Transmission	Plant	Labor	
Proration)	Total	Related	Related	Related	Related	Justification
	-					
	-					
	-					

		_					
Subtotal: ADIT-282 (Not Subject to Proration)		_	_	_	_	_	
		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		_	_	_	-	_	
Total: ADIT-282 (Not Subject to							
Proration)		-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator	<u> </u>			100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	-	

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
			Distribution, or	Transmission	Plant	Labor	
			Other				
ADIT-282 (Subject to Proration)		Total	Related	Related	Related	Related	Justification
	-						
Subtotal: ADIT-282 (Subject to Proration)	-		-	-	-	-	

Total: ADIT-282 (Not Subject to							
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	-	
	·					#DIV/0!	
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-282		Total	Related	Related	Related	Related	Justification
ADIT-282 (Not							

Instructions for Account 282:

Subject to Proration) ADIT-282 (Subject to

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

2. ADIT items related only to

Transmission are directly assigned

to Column D

Proration) Total - Pg. 277 (Form 1-F filer: see note 7, below)

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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the

"normalization" rules will be included in ADIT-282

(Subject to Proration)

7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
(~)	(5)	(0)	(5)	\ - /	\' <i>'</i>	(\mathbf{G})

		Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to		Other				
Proration)	Total	Related	Related	Related	Related	Justification
	_					
	-					
	_					
	-					
	_					
	_					
	-					
	-					
	-					
Subtotal: ADIT-283 (Not Subject to						
Proration)	-	-	-	-	-	
	-					
	-					
	-					
	-					
Total: ADIT-283 (Not Subject to						
Proration)	-	-	-	-	-	
Wages & Salary					7.59%	
Allocator Gross Plant					7.5970	
Allocator				36.92%		
Transmission			400.000/			
Allocator Other Allocator		0.00%	100.00%			
ADIT -		0.00%				
Transmission	-	-	-	-	-	
(A)	(D)	(C)	(D)	/E\	/E\	(C)
(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production,	Only			
		Distribution,	Tronomicala	Dient	l aban	
		or	Transmission	Plant	Labor	

Gas,

			Other				
ADIT-283 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (S	Subject to	_	-	-	-	_	
·							
Total: ADIT-283 (Sub Proration)	ject to	-	-	-	-	_	
·							
Wages & Salary Allocator							
Gross Plant							
Allocator							
Transmission				400.0004			
Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		-	-	-	-	-	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not							
Subject to Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277							
(Form 1-F filer: see							
note 7, below)		-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADITC-255 (Unamortized		Other				
Investment Tax Credits)	Total	Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	-					
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	-	-	-	-	-	
Less: Adjustment to rate base				-		
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	_	_	_	-	_	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADITC-255		Total	Related	Related	Related	Related	Justification
Investment Tax Credit Ar	mortization	-					
Subtotal: ADIT-255							
(Form No. 1 p. 266 & 267)		-	_	-	_	_	
,							
Wages & Salary Allocator							
Net Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax Credit Amortization - Transmission		-	-	-	-	-	

END

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

Rate Year	
=	

Federal Deficient / (Excess) Deferred Income Taxes

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

	No. 190)												
			Days in Per	riod				of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Ex ADIT Subject Proration							-					-
2	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
3	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
4	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
5	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
6	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
7	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
8	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
9	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
10	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
11	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
12	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
13	December	31	1	214	0.47%	-	-	-	-	-	-	-	-

14	Total (Sum of Lines 2 - 13)	365				-	-		-	-	-	-		
15	Beginning Ba (Excess) ADI Proration Beginning Ba	T Not Sub	ject to			(1) (5)		-					-	
16	(Excess) ADI Beginning Ba Deficient / (Ex	T Adjustm lance -				(Note F) (Col. (H), Line 15 +		-					-	
17	ADIT	(0000)				Line 16)		-	(Col. (M), Line 15 +	Line 16)			-	
18 19	ADIT Not Sub Ending Balan ADIT Adjustm	oject to Pro ce - Defici nent	ent / (Excess) oration ent / (Excess)			(Note F)		-					-	
20	Ending Balan Deficient / (Ex ADIT				(Col. (H), Line 18 + Line 19)		-	(Col. (M), Line 18 +	Line 19)	e 19)				
21	Average Bala adjusted (non prorated) Prorated				([Col. (H), Line 17 + Line 20] /2)		-	([Col. (M), Line 17 + /2)	([Col. (M), Line 17 + Line 20] - /2)					
22	Deficient / (Excess) ADIT					(Col. (H), Line 13)		-	(Col. (M), Line 13)				-	
23	Deficient / (E ADIT - Accou					(Col. (H), Line 21 + Line 22)		-	(Col. (M), Line 21 +	Line 22)			-	
			ccumulated De											
		•	Days in Per	-				of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved	
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
24	Deficient / (Ex ADIT Subject Proration							-					-	
25	January	31	-	214	50.00%	-	-	-	-	-	-	-	-	

26	February	28	<u>-</u>	214	50.00%	_	_	_	-	_	_	_	_
27	March	31	<u>-</u>	214	50.00%	_	-	_	_	_	_	_	_
28	April	30	<u>-</u>	214	50.00%	_	_	_	-	-	_	_	_
29	May	31	_	214	50.00%	_	-	_	_	_	_	_	_
30	June	30	185	214	86.45%	_	-	_		-	_	_	_
31	July	31	154	214	71.96%	_	_	_	-	-	_	_	_
32	August	31	123	214	57.48%	_	_	_		-	_	_	_
33	September	30	93	214	43.46%	_	-	_		-	_	_	_
34	October	31	62	214	28.97%	_	_	_		-	_	_	_
35	November	30	32	214	14.95%	_	_	_	-	-	_	_	_
36	December	31	1	214	0.47%	_	_	_	-	-	_	_	_
37	Total (Sum of Lines 25 - 36)	365				-	-		-	-	-	-	
38 39	Beginning Bala (Excess) ADIT Proration Beginning Bala (Excess) ADIT	「Not Sub ance - De	oject to eficient /			(Note F)		-					-
40	Beginning Bal Deficient / (Ex ADIT	ance -				(Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 +	Line 39)			-
41 42	ADIT Not Sub	ject to Pro ce - Defic	ient / (Excess) oration ient / (Excess)			(Note F)		-					-
43	Ending Baland Deficient / (Ex ADIT	ce -				(Col. (H), Line 41 + Line 42)		-	(Col. (M), Line 41 +	Line 42)			-
44	Average Balar adjusted (non- prorated) Prorated				([Col. (H), Line 40 + Line 43] /2)		-	([Col. (M), Line 40 + /2)	- Line 43]			-	
45	Deficient / (Excess) ADIT					(Col. (H), Line 36)		-	(Col. (M), Line 36)				-
46	Deficient / (Ex ADIT - Accou					(Col. (H), Line 44 + Line 45)			(Col. (M), Line 44 +	Line 45)			

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

			Days in Per	riod				of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration							-					-
48	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
49	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
50	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
51	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
52	May	31	_	214	50.00%	-	-	-	_	-	-	-	-
53	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
54	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
55	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
56	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
57	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
58	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
59	December	31	1	214	0.47%	-	-		-	-	-	-	-
60	Total (Sum of Lines 48 - 59)	365				-	-		-	-	-	-	
61	Beginning Bal (Excess) ADIT Proration Beginning Bal	Not Sub	ect to			(Note F)		-					-
62 63	(Excess) ADIT Beginning Bal Deficient / (Ex ADIT	ance -	ent			(Col. (H), Line 61 + Line 62)		-	(Col. (M), Line 61 +	· Line 62)			-

64	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess)	(Note F)	-		-
65	ADIT Adjustment Ending Balance -	(Col. (H),	-		-
	Deficient / (Excess)	Line 64 +			
66	ADIT	Line 65)	<u>-</u>	(Col. (M), Line 64 + Line 65)	-
67	Average Balance as adjusted (non-prorated) Prorated	([Col. (H), Line 63 + Line 66] /2)	-	([Col. (M), Line 63 + Line 66] /2)	-
	Deficient / (Excess)	(Col. (H),	-	(Col. (M), Line	-
68	ÀDIT	Line 59)		59)	
69	Deficient / (Excess) ADIT - Account 283	(Col. (H), Line 67 + Line 68)	-	(Col. (M), Line 67 + Line 68)	-

	Unamortized Deficient / (Excess) ADIT - Federal (Projected)											
	(A)	(B)	(C)									
Line	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance									
		(Col. (H),										
70	ADIT - 190	Line 23)	\$ -									
		(Col. (H),										
71	ADIT - 282	Line 46)	-									
		(Col. (H),										
72	ADIT - 283	Line 69)	-									
73	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H- 1A, Line 41a)	\$ -									

Unamortized Deficier	nt / (Excess) ADIT	- Federal (Actual)
(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
ADIT -	(Col. (M),	
190	Line 23)	\$ -
ADIT -	(Col. (M),	
282	Line 46)	-
ADIT -	(Col. (M),	
283	Line 69)	-
Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-1A, Line 41a)	\$ -

State Deficient / (Excess) Deferred Income Taxes

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

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

Projected Projecte			of Deficient / vity (Note A)
Monthly Activity (Column E x Column Precedir	Projected Monthly	Prorated Projected Monthly Activity (Column E x	Prorated Projected Balance (Col. G Plus

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

													Preceding Balance)
74	Deficient / (Ex ADIT Subject t Proration							-					-
75	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
76	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
84	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
86	December Total (Sum	31	1	214	0.47%	-	-	-	-	-	-	-	
87	of Lines 75 - 86)	365				-	-		-	-	-	-	
88 89	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment							- -					-
90	Beginning Balance - Deficient / (Excess) ADIT							-	(Col. (M), Line 88	+ Line 89)			-
91 92	ADIT Not Subj Ending Baland	ect to Pr e - Defic	cient / (Excess) roration cient / (Excess)			(Note F)		-					-
93	ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 91 + Line 92)		-	(Col. (M), Line 91	+ Line 92)		-	

94	Average Balar adjusted (non- prorated) Prorated Deficient /					([Col. (H), Line 90 + Line 93] /2)		-	([Col. (M), Line 90 · /2)	+ Line 93]			-
95	(Excess) ADIT					(Col. (H), Line 86)		-	(Col. (M), Line 86)				-
96	Deficient / (Ex ADIT - Accou					(Col. (H), Line 94 + Line 95)		-	(Col. (M), Line 94 +	· Line 95)			
			ccumulated De										
			Days in Per					of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Ex ADIT Subject Proration							-					
98	January	31	_	214	50.00%	_	_	-	_	_	_	_	_
99	February	28	_	214	50.00%	_	-	-	_	_	-	_	-
100	March	31	_	214	50.00%	-	-	-	_	_	_	_	_
101	April	30	_	214	50.00%	-	-	-	_	_	_	_	_
102	May	31	-	214	50.00%	-	-	-	_	-	-	-	-
103	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
104	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
105	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
106	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
107	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
108	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
109	December	31	1	214	0.47%	-	-	-	-	-	-	-	-

110	Total (Sum of Lines 98 - 109)	365				-	-		-	-	-	-	
111 112	Beginning Bal (Excess) ADI [*] Proration Beginning Bal (Excess) ADI [*]	T Not Sub _. lance - De	ject to eficient /			(Note F)		-					-
113	Beginning Bal Deficient / (Ex ADIT	lance -				(Col. (H), Line 111 + Line 112)		-	(Col. (M), Line 111	+ Line 112)			-
114 115	ADIT Not Sub	oject to Pro ce - Defici	ent / (Excess) oration ent / (Excess)			(Note F)		-					-
116	Ending Balan Deficient / (Ex ADIT	ce -				(Col. (H), Line 114 + Line 115)		-	(Col. (M), Line 114	+ Line 115)			-
117	Average Bala adjusted (non prorated) Prorated					([Col. (H), I Line 116] /:		-	([Col. (M), Line 113 116] /2)	+ Line			-
118	Deficient / (Excess) ADIT					(Col. (H), Line 109) (Col. (H),		-	(Col. (M), Line 109)				-
119	Deficient / (E ADIT - Accou					Line 117 + Line 118)		-	(Col. (M), Line 117	+ Line 118)			-
			(Account No.	283)		Projection	ı - Proration	of Deficient /	Actual Provetion	n of Deficien	-t / /[wasas	ADIT A chindre	hr (Nata D)
	(4)	(5)	Days in Per		(E)	(Excess) ADIT Activ	vity (Note A)	Actual - Proratio	ı	1	1	- '
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120	ADIT Subject to Proration							-					-
121	January	31	-	214	50.00%	-	-	-	-	-	-	-	-

122	February	28		214	50.00%					_	_	_	_
123	March	31		214	50.00%			_			_	_	_
124	April	30	<u>-</u>	214	50.00%		_	_		_	_	_	_
125	May	31	<u>-</u>	214	50.00%	_	_	_		_	_	_	_
126	June	30	185	214	86.45%		_	_		_	_	_	_
127	July	31	154	214	71.96%		_	_	_	_	_	_	_
128	August	31	123	214	57.48%	_	_	_	_	_	_	_	_
129	September	30	93	214	43.46%		_	_		_	_	_	_
130	October	31	62	214	28.97%		_	_		_	_	_	_
131	November	30	32	214	14.95%	_	_	_		_	_	_	_
132	December	31	1	214	0.47%		_	_	_	_	_	_	_
102	Total (Sum of Lines 121				0.1770								
133	- 132) ³⁰⁵				-	-		-	-	-	-		
	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration												
134	(Excess) ADIT Not Subject to Proration Beginning Balance - Deficient /					-					-		
135						(Note F) (Col. (H),		-					-
	Proration				Line 134 + Line		_					_	
136		0000)				135)			(Col. (M), Line 134	+ Line 135)			
137	Ending Baland ADIT Not Subj												
138	Ending Balance ADIT Adjustment	e - Deficien				(Note F)							
130	Ending Balance					(Col. (H), Line 137							
139	Deficient / (Exc ADIT	cess)				+ Line 138)		-	(Col. (M), Line 137	⊥ lino 139\			-
133		200.00				100)			(OOI. (IVI), LIITE 137	· LIIIG 130)			
140	Average Balar adjusted (non-					([Col. (H),	Line 136 +	_	([Col. (M), Line 136	+ Line			-
140	prorated) Prorated Deficient /					Line 139] /	۷)		139] /2)				
141	(Excess) ADIT					(Col. (H), Line 132)		-	(Col. (M), Line 132)				-
	Deficient / (Ex					(Col. (H),			•	+ Lipo 144\			
142	ADIT - Accou	IIL 203				Line 140			(Col. (M), Line 140	T LINE 141)			

+ Line 141)

	Unamortized Deficier	nt / (Excess) ADIT - Stat	e (Projected)	Unamortized Deficier	- State (Actual)	
	(A)	(B)	(C)	(D)	(E)	(F)
Line	Deficient / (Excess) Deferred Income Taxes	Reference	EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balanc
		(Col. (H),		ADIT -	(Col. (M),	
143	ADIT - 190	Line 96)	\$ -	190	Line 96)	\$
		(Col. (H),		ADIT -	(Col. (M),	
144	ADIT - 282	Line 119)	-	282	Line 119)	-
		(Col. (H),		ADIT -	(Col. (M),	
145	ADIT - 283	Line 142)	-	283	Line 142)	-
	Unamortized Deficient / (Excess)	(Entered in ATT H-		Unamortized Deficient / (Excess)	(Entered in ATT	
146	ADIT - State	1A, Line 41b)	-	ADIT - State	H-1A, Line 41b)	\$

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year

Projected Activity

Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- B This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred

- income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter
- F IRS normalization adjustment

Atlantic City Electric Company

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

		Та	ax Cuts and Jobs Act o	of 2017							
(A)		(B)	(C)	(D) December 31, 2017		(E)			(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)		BOY Balance		Current Year Amortization			EOY Balance
1	Unprotected Non-Property										
2	ADIT - 190	(Note A)	4 Years	\$	-			\$	-	\$	-
3	ADIT - 281	(Note A)	4 Years		-				-		-
4	ADIT - 282	(Note A)	4 Years		-				-		
5	ADIT - 283	(Note A)	4 Years		-				-		-
6	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
7	Unprotected Property										
8	ADIT - 190	(Note A)	5 Years	\$	-			\$	-	\$	-
9	ADIT - 281	(Note A)	5 Years		-				-		- 7
10	ADIT - 282	(Note A)	5 Years		-				-		- /
11	ADIT - 283	(Note A)	5 Years		-				-		-
12	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
13	Protected Property										
14	ADIT - 190	(Note A)	ARAM	\$	-			\$	-	\$	-
15	ADIT - 281	(Note A)	ARAM		-				-		
16	ADIT - 282	(Note A)	ARAM		-				594,442		594,442
17	ADIT - 283	(Note A)	ARAM		-				-		-
18	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	594,442	\$	594,442
19	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	594,442	\$	594,442
			Tax Reform Act of 19	986							
	(A)	(D)	(C)		(D)		(E)		(E)		(C)
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	September 30, 2018 ADIT			POV	^		50 /	
		110100	Fixed Period		nt / (Excess)	-	BOY Balance		urrent Year mortization		EOY Balance

20	Protected Property								
21	ADIT - 190	(Note B)	ARAM	\$ -	\$ -	\$ -	\$ -		
22	ADIT - 281	(Note B)	ARAM	<u>-</u>			_		
23	ADIT - 282	(Note B)	ARAM				_		
24	ADIT - 283	(Note B)	ARAM	-	-	-	-		
25	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -		
26	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -		
		Total Federal D	eficient / (Excess) Def	erred Income Taxes					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance		
27	Unprotected Non-Property						_		
28	ADIT - 190			\$ -	\$ -	\$ -	\$ -		
29	ADIT - 281			<u>-</u>	-	-	_		
30	ADIT - 282			-	-	_	_		
31	ADIT - 283			-	-	-	-		
32	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -		
33	Unprotected Property								
34	ADIT - 190			\$ -	\$ -	\$ -	\$ -		
35	ADIT - 281			-	-	-	-		
36	ADIT - 282			-	-	-	-		
37	ADIT - 283			-	-	-	-		
38	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -		
39	Protected Property								
40	ADIT - 190			\$ -	\$ -	\$ -	\$ -		
41	ADIT - 281			_	<u>-</u>	<u>-</u>			
42	ADIT - 282			<u>-</u>	-				
43	ADIT - 283			-	-	-	-		
44	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -		
45	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -		
		Total Federal D	eficient / (Excess) Def	erred Income Tayes					
		Total i cucial D	,	CITCO IIICOIIIC TAXCS					
	(A)	(B) (C) (D		(D)	(E)	(F)	(G)		

Line	Deficient / (Excess) Deferred Income Taxes	nt / (Excess) Deferred Income Taxes Notes Amortization Fixed Period Deficient / (Excess)		BOY Balance		Current Year Amortization		EOY Balance	
46	ADIT - 190			\$ -	\$ -	\$	-	\$	-
47	ADIT - 281			-	-		-		-
48	ADIT - 282			-	-				-
49	ADIT - 283			-	-		-		-
50	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$	-	\$	
51	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.00	1.00		1.00		1.00
52	Regulatory Asset / (Liability)			\$ -	\$ -	\$	-	\$	-

		Federal Inco	ome Tax Regulatory <i>i</i>	Asset / (Liab	√ility)	 				
	(A)	(B)	(C)	(D)		(E)		(F)		(G)
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)		BOY Balance		Current Year Amortization		EOY Balance
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	-		\$	-	\$ -	\$	-	\$	-
55	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$ -	\$	-	\$	

-			State Tax Rate Chang	ae						
(A)		(B)	(C)	(D)	_	(E)		(F)		(G)
ine Deficient / (Excess) Deferred Income Taxes		Notes	Amortization Fixed Period	ADIT		BOY	Current Year			EOY
				Deficient / (Exces	<u>ss)</u>	Balance		Amortization		Balance
56	Unprotected Non-Property	_								
57	ADIT - 190		4 Years	\$ -	\$	-	\$	-	\$	_
58	ADIT - 281		4 Years	<u>-</u>		-		-		-
59	ADIT - 282		4 Years	-		-		-		
60	ADIT - 283		4 Years	-		-		-		-
61	Subtotal - Deficient / (Excess) ADIT			\$ -	\$	-	\$	-	\$,
62	Unprotected Property	_								
63	ADIT - 190		5 Years	\$ -	\$	-	\$	-	\$	
64	ADIT - 281		5 Years	<u>-</u>		-		-		
65	ADIT - 282		5 Years	-		_		_		

66	ADIT - 283	5 Years	-	-		-	-
67	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -	\$	-	\$ -
68	Protected Property	_					
69	ADIT - 190	NA	\$ -	\$ -	\$	-	\$ -
70	ADIT - 281	NA	-	-		-	-
71	ADIT - 282	NA	-	-		-	-
72	ADIT - 283	NA	-	-		-	-
			 	 	-		
73	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -	\$	-	\$ -
74	Total - Deficient / (Excess) ADIT		\$ 	\$ -	\$	-	\$ -

		Total State De	eficient / (Excess) Defer	rred Income	3 Taxes						
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	Deficie [,]	ADIT Deficient / (Excess)		BOY Balance		rrent Year nortization		EOY Balance
75	Unprotected Non-Property	<u> </u>				_					
76	ADIT - 190			\$	-	\$	-	\$		\$	_
77	ADIT - 281				-		-		-		-
78	ADIT - 282				-		-		-		-
79	ADIT - 283				-		-		-		-
80	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$		\$	
81	Unprotected Property										
82	ADIT - 190			\$	-	\$	-	\$	-	\$	-
83	ADIT - 281				-		-		-		- /
84	ADIT - 282				-		-		-		-
85	ADIT - 283				-		-		-		-
86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
87	Protected Property										
88	ADIT - 190			\$		\$		\$		\$	
89	ADIT - 281				_		-		-	7	-
90	ADIT - 282				-		-		-		-
91	ADIT - 283				-		-		-		-
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	
93	Total - Deficient / (Excess) ADIT			\$	-	\$	<u> </u>	\$	-	\$	- <u>-</u>

		Total State	Deficient / (Excess) Deferred I	ncome Taxes	<u> </u>				
	(A)	(B)	(C)		(D)		(E)		(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)		BOY Balance	_	rrent Year nortization	EOY Balance
75 76 77 78	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - - -	\$	- - - -	\$	- - - -	\$ - - -
79	Total - Deficient / (Excess) ADIT			\$		\$	-	\$		\$ -
80	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.00		1.00		1.00	1.00
81	Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$ -
	(A)	State I	Income Tax Regulat (c)		(Liability)		(E)		(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)		BOY Balance		rrent Year nortization	EOY Balance
82 83	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	-	\$	-	\$ -
84	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$ -
	Federal and	Federal and s	State Income Tax R ory Asset / (Liability)				ed Income Ta	axes		
	(A)	(B)	(C)		(D)		(E)		(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)		BOY Balance		rrent Year nortization	EOY Balance
85 86	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	-	\$	- -	\$ -
00	recount 20 r (Outlook regulation) Lieutinaso,									

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed in required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where ACE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Atlantic City
Electric Company
Accumulated
Deferred Income
Taxes
Remeasurement
Attachment F Deficient /
(Excess) Deferred
Income Taxes
Worksheet

	Tax Cuts and Jobs Act of 2017																					
					- Pre F cembe				ADIT (De	- Post cembe					Deficient	/ (Excess) D	Deferred In	ncome Taxe	es (Decembe	er 31, 2017	')	
Line	Detailed Descript ion	Description	Catego ry	Feder al Gross Timin g Differe nce	Fede ral ADIT @ 35%	Sta te AD IT	FI T on SI T	Tot al AD IT	Feder al Gross Timin g Differe nce	Fede ral ADIT @ 21%	Sta te AD IT	FI T on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impa ct	Non- Recove rable	Income Tax Regulat ory Asset / Liability Deferre d Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdic tion Allocat or	Electric Transmi ssion	Alloc ator (Note B)	Transmi ssion Allocate d	FER C Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K)* 21 %	(M) = (J) + (K) +	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 - Non- Current (Note A)																					
1	NJ AMA Accrued	1999 AMT	Non- Propert y															Plant	Yes	33.30 0%		190
2	Payroll Taxes - Manual Accrued Liab-	Accrual Labor Related	Non- Propert y															Labor	Yes	6.530 %		190
3	Required Health Claims	Accrual Labor Related	Non- Propert y															Labor	Yes	6.530 %		190

	Accrued Liabilities		
	- Morkoro	Accrual	Non-
4	Workers Comp	Labor Related	Propert
7	Accrued	Rolated	У
	Liabilities	Accrual	Non-
	-	Labor	Propert
5	Disability	Related	У
	Accrued		
	Liability - PHI	Accrual	Non-
	Incentive	Labor	Propert
6	Plan	Related	у
	Accrued		
	Liab-Sick	Accrual	Non-
	Pay Carryove	Labor	Propert
7	r	Related	У
	Accrued	Accrual	Non-
•	Liab-	Labor	Propert
8	Vacation Acc Liab	Related	У
	-	Accrual	Non-
	Deferred	Labor	Propert
9	Comp ST	Related	У
	Liabilities		
	-		
	Disability	Accrual	Non-
10	(92420L) -Contra	Labor Related	Propert y
. •	Liab-		,
	Workers		
	Comp	Accrual	Non-
11	(92420L) -Contra	Labor Related	Propert y
	Accrued	rtolatou	J
	Liabilities		
	-		
	Workers Comp -	Accrual	Non-
	Long	Labor	Propert
12	Term	Related	у
	Accrued		
	Liabilities		
	- Disability	Accrual	Non-
	- Long	Labor	Propert
13	Term	Related	у
	Liability-		
	Deferred Comp	Accrual	Non-
	(92530P)	Labor	Propert
14	-Contra	Related	у

Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190

Acc Liab		
Deferred Comp LT -Old Plans Section 481(a)	Accrual Labor Related	Non- Propert y
nts - Payroll Taxes Accrued Liab-	Accrual Labor Related	Non- Propert y Non-
Auto Liability Accrued	Accrued Liab - Auto	Propert y
Liab- General Liability	Accrued Liab - Misc.	Non- Propert y
Regulato ry		
Liability- Current- Rev Acct Reg Liab-NJ	Accrued Liab - Misc.	Non- Propert y
Energy Supply- Netting NJ Oth	Accrued Liab - Misc.	Non- Propert y
Liability- Deferred DSM	Accrued Liab - Misc.	Non- Propert y
Regulato		
Liability - NJ Distributi on Deferral	Accrued	Non- Propert V
NJ Reg Liability-	LIGO WILOU.	Non-
Service Fund NJ Reg	Accrued Liab - Misc.	Propert y Non-
Liability- Lifeline	Accrued Liab - Misc.	Propert y
	Deferred Comp LT -Old Plans Section 481(a) Adjustme nts - Payroll Taxes Accrued Liab-Auto Liability Accrued Liability Regulato ry Liability-Current-Rev Acct Reg Liab-NJ Dfd Energy Supply-Netting NJ Oth Reg Liability-Deferred DSM Regulato ry Liability-NJ Distributi on Deferral SBC NJ Reg Liability-Universal Service Fund NJ Reg Liability-Universal Service Fund NJ Reg Liability-	Deferred Comp LT -Old -Old Plans Section 481(a) Adjustme nts - Accrual Payroll Taxes Accrued Liab- Auto Accrued Liability Accrued Liability Accrued Liability Current- Rev Acct Reg Liab-NJ Dfd Energy Supply- Netting NJ Oth Reg Liability- Deferred DSM Liab - Misc. Regulato ry Liability- Deferral SBC Liab - Misc. Regulato ry Liability- NJ Distributi on Deferral SBC Liab - Misc. NJ Reg Liability- Universal Service Fund Liab - Misc. Accrued Liab - Misc.

L	.abor	Yes	6.530 %	190
L	.abor	Yes	6.530 %	190
L	.abor	Yes	6.530 %	190
F	Plant	Yes	33.30 0%	190
F	Plant	Yes	0.000 %	190
F	Plant	Yes	0.000 %	190
F	Plant	Yes	0.000 %	190
F	Plant	Yes	0.000 %	190
F	Plant	Yes	0.000	190
F	Plant	Yes	0.000	190

Unbilled Generati	A	Non-
Deferral ACE -	Liab - Misc.	Propert y
Societal Benefits	Accrued Liab - Misc.	Non- Propert V
ACE - Unbilled Transmis		Non-
sion Deferral	Accrued Liab - Misc.	Propert y
Regulato ry Liability-		
Contra- Rev Acctg	Accrued Liab - Misc.	Non- Propert y
Regulato ry		Non-
General Reg	Accrued Liab - Misc.	Propert y
Asset Retireme		Non-
nt Oblig- Electric Asset Retireme	Accrued Liab - Misc.	Propert y
nt Obligatio n - Non-	Accrued	Non- Propert
	Liab - Misc.	
nt Obligatio n-Electric	Accrued	Non- Propert
Utility Accrued	Liab - Misc. Accrued	y Non- Propert
General Oth Reg Liab-	General	У
Asset Retireme	Accrued	Non-
Obligatio n	Liability - General	Propert y
	Generati on Deferral ACE - Unbilled Societal Benefits Charge ACE - Unbilled Transmis sion Deferral Regulato ry Liability-Contra-Rev Acctg Other Regulato ry Liability - General Reg Liab-Asset Retireme nt Obligatio n - Non-Utility Asset Retireme nt Obligatio n-Electric Utility Accrued Liab-General Oth Reg Liab-Asset Retireme nt Obligatio n-Electric Utility Accrued Liab-General Oth Reg Liab-Asset Retireme nt Obligatio	Unbilled Generati on Accrued Deferral Liab - Misc. ACE - Unbilled Societal Benefits Accrued Charge Liab - Misc. ACE - Unbilled Transmis sion Accrued Deferral Liab - Misc. Regulato ry Liability- Contra- Rev Accrued Acctg Liab - Misc. Other Regulato ry Liability - General Liab - Misc. Reg Liab- Asset Retireme nt Obligatio n - Non- Utility Accrued Liab - Misc. Asset Retireme nt Obligatio n - Non- Utility Liab - Misc. Asset Retireme nt Obligatio n-Electric Utility Liab - Misc. Accrued Liab - Misc.

Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
100% Transmi ssion	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	No	0.000	190
Plant	Yes	0.000 %	190
Plant	Yes	33.30 0%	190
Plant	Yes	0.000	190

35	Merger Commit ments Accrued	Accrued Liability - General	Non- Propert y
36	Charitable Contributions-NJ Accrued Charitable	Accrued Liability - General	Non- Propert y
37	Contribut ions-NJ- Long Term	Accrued Liability - General	Non- Propert y
38	Accumul ated Deferred Investme nt Tax Credit	Accumulate d Deferred Investment Tax Credit	Protect ed Propert y
39	Provision for Uncollect ible Accounts -Special Billing	BAD DEBT RESERVE	Non- Propert y
40	Provision for Uncollect ible Accounts	BAD DEBT RESERVE	Non- Propert y
	Charitabl e Contribut	Charitable	Non-
41	ions - Fed	Contribution Limit	Propert y
42	Charitabl e Contribut ions - NJ Accrued Liab-	Charitable Contribution Limit	Non- Propert y
43	Environm ental Site Exp Liability- Environm	ENVIRONM ENTAL EXPENSE	Non- Propert y Non- Propert
44	ental	ENVIRONM	У

	Plant	No	0.000 %	190
	Plant	No	0.000 %	190
	Plant	No	0.000 %	190
	Plant	Yes	33.30 0%	190
	Plant	Yes	0.000 %	190
	Plant	Yes	0.000 %	190
	Plant	No	0.000 %	190
	Plant	No	0.000 %	190
	Plant	Yes	0.000 %	190
	Plant	Yes	0.000 %	190

	(925300)	ENTAL	
	-Contra	EXPENSE	
	Accrued		
	Liab-		
	Environm		
	ental Site		Non
	Exp -	ENVIRONM	Non-
45	Long Term	ENTAL EXPENSE	Propert
43	Accrued	EXPENSE	y Non-
	Liab-		Propert
46	LTIP	OPEB	у
10	Accrued	0. 25	Non-
	Liab-		Propert
47	OPEB	OPEB	у
	Accrued		,
	Liability -		
	LTIP -		Non-
	Long-		Propert
48	Term	OPEB	У
			Non-
	SERP		Propert
49	Asset	SERP	У
	1 : - 1- :1:4:		
	Liabilities -SERP		Non-
	(92420L)		Propert
50	- Contra	SERP	•
30	Accrued	OLIVE	y Non-
	Liab-		Propert
51	SERP	SERP	У
•	Deferred	5	J
	Credits -		
	Deferred		Non-
	MTC Tax	Stranded	Propert
52	Rev	Costs	У
	NJ Oth		
	Reg		
	Liability-		Non-
	Tax	Stranded	Propert
53	Benefits	Costs	У
	Llee Tev	Hee Tev	Non-
54	Use Tax Payable	Use Tax	Propert
54	Payable	Reserve	У
			Protect
			ed
	Federal	Federal	Propert
55	NOL	NOL	у
			Non-
			Propert
56	NJ NOL	State NOL	у
	SFAS10		
	9-	FAS109	
57	Regulato	Non-TCJA	N/A

Plant	Yes	0.000 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Plant	Yes	6.530 %	190
Labor	Yes	0.000 %	190
Labor	Yes	0.000 %	190
Labor	Yes	6.530	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	33.30 0%	190
Plant	Yes	33.30 0%	190
N/A	No	0.000 %	190



	Protecte		
	d CIAC		
	Fixed		
	Asset		
	Basis		
	Differenc		
	es		
	(PowerT		
	ax FT) -	Non-	Unprote
	Non-	Protected	
			cted
C 4	Protecte	Property	Propert
64	d	(PowerTax)	У
	State		
	Fixed		
	Asset	Non-	Unprote
	Basis	Protected	cted
	(PowerT	Property	Propert
65	ax)	(PowerTax)	у
	State		
	Fixed		
	Asset		
	Basis	Non-	Unprote
	(PowerT	Protected	cted
	ax) -	Property	Propert
66	CIAC	(PowerTax)	У
00	State	(I OWOITAX)	y
	Fixed		
		Non	Unproto
	Asset	Non-	Unprote
	Basis	Protected	cted
	(PowerT	Property	Propert
67	ax FT)	(PowerTax)	у
	Fixed		
	Asset		
	Basis		
	Differenc		
	es (Non-	Non-	
	PowerTa	Protected	Unprote
	x) - Non-	Property	cted
	Protecte	(Non-	Propert
68	d	PowerTax)	У
	Fixed	,	,
	Asset		
	Basis		
	Differenc		
	es (Non-	Non-	
			Unproto
	PowerTa	Protected	Unprote
	x) - Non-	Property	cted
00	Protecte	(Non-	Propert
69	d CIAC	PowerTax)	У
	State		
	Fixed		
	Asset	Non-	
	Basis	Protected	Unprote
	(Non-	Property	cted
	PowerTa	(Non-	Propert
70	x)	PowerTax)	у
-	,	,	,

Plant	Yes	33.30 0%	282
Plant	Yes	33.30 0%	282
100% Distributi on	No	0.000 %	282
Plant	Yes	33.30 0%	282
Plant	Yes	33.30 0%	282
100% Distributi on	No	0.000 %	282
Plant	Yes	33.30 0%	282

71 72	State Fixed Asset Basis (Non- PowerTa x) - CIAC Total FERC Account 282	Non- Protected Property (Non- PowerTax)	Unprote cted Propert y					100% Distributi on	No	0.000 % _	282
	FERC Accoun t 283 - Non- Current (Note A) Other										
73	Regulato ry Assets - Vacation Accrual	Accrual Labor Related	Non- Propert y					Labor	Yes	6.530 %	283
74	Regulato ry Assets - NJ BGS Deferral	BGS Deferred Related - Retail	Non- Propert y					Plant	Yes	33.30 0%	283
75 76	Regulato ry Assets - NJ NGC Deferral Deferred Credits- General	BGS Deferred Related - Retail Interest on Contingent Taxes	Non- Propert y Non- Propert					Plant Plant	Yes No	33.30 0% 0.000 %	283 283
77	Unamorti zed Loss on Reacquir ed Debt	Loss on Reacquired Debt	y Non- Propert y					Plant	Yes	33.30 0%	283
78	Miscellan eous Deferred Debits - General	Misc. Deferred Debits - Retail NUG	Non- Propert y Non- Propert					Plant	Yes	33.30 0% 33.30	283
79	Buy-out	BUYOUT	у					Plant	Yes	0%	283

	Renewa ble Energy		Non-
80	Credits - NJ Solar	Other- 283	Propert y
	Renewa ble Energy		Non-
81	Credits II - NJ Accrued	Other- 283	Propert y Non-
82	Severanc e Def'd	Other- 283	Propert y
	Credits - Def'd Transitio		Non- Propert
83	nal Bond Prepaid Pension	Other- 283 PENSION PAYMENT	y Non- Propert
84	Costs Reg Assets-	RESERVE	y
	FERC Formula Rate Adj-	Reg Asset - FERC Formula	Non-
85	Transmis sion	Rate Adj. Trans. Svc	Propert y
	Regulato ry Assets	Dog Asset	Non
86	- NJ Recovery - Base	Reg Asset- NJ Rec- Base	Non- Propert y
87	Regulato ry Assets - NJ	Reg Asset- NJ Rec- Base	Non- Propert y
	Regulato ry		
00	Assets- Current- Corp	Regulatory Asset -	Non- Propert
88	Acctg Regulato	General	У
	ry Assets- Current-	Regulatory	Non-
89	Rev Acctg	Asset - General	Propert y

Plant	Yes	33.30 0%	283
Plant	Yes	33.30 0%	283
Plant	Yes	33.30 0%	283
Plant	Yes	33.30 0%	283
Labor	Yes	6.530 %	283
100% Transmi ssion	Yes	100.0 00%	283
Plant	Yes	33.30 0%	283
Plant	Yes	33.30 0%	283
riant	100	0 70	200
Plant	Yes	0.000 %	283
Plant	Yes	0.000 %	283

90	Reg Asset-NJ Dfd Energy Supply	Regulatory Asset - General	Non- Propert y
91	Regulato ry Assets- Elec Gen'l	Regulatory Asset - General	Non- Propert y
92	Regulato ry Assets- Contra- Corp Acctg	Regulatory Asset - General	Non- Propert y
93	Regulato ry Assets- Contra- Rev Acctg	Regulatory Asset - General	Non- Propert y
94	Regulato ry Assets - Asset Retireme nt Obligatio n	Regulatory Asset - General	Non- Propert y
95	Regulato ry Assets- Elec Gen'l- Contra Reg	Regulatory Asset - General	Non- Propert y
96	Assets- Solar Renew Energy Credit Reg Assets -	Regulatory Asset - General	Non- Propert y
97	Solar Renew Energy Certificati on	Regulatory Asset - SREC Program	Non- Propert y Non-
98	Recover able NJ	Stranded Costs	Propert y

Plan	t Yes	0.000 %	283
Plan	t Yes	0.000 %	283
Plan	t Yes	0.000 %	283
Plan	t Yes	0.000 %	283
Plan	t Yes	0.000 %	283
Plan	t Yes	0.000 %	283
Plan	t Yes	0.000 %	283
		2.22	
Plan	t Yes	0.000	283
Plan	t Yes	0.000	283

	Stranded Costs Deferred Securitiz ation												
99	Cost Transacti on Other	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
100	Regulato ry Assets - NJ BGS	Stranded Costs	Non- Propert y							Plant	Yes	0.000	283
101	Stranded Cost-BL England	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
102	Stranded Cost- PCLP	Stranded Costs	Non- Propert y							Plant	Yes	0.000	283
103	Stranded Cost- Ref-Fuel	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
104	Stranded Cost- Capital Reductio n Costs	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
105	Total FERC Account 283		_										
106	Grand Total		- -										
									Protecte d Property				
									Unprotec ted Property Non-				
									Property Total Unprote cted				

Total			
Deficient			
1			
(Excess)			
ADIT			
			1

Instruction

S

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in remeasurements of tax-related regulatory assets or liabilities

that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Not es

Categorization of items as protected or nonprotected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently

disclosed including the basis for the change. The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

EN

Attachment 2 - Taxes Other Than Income Worksheet

Other Tax	xes	Page 263 Col (i)	Allocator	Allocated Amount
Plant	t Related		Gross Plant Allocator	
1 2 3 4				
Total	Plant Related	0	0.0000%	0
	r Related		Wages & Salary Allocator	
5 6				
	Labor Related	0	0.0000%	0
Other	r Included		Gross Plant Allocator	
7 Total	Other Included	0	0.0000%	0
	Total Included			0
	Excluded			
8 9 10				
11	Total "Other" Taxes (included on p. 263)			
12	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	<u> </u>		
13	Difference	-		
Crite	ria for Allocation:			

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

Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		Total Amount	Allocation Factor	Allocation %		Total Amount Included In Rates
1	Rent from Electric Property - Transmission Related (Note 3)			Transmission	100%	\$	-
2		(Sum Lines 1)	\$ -			\$	-
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A			Transmission	100%	\$	-
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM						
	NITS charges paid by Transmission Owner) (Note 4)			Transmission	100%	\$	-
5	Point to Point Service revenues for which the load is not included in the divisor received by Tra	ansmission Owner (Note 4)		Transmission	100%	\$	-
6	PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%	\$	-
7	PJM Transitional Market Expansion (Note 1)			Transmission	100%	\$	-
8	Professional Services (Note 3)			Transmission	100%	\$	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			Transmission	100%	\$	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%	\$	-
11	Affiliate Credits			Wages and Salaries	#DIV/0!	#DIV/0!	
11a	Miscellaneous Credits (Attachment 5)			Various		#DIV/0!	
12	Gross Revenue Credits	(Sum Lines 2-11)	\$ -			#DIV/0!	
13	Less line 18g		\$ -	Transmission	100%	\$	-
14	Total Revenue Credits					#DIV/0!	

Revenue Adjustment to determine Revenue Credit

15

Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

17	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.
18b	Costs associated with revenues in line 18a

- 18

18c Net Revenues (18a - 18b)

- 18d 50% Share of Net Revenues (18c / 2)
- Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- Net Revenue Credit (18d + 18e)
- 18g Line 18f less line 18a
- 19 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 20 Amount offset in line 4 above
- 21 Total Account 454, 456 and 456.1
- Note 4: SECA revenues booked in Account 447.

Attachment 5 - Cost Support

(Note Q from Appendix A)

(Note J from Appendix A)

Common %

Preferred Cost

Common Cost

Weighted Cost of Debt Weighted Cost of Preferred

Weighted Cost of Common

Investment Return = Rate Base * Rate of Return

Debt Cost

Total Return (R)

119

127

	Attachment 4	- Calculation of 100 Basis Point	Increase in ROE		
A B	Return and Taxes with 100 Basis Point increase in R 100 Basis Point increase in ROE and Income Tax 100 Basis Point increase in ROE			(Line 127 + Line 138)	1.00%
Return Calc					
59	Rate Base			(Line $39 + 58$)	-
100	Long Term Interest Long Term Interest			p117.62c through 67c	0
101	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	0
102	Long Term Interest			"(Line 100 - line 101)"	0
103	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
104	Proprietary Capital			p112.16c	0
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	0
107	Common Stock			(Sum Lines 104 to 106)	0
	Capitalization				
108	Long Term Debt			p112.17c through 21c	0
109	Less Loss on Reacquired Debt		enter negative	p111.81c	0
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1	0
112	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
113	Total Long Term Debt			(Sum Lines 108 to 112)	0
114	Preferred Stock			p112.3c	0
115	Common Stock			(Line 107)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
117	Debt %	(Note Q from Appendix A)	Total Long Term Debt	(Line 113 / 116)	0%
118	Preferred %	(Note Q from Appendix A)	Preferred Stock	(Line 114 / 116)	0%
110	G 0/	0.7 . 0.0	0 0 1	~	00/

Common Stock

Preferred Stock

Common Stock

Preferred Stock Common Stock

Total Long Term Debt

Total Long Term Debt (WCLTD)

(Line 115 / 116)

(Line 102 / 113)

(Line 103 / 114)

(Line 118 * 121)

(Line 119 * 122)

(Line 59 * 126)

(Sum Lines 123 to 125)

Appendix A % plus 100 Basis Pts (Line 117 * 120)

0%

0.0000

0.0000

0.0100

0.0000

0.0000

0.0000

0.0000

0

	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H-1A)		
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-1A)		
123	311-State income Tax Nate of Composite	(percent of federal income tax deductible for	(Note Filolii ATTTIFIA)		
130	p	state purposes)			
100	۲	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT *			
131	Т	p)} =			
132a	T/ (1-T)	P/J			
132b	Tax Gross-Up Factor	1*1/(1-T)			
		,()			
	ITC Adjustment		(Note V from ATT H-1A)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	
134	Tax Gross-Up Factor			(Line 132b)	
135	ITC Adjustment Allegated to Transmission			[Line 133 *134 *135]	
133	ITC Adjustment Allocated to Transmission Other Income Tax Adjustment			[Lille 133 134 133]	
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note T from ATT U 1A)	Attachment F. Line 126e	
130a	Amortization Deficient / (Excess) Deferred Taxes		(Note T from ATT H-1A)	Attachment 5, Line 136a	
136b	(Federal) - Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136b	
1300	Amortization Deficient / (Excess) Deferred Taxes		(Note I Holli ATTTI-IA)	Attachment 5, Line 1505	
136c	(State) - Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136c	
1000	Amortization of Other Flow-Through Items -		(NOTE THOM ATT TI-TA)	Attachment 5, Ellie 1500	
136d	Transmission Component		(Note T from ATT H-1A)	Attachment 5, Line 136d	
1000	Other Income Tax Adjustments - Expense /		(100 1 1011/11 11 11 1)	(Line 136a+136b + 136c +	
136e	(Benefit)			136d)	
136f	Tax Gross-Up Factor			(Line 132b)	
136g	Other Income Tax Adjustment			(Line 136f*136e)	
	Tanan manana			(=)	

CIT=(T/1-T) * Investment Return * (1
[Line 132a * 127 * (1-(123 / 126 / 126))]

[Line 132a * 127 * (1-(123 / 126))]

[Line 135 + 136g + 137)]

Atlantic City Electric Company Attachment 5 - Cost Support

Electric /	Non-e	lectric	Cost	Suppor	t

	1107 11011 electric cost pupport			Form 1	Electric	Non-electric	
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and I	nstructions	Amount	Portion	Portion	Details
	Plant Allocation Factors						
10	Accumulated Intangible Amortization	(Note A)	p200.21c				
11	Accumulated Common Amortization - Electric	(Note A)	p356				
	Accumulated Common Plant Depreciation -						
12	Electric	(Note A)	p356				
	Plant In Service						
		(Notes A &					
24	Common Plant (Electric Only)	B)	p356				
	Accumulated Deferred Income Taxes						
	Accumulated Investment Tax Credit Account	(Notes A &					
41	No. 255	I)	p266.h				
	Materials and Supplies						
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c				
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, 1	Form 1 Page #s and Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
28 Plant Held for Future Use (Including Lar	(Note C) p214				
					1
					2
					3
					4
					5

CWIP & Expensed Lease Worksheet

	Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #s and Ir	nstructions	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	(Note B)	p207.104g				
	Plant In Service						
19	Transmission Plant In Service	(Note B)	p207.58.g				
		(Notes A &					
24	Common Plant (Electric Only)	B)	p356				
	Accumulated Depreciation		_				
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c				

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes,	Form 1 Page #s and Instructions	Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses				
73 Less EPRI Dues	(Note D) p352-353			

Regulatory	Expense	Related to	Transmission	Cost Support

					Transmission	Non-transmission	
Attach	nment A Line #s, Descriptions, Notes, Form 1 Page #s and Inst	tructions		Form 1 Amount	Related	Related	Details
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b				
	Directly Assigned A&G						
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b				

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page	#s and Instructions		Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G						
81 General Advertising Exp Account 930.1	(Note F)	p323. 162 191b				

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates						Enter Calculation
SIT=State Income Tax Rate or 129 Composite (Note I) 0						

Education and Out Reach Cost Support

	·	Education &		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Outreach	Other	Details
Directly Assigned A&G				
78 General Advertising Exp Account 930.1 (Note K) p323.162191b	-	0	-	-

Exclude	d Plant Cost Support			
Attachm	nent A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions	Excluded Transmission Facilities	Description of the Facilities
	-			
Adjustm	nent to Remove Revenue Requirements Associated wi	th Excluded Transmission Facilities		
149	Excluded Transmission Facilities	(Note M) Attachment 5		
	Instructions:		Enter \$	
		up transformers included in transmission plant in service		
1	that			
	are not a result of the RTEP Process			
		a substation with investment of 69 kV and higher as well as		
2	***		Or	
	the following formula will be used:	Example	Enter \$	
A	Total investment in substation	1,000,000		
	Identifiable investment in Transmission (provide			
В	1 1 /	500,000		
	Identifiable investment in Distribution (provide	400.000		
C	1 1 /	400,000		
	Amount to be excluded $(A \times (C / (B + C)))$	444,444		
				Add more lines if
				necessary

Outstanding Network Credits Cost Support

				Outstanding Network	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Inst	tructions		Credits	Description of the Credits
	Network Credits			Enter \$	
55	Outstanding Network Credits	(Note N)	From PJM		
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM		
	•			Ad	d more lines if necessary

Transmission Related Account 242 Reserves Attachment A Line #s, 4 Transmission Related 4 Account Reserves n 1 L 1 t o a b c - c R a 0 e t r- t R **Current and Long-Term Portions** a o el o recorded in FERC Accounts (242, E at n 232, 253, 228.1, 228.2, 228.3, & t n e (n 228.4) and the accrued portions d 1 d P A d L A o of below items that have not yet R l m R a m % 0 3 been transferred to trusts, f M e a o e b o T escrow accounts or restricted Y o s n u s o u accounts, but are still in general e n $e \quad t \quad n \quad e \quad r \quad n$ accounts as of year-end and a t r Atr At therefore available to Company. $v \quad 1 \quad A \quad v \quad 1 \quad A$ N D A e 1 1 e 1 1 p O o e v s o 1 s o 1 A t c v c e r n r M A $u \quad e \quad t \quad e \quad e \quad r$ m a c m Y u u a p J J g m o m m a e a a r r M u u u b b b b g $u \quad o \quad t \quad u \quad o \quad t$ arr cianls e e e e $n \quad r \quad e \quad n \quad r \quad e \quad O \quad e$ D D D D D I I ΙI VV V V 0 0 0 0 0 Attach V ment Transmission Related Account Reserves Monthly Balance

Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions															Descrip tion of the Prepay ments
5 Prepayments	D e c e m b e r P r i J o a r n Y u e a a r r y	u a r	r c	p r i	M a y	u n	J u l y	A u g u s t	S e p t e m b e r	O c t o b e r	N o ve m b er	E n d of Y ea r D ec e m b er	Al lo ca to r	Al loc ati on Fa ct or	
p.11 1, Prepayments I.57 Prepaid Pensions if not included in Prepayments	# # V V A A L L U U	# V A L U		# V A L U	# V A L U	# V A L U	# V A L U	# V A L U	# V A L U	# V A L U	# V A L	# V A L	#D IV/ 0! #D IV/ 0!	La bo r La bo r	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233). Attachm ent 9, line 17-
Total Monthly Balance Included in Rates	E E !	E !	E !	E !	E !	E !	E !	E !	E !	E !	U E!	U E!			29, column f

Extraordinary Property Loss

I		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruc	ctions	Amount	Number of years	Amortization	w/ interest	
	61	Less extraordinary property loss	Attachment 5	\$	Ť			
	62	Plus amortized extraordinary property loss	Attachment 5			#DIV/0!	#DIV/0!	

Interest on Outstanding Network Credits Cost Support

Tittel est on	Outstanding Network Credits Cost Support			
	Attachment A Line #s, Descriptions, No	otes, Form 1 Page #s and Instructions	Interest on Network Credits	Description of the Interest on the Credits
	Revenue Credits & Interest on Network Credits			
155	Interest on Network Credits	(Note N) PJM Data		General Description of the Credits
			Enter \$	
			Add mor	e lines if necessary

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation

Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT an Facility Credits to Vineland per settlement in ER05-515	ud			
PJM Load Cost Support				
Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	1 CP Peak	Description	a & PJM Documentation
Network Zonal Service Rate				
173 1 CP Peak	(Note L) PJM Data			
Statements BG/BH (Present and Proposed Revenues)				
Customer Billing Determinants	s Current Rate Proposed Rate	Current Revenues	Propo	sed Revenues Change in Revenues
Total				
Depreciation & Amortization - Cost Support				
		N o		
		n		
		M e		
		M r		
		e g r e		
		g r A e R		
		m r e o C I		
		u o a		
		n s t t t e		
Attachment A Line #s, Desc	riptions and Notes	s s d		
8				
6 Transmission Depreciation Expense				
8 General Depreciation				
8 Intangible Amortization				
9				
2 Common Depreciation - Electric Only 9				
3 Common Amortization - Electric Only		L		
PBOP Expense in FERC 926				
		PBOP in	PBOP in	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and li	Total A&G nstructions Form 1 Amount	Account 926 FERC 926 Form 1 Amount current rate year	FERC 926 prior rate year	Explnation of change in PBOP in FERC 926
			, , , , , , , , , , , , , , , , , , , ,	
T-64: ~ 222 407 h				
Total: p.323.197.b 68 Total A&G Account 926: p.323.187.b and c				

Other Income Tax Adjustments			
	Transmission	•	
	Depreciation	Tax Rate from	Amount to

Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount		Tax Rate from Attachment H-1A, Line 131		Attachment H-1A, Line 136e
136 a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission	Instr. 1, 2, 3 below	\$	X		=	
136 b 136 c 136 d 136 e	Component Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 4 below Instr. 4 below Instr. 5 below					
Instr. #s Inst. 1	Instructions Transmission Depreciation Expense is the gross cumulative amount based upon tax reconstruction and the gross plant attributable to the transmission function multiplies and the gross plant attributable to the transmission function multiplies are capital Recovery Rate (described in Instruction 2). Within five years of the effective date in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file an FPA proceeding to revise its depreciation rates (unless the company has otherwise submitted 205 rate filing that addresses its depreciation rates in the prior five years).	tiplied by the e of the Settlement Section 205 rate					
Inst. 2 Inst. 3	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant as "AFUDC-Equity" category reflects the nondeductible component of depreciation expense capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).						
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-meas in the Company's books of account, resulting in deficient or (excess) accumulated defer (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be be records and calculated in the calendar year in which the deficient or (excess) amount was recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization, Colu Line 60 for additional information and support for the current year amortization. The current amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 41	red income taxes ased upon tax as measured and imn F, Line 31 and ent year					
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and savings resulting from temporary differences between the amount of Other Flow-Through past regulatory agencies required certain federal and state income tax savings resulting differences between the amount of taxes computed for ratemaking purposes and taxes of actual current federal income tax liability to be immediately "flowed through" rates for cer "flow-through" savings were accounted for in deferred tax balances, based on the expect understanding that while tax savings would be immediately flowed through to ratepayers expense incurred when the temporary differences reverse would be recovered from rate "Amortization of Other Flow-Through Items" represents the transmission portion of tax expenses.	h Items - In the from temporary on the amount of rtain assets. The tation and on, the flow-through payers. The					

Inst . 6 the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed period.

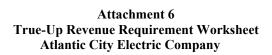
Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense

Attachment 5a - Allocations of Costs to Affiliates

Attachment 5b - Allocations of EBSC Costs to Affiliates

Attachment 6 True-Up Revenue Requirement Worksheet Atlantic City Electric Company

	(1)	(2)	(3)	(4)
Line No.		Attachment H-1A Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	- -	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-1A, line 85 (line 3 divided by line 1 col 3)	#DIV/0! -	-
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-1A,plus 91plus line 96 (line 5 divided by line 1 col 3)	#DIV/0! #DIV/0!	#DIV/0!
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-1A, line 99 (line 7 divided by line 1 col 3)	#DIV/0! #DIV/0!	#DIV/0!
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-1A, line 154 (line 9 divided by line 1 col 3)	- -	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		#DIV/0!
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-1A, line 138 (line 12 divided by line 2 col 3)	#DIV/0! -	-
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-1A, line 145 (line 14 divided by line 2 col 3)	#DIV/0! -	-
16	Annual Allocation Factor for Return	Sum of line 13 and 15	-	-



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
· /	()	· /	· /	· /	· /	· /	()	· /	` /	` /	` /	` /	` /	` /

Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/A mortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	Adjustmen	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a	All revenue requirements excluding projects and adjustments	N/A		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17b				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17c				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17d				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17e				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17f				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17g				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17h				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17i				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17j				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17k				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
171				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17m				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17n				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17o				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17p				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17q				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17r 17s															
17t 17u															
17v 17w															
17x															
17y															
											-	-	-		

18 Annual Totals - #DIV/0! #DIV/0! - #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Note

Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

 Gross plant does not include Unamortized

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

Attachment 6A True-Up Atlantic City Electric Company

Rate Year being Trued-Up A B C D E F G H Projected Total Revenue Received Revenue Received Requirement Annual True-Up Calculation Head of the sequence of t	I Interest Income	J
A B C D E F G H % of % of ————————————————————————————————————		
% of		
Projected Total Revenue Actual Net		
	Income	Total
Net Revenue Revenue Received Net Revenue Under/(Over) Prior Period	111001110	True-Up
All True-Up Items PJM Project Number Requirement Requirement (E, Line 2) x (D) Requirement Collection (F)-(E) Adjustment 5	(Expense) ⁴	(G) + (H) + (I)
All revenue requirements excluding projects and adjustments N/A		
3a		
3b 3c		
3d		
3e 3f		
3g		
3h 3i		
3j		
3k 31		
3m		
3n 3o		
3p		
3q 3r		
Total Annual Revenue		
4 Requirements (Note A)	-	-
Monthly Interest Rate Interest Income (Expense)		

Notes:

- 1) From Attachment 1, line 15, col. 14 for the projection for the Rate Year.
- 2) From Attachment 1, line 15, col. 14 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

 Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Attachment 6A True-Up Atlantic City Electric Company

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	Note B	Col. (b) + Col. (c)
_				
5	-	-	-	-
-	TO reladate NITO second at a first second	:		
6	TO calculates NITS revenues, net of true-ups, received	in calendar Year 1 (e.g., 2016)		
7		(A)	(B)	(C) = (A) - (B)
0				
8		PJM Billed Revenue Received	True-up	Amount (net of true-ups)
9	Jan-May (Year 1)			-
10	June-Dec (Year 1)			-
11				-

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

Notes: A For each project or Attachment H-1A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-1A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-1A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G), (H), and (I).

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

Atlantic City Electric Company Attachment 6B – True-Up Interest Rate

#DIV/0!

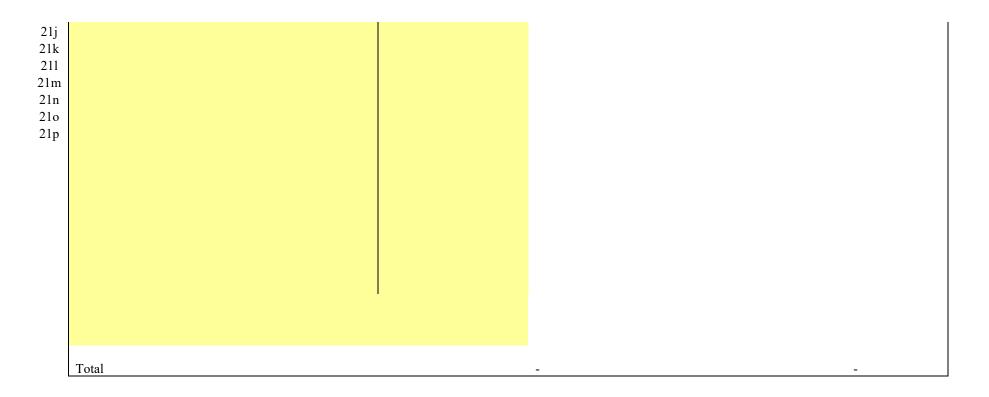
[A] FERC Monthly Month (Note A) Interest Rate January 2 February 3 March April 5 May 6 June July 8 August 9 September 10 October 11 November 12 December 13 January 14 February 15 March 16 April 17 May

Note A:

Average of lines 1-17 above

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

19 Year 20 В C D Е F A RTO Project Number or Project Name Zonal 17 Months Monthly Interest Rate Interest Amount Attachment 6A, Col. C x Col D Col. G + Col H Line 18 above x Col E 21 21a 21b 21c 21d 21e 21f 21g 21h 21i



Attachment 7 - Transmission Enhancement Charge Worksheet

				A	ttachment 7 - Transmissi	on Enhancement Charg	ge Worksheet												
1	New Plant Carrying C	harge																	
2	Fixed Charge Rate (l		CIAC																
3	Fo	ormula Line																	
4	A	160			arrying Charge without D														
5	В	167			arrying Charge per 100 B	asis Point in ROE with	nout Depreciation												
6	C			Line B less l	Line A														
7	FCR if a CIAC																		
8	D	161		Net Plant Ca	arrying Charge without D	epreciation, Return, no	or Income Taxes												
9	The FCR resulting fr	rom Formula i	in a given year is	s used for that ye	ear only.	-													
0	Therefore actual rev	enues collected	d in a year do no	ot change based o	on cost data for subsequ	ent years													
	The ROE is 10.5	% which in	icludes a base	e ROE of 10.	0% ROE ner FERO	order in Docker	t No. EL13-48	and a 50 bas	sis point R	TO membership add	ler as authorized by	FERC: pro	ovided, that the projects is	dentified in Docket No	s. ER08-686 and	ER08-1423 have	been		
					s, their ROE is 12.0			una a 5 0 0 ac	one point i	are memeersmp aac		1 Litte. pro	riaca, mai me prejects n		or Erroo ooo ana	21100 1 125 11410			
l1 		tional 130 t	basis point ad			70.												1	
	Details			Other Plant I	n Service		Other Plant in	Service			M.	APP CWIP			MAPP In Service				
"Yes" if a project under PJM OATT																			
2 Schedule 12, otherwise "No" 3 Useful life of project		Yes or No)																	
	Life																		
"Yes" if the customer has paid a																			
lump sum payment in the amount of																			
the investment on line 18,																			
Otherwise "No"		Yes or No)																	
Input the allowed ROE Incentive	Increased ROE (Basis	Points)																	
From line 4 above if "No" on line			1											1					
14 and From line 8 above if "Yes"			I											1					
on line 14	Base FCR		I											1					
Line 6 times line 15 divided by 100	FCR for This		1																
basis points	Project					Į.													
Columns A, B or C from					hted average of small														
Attachment 6	Investment			projects															
Line 18 divided by line 13	Annual Depreciation I																		
From Columns H, I or J from	Month In Service or M	Month for																	
Attachment 6	CWIP																		
				Depreciatio			Depreciatio												
		Invest Yr	Beginning	n	Ending Revenu	e Beginning	n	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending Revenu	ie Total	Incentive Charged	Revenue Credit
	Base FCR	2008	-	-	-		-	-	-	-			-			-	- \$ -		\$ -
	W Increased ROE	2008	-	-	-		-	-	-	-			-			-	- \$ -	\$ -	
	Base FCR	2009	-	-	-		-	-	-	-		-	-			-	- \$ -		\$ -
	W Increased ROE	2009] -	-	-		-	-	-	-		-	-	1		-	- \$ -	\$ -	
	Base FCR	2010	-	-	-		-	-	-	-			-	1		-	- \$ -		\$ -
	W Increased ROE	2010	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2011	-	-	-		-	-	-	-		-	-	1		-	- \$ -		\$ -
	W Increased ROE	2011	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2012	-	-	-		-	-	-	-			-	1		-	- \$ -		\$ -
	W Increased ROE	2012	-	-	-		-	-	-	-			-			-	- \$ -	\$ -	
	Base FCR	2013	-	-	-		-	-	-	-			-	1		-	- \$ -		\$ -
	W Increased ROE	2013	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2014	-	-	-		-	-	-	-			-			-	- \$ -		\$ -
	W Increased ROE	2014	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2015	-	-	-		-	-	-	-			-	1		-	- \$ -		\$ -
	W Increased ROE	2015	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2016	-	-	-		-	-	-	-		-	-	1		-	- \$ -		\$ -
	W Increased ROE	2016	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2017	-	-	-		-	-	-	-		-	-			-	- \$ -		\$ -
	W Increased ROE	2017	-	-	-		-	-	-	-			-			-	- \$ -	\$ -	
	Base FCR	2018	-	-	-		-	-	-	-			-	1		-	- \$ -		\$ -
	W Increased ROE	2018] -	-	-		-	-	-	-		-	-	1		-	- \$ -	\$ -	
	Base FCR	2019	-	-	-		-	-	-	-			-	1		-	- \$ -		\$ -
	W Increased ROE	2019	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2020	-	-	-		-	-	-	-		-	=	1		-	- \$ -		\$ -
	W Increased ROE	2020	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2021	-	-	-		-	-	-	-		-	-	1		-	- \$ -		\$ -
	W Increased ROE	2021	-	-	-		-	-	-	-			-	1		-	- \$ -	\$ -	
	Base FCR	2022	-	-	-		-	-	-	-			-	1		-	- \$ -		\$ -
	W Increased ROE	2022	-	-	-		-	-	-	-		-	=	1		-	- \$ -	\$ -	
	Base FCR	2023	-	-	-	- -	-	-	-	-		-	=	1		-	- \$ -		\$ -
	W Increased ROE	2023 2023	-	-	-		-	-	-	-		-	-	1		-	- \$ -	\$ -	
	Base FCR	2024] -	-	-		_	-	_	-			<u>-</u>	1		-	- \$ -		\$ -
	W Increased ROE	2024] -	-			-	-	-	-			<u>-</u>	1		-	- \$ -	\$ -	
	Base FCR	2025] -	-	-		_	-	_	-			<u>-</u>	1		-	- \$ -		\$ -
	W Increased ROE	2025] -	-	-		-	-	-	-			<u>-</u>	1		-	- \$ -	\$ -	
	Base FCR	2026] -	-			_	-	_	-			<u>-</u>	1		-	- \$ -		\$ -
	W Increased ROE	2026] -	-	-		_	-	-	-			<u>-</u>			-	- \$ -	\$ -	
	Base FCR	2027] -	-			_	-	_	-			<u>-</u>	1		-	- \$ -		\$ -
	W Increased ROE	2027] -	-	-	- -	_	-	-	-			<u>-</u>			-	- \$ -	\$ -	
													••••		••••				\$ -
													••••		••••			\$ -	
•						_													

Atlantic City Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

(a) (b) (c) Attachment H- 1A, Line No: 19 23 Electory 207.58.g minus 207.57.g. Projected monthly 207.99.g minus 507.98.g for end 507.98.g f	Common (d) (e) 24 30 Electric Only, orm No 1, page 56 for end of ear, records for other months Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note E)	(e) 30 rojected monthly balances that re expected to be included in 19.25.c for end of year and	General (f) 31 219.28.c for end of year, records for other months	Common (g) 12 Electric Only, Form No 1, page 356 for end of year, records for other months	Intangible (h) 10 200.21c for end of year, records for other months	Common (i) 11 Electric Only, Form No 1, page 356 for end of year, records for other months	Transmission (j) Col. (b) - Col. (e)	General & Intangible (k) Col. (c) - Col. (f) - Col. (h)	Common (l) Col. (d) - Col. (g) - Col. (i)
Attachment H- 1A, Line No: 19 23 Line No: 207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note E) December Prior Year January February March April May June July August September Cotober November September Average of the Piorm 356 Form 356 Form 356 Form 356 Form 356 For other months Form 356 For other months April Cotober The projected monthly 207.99.g minus 207.98.g for end of year, records for other months Form 356	24 30 Electric Only, orm No 1, page 56 for end of ear, records for 219.25.c for end of year and	rojected monthly balances that re expected to be included in 19.25.c for end of year and	31 219.28.c for end of year, records for	Electric Only, Form No 1, page 356 for end of year, records	200.21c for end of year, records for other	Electric Only, Form No 1, page 356 for end of year, records	Col. (b) - Col.	Col. (c) - Col. (f) -	Col. (d) - Col. (g) -
1A, Line No: 19 23 Electronic Form 356 year, records for other months (Note E) December Prior 1 Year 2 January 3 February 4 March 5 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the	Electric Only, form No 1, page 56 for end of arr, records for are expected to be included in 219.25.c for end of year and	rojected monthly balances that re expected to be included in 19.25.c for end of year and	219.28.c for end of year, records for	Electric Only, Form No 1, page 356 for end of year, records	200.21c for end of year, records for other	Electric Only, Form No 1, page 356 for end of year, records		Col. (f) -	Col. (g) -
207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note E) December Prior 1 Year 2 January 3 February 4 March 5 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the	orm No 1, page Projected monthly balances that are expected to be included in 219.25.c for end of year and	re expected to be included in 19.25.c for end of year and	end of year, records for	No 1, page 356 for end of year, records	of year, records for other	No 1, page 356 for end of year, records		Col. (f) -	Col. (g) -
207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note E) December Prior 1 Year 2 January 3 February 4 March 5 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the	orm No 1, page Projected monthly balances that are expected to be included in 219.25.c for end of year and	re expected to be included in 19.25.c for end of year and	end of year, records for	No 1, page 356 for end of year, records	of year, records for other	No 1, page 356 for end of year, records		Col. (f) -	Col. (g) -
1 Year 2 January 3 February 4 March 5 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the									
2 January 3 February 4 March 5 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the									
3 February 4 March 5 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the									
4 March 5 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the									
5 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the									
6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the									
7 June 8 July 9 August 10 September 11 October 12 November 13 December Average of the									
9 August 10 September 11 October 12 November 13 December Average of the									
9 August 10 September 11 October 12 November 13 December Average of the									
10 September 11 October 12 November 13 December Average of the									
12 November 13 December Average of the									
13 December Average of the									
Average of the									
Balances									
14 (Attachment 9A)									
Less Merger									
Cost to Achieve 15 (Attachment 10)									
Average of the									
13 Monthly									
Balances Less									
Merger Cost to 16 Achieve									

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

Adjustments to Rate Base

Line No	Month	CWIP CWIP in	PHFU	Materials &	Undistributed		Unamortized Regulatory Asset	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Taxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
	(a)	Rate Base	Held for Future Use	Supplies	Stores Expense	Prepayments	<i>(</i>)	(2)	(1)	41)	40
	Attachment H-	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(j)	(k)	(l)
	1A, Line No:	43a	28	49 227.8. c + 227.5.c (See Att H-1A Note AA) for end	47 (227.16.c * Labor Ratio)	45					
		(M. (D)	214 for end of year,	of year, records for	for end of year, records			A. 1	A., 1		
	December Prior	(Note B)	records for other months	other months	for other months	(Notes F)	(Notes A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	Year	-	-		-		-				
18	January	-	-		-		-				
19	February	-	-		-		-				
20	March	-	-		-		-				
21	April	-	-		-		-				
22	May	-	-		-		-				
23	June	-	-		-		-				
24	July	-	-		-		-				
25	August	-	-		-		-				
26	September	-	-		-		-				
27	October	-	-		-		-				
28	November	-	-		-		-				
29	December	-	-		-		-				
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)		_	_	_			-			

Atlantic City Electric Company Attachment 9 - Rate Base Worksheet

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

 Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base;
- B (ii) the CWIP balance ineligible for inclusion in rate base; and
 (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other months.
- G In the true-up calculation, actual monthly balance records are used.

Atlantic City Electric Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

	(Note A)		Gross Plant In Service	e		Ass	set Retirement Obligation	ns		Gross Pl	lant in Service Less	Asset Retirement O	bligations
Line No	Month (a) Attachment H-1A, Line No:	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General (l)	Common (m)
		p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1	December Prior Year					-				-	-	-	-
2	January					-				-	-	-	-
3	February					-				-	-	-	-
4	March					-				-	-	-	-
5	April					-				-	-	-	-
6	May					-				-	-	_	_
7	June					-				_	_	_	_
8	July					_				_	_		_
9	August											_	_
	_											_	-
10	September					-				-	-	-	-
11	October					-				-	-	-	-
12	November					-				-	-	-	-
13	December					-				-	-	-	-
14	Average of the 13 Monthly Balances	_ =	-	-	-	-	-	-	-	-	-	-	

Atlantic City Electric Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

		A	Accumulated Depreciation			Asset Retirement Obligations					Accumulated Depreciation Less Asset Retirement Obligations			
Line No	Month (a) Attachment H- 1A, Line No:	Total Plant in Service (b)	Transmission (c)	General (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General (l)	Common (m)	
		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	
15	December Prior Year					-				-	-	-	-	
16	January					-				-	-	-	-	
17	February					-				-	-	-	-	
18	March					-				-	-	-	-	
19	April					-				-	-	-	-	
20	May					-				-	-	-	-	
21	June					-				-	-	-	-	
22	July					-				-	-	-	-	
23	August					-				-	-	-	-	
24	September					-				-	-	-	-	
25	October					-				-	-	-	-	
26	November					-				-	-	-	-	
27 28	December Average of the 13 Monthly Balances	_	_	_	_	_	_	_	_	_	_	_	_	

Atlantic City Electric Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

			A	O American I am American Definition	Ohl' - d'		
Line No	Month (a) Attachment H-1A,	Total Plant in Service (b)	Transmission (c)	& Amortization Less Asset Retirement General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	Line No:	9	30	31	32	12	11
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year					-	-
30	January					-	-
31	February					-	-
32	March					-	-
33	April					-	-
34	May					-	-
35	June					-	-
36	July					-	-
37	August					-	-
38	September					-	-
39	October					-	-
40	November					-	-
41	December					-	-
42	Average of the 13 Monthly Balances					-	-

Note:

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

Atlantic City Electric Company Attachment 10 – Merger Costs

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

Atlantic City Electric Company Attachment 10 – Merger Costs

	(a) Net Plant = Gross Plant Mi	(c) nus Accumulated	(d) Deprecia		()	,	(x) Γotal
40	December Prior Year	-	-	-	-	\$	-
41	January	-	-	-	-	\$	-
42	February	-	-	-	-	\$	-
43	March	-	-	-	-	\$	-
44	April	-	-	-	-	\$	-
45	May	-	-	-	-	\$	-
46	June	-	-	-	-	\$	-
47	July	-	-	-	-	\$	-
48	August	-	-	_	-	\$	-
49	September	-	_	_	-	\$	-
50	October	-	-	-	-	\$	-
51	November	_	_	_	_	\$	_
52	December	_	_	_	_	\$	_
53	Average	-	-	-	-	Ψ	-
	Depreciation (Monthly Cha Depreciation from above)	inge of Accumula	ted				Γotal
54 55	January	-				\$	-
55 56	February	-				\$ \$	-
57	March April	-				\$ \$	_
58	May	_				\$	<u>-</u>
59	June	_				\$	_
60	July	-				\$	-
61	August	-				\$	-
62	September	-				\$	-
63	October	-				\$	-
64	November	-				\$	-
65	December	-				\$	-
66	Total	-				\$	-

Atlantic City Electric Company Attachment 10 – Merger Costs

	(a)	(b)
	Capital Cost To Achieve included in Total Electric Plant in Service	
67	December Prior Year	
68	January	
69	February	
70	March	
71	April	
72	May	
73	June	
74	July	
75	August	
76	September	
77	October	
78	November	
79	December	
80	Average	

Atlantic City Electric Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Directly Assi	gned
1	Operation, Supervision & Engineering	560.0	\$ -		\$	-
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	-		\$	-
4	Load Dispatch-Trans Svc & Scheduling	561.3	-		\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	-		\$	-
6	Reliability Planning & Standards Devel	561.5	-		\$	-
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	-		\$	-
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	-		\$	-
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	-		\$	-
17	Maintenance of Structures	569.0	-		\$	-
18	Maintenance of Computer Hardware	569.1			\$	-
19	Maintenance of Computer Software	569.2	-		\$	-
20	Maintenance of Communication Equipment	569.3			\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4			\$	-
22	Maintenance of Station Equipment	570.0	-		\$	-
23	Maintenance of Overhead Lines	571.0	-		\$	-
24	Maintenance of Underground Lines	572.0	-		\$	-
25	Maintenance of Misc Transmission Plant	573.0	\$ -		\$	
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ -	\$ -	\$	-

Transmission O&M Total -

Atlantic City Electric Company Attachment 11B - A&G Workpaper

			323.181.b to 323.196.b					
			Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Dire	ectly Assigned
1	Administrative and General Salaries	920.0	\$ -	\$ -			\$	-
2	Office Supplies and Expenses	921.0	-	-				-
3	Administrative Expenses Transferred-Credit	922.0	-	-				-
4	Outside Service Employed	923.0	-	-				-
5	Property Insurance	924.0	-	-				-
6	Injuries and Damages	925.0	-	-				-
7	Employee Pensions and Benefits	926.0	-	-				-
8	Franchise Requirements	927.0	-	-				-
9	Regulatory Commission Expenses	928.0	-	-				-
10	Duplicate Charges-Credit	929.0	-	-				-
11	General Advertising Expenses	930.1	-					-
12	Miscellaneous General Expenses	930.2	-	-				-
13	Rents	931.0	-	-				-
14	Maintenance of General Plant	935	\$ -	\$ -			\$	<u> </u>
15	Administrative & General - Total (Sum of lines 1-14)		\$ -	\$ -	\$ -	\$ -	\$	
16			Allocation Factor	0.00%	0.00%	0.00%	o o	100.00%
17			Transmission A&G ¹	-	-	-		-
18						Total	2	\$0

(a)

(b)

(c)

(e)

(d)

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

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

Atlantic City Electric Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350	Land and Land Rights	
352	Structures and Improvements	
353	Station Equipment	
354	Towers and Fixtures	
355	Poles and Fixtures	
356	Overhead Conductors and Devices	
357	Underground Conduit	
358	Underground Conductors and Devices	
359	Roads and Trails	
	Electric General	
390	Structures and Improvements	
390.1	Structures and Improvements	
390.2	Structures and Improvements	
390.3	Structures and Improvements	
391.3	Office Furniture and Equipment	
391.1	Office Furniture and Equipment	
391.1A	Office Furniture and Equipment	
392	Transportaion Equipment	
392.1	Transportaion Equipment	
393	Stores Equipment	
394	Tools, Shop, Garage Equipment	
394.1	Tools, Shop, Garage Equipment	
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1	Communication Equipment	
397.2	Communication Equipment	
398.1	Miscellaneous Equipment	

	Electric Intangible
302	Franchises and Consents
303	Miscellaneous Intangible Plant
303.1	2-year plant
303.2	3-year plant
303.3	4-year plant
303.4	5-year plant
303.5	7-year plant
303.6	10-year plant
303.7	12-year plant
303.8	15-year plant
	Description of the control of the period of
Note:	Depreciation and amortization rates as approved by FERC in Docket #

Clean version of the revised Formula Rate Tariff for Atlantic City Electric Company

ATTACHMENT H-1A

tic City Electric Company Formula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction
d cells are input cells		<u> </u>
itor		
Wages & Salary Allocation Factor		254211
Direct Transmission Wages Expense		p354.21b
Exelon Business Services Company Transmission Wages Expense		p354 footnote
PHI Service Company Transmission Wages Expense		p354 footnote
Total Transmission Wages Expense		(Line 1+1a+1b)
Total Direct Wages Expense		p354.28b
Total Exelon Business Services Company Wages Expense		p354 footnote
Total PHI Service Company Wages Expense		p354 footnote
Total Wages Expense		(Line 2+2a+2b)
Less Direct A&G Wages Expense		p354.27b
Less Exelon Business Services Company A&G Expense		p354 footnote
Less PHI Service Company A&G Expense		p354 footnote
Total		(Line 2c – 3-3a-3b)
Wages & Salary Allocator		(Line 1c / 4)
Plant Allocation Factors		
Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)
Less Merger Costs to Achieve	· /	Attachment 10, line 80, column b
Common Plant In Service - Electric		(Line 24 -24a)
Total Plant In Service		(Line 6 - 6a + 7)
Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)
Less Merger Costs to Achieve		Attachment 10, line 39, column b
Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
Less Merger Costs to Achieve	(NOW A)	Attachment 9, line 15, column h
Accumulated Common Amortization - Electric	(Note A)	p356(See Attachment 9, line 14, column i)
Less Merger Costs to Achieve	(Note A)	Attachment 9, line 15, column i
Accumulated Common Plant Depreciation - Electric	(Note A)	p356(See Attachment 9, line 14, column g)
Less Merger Costs to Achieve	(Note A)	Attachment 9, line 15, column g
Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)
Net Plant		(Line 8 - 13)
Transmission Gross Plant		(Line 29 - Line 28)
Gross Plant Allocator		(Line 15 / 8)
Transmission Net Plant		(Line 39 - Line 28)
Net Plant Allocator		(Line 17 / 14)
Calculations		
Plant In Service		
Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)
Less Merger Costs to Achieve		Attachment 9, line 15, column b
This line Intentionally Left Blank		
This line Intentionally Left Blank		
Total Transmission Plant In Service		(Line 19 - 19a)
General & Intangible		p205.5.g & p207.99.g(See Attachment 9, line 14, column c)
Less Merger Costs to Achieve		Attachment 9, line 15, column c
Common Plant (Electric Only)	(Notes A & B)	p356(See Attachment 9, line 14, column d)
Less Merger Costs to Achieve	(110103 11 & D)	Attachment 9, line 15, column d
Total General & Common		(Line 23 – 23a + 24 – 24a)
Wage & Salary Allocation Factor		(Line $25 - 25a + 24 - 24a$) (Line 5)
General & Common Plant Allocated to Transmission	AT (0)	(Line 25 * 26)
Plant Held for Future Use (Including Land)	(Note C)	p214(See Attachment 9, line 30, column c)
TOTAL Plant In Service		(Line 22 + 27 + 28)
Accumulated Depreciation		
Transmission Accumulated Depreciation	(Note B)	p219.25.c(See Attachment 9, line 14, column e)
Less Merger Costs to Achieve		Attachment 9, line 15, column e
		(Line 30 - 30a)
Transmission Accumulated Depreciation Less Merger Costs to Achieve		p219.28.c (See Attachment 9, line 14, column f)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation		Attachment 9, line 15, column f
Transmission Accumulated Depreciation Less Merger Costs to Achieve		recomment 5, mic 15, column 1
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation		(Line 10)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve		
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric		(Line 10)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)		(Line 10) (Line 11) (Line 12)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation		(Line 10) (Line 11) (Line 12) (Sum Lines 31 – 31a + 32 + 33 + 34)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor		(Line 10) (Line 11) (Line 12) (Sum Lines 31 – 31a + 32 + 33 + 34) (Line 5)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation		(Line 10) (Line 11) (Line 12) (Sum Lines 31 – 31a + 32 + 33 + 34)

	Accumulated Deformed Income Toyer			
	Accumulated Deferred Income Taxes	Projected		
40a	Account No. 190 (ADIT)	Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23
40a	Account No. 190 (ADI1)	Projected	(Note v)	Attachment 1A - AD11 Summary, Line 25
40b	Account No. 281 (ADIT - Accel. Amort)	Activity	(Note V)	Attachment 1A - ADIT Summary, Line 46
	,	Projected	(======)	,,
40c	Account No. 282 (ADIT - Other Property)	Activity	(Note V)	Attachment 1A - ADIT Summary, Line 69
	1 7/	Projected Activity		•
40d	Account No. 283 (ADIT - Other)	Activity	(Note V)	Attachment 1A - ADIT Summary, Line 92
		Projected Activity		•
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115
40f	Accumulated Deferred Income Taxes Allocated To Transmis	sion		Line $40a + 40b + 40c + 40d + 40e$
	Unamoutized Deficient / (Evenes) ADIT			
	Unamortized Deficient / (Excess) ADIT	Projected		
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73
414	Oliamortized Deficient / (Excess) ADT1 (Federal)	Projected	(Note W)	
41b	Unamortized Deficient / (Excess) ADIT (State)	Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146
42	Unamortized Deficient / (Excess) ADIT Allocated to Transm	ission	(Note W)	Line 41a + 41b
40	Adjusted Accumulated Deferred Income Taxes Allocated To			V
43	Transmission			Line 40f + 42
43a				p216.43.b as Shown on Attachment 6(See
	Transmission Related CWIP (Current Year 12 Month weighted average	e balances)	(Note B)	Attachment 9, line 30, column b)
	T OOMP			
44	Transmission O&M Reserves Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5
-1-1	Prepayments		Linei Negative	Attacimient 5
45	Prepayments		(Note A)	Attachment - 9, line 30, column f
46	Total Prepayments Allocated to Transmission			(Line 45)
47	Materials and Supplies			p227.6c & 16.c(See Attachment 9, line 30,
47	Undistributed Stores Exp		(Note A)	column e)
48	Wage & Salary Allocation Factor			(Line 5)
49	Total Transmission Allocated			(Line 47 * 48)
50	Transmission Materials & Supplies		(Note AA)	(p227.8c + <i>p227.5c</i>) (See Attachment 9, line 30, column d)
51	Total Materials & Supplies Allocated to Transmission		(Note AA)	(Line 49 + 50)
	Cash Working Capital			
52	Operation & Maintenance Expense			(Line 85)
53 54	1/8th Rule Total Cash Working Capital Allocated to Transmission			x 1/8 (Line 52 * 53)
54	Network Credits			(Elife 32 33)
55	Outstanding Network Credits		(Note N)	From PJM
56	Less Accumulated Depreciation Associated with Facilities	with Outstanding	(Note N)	From PJM
57	Net Outstanding Credits Net Outstanding Credits		(Note N)	(Line 55 - 56)
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)
59	Rate Base			(Line 39 + 58)
:				
	Transmission O&M			
60	Transmission O&M			Attachment 11A, line 27, column c
61	Less extraordinary property loss			Attachment 5
62 63	Plus amortized extraordinary property loss Less Account 565			Attachment 5 p321.96.b
63a	Less Merger Costs to Achieve			Attachment 10, line 1, column x
64	Plus Schedule 12 Charges billed to Transmission Owner a	and booked to Account	AV	DD CD
65	565 Plus Transmission Lease Payments		(Note O) (Note A)	PJM Data p200.3.c
66	Transmission O&M		(NOW A)	(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)
	Allocated General & Common Expenses			
67	Common Plant O&M		(Note A)	p356
68 68a	Total A&G For informational purposes: PBOP expense in FERC Account	rt 926	(Note S)	Attachment 11B, line 15, column a Attachment 5
68b	Less Merger Costs to Achieve	n 720	(11016 3)	Attachment 30, line 2, column b
68c	Less Other			Attachment 5
69	Less Property Insurance Account 924		OLA EV	p323.185b
70 71	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note E)	p323.189b p323.191b
72	Less DE Enviro & Low Income and MD Universal Funds			p325.1910 p335.b
73	Less EPRI Dues		(Note D)	p352-353
74 75	General & Common Expenses			(Lines 67 + 68) - Sum (68b to 73)
75 76	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Line 5) (Line 74 * 75)
70	Directly Assigned A&G			(EIIIC / T / 13)
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b
78 70	General Advertising Exp Account 930.1		(Note K)	p323.191b
79 80	Subtotal - Transmission Related Property Insurance Account 924			(Line 77 + 78) p323.185b
81	General Advertising Exp Account 930.1		(Note F)	p323.191b
82	Total		, ,	(Line 80 + 81)
83	Net Plant Allocation Factor			(Line 18)
84 85	A&G Directly Assigned to Transmission Total Transmission O&M			(Line 82 * 83)
85	1 Otal 1 Fansmission U&M			(Line 66 + 76 + 79 + 84)

Depreciation & An	nortization Expense				
1	-				
86	Depreciation Expense				
87	Transmission Depreciation Expense			p336.7b&c (See Attachment 5)	
87a	General Depreciation			p336.10b&c(See Attachment 5)	
88	Less Merger Costs to Achieve		(NI-4- A)	Attachment 10, line 8, column b	
88a	Intangible Amortization		(Note A)	p336.1d&e (See Attachment 5)	
89	Less Merger Costs to Achieve			Attachment 10, line 9, column b	
90	Total			(Line $87 - 87a + 88 - 88a$)	
91	Wage & Salary Allocation Factor			(Line 5)	
92	General Depreciation Allocated to Transmission		(NI-4- A)	(Line 89 * 90)	
93	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	
94	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)	
95	Total			(Line 92 + 93)	
96	Wage & Salary Allocation Factor			(Line 5)	
97	Common Depreciation - Electric Only Allocated t	to Transmission		(Line 94 * 95)	
Taxes Other than 1	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	
98	income				
99	Taxes Other than Income			Attachment 2	
	Total Taxes Other than Income			(Line 98)	
Return / Capitaliza	ntion Calculations				
100	Long Term Interest				
100 101	Long Term Interest			p117.62c through 67c	
	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
102 103	Long Term Interest			"(Line 100 - line 101)"	
103	Preferred Dividends		enter positive	p118.29c	
104	Common Stock				
105	Proprietary Capital			p112.16c	
106	Less Preferred Stock		enter negative	(Line 114)	
106a	Less Account 216.1		enter negative	p112.12c	
107	Less Account 219		enter negative (Note Z)	p112.15c	
10,	Common Stock		(1,000 2)	(Sum Lines 104 to 106a)	
108	Capitalization				
108	Long Term Debt			p112.17c through 21c	
110	Less Loss on Reacquired Debt		enter negative	p111.81c	
111	Plus Gain on Reacquired Debt		enter positive	p113.61c	
112	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7	
113	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
114	Total Long Term Debt		(Note X)	(Sum Lines 108 to 112)	
115	Preferred Stock		(Note Y)	p112.3c	
116	Common Stock			(Line 107)	
117	Total Capitalization			(Sum Lines 113 to 115)	
118	Debt %	Total Long Term Debt	(Note Q)	(Line 113 / 116)	
119	Preferred %	Preferred Stock	(Note Q)	(Line 114 / 116)	
120	Common %	Common Stock	(Note Q)	(Line 115 / 116)	
121	Debt Cost	Total Long Term Debt		(Line 102 / 113)	
122	Preferred Cost	Preferred Stock		(Line 103 / 114)	
123	Common Cost	Common Stock	(Note J)	Fixed	
124	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	
125	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	
126	Weighted Cost of Common	Common Stock		(Line 119 * 122)	
127	Total Return (R)			(Sum Lines 123 to 125)	
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	

	Income Tax Rates				
128	FIT=Federal Income Tax Rate	(Note I)			
129	SIT=State Income Tax Rate or Composite	(Note I)			
.20	or otato moomo raxinato or composito	(percent of federal income tax deductible for			
130	p	state purposes)			
.00	P	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT			
131	T	* p)} =			
132a	T/ (1-T)	F/)			
132b	Tax Gross-Up Factor	1*1/(1-T)			
	•				
	ITC Adjustment	(Note U)			
133	Investment Tax Credit Amortization	enter negativ		Attachment 1A - ADIT	
134	Tax Gross-Up Factor		((Line 132b)	
125	ITC Adjustment Allocated to Transmission			Tine 122 *124 *1251	
135	Other Income Tax Adjustment		L	[Line 133 *134 *135]	
	Tax Adjustment for AFUDC Equity Component of				
136a	Transmission Depreciation Expense	(Note T)		Attachment 5, Line 136a	
130a	Amortization Deficient / (Excess) Deferred Taxes	(Note 1)	,	Allaciinieni 5, Line 150a	
136b	(Federal) - Transmission Component	(Note T)	1	Attachment 5, Line 136b	
1300	Amortization Deficient / (Excess) Deferred Taxes	(Note 1)	,	Attachment 3, Ellie 130b	
136c	(State) - Transmission Component	(Note T)		Attachment 5, Line 136c	
1000	Amortization of Other Flow-Through Items -	(100-1)	,	Attaonment of Line 1000	
136d	Transmission Component	(Note T)	,	Attachment 5, Line 136d	
. 500		(1000-1)		(Line 136a + 136b + 136c +	
136e	Other Income Tax Adjustments - Expense / (Benefit)			136d)	
136f	Tax Gross-Up Factor			(Line 132b)	
136g	Other Income Tax Adjustment			(Line 136e*136f)	
	wjednion		`	,	
		CIT=(T/1-T) * Investment Return * (1-		[Line 132a * 127 * (1-(123 /	
137	Income Tax Component =	(WCLTD/R)) =		126))]	
138				(Line 135 + 136g + 137)	
REVE	NUE REQUIREMENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	
140	Adjustment to Rate Base			(Line 58)	
141	Rate Base			(Line 59)	
142	O&M			(Line 85)	
143	Depreciation & Amortization			(Line 97)	
144	Taxes Other than Income			(Line 99)	
145	Investment Return			(Line 127)	
146	Income Taxes			(Line 138)	
147	Gross Revenue Requirement			(Sum Lines 142 to	146)
	Adjustment to Remove Revenue Requirements Associa	ted with Excluded Transmission Facilities			
148	Transmission Plant In Service			(Line 19)	
149	Excluded Transmission Facilities		(Note M)		
150	Included Transmission Facilities			(Line 148 - 149)	
151	Inclusion Ratio			(Line 150 / 148)	
152	Gross Revenue Requirement			(Line 147)	
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	
	Revenue Credits & Interest on Network Credits				
154	Revenue Credits		01 : 3n	Attachment 3	
155	Interest on Network Credits		(Note N)		
156	Net Revenue Requirement			(Line 153 - 154 + 15	55)
	Net Plant Carrying Charge			/T	
157	Net Revenue Requirement			(Line 156)	
158	Net Transmission Plant			(Line 19 - 30)	
159	Net Plant Carrying Charge			(Line 157 / 158)	
160	Net Plant Carrying Charge without Depreciation	man In come Toylor		(Line 157 - 86) / 158	
161	Net Plant Carrying Charge without Depreciation, Retu			(Line 157 - 86 - 127	- 130) / 130
160	Net Plant Carrying Charge Calculation per 100 Basis I Net Revenue Requirement Less Return and Taxes	Our increase iii KOE		(Lina 156 145 14	6)
162 163	Increased Return and Taxes			(Line 156 - 145 - 14 Attachment 4	0)
164	Net Revenue Requirement per 100 Basis Point increas	e in ROF		(Line 162 + 163)	
165	Net Transmission Plant	o iii ROL		(Line 102 + 103) (Line 19 - 30)	
166	Net Plant Carrying Charge per 100 Basis Point increase	se in ROE		(Line 19 - 30) (Line 164 / 165)	
167	Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROI			(Line 163 - 86) / 165	5
168	Net Revenue Requirement	2		(Line 156)	-
169	True-up amount			Attachment 6 A, line	e 4. column i
170	Plus any increased ROE calculated on Attachment 7 o	ther than PJM Sch. 12 projects		Attachment 6, line 1	
171		and Facility Credits to Vineland per settlement in ER05-515 (Not	te R)	Attachment 5	
172	Net Zonal Revenue Requirement	, Include per section in Ercos 515 (100	/	(Line 168 + 169 + 1	70 +171)
-,-	Network Zonal Service Rate			(2 100 - 105 - 1	· · · · · · · · · · · · · · · · · · ·
173	1 CP Peak		(Note L)	PJM Data	
1/3	1 C1 1 Cak				
173	Rate (\$/MW-Year)		(11000 12)	(Line 172 / 173)	
			(1.000 2)		174)

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

 Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by

 U (1/1-T).
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for
- Z January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).

 Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for
- A January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- A Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

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

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Accou	ınt No. 1	90)												
		Da	ys in Period				 Proration of Activity (Note 	Deferred Tax A)	Actual - Proration of Deferred Tax Activity (Note B)						
Line	(A) Month	Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)		
1	ADIT Subject to Proration							-					-		
2	January	31	-	214	50.00%	-	-	-	-	-	-	-	-		
3	February	28	-	214	50.00%	-	-	-	-	-	-	-	-		
4	March	31	-	214	50.00%	-	-	-	-	-	-	-	-		
5	April	30	-	214	50.00%	-	-	-	-	-	-	-	-		
6	May	31	-	214	50.00%	-	-	-	-	-	-	-	-		
7	June	30	185	214	86.45%	-	-	-	-	-	-	-	-		
8	July	31	154	214	71.96%	-	-	-	-	-	-	-	-		
9	August	31	123	214	57.48%	-	-	-	-	-	-	-	-		
10	September	30	93	214	43.46%	-	-	-	-	-	-	-	-		
11	October	31	62	214	28.97%	-	-	-	-	-	-	-	-		
12	November	30	32	214	14.95%	-	-	-	-	-	-	-	-		
13	December	31	1	214	0.47%	-	-	-	-	-	-	-	-		

14	Total (Sum of Lines 2 - 13)	365				-	-		-	-	-	-		
15 16	Beginning Bal ADIT Not Sub Proration Beginning Bal ADIT Adjustm	ject to ance -				(Note F)		-					-	
17	Beginning Balance - DTA / (DTL)					(Col. (H), Lir 16)	(Col. (H), Line 15 + Line -			(Col. (M), Line 15 + Line 16)				
18 19	Ending Baland ADIT Not Sub Proration Ending Baland ADIT Adjustm	ject to ce -				(Note F)		#DIV/0!					-	
20	Ending Balance - DTA / (DTL)					(Col. (H), Lir 19)	e 18 + Line	#DIV/0!	(Col. (M) Line 19)		-			
21	Average Balar adjusted (non- prorated)					([Col. (H), Li 20] /2)	Line 17 + Line #DIV/0! ([Col. (M), Line 17 + Line 20] /2) (Col.					-		
22	Prorated ADIT Amount for					(Col. (H), Line 13)		-	(M), Line 13)					
23	Attachment H Line 40a	H-1A,				(Col. (H), Line 21 + Line #DIV/0! 22)			(Col. (M) Line 22)	, Line 21 +				
	Accumulated Accelerated A													
		Da	ys in Period				Proration of Activity (Note	Deferred Tax	Actual	- Proration	of Deferred	Tax Activity	(Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved	
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
24	ADIT Subject to Proration												_	
25	January	31	-	214	50.00%		_	-	-	-	-	-	-	

26	February	28	_	214	50.00%		_	_	_	_	_	_	_
27	March	31	_	214	50.00%		_	_	_	_	_	_	_
28	April	30	_	214	50.00%		-	-	_	_	_	<u>-</u>	_
29	May	31	_	214	50.00%		-	-	_	_	_	<u>-</u>	_
30	June	30	185	214	86.45%		_	_	_	_	_	_	_
31	July	31	154	214	71.96%		-	_	_	-	_	_	_
32	August	31	123	214	57.48%		-	_	-	-	_	_	_
33	September	93	214	43.46%		-	-	_	-	-	_	-	
34	October	31	62	214	28.97%		-	-	-	-	-	_	-
35	November	30	32	214	14.95%		-	-	-	-	-	-	-
36	December	31	1	214	0.47%		-		-	-	-	-	-
37	Total (Sum of Lines 25 - 36)	365				-	-	-	-	-	-	-	
38 39	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Adjustme	ect to ance -				(Note F)		-					-
40	Beginning Balance - DTA / (DTL)					(Col. (H), Lin 39)	e 38 + Line	-	(Col. (M) Line 39)	, Line 38 +			-
41	Estimated End Not Subject to Ending Balance	Proration ce -	- ADIT			(Note F)		-					-
42	ADIT Adjustme	ent				,		-					-
43	Balance - DTA / (DTL)					(Col. (H), Lin 42)	e 41 + Line	-	(Col. (M) Line 42)	, Line 41 +			-
44	Average Balar adjusted (non- prorated)	nce as				([Col. (H), Lir 43] /2)	ne 40 + Line	-	([Col. (M) Line 43] / (Col.), Line 40 + (2)			-
45	Prorated ADIT					(Col. (H), Line 36)		-	(M), Line 36)				-
46	Amount for Attachment H Line 40b	I-1A,				(Col. (H), Lin 45)	e 44 + Line	-	(Col. (M) Line 45)	, Line 44 +			-

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

	282)	Da	ys in Period				- Proration of Activity (Note	Deferred Tax	Actual - Proration of Deferred Tax Activity (Note B)					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
47	ADIT Subject to Proration							-						
48	January	31	-	214	50.00%				-	-	-	-	-	
49	February	28	-	214	50.00%				-	-	-	-	-	
50	March	31	-	214	50.00%				-	-	-	-	-	
51	April	30	-	214	50.00%				_	-	-	-	-	
52	May	31	-	214	50.00%				-	-	-	-	-	
53	June	30	185	214	86.45%				-	-	-	-	-	
54	July	31	154	214	71.96%				-	-	-	-	-	
55	August	31	123	214	57.48%				-	-	-	-	-	
56	September	30	93	214	43.46%				-	-	-	-	-	
57	October	31	62	214	28.97%				-	-	-	-	-	
58	November	30	32	214	14.95%				-	-	-	-	-	
59	December	31	1	214	0.47%				_	-	-	-	_	
60	Total (Sum of Lines 48 - 59)	365				(5,161,025)	(2,350,340)	(18,202,502)	-	-	-	-		
61	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia	ect to ance -				(Note F)		-					-	
62	Adjustment							-						

63	Beginning Balance - DTA / (DTL)					(Col. (H), Lin 62)	e 61 + Line	-	(Col. (M) Line 62)	, Line 61 +			-
64	Estimated End Not Subject to Ending Baland ADIT Deprecia	Proration e -				(Note F)		#DIV/0!					-
65	Adjustment					/		-					-
	Ending Balance -					(Col. (H), Lin	e 64 + Line	#DIV/0!		, Line 64 +			_
66	DTA / (DTL)					65)			Line 65)				_
67	Average Balar adjusted (non- prorated)					([Col. (H), Liı 66] /2)	ne 63 + Line	#DIV/0!	Line 66] <i>(</i> (Col.), Line 63 + /2)			-
68	Prorated ADIT					(Col. (H), Line 59)		(2,350,340)	(M), Line 59)				-
69	Amount for Attachment H Line 40c	I-1A,				(Col. (H), Lin 68)	e 67 + Line	#DIV/0!	(Col. (M) Line 68)	, Line 67 +			
	Accumulated Taxes - Other	(Accou	nt No. 283)			Projection -	Proration of	Deferred Tax	Actual	Duanetian	of Dofowed	Tow Activity	(Note D)
	(4)		ys in Period	(D)	(E)	Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
70	ADIT Subject to Proration							-					-
71	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
72	February	28	_	214	50.00%	-	-	-	-	-	-	-	-
73	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
	April			24.4	EO 000/					_	_		
74	Дріїі	30	-	214	50.00%	-	-	-	_			-	-
74 75	Мау	30 31	-	214	50.00%		-	-	_	-	-	-	-

77	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
78	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
79	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
80	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
81	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
82	December	31	1	214	0.47%	-	-		-	-	-	-	-
83	Total (Sum of Lines 71 - 82)	365				-	-		-	-	-	-	
84 85	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Adjustme Beginning	ject to ance -				(Note F)		-					-
86	Balance - DTA / (DTL)					(Col. (H), Lin 85)	ne 84 + Line	-	(Col. (M) Line 85)	, Line 84 +			-
87 88	Estimated End Not Subject to Ending Baland ADIT Adjustme	Proration ce -				(Note F)		#DIV/0!					-
89	Ending Balance - DTA / (DTL)	one				(Col. (H), Lin	ne 87 + Line	#DIV/0!	(Col. (M) Line 88)	, Line 87 +			-
90	Average Balar adjusted (non- prorated)					([Col. (H), Lii 89] /2)	ne 86 + Line	#DIV/0!	([Col. (M) Line 89] / (Col.), Line 86 + '2)			-
91	Prorated ADIT					(Col. (H), Line 82)		-	(M), Line 82)				-
92	Amount for Attachment H Line 40d	I-1A,				(Col. (H), Lin 91)	ne 90 + Line	#DIV/0!	(Col. (M) Line 91)	, Line 90 +			-
	Accumulated Investment To No. 255)												
	Days in Period				- Proration of Activity (Note	Deferred ITC A)	Actual	- Proration	of Deferred	ITC Activity	(Note B)		
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future	(E) Proration Amount (Column C /	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E	(H) Prorated Projected Balance (Col. G Plus Col. H,	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K +

				Test Period	Column D)		x Column F)	Preceding Balance)					Col. L + Col. M, Preceding Balance)
93	DITC Subject to Proration												-
94	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
95	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
96	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
97	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
98	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
99	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
100	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
101	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
102	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
103	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
104	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
105	December Total (Sum	31	1	214	0.47%	-	-	-	-	-	-	-	-
106	of Lines 94 - 105)	365				-	-		-	-	-	-	
107	Beginning Bala DITC Not Subj Proration Beginning Bala	ect to ance -				(Note F)		-					-
108	DITC Adjustme Beginning	ent						-					-
109	Balance - DITC					(Col. (H), Lin 108)	e 107 + Line	-	(Col. (M) Line 108	, Line 107 +)			-
110	Estimated End Not Subject to Ending Balance - DITC	ling Balar Proratior	nce - DITC n			(Note F)							-
111	Adjustment Ending Balance -					(Col. (H), Lin	a 110 ± Lina			, Line 110 +			
112	DITC					(Coi. (H), Lin 111)	C I IU + LIIIE	-	Line 111				-

113	Average Balance as adjusted (non- prorated)	([Col. (H), Line 109 +	([Col. (M), Line 109 + Line 112] /2)	-
114	Prorated DITC	(Col. (H), - Line 105)	(Col. (M), Line 105)	-
115	Amount for Attachment H-1A, Line 40e	(Col. (H), Line 113 + Line	(Col. (M), Line 113 + Line 114)	-

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease and actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.

- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

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

	ADIT (Not		Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	#DIV/0!	-	-	#DIV/0!	#DIV/0!
2	ADIT-281	-	-	-	-	-
3	ADIT-282	#DIV/0!	-	-	#DIV/0!	#DIV/0!
4	ADIT-283	#DIV/0!	-	-	#DIV/0!	#DIV/0!
5	ADITC-255	#DIV/0!	-	-	#DIV/0!	#DIV/0!
6	Subtotal - Transmission ADIT	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	_					
	-					
	-					
	-					
	-					
Cultivately ADIT 400 (Next Orders of	-					
Subtotal: ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	

		_	_		-	-	-	
		-	-		-	-	-	
Total: ADIT-190 (Not Subject to Proration)		-	-		-	-	-	
Wages & Salary								
Allocator							#DIV/0!	
Gross Plant								
Allocator						#DIV/0!		
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -								
Transmission		#DIV/0!	-		-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Tatal ADIT 400 (Oaking 44)						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				

ADIT - Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not						
Subject to Proration)	-	-	-	ı	-	
ADIT-190 (Subject to						
Proration)	-	-	-	ı	-	
Total - FERC Form						
1, Page 234	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 282 (Not Subject to		Distribution, or Other	Transmission	Plant	Labor	
Proration) `	Total	Related	Related	Related	Related	Justification
	-					
	-					
	_					
	-					

Subtotal: ADIT-282 (Not Subject to Proration)	_					
	-					
	-					
	-					
	-					
Total: ADIT-282 (Not Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT -						
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-282 (Subject to Proration)	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	-	-	_	-	_	
,						
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		

Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT -						
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
					#DIV/0!	
(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - Pg. 277						
(Form 1-F filer: see						
note 7, below)	-	-	-	-	-	

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
ADIT- 283 (Not Subject to		or Other	Transmission	Plant	Labor	
Proration)	Total	Related	Related	Related	Related	Justificatio
	-					

Page 20

		-					
		-					
		-					
		_					
		-					
		_					
		-					
		-					
		-					
Subtatal: ADIT 292 (Nat S	ubicot to	-					
Subtotal: ADIT-283 (Not S Proration)	subject to	_	_	_	_	_	
Proration)		-	-	-	-	_	
		_					
		-					
		-					
		-					
Total: ADIT-283 (Not Subj	ect to						
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant						//DIV/0:	
Allocator					#DIV/0!		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ABIT 200 (Oubject to Floration)	rotar	Rolatoa	related	Ttolatoa	rtolatea	Justinication

	İ	ı			ı	i i
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
,						
Total: ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Wages & Salary Allocator					7.59%	
Gross Plant						
Allocator				36.24%		
Transmission			400.000/			
Allocator			100.00%			
Other Allocator		0.00%				
ADIT -						
Transmission	-	-	-	-	-	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to P	Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not							
Subject to Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277							
(Form 1-F filer: see							
note 7, below)		-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamort	hasi		or Other	Transmission	Plant	Labor	
Investment Tax Cred		Total	Related	Related	Related	Related	Justification
Account No. 255 (Accunvestment Tax Credit		-					
O I I I I ADIT OFF							
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		-	_	_	_	_	
Less: Adjustment to ra	te base				-		
Total: ADIT-255	I	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Net Plant Allocator					#DIV/0!	1121170.	
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
Unamortized Investment Tax							
Credit - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)		(B)	(C)	(D)	(E)	(F)	(G)

			Gas, Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
Investment Tax Credi	it Amortization	Total	Related	Related	Related	Related	Justification
Investment Tax Credit	Amortization	-					
Oubtataly (Fame							
Subtotal: (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Net Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax							
Credit Amortization - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

END

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

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	-	-	-	-	-
Line	Description	Total	_			
7	ADIT (Reacquired Debt)	-				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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)
		Gas, Production,	Only			
		Distribution,	-			
		or	Transmission	Plant	Labor	

ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	_					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	_					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
	-					
Subtotal: ADIT-190 (Not Subject to Proration)	-	_	_	-	-	
	-	-	-	-	-	

		_	-		_	_	_	
		_	_			-	-	
		-	-		-	-	-	
		-	-		-	-	-	
Total: ADIT 100 (Not S	ubicot to							
Total: ADIT-190 (Not S Proration)	ubject to	_	-		-	_	_	
,								
Wages & Salary								
Allocator							7.59%	
Gross Plant								
Allocator						36.92%		
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -								
Transmission		-	-		-	-	-	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Cubtotal: ADIT 400 (Cubic et to						
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total: ADIT 400 (Subject to						
Total: ADIT-190 (Subject to Proration)	_	_	_	_	_	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			

Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	-	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 234	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
ADIT- 282 (Not Subject to		or Other	Transmission	Plant	Labor	
Proration)	Total	Related	Related	Related	Related	Justification
•	-					
	-					
	_					

Subtotal: ADIT-282 (Not Subject to		-					
Proration)		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		-	-	-	-	-	
		_	_	_	_	_	
Total: ADIT-282 (Not Subject to							
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission				100.00%			
Allocator	-		0.000/	100.00%			
Other Allocator	-		0.00%				
ADIT - Transmission			_				
11 41131111331011		-	-	-	-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	_					
Subtotal: ADIT-282 (Subject to Proration)	_	-	-	_	-	

Total: ADIT-282 (Not Subject to Proration)	 -	-	-	-	_	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	_	-	
					#DIV/0!	
(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	_	-	-	_	_	
ADIT-282 (Subject to Proration)	-	-	-	-	-	
					· -	

Instructions for Account 282:

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

2. ADIT items related only to

Transmission are directly assigned

to Column D

Total - Pg. 277 (Form 1-F filer: see note 7, below)

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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the

"normalization" rules will be included in ADIT-282

(Subject to Proration)

7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
(^)	(5)	(0)	(5)	(- /	(· <i>)</i>	(Ο)

			Production,	Only			
			Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to			Other				
Proration)		Total	Related	Related	Related	Related	Justification
		_					
		-					
		_					
		-					
		-					
		-					
		-					
		-					
Subtotal: ADIT-283 (Not Subject to							
Proration)	-	-	-	-	-	-	
		-					
		-					
		_					
		-					
Total: ADIT-283 (Not Subject to							
Proration)		_	-	-	-	-	
Wages & Salary						7.500/	
Allocator Gross Plant						7.59%	
Allocator					36.92%		
Transmission							
Allocator			0.000/	100.00%			
Other Allocator ADIT -			0.00%				
Transmission		-	_	-	•	•	
•							
(4)		(5)	(2)	(5)	/= \	(=)	(2)
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production,	Only			
			Distribution,				
			or	Transmission	Plant	Labor	

Gas,

			Other				
ADIT-283 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (S	Subject to	-	-	-	-	-	
•							
Total: ADIT-283 (Sub Proration)	ject to		1	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT -			-				
Transmission		-	-	-	-	-	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Total - Pg. 277						
(Form 1-F filer: see						
note 7, below)	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
ADITC 255 (Unamortized			or Other	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)		Total	Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred							
Investment Tax Credits)		-					
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Less: Adjustment to rate base					-		
Total: ADIT-255		-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission							
Allocator	-		0.000/	100.00%			
Other Allocator	-		0.00%				
Unamortized Investment Tax Credit - Transmission		_	_	-	_	_	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADITC-255		Total	Related	Related	Related	Related	Justification
Investment Tax Credit	Amortization	-					
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Wages & Salary Allocator							
Net Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax Credit Amortization - Transmission		-	-	-	-	-	

END

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

Rate Year	
=	

Federal Deficient / (Excess) Deferred Income Taxes

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

			Days in Per	iod				of Deficient / vity (Note A)	Actual - Prorati	on of Deficie	nt / (Excess)	ADIT Activi	ty (Note B)
Line	(A) Month	Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
	Deficient / (Ex ADIT Subject						' '						Balance)
1	Proration							-					-
2	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
3	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
4	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
5	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
6	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
7	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
8	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
9	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
10	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
11	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
12	November	30	32	214	14.95%	-	-	-	-	-	-	-	-

13	December	31	1	214	0.47%	-	-	_		-	_	_	_
14	Total (Sum of Lines 2 - 13)	365				-	-		-	-	-	-	
	Beginning Bal (Excess) ADIT							_					_
15	Proration Beginning Bal	ance - De	eficient /			(1) (=)							
16	(Excess) ADI7	Γ Adjustm				(Note F)		-					-
	Beginning Bal Deficient / (Ex					(Col. (H), Line 15 +							
17	ADIT	,				Line 16)		-	(Col. (M), Line 15 +	Line 16)			-
18	Ending Baland ADIT Not Sub Ending Baland	ject to Pro						-					-
19	ADIT Adjustm	ent	ionit (Exocoo)			(Note F)		-					-
20	Ending Baland Deficient / (Ex ADIT					(Col. (H), Line 18 + Line 19)		-	(Col. (M), Line 18 +	Line 19)			-
21	Average Balar adjusted (non- prorated) Prorated					([Col. (H), Line 17 + Line 20] /2)		-	([Col. (M), Line 17 + /2)	- Line 20]			-
22	Deficient / (Excess) ADIT					(Col. (H), Line 13)		-	(Col. (M), Line 13)				-
23	Deficient / (E: ADIT - Accou					(Col. (H), Line 21 + Line 22)		-	(Col. (M), Line 21 +	Line 22)			-
			ccumulated De										
			Days in Per	iod				of Deficient / vity (Note A)	Actual - Proration	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	Deficient / (Ex ADIT Subject Proration							-					-

	lanuary												
25	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
26	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
27	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
28	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
29	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
30	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
31	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
32	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
33	September	30	93	214	43.46%	-	-	-	-	_	-	-	_
34	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
35	November	30	32	214	14.95%	_	-	-	-	_	-	_	_
36	December	31	1	214	0.47%	_	-	-	-	_	-	_	_
	Total (Sum of Lines 25 -	365				_	_		_	_	_	_	
37	36)	000											
38	Beginning Bala (Excess) ADIT Proration							-					-
39	Beginning Bala (Excess) ADIT	ance - Defi	cient /			(Note F)							_
00	Beginning Bala	ance -				(Col. (H), Line 38 +							
40	Deficient / (Exc ADIT	cess)				Line 39)		-	(Col. (M), Line 38 +	Line 39)			-
41	Ending Baland ADIT Not Subj							_					_
42	Ending Baland ADIT Adjustme	e - Deficie				(Note F)		_					_
	Ending Baland Deficient / (Ex	ce -				(Col. (H), Line 41 +							
43	ADIT	,				Line 42)		-	(Col. (M), Line 41 +	Line 42)			-
	Average Balar	nce as				([Col. (H), Line							
44	adjusted (non- prorated)					40 + Line 43] /2)		-	([Col. (M), Line 40 + /2)	Line 43]			-
77	Prorated Deficient /					4 0] /2)			14)				
45	(Excess) ADIT					(Col. (H), Line 36)		-	(Col. (M), Line 36)				-
. •									/				

63	Beginning Balance - Deficient / (Excess) ADIT	(Col. (H), Line 61 + Line 62)	-	(Col. (M), Line 61 + Line 62)	-
64 65	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment	(Note F)	-		-
66	Ending Balance - Deficient / (Excess) ADIT	(Col. (H), Line 64 + Line 65)	-	(Col. (M), Line 64 + Line 65)	-
67	Average Balance as adjusted (non-prorated) Prorated Deficient /	([Col. (H), Line 63 + Line 66] /2)	-	([Col. (M), Line 63 + Line 66] /2)	-
68	(Excess) ADIT	(Col. (H), Line 59)	-	(Col. (M), Line 59)	-
69	Deficient / (Excess) ADIT - Account 283	(Col. (H), Line 67 + Line 68)	-	(Col. (M), Line 67 + Line 68)	

	Unamortized Deficien	t / (Excess) ADIT - Fede	eral (Projected)
	(A)	(B)	(C)
Line	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
		(Col. (H),	
70	ADIT - 190	Line 23)	\$ -
		(Col. (H),	
71	ADIT - 282	Line 46)	-
		(Col. (H),	
72	ADIT - 283	Line 69)	-
73	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H- 1A, Line 41a)	\$ -

(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
ADIT -	(Col. (M),	
190	Line 23)	\$
ADIT -	(Col. (M),	
282	Line 46)	-
ADIT -	(Col. (M),	
283	Line 69)	-
Unamortized		
Deficient / (Excess)	(Entered in ATT	
ADIT - Federal	H-1A, Line 41a)	\$

State Deficient / (Excess) Deferred Income Taxes

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

	,		Days in Per	iod	
Ī	(A)	(B)	(C)	(D)	(E)

•		of Deficient / vity (Note A)
(F)	(G)	(H)

Actual - Proration	n of Deficier	nt / (Excess)	ADIT Activit	ty (Note B)
(I)	(J)	(K)	(L)	(M)

Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
74	Deficient / (Ex ADIT Subject t Proration							-					-
75	January	31	-	214	50.00%	_	-	-	-	_	-	-	-
76	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
84	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
86	December Tetal (Sure	31	1	214	0.47%	-	-		-	-	-	-	
87	Total (Sum of Lines 75 - 86)	365				-	-		-	-	-	-	
88	Beginning Bala (Excess) ADIT Proration Beginning Bala	Not Subj	ject to					-					-
89	Beginning Balance - Deficient / (Excess) ADIT Adjustment Beginning Balance -					(Note F) (Col. (H),		-					-
90	Deficient / (Ex				Line 88 + Line 89)		-	(Col. (M), Line 88 +	· Line 89)			-	
91	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess)					(Note F)		-					-
92	ADIT Adjustme	ent				(140101)		-					-

93	Ending Baland Deficient / (Ex ADIT					(Col. (H), Line 91 + Line 92)		-	(Col. (M), Line 91 +	Line 92)			-
94	Average Balar adjusted (non- prorated) Prorated					([Col. (H), Line 90 + Line 93] /2)		-	([Col. (M), Line 90 - /2)	+ Line 93]			-
95	Deficient / (Excess) ADIT					(Col. (H), Line 86)			(Col. (M), Line 86)				-
96	Deficient / (Ex ADIT - Accou					(Col. (H), Line 94 + Line 95)		_	(Col. (M), Line 94 +	Line 95)			-
			ccumulated De										
			Days in Per			Projection (Excess	- Proration	of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Ex ADIT Subject to Proration							-					-
98	January	31	-	214	50.00%	-	-	-	-	_	-	-	-
99	February	28	_	214	50.00%	-	-	-	-	-	-	-	-
100	March	31	-	214	50.00%	-	-	_	-	-	-	-	-
101	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
102	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
103	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
104	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
105	August	31	123	214	57.48%	-	-	-	-	_	-	-	-
106	September	30	93	214	43.46%	-	-	-	-	_	-	-	-
107	October	31	62	214	28.97%	-	-	-	-	-	-	-	-

108	November	30	32	214	14.95%	-	-	_	-	_	-	-	-
109	December	31	1	214	0.47%	_	-	-	_	_	_	-	_
110	Total (Sum of Lines 98 - 109)	365				-	-		-	-	-	-	
111 112	Beginning Bal (Excess) ADIT Proration Beginning Bal (Excess) ADIT	Γ Not Sub ance - De	ject to eficient /			(Note F)		-					-
113	Beginning Bal Deficient / (Ex ADIT	cess)				(Col. (H), Line 111 + Line 112)		-	(Col. (M), Line 111	+ Line 112)			-
114	Ending Baland ADIT Not Sub Ending Baland	ject to Pro ce - Defici	oration			(Note F)		-					-
115	ADIT Adjustm	ent				(Col. (H),		-					-
116	Ending Baland Deficient / (Ex ADIT					Line 114 + Line 115)		-	(Col. (M), Line 114	+ Line 115)			-
117	Average Balar adjusted (non- prorated) Prorated					([Col. (H), I Line 116] /2		-	([Col. (M), Line 113 116] /2)	+ Line			-
118	Deficient / (Excess) ADIT					(Col. (H), Line 109)		-	(Col. (M), Line 109)				-
119	Deficient / (E. ADIT - Accou					(Col. (H), Line 117 + Line 118)		-	(Col. (M), Line 117	+ Line 118)			-
			ccumulated De (Account No. 2										
		<u> </u>	Days in Per					of Deficient / vity (Note A)	Actual - Proratio	n of Deficier	nt / (Excess)	ADIT Activi	ty (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

120	ADIT Subject to Proration						-					-
121	January	31 -	214	50.00%	-	_	-	-	-	-	-	-
122	February	28 -	214	50.00%	-	-	-	-	-	-	-	-
123	March	31 -	214	50.00%	-	-	-	-	-	-	-	-
124	April	30 -	214	50.00%	-	-	-	-	-	-	-	-
125	May	31 -	214	50.00%	-	-	-	-	-	-	-	-
126	June	30 185	214	86.45%	-	-	-	-	-	-	-	-
127	July	31 154	214	71.96%	-	-	-	-	-	-	-	-
128	August	31 123	214	57.48%	-	-	-	-	-	-	-	-
129	September	30 93	214	43.46%	-	-	-	-	-	-	-	-
130	October	31 62	214	28.97%	-	-	-	-	-	-	-	-
131	November	30 32	214	14.95%	-	-	-	-	-	-	-	-
132	December	31 1	214	0.47%	-	-		-	-	-	-	
133	Total (Sum of Lines 121 - 132)	365			-	-		-	-	-	-	
134	(Excess) ADIT Proration	ance - Deficient / Not Subject to					-					-
135	(Excess) ADIT	ance - Deficient / Ādjustment			(Note F)		-					-
136	Beginning Bal Deficient / (Ex ADIT	ance - cess)			(Col. (H), Line 134 + Line 135)		-	(Col. (M), Line 134	+ Line 135)			-
137	ADIT Not Sub	ce - Deficient / (Excess) ject to Proration ce - Deficient / (Excess)			(Note E)		-					-
138	ADIT Adjustm	ent			(Note F) (Col. (H),		-					-
139	Ending Baland Deficient / (Ex ADIT				Line 137 + Line 138)		-	(Col. (M), Line 137	+ Line 138)			-
140	Average Balar adjusted (non- prorated)	nce as -			([Col. (H), l Line 139] /		-	([Col. (M), Line 136 139] /2)	+ Line			-

	Prorated			
	Deficient /	(Col. (H),		
	(Excess)	Line -	(Col. (M), Line	-
141	ADIT	132)	132)	
		(Col. (H),		
	Deficient / (Excess)	Line 140		
	ADIT - Account 283	+ Line -		-
142		141)	(Col. (M), Line 140 + Line 141)	
		,		

	Unamortized Deficier	nt / (Excess) ADIT - Stat	e (Projected)	Unamortized Deficien	cient / (Excess) ADIT - State (Actual)				
	(A)	(B)	(C)	(D)	(E)	(F)			
Line	Deficient / (Excess) Deferred Income Taxes	Reference	EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance			
		(Col. (H),		ADIT -	(Col. (M),				
143	ADIT - 190	Line 96)	\$ -	190	Line 96) '	\$ -			
		(Col. (H),		ADIT -	(Col. (M),				
144	ADIT - 282	Line 119)	-	282	Line 119)	-			
		(Col. (H),		ADIT -	(Col. (M),				
145	ADIT - 283	Line 142)	-	283	Line 142)	-			
440	Unamortized Deficient / (Excess)	(Entered in ATT H-		Unamortized Deficient / (Excess)	(Entered in ATT	•			
146	ADIT - State	1A, Line 41b)	<u> </u>	ADIT - State	H-1A, Line 41b)	\$ -			

Instructions

Rate Year Activity Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference

^{1.} For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.

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

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

Federal Deficient / (Excess) Deferred Income Taxes														
Tax Cuts and Jobs Act of 2017														
	(A)	(B)	(C)		(D)	(E)		(F)		(G)				
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	A	er 31, 2017 ADIT nt / (Excess)	BOY Balance		urrent Year mortization		EOY Balance				
1	Unprotected Non-Property													
2	ADIT - 190	(Note A)	4 Years	\$	_		\$	_	\$	_				
3	ADIT - 281	(Note A)	4 Years	*	_			-	*	-				
4	ADIT - 282	(Note A)	4 Years		_			-		-				
5	ADIT - 283	(Note A)	4 Years		-			-		-				
6	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$	-				
7	Unprotected Property													
8	ADIT - 190	(Note A)	5 Years	\$	-		\$	-	\$	-				
9	ADIT - 281	(Note A)	5 Years		-			-		-				
10	ADIT - 282	(Note A)	5 Years		-			-		-				
11	ADIT - 283	(Note A)	5 Years		-			-		-				
12	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$	-				
13	Protected Property													
14	ADIT - 190	(Note A)	ARAM	\$	-		\$	-	\$	-				
15	ADIT - 281	(Note A)	ARAM		-			-		-				
16	ADIT - 282	(Note A)	ARAM		-			594,442		594,442				
17	ADIT - 283	(Note A)	ARAM		-			-		-				
18	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	594,442	\$	594,442				
19	Total - Deficient / (Excess) ADIT			\$	-	\$ -	\$	594,442	\$	594,442				
			Tax Reform Act of 19	986										
	(A)	(B)	(C)		(D)	(E)		(F)		(G)				
Line	Deficient / (Excess) Deferred Income Taxes	Notes	\ /		er 30, 2018			` '		,				

			Amortization Fixed Period		ADIT nt / (Excess)	BOY alance	ent Year ortization	EOY salance
20	Protected Property							
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM	\$	- -	\$ - - -	\$ - - -	\$ - - - -
25	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$ -
		Total Federal D	Deficient / (Excess) Def	erred Incom	ne Taxes			
	(A)	(B)	(C)		(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)	BOY alance	ent Year ortization	EOY salance
27	Unprotected Non-Property							
28 29 30 31	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	-	\$ - - -	\$:	\$:
32	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$ -
33	Unprotected Property							
34 35 36 37	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - -	\$ - - -	\$ - - - -	\$ - - -
38	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$ -
39	Protected Property							
40 41 42 43	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - -	\$ - - -	\$ - - -	\$ - - -
44	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$ -
45	Total - Deficient / (Excess) ADIT			\$		\$ _	\$ _	\$

Total Federal Deficient / (Excess) Deferred Income Taxes

	(A) (B) (C) (D)			(E)	(F)		(G)		
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)		BOY Balance		ent Year ortization	EOY alance
46	ADIT - 190			\$ -	\$	-	\$	-	\$ -
47	ADIT - 281			-		-		-	-
48	ADIT - 282			-		-			-
49	ADIT - 283			-		-		-	-
50	Total - Deficient / (Excess) ADIT			\$ -	\$	-	\$	-	\$ -
51	Tax Gross-Up Factor	ATT H-1A, Line 132b		1.00		1.00		1.00	1.00
52	52 Regulatory Asset / (Liability)		\$ -	\$	-	\$	-	\$ -	

	Federal Income Tax Regulatory Asset / (Liability)											
	(A)	(B)	(C)		(D)		(E)		(F)		(G)	
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)		BOY Balance		Current Year Amortization		EOY Balance	
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	_		\$	-	\$	- -	\$	-	\$	- -	
55	Total - Transmission Regulatory Asset / (Liability)			\$		\$	-	\$		\$		

		State Defici	ent / (Excess) Deferred	d Income Taxe	es					
			State Tax Rate Chan	ge						
	(A)	(B)	(C)	(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADI Deficient / (BOY Current Year Balance Amortization			EOY Balance
56	Unprotected Non-Property	<u> </u>								
57 58	ADIT - 190 ADIT - 281		4 Years 4 Years	\$	-	\$	-	\$	-	\$ -
59	ADIT - 282		4 Years		-		-		-	-
60	ADIT - 283		4 Years		-		-		-	 -
61	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$ -
62	Unprotected Property	<u> </u>								
63	ADIT - 190		5 Years	\$	-	\$	-	\$	-	\$ -

64	ADIT - 281	5 Years	-	-	-	-
65	ADIT - 282	5 Years	-	-	-	-
66	ADIT - 283	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -
68	Protected Property					
69	ADIT - 190	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	NA	-	-	-	-
71	ADIT - 282	NA	_	-	-	_
72	ADIT - 283	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -

		Total State De	ficient / (Excess) Defe	rred Income	e Taxes					
	(A)	(B)	(C)		(D)		(E)		(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT Deficient / (Excess)		BOY Balance		ent Year ortization	EOY Balance
75	Unprotected Non-Property									
76 77 78	ADIT - 190 ADIT - 281 ADIT - 282			\$	- - -	\$	- - -	\$	- - -	\$ - - -
79	ADIT - 283				-		-		-	 -
80	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$ -
81	Unprotected Property	<u> </u>								
82 83 84 85	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - -	\$	- - -	\$	- - -	\$ - - -
86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	_	\$ -
87	Protected Property	<u></u>								
88 89 90 91	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - -	\$	- - - -	\$	- - -	\$ - - - -
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	_	\$ -
93	Total - Deficient / (Excess) ADIT			\$	<u>-</u>	\$	-	\$	-	\$ <u>-</u>

		Total State	Deficient / (Excess) Deferred I	ncome Taxes						
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)	E	BOY Balance		rent Year ortization	E	EOY Balance
75	ADIT - 190			\$	-	\$	-	\$	-	\$	-
76	ADIT - 281				-		-		-		-
7	ADIT - 282				-		-		-		-
8	ADIT - 283				-		-		-		-
9	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	=
0	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.00		1.00		1.00		1.0
31	Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-
		State I	ncome Tax Regulat	tory Asset /	(Liability)						
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
ne	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)	BOY Balance		Current Year Amortization		E	EOY Balance
32	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-	\$	-	\$	
3	Account 254 (Other Regulatory Liabilities)				-		-		-		
4	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	
		Federal and S	State Income Tax R	Regulatory <i>A</i>	Asset / (Liabilit	v)					
	Federal and	d State Income Tax Regulato					red Income Ta	ayes			
		(B)		, rolatod to		70111 B 01011		4,00	(E)		(C)
	/^\	(B)	(C)		(D)		(E)		(F)		(G)
	(A)	,									
ne	(A) Regulatory Assets / (Liabilities)	Notes			ADIT	ı	BOY Balance		rent Year		EOY Balance
	Regulatory Assets / (Liabilities)			Deficie	nt / (Excess)		BOY Balance	Am	rent Year ortization		EOY Balance
i e						E			ortization	E	

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT deferred income taxes related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where ACE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

Atlantic City
Electric Company
Accumulated
Deferred Income
Taxes
Remeasurement
Attachment F Deficient /
(Excess) Deferred
Income Taxes
Worksheet

	Tax Cuts and Jobs Act of 2017																					
					- Pre F				ADIT -	Post					Deficient	/ (Excess) [Deferred li	ncome Tax	es (Decemb	er 31, 2017	')	
Line	Detailed Descript ion	Description	Catego ry	Feder al Gross Timin g Differe nce	Fede ral ADIT @ 35%	Sta te AD IT	FI T on SI T	Tot al AD IT	Feder al Gross Timin g Differe nce	Fede ral ADIT @ 21%	Sta te AD IT	FI T on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impa ct	Non- Recove rable	Income Tax Regulat ory Asset / Liability Deferre d Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdic tion Allocat or	Electric Transmi ssion	Alloc ator (Note B)	Transmi ssion Allocate d	FER C Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K)* 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 - Non- Current (Note A)																					
1	NJ AMA Accrued	1999 AMT	Non- Propert y															Plant	Yes	33.30 0%		190
2	Payroll Taxes - Manual Accrued Liab-	Accrual Labor Related	Non- Propert y															Labor	Yes	6.530 %		190
3	Required Health Claims	Accrual Labor Related	Non- Propert y															Labor	Yes	6.530 %		190

	Accrued Liabilities		
	-	Accrual	Non-
	Workers	Labor	Propert
4	Comp	Related	у
	Accrued		
	Liabilities	Accrual	Non-
_	Disability	Labor	Propert
5	Disability Accrued	Related	У
	Liability -		
	PHI	Accrual	Non-
	Incentive	Labor	Propert
6	Plan	Related	у
	Accrued		
	Liab-Sick Pay	Accrual	Non-
	Carryove	Labor	Propert
7	r	Related	У
	Accrued	Accrual	Non-
	Liab-	Labor	Propert
8	Vacation Acc Liab	Related	У
	ACC LIAD	Accrual	Non-
	Deferred	Labor	Propert
9	Comp ST	Related	у
	Liabilities		
	- Disability	Accrual	Non-
	(92420L)	Labor	Propert
10	-Contra	Related	у
	Liab-		
	Workers	Accrual	Non-
	Comp (92420L)	Labor	Propert
11	-Contra	Related	У
	Accrued		,
	Liabilities		
	- \\/outsoup		
	Workers Comp -	Accrual	Non-
	Long	Labor	Propert
12	Term	Related	У
	Accrued		•
	Liabilities		
	- Dischility	Apprual	Non
	Disability - Long	Accrual Labor	Non- Propert
13	Term	Related	У
-	Liability-	-	
	Deferred		
	Comp	Accrual	Non-
14	(92530P) -Contra	Labor	Propert
14	-Contra	Related	У

Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	
Labor	Yes	6.530 %	190	

	Acc Liab		
15	Deferred Comp LT -Old Plans Section 481(a) Adjustme	Accrual Labor Related	Non- Propert y
16	nts - Payroll Taxes Accrued Liab-	Accrual Labor Related	Non- Propert y Non-
17	Auto Liability Accrued	Accrued Liab - Auto	Propert y
18	Liab- General Liability	Accrued Liab - Misc.	Non- Propert y
19	Regulato ry Liability- Current- Rev Acct Reg Liab-NJ Dfd	Accrued Liab - Misc.	Non- Propert y
20	Energy Supply- Netting NJ Oth Reg	Accrued Liab - Misc.	Non- Propert y
21	Liability- Deferred DSM	Accrued Liab - Misc.	Non- Propert y
22	Regulato ry Liability - NJ Distributi on Deferral SBC	Accrued Liab - Misc.	Non- Propert y
23	NJ Reg Liability- Universal Service Fund	Accrued Liab - Misc.	Non- Propert y
24	NJ Reg Liability- Lifeline	Accrued Liab - Misc.	Non- Propert y

Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
Plant	Yes	33.30 0%	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190

	ACE - Unbilled Generati	A	Non-
25	on Deferral ACE -	Accrued Liab - Misc.	Propert y
26	Unbilled Societal Benefits Charge	Accrued Liab - Misc.	Non- Propert V
20	ACE - Unbilled Transmis	LIAD - IVIISC.	y Non-
27	sion Deferral	Accrued Liab - Misc.	Propert y
	Regulato ry Liability-		
28	Contra- Rev Acctg	Accrued Liab - Misc.	Non- Propert y
	Other Regulato ry Liability -	Accrued	Non- Propert
29	General Reg Liab-	Liab - Misc.	у
	Asset		Nan
30	Retireme nt Oblig- Electric	Accrued Liab - Misc.	Non- Propert y
	Asset Retireme nt		Non
31	-	Accrued Liab - Misc.	Non- Propert y
	Asset Retireme nt Obligatio		Non-
00	n-Electric	Accrued	Propert
32	Utility Accrued	Liab - Misc. Accrued	y Non- Proport
33	Liab- General Oth Reg Liab-	Liability - General	Propert y
	Asset Retireme		
	nt Obligatio	Accrued Liability -	Non- Propert
34	n	General	у

Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
100% Transmi ssion	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	No	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	33.30 0%	190
Plant	Yes	0.000 %	190

35	Merger Commit ments Accrued	Accrued Liability - General	Non- Propert y
36	Charitable Contributions-NJ Accrued Charitable	Accrued Liability - General	Non- Propert y
37	Contribut ions-NJ- Long Term	Accrued Liability - General	Non- Propert y
38	Accumul ated Deferred Investme nt Tax Credit	Accumulate d Deferred Investment Tax Credit	Protect ed Propert y
39	Provision for Uncollect ible Accounts -Special Billing	BAD DEBT RESERVE	Non- Propert y
40	Provision for Uncollect ible Accounts -NJ	BAD DEBT RESERVE	Non- Propert y
41	Charitabl e Contribut ions - Fed	Charitable Contribution Limit	Non- Propert y
42	Charitable Contributions - NJ Accrued Liab-	Charitable Contribution Limit	Non- Propert y
43	Environm ental Site Exp Liability- Environm	ENVIRONM ENTAL EXPENSE	Non- Propert y Non- Propert
44	ental	ENVIRONM	У

	Plar	nt No	0.000 %	190
	Plar	nt No	0.000 %	190
	Plar	nt No	0.000 %	190
	Plar	nt Yes	33.30 0%	190
	Plar	nt Yes	0.000 %	190
	Plar	nt Yes	0.000 %	190
	Plar	nt No	0.000 %	190
	Plar	nt No	0.000 %	190
	Plar	nt Yes	0.000	190
	Plar	nt Yes	0.000 %	190

	(925300) -Contra Accrued Liab- Environm	ENTAL EXPENSE	
45	ental Site Exp - Long Term	ENVIRONM ENTAL EXPENSE	Non- Propert y
46	Accrued Liab- LTIP Accrued	ОРЕВ	Non- Propert y Non-
47	Liab- OPEB Accrued Liability -	OPEB	Propert y
48	LTIP - Long- Term	ОРЕВ	Non- Propert y Non-
49	SERP Asset	SERP	Propert y
50	Liabilities -SERP (92420L) - Contra Accrued	SERP	Non- Propert y Non-
51	Liab- SERP Deferred Credits -	SERP	Propert y
52	Deferred MTC Tax Rev NJ Oth Reg	Stranded Costs	Non- Propert y
53	Liability- Tax Benefits	Stranded Costs	Non- Propert y Non-
54	Use Tax Payable	Use Tax Reserve	Propert y
55	Federal NOL	Federal NOL	Protect ed Propert y Non-
56	NJ NOL	State NOL	Propert y
57	SFAS10 9- Regulato	FAS109 Non-TCJA	N/A

Plant	Yes	0.000 %	190
Labor	Yes	6.530 %	190
Labor	Yes	6.530 %	190
		6.530	
Plant	Yes	%	190
Labor	Yes	0.000 %	190
Labor	Yes	0.000 %	190
Labor	Yes	6.530 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	33.30 0%	190
Plant	Yes	33.30 0%	190
		0.000	
N/A	No	%	190



	Protecte		
	d CIAC		
	Fixed		
	Asset		
	Basis		
	Differenc		
	es		
	(PowerT		
	ax FT) -	Non-	Unprote
	Non-	Protected	cted
	Protecte	Property	
6.4			Propert
64	d	(PowerTax)	У
	State		
	Fixed		
	Asset	Non-	Unprote
	Basis	Protected	cted
	(PowerT	Property	Propert
65	ax)	(PowerTax)	У
	State		
	Fixed		
	Asset		
	Basis	Non-	Unprote
	(PowerT	Protected	cted
	ax) -	Property	Propert
66	CIAC	(PowerTax)	У
	State	(1 51151 1 5111)	J
	Fixed		
	Asset	Non-	Unprote
	Basis	Protected	cted
67	(PowerT	Property	Propert
67	ax FT)	(PowerTax)	У
	Fixed		
	Asset		
	Basis		
	Differenc		
	es (Non-	Non-	
	PowerTa	Protected	Unprote
	x) - Non-	Property	cted
	Protecte	(Non-	Propert
68	d	PowerTax)	у
	Fixed	·	
	Asset		
	Basis		
	Differenc		
	es (Non-	Non-	
	PowerTa	Protected	Unprote
	x) - Non-	Property	cted
	Protecte	(Non-	Propert
69	d CIAC	PowerTax)	
บิฮ		r owerrax)	У
	State		
	Fixed	Non	
	Asset	Non-	Unprote
	Basis	Protected	Unprote
	(Non-	Property	cted
		/A I	D (
70	PowerTa x)	(Non- PowerTax)	Propert y

Plant	Yes	33.30 0%	282
Plant	Yes	33.30 0%	282
100% Distributi on	No	0.000 %	282
Plant	Yes	33.30 0%	282
Plant	Yes	33.30 0%	282
100% Distributi on	No	0.000 %	282
Plant	Yes	33.30 0%	282

71 72	State Fixed Asset Basis (Non- PowerTa x) - CIAC Total FERC Account 282	Non- Protected Property (Non- PowerTax)	Unprote cted Propert y					100% Distributi on	No	0.000 % _	282
	FERC Accoun t 283 - Non- Current (Note A) Other										
73	Regulato ry Assets - Vacation Accrual	Accrual Labor Related	Non- Propert y					Labor	Yes	6.530 %	283
74	Regulato ry Assets - NJ BGS Deferral	BGS Deferred Related - Retail	Non- Propert y					Plant	Yes	33.30 0%	283
75 76	Regulato ry Assets - NJ NGC Deferral Deferred Credits- General	BGS Deferred Related - Retail Interest on Contingent Taxes	Non- Propert y Non- Propert					Plant Plant	Yes No	33.30 0% 0.000 %	283 283
77	Unamorti zed Loss on Reacquir ed Debt	Loss on Reacquired Debt	y Non- Propert y					Plant	Yes	33.30 0%	283
78	Miscellan eous Deferred Debits - General	Misc. Deferred Debits - Retail NUG	Non- Propert y Non- Propert					Plant	Yes	33.30 0% 33.30	283
79	Buy-out	BUYOUT	Propert y					Plant	Yes	33.30 0%	283

	Renewa		
	ble		
	Energy Credits -		Non- Propert
80	NJ	Other- 283	у
	Solar Renewa		
	ble		Non
	Energy Credits II		Non- Propert
81	- NJ	Other- 283	y
	Accrued Severanc		Non- Propert
82	e Doffd	Other- 283	у
	Def'd Credits -		
	Def'd Transitio		Non-
83	nal Bond	Other- 283	Propert y
	Prepaid Pension	PENSION PAYMENT	Non- Propert
84	Costs	RESERVE	у
	Reg Assets-		
	FERC	Reg Asset -	
	Formula Rate Adj-	FERC Formula	Non-
	Transmis	Rate Adj.	Propert
85	sion	Trans. Svc	У
	Regulato		
	ry Assets - NJ	Reg Asset-	Non-
00	Recovery	NJ Rec-	Propert
86	- Base	Base	У
	Regulato ry Assets	Reg Asset- NJ Rec-	Non- Propert
87	- NJ	Base	у
	Regulato		
	ry		
	Assets- Current-	Regulatory	Non-
	Corp	Asset -	Propert
88	Acctg	General	У
	Regulato		
	ry Assets-		
	Current-	Regulatory	Non-
89	Rev Acctg	Asset - General	Propert y

Plant	Yes	33.30 0%	283
		33.30	
Plant	Yes	0%	283
Plant	Yes	33.30 0%	283
Plant	Yes	33.30 0%	283
Labor	Yes	6.530 %	283
100% Transmi ssion	Yes	100.0 00%	283
Plant	Yes	33.30 0%	283
Plant	Yes	33.30 0%	283
Plant	Yes	0.000 %	283
Plant	Yes	0.000 %	283

90	Reg Asset-NJ Dfd Energy Supply	Regulatory Asset - General	Non- Propert y
91	Regulato ry Assets- Elec Gen'l	Regulatory Asset - General	Non- Propert y
92	Regulato ry Assets- Contra- Corp Acctg	Regulatory Asset - General	Non- Propert y
	Regulato		
93	ry Assets- Contra- Rev Acctg	Regulatory Asset - General	Non- Propert y
94	Regulato ry Assets - Asset Retireme nt Obligatio n	Regulatory Asset - General	Non- Propert y
95	Regulato ry Assets- Elec Gen'l- Contra Reg	Regulatory Asset - General	Non- Propert y
96	Assets- Solar Renew Energy Credit Reg	Regulatory Asset - General	Non- Propert y
97	Assets - Solar Renew Energy Certificati on	Regulatory Asset - SREC Program	Non- Propert y
98	Recover able NJ	Stranded Costs	Non- Propert y

Plant	Yes	0.000 %	283
Plant	Yes	0.000 %	283
Plant	Yes	0.000 %	283
Plant	Yes	0.000 %	283
Plant	Yes	0.000 %	283
Plant	Yes	0.000 %	283
Plant	Yes	0.000 %	283
		0.000	
Plant	Yes	% 0.000	283
Plant	Yes	%	283

	Stranded Costs Deferred Securitiz ation												
99	Cost Transacti on Other	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
100	Regulato ry Assets - NJ BGS	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
101	Stranded Cost-BL England	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
102	Stranded Cost- PCLP	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
103	Stranded Cost- Ref-Fuel	Stranded Costs	Non- Propert y							Plant	Yes	0.000	283
104	Stranded Cost- Capital Reductio n Costs	Stranded Costs	Non- Propert y							Plant	Yes	0.000 %	283
105	Total FERC Account 283												
106	Grand Total												
									Protecte d Property				
									Unprotec ted Property Non-				
									Property Total Unprote cted				

Total	
Deficient	
1	
(Excess)	
ADIT	

Instruction

S

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in remeasurements of tax-related regulatory assets or liabilities

that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Not es

Categorization of items as protected or nonprotected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently

disclosed including the basis for the change. The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

EN

Attachment 2 - Taxes Other Than Income Worksheet

Other Tax	es	Page 263 Col (i)	Allocator	Allocated Amount
Plant	Related		Gross Plant Allocator	
2 3 4				
Total	Plant Related	0	0.0000%	0
	Related		Wages & Salary Allocator	
5 6				
Total	Labor Related	0	0.0000%	0
Other	Included		Gross Plant Allocator	
Total	Other Included	0	0.0000%	0
Total	Included			0
	Excluded			
8 9				
10				
11	Total "Other" Taxes (included on p. 263)			
12	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)			
13	Difference	-		
Criter	ia for Allocation:			
A	Other taxes that are incurred through ownership of plant including transmission plant will be allocated. Allocator. If the taxes are 100% recovered at retail they will not be included	ed based on the Gross Plant		
В	Other taxes that are incurred through ownership of only general or intangible plant will be allocated	based on the Wages and Salary		
C	Allocator. If the taxes are 100% recovered at retail they will not be included Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocated based on the Wages and S	tor		
D	Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recove directly or indirectly related to transmission service will be allocated based on the Gross Plant Alloc			
	overheads shall be treated as in footnote B above			
Е	Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the	he first year		

Attachment 3 - Revenue Credit Workpaper

			Total Amount	Allocation Factor	%		Total Amount Included In Rates
	Account 454 - Rent from Electric Property						
1	Rent from Electric Property - Transmission Related (Note 3)			Transmission	100%	\$	-
2	Total Rent Revenues	(Sum Lines 1)	\$ -			\$	-
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A			Transmission	100%	\$	-
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)			Transmission	100%	\$	_
5	Point to Point Service revenues for which the load is not included in the divisor received by Tr	ansmission Owner (Note 4)		Transmission	100%	\$	-
6	PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%	\$	-
7	PJM Transitional Market Expansion (Note 1)			Transmission	100%	\$	-
8	Professional Services (Note 3)			Transmission	100%	\$	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			Transmission	100%	\$	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%	\$	-
11	Affiliate Credits			Wages and Salaries	#DIV/0!	#DIV/0!	
11 a	Miscellaneous Credits (Attachment 5)			Various		#DIV/0!	
12	Gross Revenue Credits	(Sum Lines 2-11)	\$ -			#DIV/0!	
13	Less line 18g		\$ -	Transmission	100%	\$	-
14	Total Revenue Credits					#DIV/0!	

Allocation

Revenue Adjustment to determine Revenue Credit

15

Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

17	
	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.
18b	Costs associated with revenues in line 18a

- 18
- 18c Net Revenues (18a 18b)
- 18d 50% Share of Net Revenues (18c / 2)
- 18e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- Net Revenue Credit (18d + 18e)
- 18g Line 18f less line 18a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 20 Amount offset in line 4 above
- 21 Total Account 454, 456 and 456.1
- Note 4: SECA revenues booked in Account 447.

Attachment 5 - Cost Support

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in R			(Line 127 + Line 138)	
В	100 Basis Point increase in ROE	CC3		(Ellie 127 + Ellie 136)	1.00%
Return Calc	ulation				
59	Rate Base			(Line 39 + 58)	-
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	0
101	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	0
102	Long Term Interest			"(Line 100 - line 101)"	0
103	Preferred Dividends		enter positive	p118.29c	
	Common Stock		•	•	
104	Proprietary Capital			p112.16c	0
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	0
107	Common Stock			(Sum Lines 104 to 106)	0
	Capitalization			,	
108	Long Term Debt			p112.17c through 21c	0
109	Less Loss on Reacquired Debt		enter negative	p111.81c	0
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1	0
112	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
113	Total Long Term Debt		_	(Sum Lines 108 to 112)	0
114	Preferred Stock			p112.3c	0
115	Common Stock			(Line 107)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
117	Debt %	(Note Q from Appendix A)	Total Long Term Debt	(Line 113 / 116)	0%
118	Preferred %	(Note Q from Appendix A)	Preferred Stock	(Line 114 / 116)	0%
119	Common %	(Note Q from Appendix A)	Common Stock	(Line 115 / 116)	0%
120	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0000
121	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.0100
123	Weighted Cost of Debt	•	Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0000
124	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0000
126	Total Return (R)			(Sum Lines 123 to 125)	0.0000
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	0

	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H-1A)		
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-1A)		
130	p	(percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT *			
131	T	p)} =			
132a	T/ (1-T)				
132b	Tax Gross-Up Factor	1*1/(1-T)			
133 134	ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor		(Note V from ATT H-1A) enter negative	Attachment 1A - ADIT (Line 132b)	
135	ITC Adjustment Allocated to Transmission Other Income Tax Adjustment			[Line 133 *134 *135]	
	Tax Adjustment for AFUDC Equity Component of				
136a	Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes		(Note T from ATT H-1A)	Attachment 5, Line 136a	
136b	(Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes		(Note T from ATT H-1A)	Attachment 5, Line 136b	
136c	(State) - Transmission Component Amortization of Other Flow-Through Items -		(Note T from ATT H-1A)	Attachment 5, Line 136c	
136d	Transmission Component Other Income Tax Adjustments - Expense /		(Note T from ATT H-1A)	Attachment 5, Line 136d (Line 136a+136b + 136c +	
136e	(Benefit)			136d)	
136f	Tax Gross-Up Factor			(Line 132b)	

136g	Other Income Tax Adjustment		(Line 136f*136e)	
137 138	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1- (WCLTD/R)) =	[Line 132a * 127 * (1-(123 / 126))] (Line 135 + 136g + 137)	
			(======================================	

Atlantic City Electric Company Attachment 5 - Cost Support

Electric / Non-	lectric Cost	Suppor	t
-----------------	--------------	--------	---

	Tie / I (on electric Cost Support			Form 1	Electric	Non-electric	
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and I	nstructions	Amount	Portion	Portion	Details
	Plant Allocation Factors						
10	Accumulated Intangible Amortization	(Note A)	p200.21c				
11	Accumulated Common Amortization - Electric	(Note A)	p356				
	Accumulated Common Plant Depreciation -						
12	Electric	(Note A)	p356				
	Plant In Service						
		(Notes A &					
24	Common Plant (Electric Only)	B)	p356				
	Accumulated Deferred Income Taxes						
	Accumulated Investment Tax Credit Account	(Notes A &					
41	No. 255	I)	p266.h				
	Materials and Supplies						
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c				
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land) (Note C) p214				
					1
					2
					3
					4
					5

CWIP & Expensed Lease Worksheet

	Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #s and Ir	ıstructions	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	(Note B)	p207.104g				
	Plant In Service						
19	Transmission Plant In Service	(Note B)	p207.58.g				
		(Notes A &					
24	Common Plant (Electric Only)	B)	p356				
	Accumulated Depreciation		_				
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c				

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes	, Form 1 Page #s and Instructions	Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses				
73 Less EPRI Dues	(Note D) p352-353			

Regulatory	Expense	Related to	Transmission	Cost Support

					Transmission	Non-transmission	
Attac	chment A Line #s, Descriptions, Notes, Form 1 Page #s and Ins	tructions		Form 1 Amount	Related	Related	Details
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b				
	Directly Assigned A&G						
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b				

Safety Related Advertising Cost Support

Safety Ren	ateu Auvertising Cost Support						
Attachmer	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction	ons		Form 1 Amount	Safety Related	Non-safety Related	Details
Dire	ctly Assigned A&G						
81	General Advertising Exp Account 930.1	(Note F)	p323. 162 191b				

MultiState Workpaper

Mulistate Workpaper						
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates						Enter Calculation
SIT=State Income Tax Rate or						
129 Composite (Note I) ()						

Education and Out Reach Cost Support

		Education &		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Outreach	Other	Details
Directly Assigned A&G				
78 General Advertising Exp Account 930.1 (Note K) p323.162 191b	-	0	-	-

Exclude	d Plant Cost Support			
Attachn	ent A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions	Excluded Transmission Facilities	Description of the Facilities
	•			•
Adjustn	ent to Remove Revenue Requirements Associated w	th Excluded Transmission Facilities		
149	Excluded Transmission Facilities	(Note M) Attachment 5		
	Instructions:		Enter \$	
	Remove all investment below 69 kV or generator ste	p up transformers included in transmission plant in service		
1	that			
	are not a result of the RTEP Process			
		a substation with investment of 69 kV and higher as well as		
2	· · · · · · · · · · · · · · · · · · ·		Or	
	the following formula will be used:	Example	Enter \$	
A	Total investment in substation	1,000,000		
_	Identifiable investment in Transmission (provide	****		
E	1 1 /	500,000		
	Identifiable investment in Distribution (provide	400,000		
	workpapers)	400,000		
	Amount to be excluded $(A \times (C / (B + C)))$	444,444		
				Add more lines if
				necessary

Outstanding Network Credits Cost Support

				Outstanding Network	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Inst	tructions		Credits	Description of the Credits
	Network Credits			Enter \$	
55	Outstanding Network Credits	(Note N)	From PJM		
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM		
	•			Add	I more lines if necessary

Transmission Related Account 242 Reserves Attachment A Line #s, 4 Transmission Related 4 Account Reserves n 1 L 1 t o a - c b R a o a e t r-R i **Current and Long-Term Portions** a o el o recorded in FERC Accounts (242, E at n t n 232, 253, 228.1, 228.2, 228.3, & e (n 228.4) and the accrued portions d P A d L A 0 R 1 m R a m % d 1 of below items that have not yet 0 3 been transferred to trusts, eaoe bo T f M escrow accounts or restricted Y o accounts, but are still in general e n accounts as of year-end and a t therefore available to Company. $v \quad 1 \quad A \quad v \quad 1 \quad A$ N D A e 1 1 p O o e v s o 1 s o 1 A c o A A t c v c e r n r M A $u \quad e \quad t \quad e \quad e \quad r$ m a c m a c Y u u a p J J g m o m m a e a a r r M u u u b b b b g u o t u o t arr cianls e e e e n r e n r e o eD D D D D ΙI VV V V 0 0 0 0 0 Attach V ment Transmission Related Account Reserves Monthly Balance

Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

Prepayments

D
e c e m E E b n e d r of P S Y r F e e ea ea i J e e ea ea e i J e e ea ea e i J e e C N D loc r n r M A u e t o ec Al ati Y u u a p J J g m o ve e lo on e a a r r M u u u b b m m ca Fa a r r c i a n l s e e b b to ct r y y h l y e y t r r er er r or
#D La IV/ bo 0! r Prepaid Pension is #D La IV/ bo IV/ bo account 186 (see FERC
0! r Form 1 page 233). # # # # # # # # # # # # A A A A A A A

Extraordinary Property Loss

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and In	Amount	Number of years	Amortization	w/ interest		
61	Less extraordinary property loss	Attachment 5	\$				
62	Plus amortized extraordinary property loss	Attachment 5			#DIV/0!	#DIV/0!	

Interest on Outstanding Network Credits Cost Support

Interes	st on Outstanding Network Credits Cost Support			
	Attachment A Line #s, Descriptions, N	otes, Form 1 Page #s and Instructions	Interest on Network Credits	Description of the Interest on the Credits
	Revenue Credits & Interest on Network Credit	is		
155	Interest on Network Credits	(Note N) PJM Data		General Description of the Credits
			Enter \$	
			Add mor	re lines if necessary

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation	
--	--------	---------------------------------	--

Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515				
PJM Load Cost Support				
Attachment A Line #s, Descriptions, Notes, Form 1 Page	e #s and Instructions	1 CP Peak	Descripti	on & PJM Documentation
Network Zonal Service Rate				
173 1 CP Peak	(Note L) PJM Data			
Statements BG/BH (Present and Proposed Revenues)	·		·	· · · · · · · · · · · · · · · · · · ·
Customer Billing Determinants	Current Rate Proposed Rate	Current Revenues	Pro	posed Revenues Change in Revenues
Total				
Depreciation & Amortization - Cost Support				
	· ·	N o		
		n		
		M e		
		M r e g		
		r e		
		g r A e R		
		m r e o C I		
		u o a		
		n s t t t e		
Attachment A Line #s, Description	ons and Notes	s s d		
8 6 Transmission Depreciation Expense				
8 General Depreciation				
8				
8 Intangible Amortization 9				
2 Common Depreciation - Electric Only 9				
3 Common Amortization - Electric Only				
PBOP Expense in FERC 926				
Attachment A Line tto December Notes Form & David to Line	Total A&G	PBOP in Account 926 FERC 926	PBOP in FERC 926	Explnation of change in PBOP in FERC 926
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruc	tions Form 1 Amount	Form 1 Amount current rate year	prior rate year	
Total: p.323.197.b 68 Total A&G Account 926: p.323.187.b and c				

Other Income Tax Adjustments			
	Transmission	•	
	Depreciation	Tax Rate from	Amount to

Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	-	Tax Rate from Attachment H-1A, Line 131	_	Attachment H-1A, Line 136e
136 a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission	Instr. 1, 2, 3 below	\$	х		=	
136 b 136 c 136 d 136 e	Component Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 4 below Instr. 4 below Instr. 5 below					
Instr. #s Inst. 1	Instructions Transmission Depreciation Expense is the gross cumulative amount based upon tax reconstruction and the gross plant attributable to the transmission function multiplied to the grose of the effective date in Docket No ER19-5 et al., and at least every five years thereafter, ACE will file an FPA sproceeding to revise its depreciation rates (unless the company has otherwise submitted 205 rate filing that addresses its depreciation rates in the prior five years).	tiplied by the e of the Settlement Section 205 rate					
Inst. 2 Inst. 3	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant as "AFUDC-Equity" category reflects the nondeductible component of depreciation expense capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).						
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-meas in the Company's books of account, resulting in deficient or (excess) accumulated defer (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be barecords and calculated in the calendar year in which the deficient or (excess) amount was recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization, Colu Line 60 for additional information and support for the current year amortization. The current amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 41	red income taxes ased upon tax as measured and mn F, Line 31 and ent year					
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and savings resulting from temporary differences between the amount of Other Flow-Through past regulatory agencies required certain federal and state income tax savings resulting differences between the amount of taxes computed for ratemaking purposes and taxes of actual current federal income tax liability to be immediately "flowed through" rates for cer "flow-through" savings were accounted for in deferred tax balances, based on the expect understanding that while tax savings would be immediately flowed through to ratepayers expense incurred when the temporary differences reverse would be recovered from ratep "Amortization of Other Flow-Through Items" represents the transmission portion of tax expenses.	h Items - In the from temporary on the amount of tain assets. The tation and , the flow-through payers. The					

the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed period.

Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense

Attachment 5a - Allocations of Costs to Affiliates

Attachment 5b - Allocations of EBSC Costs to Affiliates

Attachment 6 True-Up Revenue Requirement Worksheet Atlantic City Electric Company

	(1)	(2)	(3)	(4)
Line No.		Attachment H-1A Page, Line, Col.	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	-	
2	Net Transmission Plant - Total	Attach 9, line 16, column i	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-1A, line 85	#DIV/0!	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H-1A,plus 91plus line 96	#DIV/0!	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	#DIV/0!	#DIV/0!
_	TAXES OTHER THAN INCOME TAXES		UP 77 7/0 L	
7	Total Other Taxes	Attach H-1A, line 99	#DIV/0!	(IDW 1/01
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	#DIV/0!	#DIV/0!
9	Less Revenue Credits (Enter As Negative)	Attach H-1A, line 154	-	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		#DIV/0!
	INCOME TAXES			
12	Total Income Taxes	Attach H-1A, line 138	#DIV/0!	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
	DETUDNI			
14	RETURN Return on Rate Base	Attach H-1A, line 145	#DIV/0!	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	#DI V/U:	
13	Ainual Anocation ractor for Return on Rate Dase	(fine 14 divided by fine 2 coi 3)	-	-
16	Annual Allocation Factor for Return	Sum of line 13 and 15	-	-

Attachment 6 True-Up Revenue Requirement Worksheet Atlantic City Electric Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/A mortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	Adjustmen	Net Rev Reg
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a	All revenue requirements excluding projects and adjustments	s N/A		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17b				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17c				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17d				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17e				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17f				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17g				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17h				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17i				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17j				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17k				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
171				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17m				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17n				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17o				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17p				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17q				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17r 17s															
17t 17u															
17v															1
17w 17x															

17y												
								-	_	-		
18	Annual Totals -	#I	DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!		_	#DIV/0!	#DIV/0!	#DIV/0!

Note

Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

 Gross plant does not include Unamortized

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

Attachment 6A True-Up Atlantic City Electric Company

			Revenue Require	ement Projected		Actual Revenue									
1	Rate Year being Trued-Up		For Rat	e Year	Revenue Received ³	Requirement	Annual True-Up Calc	ulation							
2	A	В	С	D	E	F	G	Н	I	J					
				% of	D.	A 1			T						
			Projected	Total	Revenue	Actual	Net		Interest	Total					
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	True-Up (G) + (H)					
	All True-Up Items	PJM Project Number	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment ⁵	(Expense) ⁴	+ (I)					
3	All revenue requirements excluding projects and adjustments	N/A													
3a	adjustments	1771													
3b 3c															
3d															
3e 3f															
3g															
3h 3i															
3j															
3k 31															
3m															
3n 3o															
3p															
3q 3r															
21															
4	Total Annual Revenue Requirements (Note A)		-	_	-	-	-		-	-					
	•					Monthly Interest Rate									
						Interest Income (Expense)									

Notes:

- 1) From Attachment 1, line 15, col. 14 for the projection for the Rate Year.
- 2) From Attachment 1, line 15, col. 14 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

 Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Attachment 6A True-Up Atlantic City Electric Company

Prior Period Adjustments

	(a)	(b)	(c)	(d)			
	Prior Period Adjustments	Amount	Interest	Total			
	(Note B)	In Dollars	Note B	Col. (b) + Col. (c)			
5	-	-	-	-			
6	TO calculates NITS revenues, net of true-ups, received	in calendar Year 1 (e.g., 2018)					
	, , , , , , , , , , , , , , , , , , , ,						
7		(A)	(B)	(C) = (A) - (B)			
8		PJM Billed Revenue Received	True-up	Amount (net of true-ups)			
9	Jan-May (Year 1)		•				
10	June-Dec (Year 1)		-				

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

11

Notes: A For each project or Attachment H-1A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-1A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-1A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G), (H), and (I).

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

Atlantic City Electric Company Attachment 6B – True-Up Interest Rate

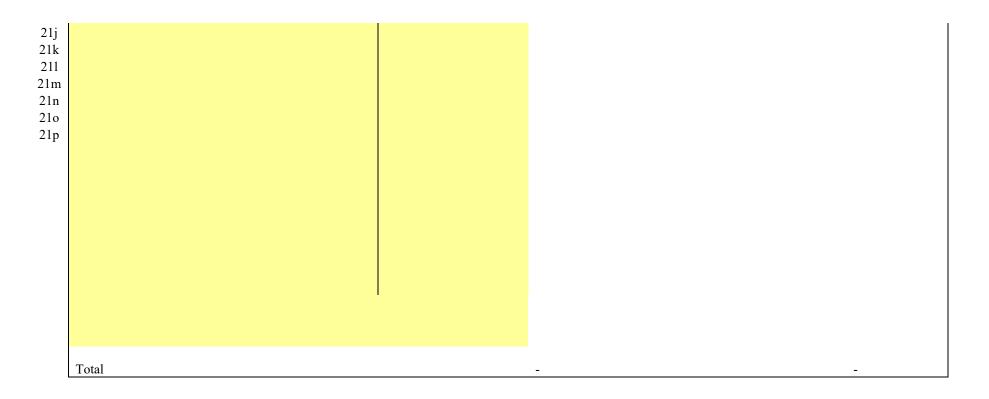
[A]

FERC Monthly Month (Note A) Interest Rate January 2 February 3 March April 5 May 6 June July 8 August 9 September 10 October 11 November 12 December 13 January 14 February 15 March 16 April 17 May Average of lines 1-17 above #DIV/0!

Note A:

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

19 Year 20 A В \mathbf{C} D E F RTO Project Number or Zonal Project Name Amount 17 Months Monthly Interest Rate Interest Col. C x Col D Attachment 6A, Col. G + Col H Line 18 above x Col E 21 21a 21b 21c 21d 21e 21f 21g 21h 21i



Attachment 7 - Transmission Enhancement Charge Worksheet

					Attachment 7 - T	Transmission E	Enhancement Charge	e Worksheet													
1	New Plant Carrying																				
2	Fixed Charge Rate		CIAC																		
3		Formula Line		Mar Dlane	. C																
4	A B	160 167			Carrying Charge		Point in ROE witho	out Donrosistion													
6	C	107		Line B les	ess Line A	per 100 Basis	Foliit iii KOE witho	out Depreciation													
7	FCR if a CIAC			Zine Dies	S Line II																
8	D	161		Net Plant	. Carrying Charge	without Depre	eciation, Return, nor	Income Taxes													
9	The FCR resulting					_															
10	Therefore actual re	evenues collecte	ed in a year do no	ot change base	d on cost data fo	or subsequent	years														
	The ROE is 10.	.5% which is	ncludes a bas	e ROE of 1	.0.0% ROE pe	er FERC of	rder in Docket	No. EL13-48	8 and a 50 b	oasis point F	RTO membership ad	der as authorized b	y FERC: pro	ovided, that the projects	identified in Docket N	os. ER08-686 a	nd ER08-142	23 have been	n		
11	awarded an add	litional 150	basis point ac	der and, the	us, their ROF	E is 12.0%.															
	Details		1		nt In Service			Other Plant in	n Service			N	IAPP CWIP			MAPP In Servi	ce				
"Yes" if a project under PJM OAT	T																				
12 Schedule 12, otherwise "No"	Schedule 12	(Yes or No)																			
13 Useful life of project	Life																				
"Yes" if the customer has paid a																					
lump sum payment in the amount the investment on line 18,	of																				
14 Otherwise "No"	CIAC	(Yes or No)																			
15 Input the allowed ROE Incentive	Increased ROE (Bas																				
From line 4 above if "No" on line		,																			
14 and From line 8 above if "Yes'																					
on line 14	Base FCR		1																		
Line 6 times line 15 divided by 10																					
17 basis points Columns A, B or C from	Project			may ba wa	eighted average of	f amall															
18 Attachment 6	Investment			projects	agined average of	1 Siliali															
19 Line 18 divided by line 13	Annual Depreciation	n Exp		projects																	
From Columns H, I or J from	Month In Service or																				
20 Attachment 6	CWIP																				
				Depreciati				Depreciatio													
21	D. ECD	Invest Yr	Beginning	n	Ending	Revenue	Beginning	n	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	on Ending	Revenue	Total	Incentive Charged	Revenue Credit
21 22	Base FCR W Increased ROE	2008 2008	-		-	-	-	-	-	-	=		-	-	-	-	-	-	\$ -	s -	\$ -
23	Base FCR	2009				-	_	-	-	_	I .				_	-		-	\$ -	\$ -	\$ -
24	W Increased ROE	2009	_			-	-	-	-	-	-			-	-	-		-	\$ -	s -	Ψ
25	Base FCR	2010	-			-	-	-	-	-	-			-	-	-		-	\$ -	•	\$ -
26	W Increased ROE	2010	-			-	-	-	-	-	-			-	-	-		-	\$ -	\$ -	
27	Base FCR	2011	-			-	-	-	-	-	-			-	-	-		-	\$ -		\$ -
28	W Increased ROE Base FCR	2011 2012	-			-	-	-	-	-	-			-	-	-	-	-	S -	\$ -	\$ -
30	W Increased ROE	2012	1 :			-	_	-		-	_			-	Ī.	-			s -	s -	5 -
31	Base FCR	2013	_			-	_	_	_	_	_			-	-	-		_	\$ -	\$	\$ -
32	W Increased ROE	2013	-			-	-	-	-	-	-			-	-	-		-	\$ -	\$ -	
33	Base FCR	2014	-			-	-	-	-	-	-			-	-	-		-	\$ -		\$ -
34	W Increased ROE	2014	-			-	-	-	-	-	-		-	-	-	-		-	\$ -	\$ -	Ф
35	Base FCR W Increased ROE	2015 2015	-			-	-	-	-	-	-		-	-	-	-	-	-	\$ - \$ -	\$	\$ -
37	Base FCR	2016				-	-	-	-	-	_				-	-		-	\$ -	3 -	\$ -
38	W Increased ROE	2016	_			-	-	-	-	-	-			-	-	-		-	\$ -	s -	Ψ
39	Base FCR	2017	-			-	-	-	-	-	-				-	-		-	\$ -		\$ -
40	W Increased ROE	2017	-			-	-	-	-	-	-				- [-		-	\$ -	\$ -	_
41	Base FCR W Increased ROE	2018	-			-	-	-	-	-	-		-	-	- [-		-	\$ -	S -	\$ -
43	Base FCR	2018 2019				-	-	-	-	-	_		-	•	_	-		-	S -		\$ -
44	W Increased ROE	2019	1 -			-	_	-	-	-]		- :		-	-		-	\$ -	\$ -	4
45	Base FCR	2020	-			-	-	-	-	-	-			-	-	-		-	\$ -	•	\$ -
46	W Increased ROE	2020	-			-	-	-	-	-	-		-	-	-	-		-	\$ -	\$ -	
47	Base FCR	2021	-			-	-	-	-	-	-		-	-	-	-		-	\$ -		\$ -
48	W Increased ROE Base FCR	2021 2022	-		-	-	-	-	-	-	-		-	-	-	-	-	-	S -	\$ -	\$ -
50	W Increased ROE	2022				-	-	-	-	-	_				-	-		-	\$ -	s -	φ -
51	Base FCR	2023	_			-	_	_	_	_	_			-	-	-		_	\$ -		\$ -
52	W Increased ROE	2023	-			-	-	-	-	-	-			-	-	-		-	\$ -	\$ -	
53	Base FCR	2024	-			-	-	-	-	-	-			•	-	-		-	\$ -		\$ -
54	W Increased ROE	2024	-			-	-	-	-	-	-				-	-		-	\$ -	\$ -	Ф
55	Base FCR	2025	1 -			-	-	-	-	-	-				- [-	-	-	\$ -	6	\$ -
50 57	W Increased ROE Base FCR	2025 2026	_			-	-	-	-	-	_		-	•	-	-		-	s -	3 -	\$ -
58	W Increased ROE	2026	1 -			-	_	-	-	-] -		-	-	-	-		-	\$ -	s -	Ψ
59	Base FCR	2027	-			-	-	-	-	-	-				-	-		-	\$ -	•	\$ -
60	W Increased ROE	2027	-			-	-	-	-	-	-				-	-		-	\$ -	\$ -	
61	1			••••	••••			••••	••••			••••		••••	••••	••••		••••			\$ -
62	1				••••					••••		••••	••••	••••		••••	••••			\$ -	

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	Y W Y	Long Term Interest Less LTD Interest on Securitization Bonds	
101	Long Term Interest Less LTD Interest on Security		
112	Capitalization Less LTD on Securitization	Bonds	
Calculation of the above Securitization Adjustments			

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

	(Note G)	Gross Plant In	Service		Accumula	ted Depreciation	I	Accumula	ted Amortization	N	et Plant In Ser	vice
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	Attachment H- 1A, Line No:	19	23	24	30	31	12	10	11			
	171, Ellie 110.	17	23	21	30	31	12	10	11			
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note E)	207.99.g minus 207.98.g for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note E)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Year											
2	January											
3	February											
4	March											
5	April											
6	May											
7	June											
8	July											
9	August											
10	September											
11	October											
12	November											
13	December Average of the 13 Monthly Balances											
14	(Attachment 9A)											
	Less Merger Cost to Achieve											
15	(Attachment 10) Average of the 13 Monthly											
	Balances Less Merger Cost to											
16	Achieve											

Atlantic City Electric Company Attachment 9 – Rate Base Worksheet

Adjustments to Rate Base

Line No	Month	CWIP CWIP in	PHFU	Materials &	Undistributed		Unamortized Regulatory Asset	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Taxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
	(a)	Rate Base	Held for Future Use	Supplies	Stores Expense	Prepayments	(g)	(i)	(;)	(1a)	(I)
	Attachment H-	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(j)	(k)	(1)
	1A, Line No:	43a	28	49 227.8. c + 227.5.c (See Att H-1A	47	45					
		(AL D.)	214 for end of year,	Note AA) for end of year, records for							A
	December Prior	(Note B)	records for other months	other months	for other months	(Notes F)	(Notes A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	Year	-	-		-		-				
18	January	-	-		-		-				
19	February	-	-		-		-				
20	March	-	-		-		-				
21	April	-	-		-		-				
22	May	-	-		-		-				
23	June	-	-		-		-				
24	July	-	-		-		-				
25	August	-	-		-		-				
26	September	-	-		-		-				
27	October	-	-		-		-				
28		-	-		-		-				
29 30	December Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	-	-	_	-	-	-			

Atlantic City Electric Company Attachment 9 - Rate Base Worksheet

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

 Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base;
- B (ii) the CWIP balance ineligible for inclusion in rate base; and
 (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other months.
- G In the true-up calculation, actual monthly balance records are used.

Atlantic City Electric Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

	(Note A)		Gross Plant In Service	e		Ass	set Retirement Obligation	ns		Gross Pl	lant in Service Less	Asset Retirement O	bligations
Line No	Month (a) Attachment H-1A, Line No:	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General (l)	Common (m)
		p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1	December Prior Year					-				-	-	-	-
2	January					-				-	-	-	-
3	February					-				-	-	-	-
4	March					-				-	-	-	-
5	April					-				-	-	-	-
6	May					-				-	_	_	_
7	June					_				_	-	_	_
8	July					_				_	_	_	_
9	August												
						-						-	-
10	September					-				-	-	- -	-
11	October					-				-	-	-	-
12	November					-				-	-	-	-
13	December					-				-	-	-	-
14	Average of the 13 Monthly Balances		-	-	-	-	-	-	-	-	-	-	

Atlantic City Electric Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

			Accumulated Depreciation				Asset Re	tirement Obligations		Accumulate	ed Denreciation	Less Asset Retire	ment Obligations
Line			eccumulated Depreciation			Total Plant in	Asset Ne	thement Obligations		Total Plant	ed Depreciation	Less Asset Retire	ment Obligations
No	Month	Total Plant in Service	Transmission	General	Common	Service	Transmission	General	Common	in Service	Transmission	General	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)
	Attachment H-1A, Line No:												
		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
15	December Prior Year					-				-	-	-	-
16	January					-				-	-	-	-
17	February					-				-	-	-	-
18	March					-				-	-	-	-
19	April					-				-	-	-	-
20	May					-				-	-	-	-
21	June					-				-	-	-	-
22	July					-				-	-	-	-
23	August					-				-	-	-	-
24	September					-				-	-	-	-
25	October					-				-	-	-	-
26	November					-				-	-	-	-
27	December Average of the					-				-	-	-	-
28	13 Monthly Balances		-	-	-	-	-	-	-	-	-	-	

Atlantic City Electric Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

			Accumulated Depreciation	& Amortization Less Asset Retirement	Obligations		
Line No	Month (a) Attachment H-1A,	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	Line No:	9	30	31	32	12	11
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year					-	-
30	January					-	-
31	February					-	-
32	March					-	-
33	April					-	-
34	May					-	-
35	June					-	-
36	July					-	-
37	August					-	-
38	September					-	-
39	October					-	-
40	November					-	-
41	December					-	-
42	Average of the 13 Monthly Balances					-	-

Note:

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

Atlantic City Electric Company Attachment 10 – Merger Costs

O&M Cost To Achieve Total Allocation to Trans. Total 1 Transmission O&M A&G 4 Total Total Total Total Total Total Allocation to Trans. Total Total <td rowspa<="" th=""></td>	
Transmission O&M A&G Total Depreciation & Amortization Expense Cost To Achieve FERC Account General Plant Total Total Total Total Allocation to Trans. Total	
A&G Total Depreciation & Amortization Expense Cost To Achieve FERC Account Total Allocation to Trans. Total Total Total Total Intangible Plant Total Capital Cost To Achieve included in the General and Intangible Plant Cross Plant December Prior Year January February Agrich April March April May June June July July August September	
Total Depreciation & Amortization Expense Cost To Achieve FERC Account Total General Plant Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Gross Plant December Prior Year January February March April May June June July August August September	
Depreciation & Amortization Expense Cost To Achieve FERC Account Total Allocation to Trans. Total Allocation to Trans. Total T	
FERC Account Total Allocation to Trans. Total FERC Account Total Allocation to Trans. Total FERC Account General Plant FINAL TOTAL Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Foross Plant Coross Plant Total April May March April May May May May May May May Ma	
FERC Account General Plant General Plant Total Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Cross Plant Capital Cost To Achieve included in the General and Intangible Plant Cross Plant Capital Cost To Achieve included in the General and Intangible Plant Cross Plant Capital Cost To Achieve included in the General and Intangible Plant Cross Plant Capital Cost To Achieve included in the General and Intangible Plant Cross Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General and Intangible Plant Capital Cost To Achieve included in the General Achieve included in the General Capital Cost To Achieve included in the General Capital	
General Plant Intangible Plant Intangible Plant Intangible Plant Intangible Plant Intangible Plant Intangible Plant General Intangible Plant Gross Plant Total Intangible Plant Total Intangible Plant Intangible Pla	
Total Capital Cost To Achieve included in the General and Intangible Plant Gross Plant December Prior Year January February March April May June July August September	
Capital Cost To Achieve included in the General and Intangible Plant Gross Plant December Prior Year January February March April May June July August September	
Capital Cost To Achieve included in the General and Intangible Plant Gross Plant December Prior Year January February March April May June July August September	
Gross PlantTotal12December Prior Year	
Gross PlantTotal12December Prior Year	
December Prior Year January February March April May June July August September	
13 January 14 February 15 March 16 April 17 May 18 June 19 July 20 August 21 September	
14 February 15 March 16 April 17 May 18 June 19 July 20 August 21 September	
15 March 16 April 17 May 18 June 19 July 20 August 21 September	
16 April 17 May 18 June 19 July 20 August 21 September	
17 May 18 June 19 July 20 August 21 September	
18 June 19 July 20 August 21 September	
19 July 20 August 21 September	
20 August 21 September	
21 September	
22 October	
22 October	
23 November	
24 December	
25 Average	
Accumulated Depreciation General Intangible Total	
26 December Prior Year	
27 January	
28 February	
29 March	
30 April	
31 May	
32 June	
33 July	
34 August	
35 September	
36 October	
37 November	
38 December	
39 Average	

Atlantic City Electric Company Attachment 10 – Merger Costs

	(a) Net Plant = Gross Plant Minu	(c) s Accumulated D	(d) Depreciation	(e) n from above	()		(x) Total
40	December Prior Year	-	-	-	-	\$	-
41	January	-	-	-	-	\$	-
42	February	-	-	-	-	\$	-
43	March	-	-	-	-	\$	-
44	April	-	-	-	-	\$	-
45	May	-	-	-	-	\$	-
46	June	-	-	-	-	\$	-
47	July	-	-	-	_	\$	-
48	August	-	-	-	_	\$	-
49	September	-	-	-	-	\$	-
50	October	_	-	-	-	\$	-
51	November	_	-	-	-	\$	-
52	December	_	-	_	-	\$	-
53	Average	_	_	_	_		_
	Depreciation (Monthly Chang Depreciation from above)	ge of Accumulate	d				Total
54	January	-				\$	-
55	February	-				\$	-
56	March	-				\$	-
57	April	-				\$	-
58	May	-				\$	-
59	June	-				\$	-
60	July	-				\$	-
61	August	-				\$	-
62	September October	-				\$	=
63 64	November November	-				\$	-
65	December	-				\$ \$	-
66	Total	_				\$	<u>-</u>
00	10141	_				φ	-

Atlantic City Electric Company Attachment 10 – Merger Costs

	(a)	(b)
	Capital Cost To Achieve included in Total Electric Plant in Service	
67	December Prior Year	
68	January	
69	February	
70	March	
71	April	
72	May	
73	June	
74	July	
75	August	
76	September	
77	October	
78	November	
79	December	
80	Average	

Atlantic City Electric Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Directly A	Assigned
1	Operation, Supervision & Engineering	560.0	\$ -		\$	-
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	-		\$	-
4	Load Dispatch-Trans Svc & Scheduling	561.3	-		\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4	-		\$	-
6	Reliability Planning & Standards Devel	561.5	-		\$	-
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	-		\$	-
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	-		\$	-
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	-		\$	-
17	Maintenance of Structures	569.0	-		\$	-
18	Maintenance of Computer Hardware	569.1			\$	-
19	Maintenance of Computer Software	569.2	-		\$	-
20	Maintenance of Communication Equipment	569.3			\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4			\$	-
22	Maintenance of Station Equipment	570.0	-		\$	-
23	Maintenance of Overhead Lines	571.0	-		\$	-
24	Maintenance of Underground Lines	572.0	-		\$	-
25	Maintenance of Misc Transmission Plant	573.0	\$ -		\$	
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ -	\$ -	\$	

Transmission O&M Total -

Atlantic City Electric Company Attachment 11B - A&G Workpaper

			323.181.b to 323.196.b	(0)	(6)	(4)		(6)
		-	Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Direc	etly Assigned
1	Administrative and General Salaries	920.0	\$ -	\$ -			\$	-
2	Office Supplies and Expenses	921.0	-	-				-
3	Administrative Expenses Transferred-Credit	922.0	-	-				-
4	Outside Service Employed	923.0	-	-				-
5	Property Insurance	924.0	-	-				-
6	Injuries and Damages	925.0	-	-				-
7	Employee Pensions and Benefits	926.0	-	-				-
8	Franchise Requirements	927.0	-	-				-
9	Regulatory Commission Expenses	928.0	-	-				-
10	Duplicate Charges-Credit	929.0	-	-				-
11	General Advertising Expenses	930.1	-					-
12	Miscellaneous General Expenses	930.2	-	-				-
13	Rents	931.0	-	-				-
14	Maintenance of General Plant	935	\$ -	\$ -			\$	-
15	Administrative & General - Total (Sum of lines 1-14)	-	\$ -	\$ -	\$ -	\$ -	\$	-
16			Allocation Factor	0.00%	0.00%	0.00%	6	100.00%
17			Transmission A&G ¹	<u>-</u>	_	-		-
18			1.55			Total	2	\$0

(a)

(b)

(c)

(e)

(d)

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

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

Atlantic City Electric Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350	Land and Land Rights	
352	Structures and Improvements	
353	Station Equipment	
354	Towers and Fixtures	
355	Poles and Fixtures	
356	Overhead Conductors and Devices	
357	Underground Conduit	
358	Underground Conductors and Devices	
359	Roads and Trails	
	Electric General	
390	Structures and Improvements	
390.1	Structures and Improvements	
390.2	Structures and Improvements	
390.3	Structures and Improvements	
391.3	Office Furniture and Equipment	
391.1	Office Furniture and Equipment	
391.1A	Office Furniture and Equipment	
392	Transportaion Equipment	
392.1	Transportaion Equipment	
393	Stores Equipment	
394	Tools, Shop, Garage Equipment	
394.1	Tools, Shop, Garage Equipment	
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1	Communication Equipment	
397.2	Communication Equipment	
398.1	Miscellaneous Equipment	

	Electric Intangible
302	Franchises and Consents
303	Miscellaneous Intangible Plant
303.1	2-year plant
303.2	3-year plant
303.3	4-year plant
303.4	5-year plant
303.5	7-year plant
303.6	10-year plant
303.7	12-year plant
303.8	15-year plant
Note:	Depreciation and amortization rates as approved by FERC in Docket #
	=

Attachment B

Redlined and clean versions of the revised Formula Rate Tariff for Delmarva Power & Light Company

Redlined version of the revised Formula Rate Tariff for Delmarva Power & Light Company

ATTACHMENT H-3D

e Appendix A	Notes	FERC Form 1 Page # or Instruction
are input cells	Notes	FERC FORM 1 Page # or instruction
Wages & Salary Allocation Factor		
<u>Direct</u> Transmission Wages Expense		p354.21b
Exelon Business Services Company Transmission Wages Expense		p354 footnote
PHI Service Company Transmission Wages Expense		p354 footnote
Total Transmission Wages Expense		(Line 1+1a+1b)
Total <u>Direct</u> Wages Expense <u>Total Exelon Business Services Company Wages Expense</u>		p354.28b
Total Extend Business Services Company Wages Expense Total PHI Service Company Wages Expense		p354 footnote p354 footnote
Total Wages Expense		(<u>Line 2+2a+2b</u>)
Less <u>Direct</u> A&G Wages Expense		p354.27b
Less Exelon Business Services Company A&G Expense		p354 footnote
Less PHI Service Company A&G Expense		p354 footnote
Total State of the		(Line 2 <u>c</u> — 3 <u>-3a-3b</u>)
Wages & Salary Allocator		(Line 1 <u>c</u> / 4)
Plant Allocation Factors		
Electric Plant in Service	(Note B)	p207.104g(See Attachment 9A, line 14, column j)
Less Merger Costs to Achieve		Attachment 10, line 80, column b
Common Plant In Service - Electric		(Line 24-24a)
Total Plant In Service Accumulated Depreciation (Total Electric Plant)		(Sum Lines 6 - 6a & 7)
Accumulated Depredation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42,column b)
Less Merger Costs to Achieve		Attachment 10, line 39, column b
Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
Less Merger Costs to Achieve	()	Attachment 9, line 15, column h
Accumulated Common Amortization - Electric	(Note A)	p356(See Attachment 9, line 14, column i)
Less Merger Costs to Achieve	21.1.2	Attachment 9, line 15, column i
Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)
Less Merger Costs to Achieve		Attachment 9, line 15, column q
Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)
Net Plant		(Line 8 - 13)
Transmission Gross Plant		(Line 29 - Line 28)
Gross Plant Allocator		(Line 15 / 8)
Transmission Net Plant		(Line 39 - Line 28)
Net Plant Allocator		(Line 17 / 14)
tions		
Plant In Service	41.1.5	007.50 (0 A) 10 10 11 11
Transmission Plant In Service	(Note B)	p207.58.g(See Attachment 9, line 14, column b)
Less Merger Costs to Achieve		Attachment 9, line 15, column b
This line Intentionally Left Blank		Attachment 3, line 13, column b
This line Intentionally Left Blank		
Total Transmission Plant In Service		(Line 19 – 19a)
General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)
Less Merger Costs to Achieve		Attachment 9, line 15, column c
Common Plant (Electric Only)	(Notes A & B)	p356
Loca Margar Costa to Ashiova		Attachment 0. line 15. column d
Less Merger Costs to Achieve Total General & Common		Attachment 9, line 15, column d (Line 23 -23a + 24 -24a)
Vage & Salary Allocation Factor		(Line 23 - 23a + 24 - 24a) (Line 5)
Reperal & Centry Inscended International Control of the Control of		(Line 25 * 26)
Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)
TOTAL Plant In Service	(1000-1)	(Line 22 + 27 + 28)
		· · · · · · · · · · · · · · · · · · ·
Accumulated Depreciation		
Transmission Accumulated Depreciation	(Note B)	p219.25.c
		Attachment 9, line 15, column e
Lass Marrier Costs to Achieve		p219.28.c
Less Merger Costs to Achieve Accumulated General Depreciation		
Accumulated General Depreciation		·
Accumulated General Depreciation Less Merger Costs to Achieve		Attachment 9, line 15, column f
Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization		Attachment 9, line 15, column f (Line 10)
Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric		Attachment 9, line 15, column f (Line 10) (Line 11)
Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)		Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12)
Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation		Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12) (Sum Lines 31 -31a + 32 +33 + 34)
Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)		Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12)

	Accumulated Deferred Income Taxes			
а	Account No. 190 (ADIT)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 23
b	Account No. 281 (ADIT - Accel. Amort)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 46
С	Account No. 282 (ADIT - Other Property)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 69
)d	Account No. 283 (ADIT - Other)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 92
e)	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Actiivity	(Note U)	Attachment 1A - ADIT, Summary, Line 115
Of	Accumulated Deferred Income Taxes Allocated To Transmission	Projected Actiivity		Line 40a + 40b + 40c + 40d + 40e
	Unamortized Excess / Deficient ADIT			Attachment AD ADIT Data Data
а	Unamortized Deficient /(Excess) ADIT (Federal)	Projected Actiivity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73
b	Unamortized Deficient /(Excess) ADIT (Federal)	Projected Actiivity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146
2	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 41a + 41b
3	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			Line 40f + 42
а	Transmission Related CWIP (Current Year 12 Month weighted average	balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)
b	Unamortized Abandoned Transmission Plant			Attachment 5
	Transmission O&M Reserves			
		Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5
	Prepayments			
5		Prepayments	(Note A)	Attachment 9, line 30, column f
6		Total Prepayments Allocated to Transmission		(Line 45)
	Materials and Supplies			
7		Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)
3		Wage & Salary Allocation Factor		(Line 5)
)		Total Transmission Allocated		(Line 47 * 48)
)		Transmission Materials & Supplies	(Note AA)	(p227.8c + p227.5c) (See Attachment 9, line 30, column d)
1		Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)
	Cash Working Capital			
2		Operation & Maintenance Expense		(Line 85)
3		1/8th Rule		x 1/8
ļ		Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)
	Network Credits			
5		Outstanding Network Credits	(Note N)	From PJM
6		Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM
		Net Outstanding Credits		(Line 55 - 56)
7				(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 -
7	TOTAL Adjustment to Rate Base			57)
	TOTAL Adjustment to Rate Base			(Line 39 + 58)

Transmission O&M

60		Transmission O&M		Attachment 11A, line 27, column c
61		Less extraordinary property loss		Attachment 5
62		Plus amortized extraordinary property loss		Attachment 5
63		Less Account 565		p321.96.b
63a		Less Merger Costs to Achieve		Attachment 10, line 1, column x
64		Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data
65		Plus Transmission Lease Payments	(Note A)	p200.3.c
66		Transmission O&M		(Lines 60 – 61+ 62 -63 – 63a + 64 + 65)
	Allocated General & Common Expenses			
67		Common Plant O&M	(Note A)	p356
68		Total A&G		Attachment 11B, line 15, column a
68a		For informational purposes: PBOP expense in FERC Account 926	(Note S)	Attachment 5
68b		Less Merger Costs to Achieve		Attachment 10, line 2, column b
68c		Less Other		Attachment 5
69		Less Property Insurance Account 924		p323.185b
70		Less Regulatory Commission Exp Account 928	(Note E)	p323.189b
71		Less General Advertising Exp Account 930.1		p323.191b
72		Less DE Enviro & Low Income and MD Universal Funds		p335.b
73		Less EPRI Dues	(Note D)	p352-353
74		General & Common Expenses		(Lines 67 + 68) - Sum (68b to 73)
75		Wage & Salary Allocation Factor		(Line 5)
76		General & Common Expenses Allocated to Transmission		(Line 74 * 75)
	Directly Assigned A&G			
77		Regulatory Commission Exp Account 928	(Note G)	p323.189b
78		General Advertising Exp Account 930.1	(Note K)	p323.191b
79		Subtotal - Transmission Related		(Line 77 + 78)
80		Property Insurance Account 924		p323.185b
81		General Advertising Exp Account 930.1	(Note F)	p323.191b
82		Total		(Line 80 + 81)
83		Net Plant Allocation Factor		(Line 18)
84		A&G Directly Assigned to Transmission		(Line 82 * 83)
85		Total Transmission O&M		(Line 66 + 76 + 79 + 84)

Depreciation & Amor	utination Evenes				
Depreciation & Amor	Depreciation Expense				
86	Transmission Depreciation Expense			p336.7b&c (See Attachment 5)	
86a	Amortization of Abandoned Transmission Plant			Attachment 5	
87	General Depreciation			p336.10b&c(See Attachment 5)	
87a	Less Merger Costs to Achieve			Attachment 10. line 8. column b	
88	Intangible Amortization		(Note A)	p336.1d&e	
			(Note A)		
88a	Less Merger Costs to Achieve			Attachment 10, line 9, column b	
89	Total			(Line 87 - 87a + 88 – 88a)	
90	Wage & Salary Allocation Factor			(Line 5)	
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)	
94	Total			(Line 92 + 93)	
95	Wage & Salary Allocation Factor			(Line 5)	
96	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	
Taxes Other than Inc	come			· · · · · · · · · · · · · · · · · · ·	<u>-</u>
	T 00 0 1			AH 1 10	
98	Taxes Other than Income			Attachment 2	
99	Total Taxes Other than Income			(Line 98)	
Return / Capitalizatio	on Calculations				
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	
101	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
102	Long Term Interest			"(Line 100 - line 101)"	
103	Preferred Dividends		enter positive	p118.29c	
	Common Stock		'		
104	Proprietary Capital			p112.16c	
105	Less Preferred Stock		enter negative	(Line 114)	
106	Less Account 216.1		enter negative	p112.12c	
106a	Less Account 219		enter negative	p112.15c	
107	Ecsa Account 219		(Note Z)	p112.100	
107	Common Stock		(Note 2)	(Sum Lines 104 to 106a)	
	Capitalization			(54111 211105 10110 1004)	
108	Long Term Debt			p112.17c through 18c	
109	Less Loss on Reacquired Debt		enter negative	p111.81c	
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	
111	Less ADIT associated with Gain or Loss		enter positive	Attachment 1B - ADIT EOY, Line 7	
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
113	Total Long Term Debt	(Note F)			
			(Note X)	(Sum Lines 108 to 112)	
114	Preferred Stock		(Note Y)	p112.3c	
115	Common Stock			(Line 107)	
116	Total Capitalization			(Sum Lines 113 to 115)	
117	Debt %	Total Long Term Debt	Note Q	(Line 113 / 116)	
118	Preferred %	Preferred Stock	Note Q	(Line 114 / 116)	
119	Common %	Common Stock	Note Q	(Line 115 / 116)	
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	
122	Common Cost	Common Stock	(Note J)	Fixed	
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	
126	Total Return (R)			(Sum Lines 123 to 125)	
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	
				· · · · · · · · · · · · · · · · · · ·	

Rome Tax Rates (Note 1) (
SIT=State Income Tax Rate or Composite (percent of federal income tax deductible for state purposes) T=1 - {\(\(\(\(\(\(\(\)\)\\\\\\\\\\\\\\\\\\\\	r
130 p (percent of federal income tax deductible for state purposes) Per State Tax Code T=1 -{\{\text{(\pi - S\pi \) * (\pi - F\pi \)} \} = \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \	
131 T T=1-{((1-SIT)*(1-FIT))/(1-SIT*FIT*p))= ' 132b Tax Gross-Up Factor 1*1/(1-T) 17C Adjustment 134 Investment Tax Credit Amortization 135 Investment Allocated to Transmission Other Income Tax Adjustment (Note U) enter negative Attachment 1A - ADI (Line 133*134] (Line 133*134]	Г
132a T/ (1-T) 132b Tax Gross-Up Factor 1*1/(1-T) 133 Investment Tax Credit Amortization Tax Gross-Up Factor 134 Investment Tax Credit Amortization Tax Gross-Up Factor 135 ITC Adjustment Allocated to Transmission Other Income Tax Adjustment [Line 133 *134]	
132b Tax Gross-Up Factor 1*1/(1-T) 17C Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor (Line 132b) 133 Investment Accredit Amortization Tax Gross-Up Factor (Line 132b) 135 ITC Adjustment Allocated to Transmission Other Income Tax Adjustment (Note U) enter negative Attachment 1A - ADI (Line 133 *134] (Line 133 *134]	
133 Investment Tax Credit Amortization 134 Tax Gross-Up Factor 135 TIC Adjustment Allocated to Transmission Other Income Tax Adjustment 136 Other Income Tax Adjustment 137 Other Income Tax Adjustment 138 Investment Tax Credit Amortization (Line 132b) 139 (Line 133 *134] 130 Other Income Tax Adjustment	г
Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Income Tax Adjustment Attachment 1A - ADI' (Line 132b) ITC Adjustment Allocated to Transmission Other Income Tax Adjustment It is a subject to the	
Tax Gross-Up Factor ITC Adjustment Allocated to Transmission Other Income Tax Adjustment (Line 132b) (Line 133 *134]	
135 ITC Adjustment Allocated to Transmission Other Income Tax Adjustment [Line 133 *134]	
Other Income Tax Adjustment	
136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (Note T) Attachment 5, Line 1:	
136b Amortization Deficient / (Excess) / Deficient Deferred Taxes (Federal) - Transmission Component (Note T) Attachment 5, Line 1:	
136c Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component (Note T) Attachment 5, Line 1	
136d Amortization of Other Flow-Through Items - Transmission Component (Note T) Attachment 5, Line 1364 Other Income Tax Adjustments - Expense / (Benefit) (Line 136a + 136b +	
136e Other Income Tax Adjustments - Expense / (Benefit) (Line 136a + 136b + 136f Tax Gross-Up Factor (Line 132b)	130C + 130d)
136g Other Income Tax Adjustment (Line 1326) (Line 136e) (Line 136e)	
toog etter mente tax rejustitent	
137 Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = [Line 132a * 127 * (1-	
138 Total Income Taxes (Line 135 + 136g + 1	37)
REVENUE REQUIREMENT	
Summary	
139 Net Property, Plant & Equipment (Line 39) 140 Adjustment to Rate Base (Line 58)	
140 Adjustment to Rate Base (Line 56) 141 Rate Base (Line 59)	
141 Rate Base 142 O&M (Line 85)	
143 Depreciation & Amortization (Line 97)	
144 Taxes Other than Income (Line 99)	
145 Investment Return (Line 127)	
146 Income Taxes (Line 138)	40)
147 Gross Revenue Requirement (Sum Lines 142 to 1 Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	46)
Adjustment to Remove revenue requirements Associated with Excluded Transmission Facilities 148 Transmission Plant In Service (Line 19)	
149 Excluded Transmission Facilities (Note M) Attachment 5	
150 Included Transmission Facilities (Line 148 - 149)	
151 Inclusion Ratio (Line 150 / 148)	
152 Gross Revenue Requirement (Line 147)	
153 Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits (Line 151 * 152)	
154 Revenue Credits Attachment 3	
155 Interest on Network Credits (Note N) PJM Data	
156 Net Revenue Requirement (Line 153 - 154 + 15:	5)
Net Plant Carrying Charge	
157 Net Revenue Requirement (Line 156)	
158 Net Transmission Plant (Line 19 - 30) 159 Net Plant Carrying Charge (Line 157 / 158)	
169 Net Plant Carrying Charge without Depreciation (Line 157 - 36) / 158	
161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 36 - 127 -	
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE	
162 Net Revenue Requirement Less Return and Taxes (Line 156 - 145 - 146	
163 Increased Return and Taxes Attachment 4 164 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 + 163)	
164 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 + 163) (Line 19 - 30)	
165 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 18-50/)	
167 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 163 - 86) / 165	
168 Net Revenue Requirement (Line 156)	
169 True-up amount Attachment 6A, line 4	
170 Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects 171 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Attachment 5	, column 12
171 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ERUS-515 171a MAPP Abandonment recovery pursuant to ER13-607 Attachment 5	
1712 Net Zonal Revenue Requirement (Line 188 + 169 + 17	0 +171 +171a)
Network Zonal Service Rate	•
173 1 CP Peak (Note L) PJM Data	
174 Rate (\$/MW-Year) (Line 172 / 173)	
175 Network Service Rate (\$/MW/Year)	(Line 174)

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant

that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected

to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5.

For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service

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

- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- 1 The currently effective income tax rate, where FIT is the Federal income tax rate, SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments

(net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.

O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.

If they are booked to Acct 565, they are included in on line 64

- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months)

effective on the date FERC approves the settlement in ER05-515.

- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- Delmarva Power & Light Company elected to amortize investment tax credits against recoverable income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8;f) multiplied by (1/1-T).

 The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(I)(9)(B) in the calculations of rate base in the projected revenue requirement will result in a proportionate reversal of the projected monthly activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected monthly ADIT activity is a decrease and actual monthly ADIT activity is
- v an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column M for inputs.

 These balances represent the unamortized federal and state deficient / (excess) deferred income tax-related regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up.
- W C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet)
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Accou	ınt No. 1	90)										
		Da	ys in Period				ction - Prora Tax Activit		Actua	l - Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration												_
2	January				50.00%	-	-	-	-	-	-	-	-
3	February				50.00%	-	-	-	-	-	-	-	-
4	March				50.00%	-	-	-	-	-	-	-	-
5	April				50.00%	-	-	-	-	-	-	-	-
6	May				50.00%	-	-	-	-	-	-	-	-
7	June				50.00%	-	-	-	-	-	-	-	-
8	July				50.00%	_	-	-	-	-	-	-	-
9	August				50.00%	-	-	-	-	-	-	-	-
10	September				50.00%	-	-	-	-	-	-	-	-
11	October				50.00%	-	-	-	-	-	-	-	-
12	November				50.00%	-	-	-	-	-	-	-	-
13	December				50.00%	_	-	-	-	-	-	-	-

			I											
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
	(A)	(B)	(C)	(D)	(E)	(F)	Tax Activit	(H)	(I)	(J)	(K)	(L)	(M)	
	281)		ys in Period				ction - Prora		Actual	- Proration	of Deferred	Tax Activity	(Note B)	
	Accumulated Accelerated													
23	Attachment Line 40a	H-3D,				(Col. (H), Line 21 + #DIV/0! Line 22)			(Col. (M) Line 22)	, Line 21 +			-	
22	Amount for					Line 13))					
	Prorated ADIT					(Col. (H),		_	(Col. (M), Line 13				_	
21		Average Balance as adjusted (non-prorated)					Line 17 +)	#DIV/0!	Line 20] <i>î</i>), Line 17 + /2)			-	
20	DTA / (DTL)					Line 19)	Line 19)			Line 19)			-	
. •	Ending Balance -					(Col. (H), L	_ine 18 +	#DIV/0! (Col. (M), Line 18						
19	Ending Balan ADIT Depreci Adjustment					(Note F)		_					-	
18	Ending Balan ADIT Not Sub Proration							#DIV/0!						
17	Balance - DTA / (DTL)					(Col. (H), L Line 16)	₋ine 15 +	-	(Col. (M) Line 16)	, Line 15 +			-	
16	ADIT Depreci Adjustment Beginning					(Note F)		-					-	
15	ADIT Not Sub Proration Beginning Ba	ject to				(Actual)		-					-	
14	13) Beginning Ba	- Ionoo					-		-	- I	-	-		
	of Lines 2 -													

	lanuary											
25	January		50.00%		-	-	-	-	-	-	-	
26	February		50.00%		-	-	-	-	-	-	-	
27	March		50.00%		-	-	-	-	-	-	-	
28	April		50.00%		-	-	-	-	-	-	-	
29	May		50.00%		-	-	-	-	-	-	-	
30	June		50.00%		-	-	-	-	-	-	-	
31	July		50.00%		-	-	-	-	-	-	-	
32	August		50.00%		-	-	-	-	-	-	-	
33	September		50.00%		-	-	-	-	-	-	-	
34	October		50.00%		-	-	-	_	_	-	-	
35	November		50.00%		-	-	-	_	_	-	-	
36	December		50.00%		-	-	-	_	_	-	-	
37	Total (Sum of Lines 25 - 36)	-		-	-	-	-	-	-	-		
38	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia	ect to ance -		(Note F)		-					-	
39	Adjustment Beginning											i
40	Balance - DTA / (DTL)			(Col. (H), L Line 39)	ine 38 +	-	(Col. (M), Line 39)	Line 38 +			-	
41	Estimated End Not Subject to Ending Balanc ADIT Deprecia	e -		2019 Projected (Note F)		-					-	
42	Adjustment	uion		(NOTE F)		-					-	l
43	Ending Balance - DTA / (DTL)			(Col. (H), L Line 42)	_ine 41 +	-	(Col. (M), Line 42)	Line 41 +			-	
44	Average Balan adjusted (non- prorated)		([Col. (H), Line 43] /2	Line 40 +	-	([Col. (M) Line 43] /	, Line 40 + 2)			-		
45	Prorated ADIT			(Col. (H), Line 36)	,	-	(Col. (M),	,			_	
								<i>()</i>				

Line 36 **Amount for** Attachment H-3D, (Col. (H), Line 44 + (Col. (M), Line 44 + Line 40b 46 Line 45) Line 45) **Accumulated Deferred Income** Taxes - Property (Account No. 282) **Projection - Proration of** Days in Period Actual - Proration of Deferred Tax Activity (Note B) **Deferred Tax Activity (Note A)** (A) (B) (C) (D) (J) (E) (G) (H) (l) (K) Preserved Prorated Prorated Prorated Total Proration Projected Projected Preserve Preserve Actual Monthly Balance Difference Days Amount Days Prorated Projected Proration Proration Balance Actual (Column (Col. G Per Activity Projected Line Days Monthly Monthly (Actual vs (Col. K + Month Per (Actual vs **Future** C/ (Column Plus Col. vs. Actual Month Per Month Activity Projected) Projected) Col. L + Activity Test Column Εx Η, (Note C) (Note D) (Note E) Col. M, Preceding Period D) Column Preceding F) Balance) Balance) **ADIT Subject** 47 to Proration January 48 50.00% February 49 50.00% March 50 50.00% April 51 50.00% May 52 50.00% June 53 50.00% July 54 50.00% August 55 50.00% September 56 50.00% October 57 50.00% November 58

50.00%

50.00%

December

Total (Sum of Lines 48 -

59)

59

60

61 62 63	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecial Adjustment Beginning Balance - DTA / (DTL)	ect to ance -				(Note F) (Col. (H), L Line 62)	.ine 61 +	-	(Col. (M). Line 62)	, Line 61 +			-	
64	Estimated End Not Subject to Ending Baland	Proration e -				,		#DIV/0!	2.110 02)				-	
65	ADIT Deprecial Adjustment Ending	ation				(Note F)		-					-	
66	Balance - DTA / (DTL)					(Col. (H), L Line 65)	ine 64 +	#DIV/0!	(Col. (M) Line 65)	, Line 64 +			-	
67	Average Balar adjusted (non- prorated)					([Col. (H), Line 66] /2		#DIV/0!	([Col. (M) Line 66] / (Col.), Line 63 + /2)			-	
68	Prorated ADIT Amount for					(Col. (H), Line 59)			(M), Line 59					
69	Attachment H Line 40c	I-3D,				(Col. (H), L Line 68)	ine 67 +	#DIV/0!	(Col. (M) Line 68)	, Line 67 +			-	
	Accumulated Taxes - Other													
			ys in Period				tion - Prora Tax Activit		Actual - Proration of Deferred Tax Activity (Note B					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved	
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
70	ADIT Subject to Proration							-					-	
71	January				50.00%	-	_	_	-	_	_	-	_	
72	February				50.00%	-	-	-	-	-	-	-	-	

70	March		EO 000/								
73	April		50.00%	-	-	-	-	-	-	-	-
74	' May		50.00%	-	-	-	-	-	-	-	-
75	June		50.00%	-	-	-	-	-	-	-	-
76			50.00%	-	-	-	-	-	-	-	-
77	July		50.00%	-	-	-	-	-	-	-	-
78	August		50.00%	-	-	-	-	-	-	-	-
79	September		50.00%	-	-	-	-	-	-	-	-
80	October		50.00%	-	-	-	-	-	-	-	-
81	November		50.00%	-	-	-	-	-	-	-	-
82	December		50.00%	-	-		-	-	-	-	-
83	Total (Sum of Lines 71 - 82)	-		-	-		-	-	-	-	
84	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia	ect to ance -	(Note F)		-					-	
85	Adjustment Beginning			(11010)		-					-
86	Balance - DTA / (DTL)			(Col. (H), L Line 85)	ine 84 +	-	(Col. (M) Line 85)	, Line 84 +			-
87	Estimated End Not Subject to Ending Baland					#DIV/0!					-
88	ADIT Deprecia Adjustment	ation		(Note F)		-					-
	Ending Balance -			(Col. (H), L	ine 87 +	#DIV/0!	(Col. (M)	, Line 87 +			
89	DTA / (DTL)			Line 88)			Line 88)	,			-
90	Average Balar adjusted (non- prorated)		([Col. (H), Line 89] /2		#DIV/0!	Line 89] <i>i</i> (Col.), Line 86 + /2)			-	
91	Prorated ADIT			(Col. (H), Line 82)		-	(M), Line 82)				-
92	Amount for Attachment H Line 40d	I-3A,		(Col. (H), L Line 91)	ine 90 +	#DIV/0!	(Col. (M) Line 91)	, Line 90 +			-

Accumulated Deferred Investment Tax Credits (Account No. 255)

	110. 200)	Da	ys in Period				tion - Prora			Actual	- Proration	of Deferred	ITC Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	•	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)		Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
93	DITC Subject to Proration							-						-
94	January				50.00%	-	-	-		-	-	-	-	-
95	February				50.00%	-	-	-		-	-	-	-	-
96	March				50.00%	-	-	-		-	-	-	-	-
97	April				50.00%	-	-	-		-	-	-	-	-
98	May				50.00%	-	-	-		-	-	-	-	-
99	June				50.00%	-	-	-		-	-	-	-	-
100	July				50.00%	-	-	-		-	-	-	-	-
101	August				50.00%	-	-	-		-	-	-	-	-
102	September				50.00%	-	-	-		-	-	-	-	-
103	October				50.00%	-	-	-		-	-	-	-	-
104	November				50.00%	-	-	-		-	-	-	-	-
105	December Total (Sum				50.00%	-	-	-		-	-	-	-	-
106	Total (Sum of Lines 94 - 105)	-				-	-			-	-	-	-	
107	Beginning Bal DITC Not Sub Proration	ance - ject to						-						-

108	Beginning Balance - DITC Adjustment	(Note F)	-		-
109	Beginning Balance - DITC	(Col. (H), Line 107 + Line 108)	-	(Col. (M), Line 107 + Line 108)	-
110	Estimated Ending Balance - DITC Not Subject to Proration Ending		#DIV/0!		-
111	Balance - DITC Adjustment	(Note F)	-		-
112	Ending Balance - DITC	(Col. (H), Line 110 + Line 111)	#DIV/0!	(Col. (M), Line 110 + Line 111)	-
113	Average Balance as adjusted (non-prorated)	([Col. (H), Line 109 + Line 112] /2)	#DIV/0!	([Col. (M), Line 109 + Line 112] /2)	-
	Prorated DITC	(Col. (H), Line 105	-	(Col. (M), Line	-
114	Amount for Attachment H-3A,) (Col. (H), Line 113 +	#DIV/0!	105) (Col. (M), Line 113 +	
115	Line 40e	Line 114)		Line 114)	

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".





Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the Α annual activity of accumulated deferred income taxes subject to the normalization requirements . Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury В calculations of rate base in the projected revenue requirement and in the true-up adjustment.
- regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the

extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.

- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

	ADIT (Not		Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	#DIV/0!	-	-	#DIV/0!	#DIV/0!
2	ADIT-281	-	-	-	-	-
3	ADIT-282	#DIV/0!	-	-	#DIV/0!	#DIV/0!
4	ADIT-283	#DIV/0!	-	-	#DIV/0!	#DIV/0!
5	ADITC-255	#DIV/0!	-	-	#DIV/0!	#DIV/0!
6	Subtotal - Transmission ADIT	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Line	Description	Total	_			
7	ADIT (Reacquired Debt)	_				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	_					
Accrued Bonuses & Incentives	_					
Accrued Environmental Liability	-					
Accrued OPEB	-					
Accrued Other Expenses	-					
Accrued Payroll Taxes - AIP	-					
Accrued Vacation	-					
Accrued Worker's Compensation	-					
Allowance for Doubtful Accounts	-					
Asset Retirement Obligation	-					
Deferred Compensation	-					
Merger Commitments	-					
Purchased Power	-					
Regulatory Liability	-					
Sales & Use Tax Reserve	_					
State Net Operating Loss Carryforward	-					
Unamortized Investment Tax Credit	-					
Other 190	-					
FAS 109 Regulatory Liability Gross Up	-					
Subtotal: ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
100 T40 ADIT A III						
Less: ASC 740 ADIT Adjustments excluded from rate base	_	_	_	_	_	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	_	_	_	-	_	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	_	_	_	
Less: OPEB related ADIT, Above if not separately removed	-	-	_	-	_	
Soparately removed				-	-	
	1 1	1	1	1	I.	1

Total: ADIT-190 (Not Subject	to Proration)	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-190 (Subject to Proration	on)	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Subject to Fioration	511)	Iotai	Relateu	Relateu	Relateu	Relateu	Justilication
Subtotal: ADIT-190 (Subject	to Prorotion)	_	_	_	_	_	
Subtotal. ADIT-190 (Subject	to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustme	ents excluded						
from rate base							
Less: ASC 740 ADIT Adjustme	ents related to						
unamortized ITC Less: ASC 740 ADIT balances	related to						
income tax regulatory assets /							
Less: OPEB related ADIT, Abo	ove if not						
separately removed							
Total: ADIT-190 (Subject to F	Proration)	_	_	_	_	_	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	_	_	#DIV/0!	#DIV/0!	
ADII - Hallolliission		#DIV/U!	<u> -</u>	-	וטועוט# ן!	#UIV/U!	1

(C)

(B)

(D)

(F)

(E)

(G)

(A)

		Gas, Production, Distribution,	Only			
		or	Transmission	Plant	Labor	
		Other				
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to						
Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form 1, Page						
234	_	_	-	-	-	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190

(Subject to Proration)

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	-					
CIAC	-					
AFUDC Equity	-					
Maryland Subtraction Modification	-					
Plant Deferred Taxes - Flow-through	-					
Subtotal: ADIT-282 (Not Subject to Proration)	-	-	-	-	-	

1 ACC 740 ADIT								I
Less: ASC 740 ADIT								
Adjustments excluded from								
rate base		-	-	-		-	-	
Less: ASC 740 ADIT								
Adjustments related to								
AFUDC Equity		-	-	-		-	-	
Less: ASC 740 ADIT								
balances related to income								
tax regulatory assets /								
(liabilities)		-	-	-		-	-	
Less: OPEB related ADIT,								
Above if not separately								
removed		-	-	-		-	-	
Total: ADIT-282 (Not Subject	to Proration)	-	-	-		-	-	
Wages & Salary Allocator							#DIV/0!	
Gross Plant Allocator						#DIV/0!		
Transmission Allocator					100.00%			
Other Allocator			0.00%					
ADIT - Transmission		#DIV/0!	-	-		#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109						
Subtotal: ADIT-282 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not						
separately removed						

Total: ADIT-282 (Not Subject to Proration)		-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0! #DIV/0!	
						#טוע/!!	

(A) (B) (C) (F) (D) (E) (G) Gas, Production, Only Distribution, **Transmission** Plant or Labor Other **ADIT-282** Total Related Justification Related Related Related ADIT-282 (Not Subject to Proration) ADIT-282 (Subject to Proration) Total - Pg. 277 (Form 1-F filer: see note 7, below)

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282

(Subject to Proration)

7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas.	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification

Materials Reserve	Accrued Property Taxes							
Deter Deferred Debits Pension Asset Regulatory Asset Regulatory Asset - Accrued Vacation - Regulatory Asset - FERC Transmission True- p	Accided Property Taxes		-					
Pension Asset Regulatory Asset - Accrued Vacation Regulatory Asset - FERC Transmission True- Pensewable Energy Credits Jammortized Loss on Reacquired Debt Subtotal: ADIT-283 (Not Subject to Proration)	Materials Reserve		_					
Regulatory Asset - Accrued Vacation	Other Deferred Debits		-					
Regulatory Asset - Accrued Vacation Regulatory Asset - FERC Transmission True- PRENEWABLE Energy Credits Junamortized Loss on Reacquired Debt Subtotal: ADIT-283 (Not Subject to Proration)	Pension Asset		-					
Regulatory Asset - FERC Transmission True- Ip Renewable Energy Credits Jamontized Loss on Reacquired Debt Subtotal: ADIT-283 (Not Subject to Proration)	Regulatory Asset		_					
PRenewable Energy Credits Jammortized Loss on Reacquired Debt Subtotal: ADIT-283 (Not Subject to Proration)	Regulatory Asset - Accrued Va	cation	-					
Apply Subtotal: ADIT-283 (Not Subject to Proration)	Regulatory Asset - FERC Tran	smission True-	-					
Subtotal: ADIT-283 (Not Subject to Proration)	Renewable Energy Credits		-					
Proration)	·		-					
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to Less: ASC 740 ADIT balances related to		ject to						
Comparison Com	Proration)		-	-	-	-	-	
Comparison Com	10074645174							
Less: ASC 740 ADIT Adjustments related to Junamortized ITC Less: ASC 740 ADIT balances related to Income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not Iseparately removed Fotal: ADIT-283 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator (A) (B) (C) Gas, Production, Distribution, or Other Transmission Plant Labor Other		ents excluded						
Less: ASC 740 ADIT balances related to nome tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-283 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator (A) (B) (C) Gas, Production, Distribution, Or Transmission Plant Labor Other		mto voloto d to	-					
Less: ASC 740 ADIT balances related to ncome tax regulatory assets / (liabilities) -		ents related to						
Come tax regulatory assets / (liabilities) -		rolated to	-					
Cotal: ADIT-283 (Not Subject to Proration) -			_					
Compare the compare to the compare								
Total: ADIT-283 (Not Subject to Proration)			-					
Wages & Salary Allocator								
Gross Plant Allocator	Total: ADIT-283 (Not Subject	to Proration)	-	-	-	-	-	
Gross Plant Allocator	Wages & Salary Allocator	1					#DI\//0I	
Transmission Allocator Other Allocator (A) (B) (C) Gas, Production, Distribution, or Other Transmission Other 100.00% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!						#DI\//0I	πυινιυ:	
Other Allocator					100.00%	#DIV/U:		
ADIT - Transmission #DIV/0! #DIV/0! #DIV/0! (A) (B) (C) (D) (E) (F) (G) Gas, Production, Only Distribution, or Transmission Plant Labor Other				0.00%	100.0076			
(A) (B) (C) (D) (E) (F) (G) Gas, Production, Only Distribution, or Transmission Plant Labor Other	Circi Allocatol			0.0076				
Gas, Production, Only Distribution, or Transmission Plant Labor Other	ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
Gas, Production, Only Distribution, or Transmission Plant Labor Other								
Production, Only Distribution, or Transmission Plant Labor Other	(A)		(B)		(D)	(E)	(F)	(G)
or Transmission Plant Labor Other				Production,	Only			
				or	Transmission	Plant	Labor	
	ADIT- 283 (Subject to Prorati	ion)	Total		Related	Related	Related	Justification
	, , , , , , , , , , , , , , , , , , , ,	,	-					

Subtotal: ADIT-283 (Subject to Proration)		-	-	-	-	-	
1 00 740 4 517 4 11 4							
Less: ASC 740 ADIT Adjustme from rate base	ents excluded						
Less: ASC 740 ADIT Adjustme	ents related to						
unamortized ITC Less: ASC 740 ADIT balances	valated to						
income tax regulatory assets /							
Less: OPEB related ADIT, Abo							
separately removed							
Total: ADIT-283 (Subject to P	Proration)	-	-	-	-	-	
	•						
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator			_		#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration	on)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to							
Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	=	
Total - Pg. 277 (Form 1-F							
filer: see note 7, below)		-	-	-	-	-	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)			(B)	(C) Gas,	(D)	(E)	(F)	(G)
				Production,	Only			
					Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)			Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Defe Tax Credits)	erred Investment							
		<u> </u>						
		H						
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)			-	_			_	
No. 1 p. 266 & 267)			-	-	-	-	-	
Less: Adjustment to rate base		<u> </u>				-		
		-						
Total: ADIT-255			-	-	-	-	-	
		<u> </u>						
Wages & Salary Allocator		<u> </u>					#DIV/0!	
Net Plant Allocator		<u> </u>				#DIV/0!		
Transmission Allocator		₩		0.000/	100.00%			
Other Allocator Unamortized Investment		<u> </u>		0.00%				
Tax Credit - Transmission			#DIV/0!	_	_	#DIV/0!	#DIV/0!	
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		I
(A)			(B)	(C) Gas,	(D)	(E)	(F)	(G)
				Production,	Only			
				Distribution, or	Transmission	Plant	Labor	
				Other				
Investment Tax Credit Amort	tization		Total	Related	Related	Related	Related	Justification
Investment Tax Credit Amortiza	ation	1						

Subtotal: (Form No. 1 p. 266 & 267)		•	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Net Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax Credit							
Amortization -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

END

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

	ADIT (Not Subject to		Gas, Production, Distribution, or Other	Only Transmission	Plant	Labor
Line	Proration)	Total	Related	Related	Related	Related
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	-	-	-	-	-
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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)
		Gas,				
		Production,	Only			
		Distribution,	-			
		or	Transmission	Plant	Labor	

ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	_					
Accrued Bonuses & Incentives	_					
Accrued Environmental Liability	_					
Accrued OPEB						
Accrued Other Expenses	-					
Accrued Payroll Taxes - AIP	-					
Accrued Retention	<u>-</u> -					
Accrued Vacation						
Accrued Worker's Compensation	-					
Allowance for Doubtful Accounts	<u>-</u> -					
Asset Retirement Obligation						
Deferred Compensation						
Long-term Incentive Plan	-					
Merger Commitments						
Merrill Creek Liability						
Other Deferred Credits						
Purchased Power						
Regulatory Liability						
Sales & Use Tax Reserve	-					
Charitable Contribution Carryforward	_					
State Net Operating Loss Carryforward	_					
Unamortized Investment Tax Credit	_					
Other 190	-					
FAS 109 Regulatory Liability Gross Up	<u>-</u> -					
Subtotal: ADIT-190 (Not Subject to Proration)	-	-	-	-	-	

Less: ASC 740 ADIT Ad	ljustments							
excluded from rate base)	-	-	-	-	-	-	
Less: ASC 740 ADIT Ad	ljustments							
related to unamortized I	TC	-	-	-	-	-	-	
Less: ASC 740 ADIT ba	lances related							
to income tax regulatory	assets /							
(liabilities)		-	-	-	-	-	-	
Less: OPEB related AD	IT, Above if not							
separately removed	,	-	-	-	-	-	-	
Total: ADIT-190 (Not S	ubject to							
Proration)	•	-	-	-	-	-	-	
Wages & Salary								
Allocator								
Gross Plant								
Allocator								
Transmission								
Allocator				_	100.00%			
Other Allocator				0.00%				
ADIT - Transmission		-	_	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						

Total: ADIT-190 (Subject to Proration)	-	_	-	-	-	
Wages & Salary						
Allocator						
Gross Plant						
Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	-	-	-	_	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas,				
		Production,	Only			

			Distribution, or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject		Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes - F	AS 109	_					
CIAC		-					
AFUDC Equity		-					
Plant Deferred Taxes - F	low-through	-					
Subtotal: ADIT-282 (No Proration)	t Subject to	-	-	-	-	-	
Less: ASC 740 ADIT Ad							
excluded from rate base Less: ASC 740 ADIT Ad		-	-	-	-	-	
related to AFUDC Equity	/	-	-	-	-	-	
Less: ASC 740 ADIT bal	ances related						
to income tax regulatory (liabilities)		-					
Less: OPEB related ADI separately removed	I, Above if not	-					
Total: ADIT-282 (Not So Proration)	ubject to	-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		-	-	-	-	-	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production, Distribution,	Only	Di. 1		
ADIT 202 (Cubicat to Branchion)		Total	or Other Related	Transmission	Plant	Labor	luotification
ADIT-282 (Subject to P Plant Deferred Taxes - F	AS 109	Total	Neialeu	Related	Related	Related	Justification

Subtotal: ADIT-282 (Su	bject to						
Proration)	•	-	-	-	-	-	
•							
Less: ASC 740 ADIT Ad	justments						
excluded from rate base							
Less: ASC 740 ADIT Ad	justments						
related to unamortized I	TC						
Less: ASC 740 ADIT ba							
to income tax regulatory	assets /						
(liabilities)							
Less: OPEB related ADI	T, Above if not						
separately removed							
Total: ADIT-282 (Not S	ubject to						
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		-	-	-	-	-	
						#DIV/0!	

#DIV/0!

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production,	Only			
		Distribution,	Transmission	Dlant	Lohor	
		or Other	Transmission	Plant	Labor	
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not Subject						
to Proration)	1	-	-	-	-	
ADIT-282 (Subject to						
Proration)	•	-	-	-	-	
Total - Pg. 277 (Form						
1-F filer: see note 7,						
below)	-	-	-	-	-	

to Column D

Instructions for Account 282:

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

2. ADIT items related only to
Transmission are directly assigned

- 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification
Accrued Property Taxes	-					
Materials Reserve	-					
Other Deferred Debits	-					
Pension Asset	-					
Regulatory Asset	-					
Regulatory Asset - Accrued Vacation	-					
Regulatory Asset - COPCO Acquisition	-					
Regulatory Asset - FERC Transmission True-up	-					
Renewable Energy Credits	-					
Unamortized Loss on Reacquired Debt	-					
Subtotal: ADIT-283 (Not Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					

Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed		-					
coparatory romeved							
Total: ADIT-283 (Not Subject to Proration)		-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		_	-	-	-	-	

(A)		(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to P	roration)	Total	Other Related	Related	Related	Related	Justification
71211 200 (Galajoot to 1		1000	110.0.00	1101010	11010100	- tolutou	
Subtotal: ADIT-283 (Su Proration)	ubject to	-	-	-	-	-	
Less: ASC 740 ADIT Ad excluded from rate base							
Less: ASC 740 ADIT Adrelated to unamortized I							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not separately removed							
, ,							
Total: ADIT-283 (Subje	ect to	-	-	-	-	-	

Wages & Salary						
Allocator						
Gross Plant						
Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Pro	oration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not Subject							
to Proration)		=	=	-	-	-	
ADIT-283 (Subject to							
Proration)		=	-	-	-	-	
Total - Pg. 277 (Form							
1-F filer: see note 7,							
below)		-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the

"normalization" rules will be included in ADIT-283

(Subject to Proration)

7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

/A\	/ D \	(C)	(D)	/E\	/E\	(C)
(A)	(D)	(0)	(D)	(⊑)	(F)	(6)

ADITC-255 (Unamorti	zed Investment		Gas, Production, Distribution, or Other	Only Transmission	Plant	Labor	
Tax Credits)		Total	Related	Related	Related	Related	Justification
Account No. 255 (Accur	m Deferred						
Investment Tax Credits		-					
	,						
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Less: Adjustment to rate	e base				_		
2000. 7 tajaotimont to rat							
Total: ADIT-255		-	-	-	-	-	
Managa Q Calami							
Wages & Salary Allocator							
Net Plant Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
Unamortized Investment Tax Credit -							
Transmission		_	_	-	-	-	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
(* 1)		(2)	Gas,	(2)	(=)	(•)	(0)
			Production,	Only			
			Distribution, or	Transmission	Plant	Labor	
			Other	1141131111331011	· idilt	Labor	
ADITC-255		Total	Related	Related	Related	Related	Justification
Investment Tax Credit A	Amortization						

Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	-	-	-	-	-	
Wages & Salary Allocator						
Net Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	-	-	-	-	-	



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

				 -	
=					
Rate Year					

Federal Deficient / (Excess) Deferred Income Taxes

	,	D	ays in Period					of Deficient / vity (Note A)	Actual -	Proration of	Deficient / ((Note B)	Excess) AD	IT Activity
Line	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Ex ADIT Subject Proration							-					-
2	January				50.00%	-	_	_	_	_	-	_	_
3	February			-	50.00%	-	-	-	-	-	-	-	-
4	March			-	50.00%	-	-	-	-	-	-	-	-
5	April			-	50.00%	-	-	-	-	-	-	-	-
6	May			-	50.00%	-	-	-	-	-	-	-	-
7	June			-	50.00%	-	-	-	-	-	-	-	-
8	July			-	50.00%	-	-	-	-	-	-	-	-
9	August			-	50.00%	-	-	-	-	-	-	-	-
10	September			-	50.00%	-	-	-	-	-	-	-	-
11	October			-	50.00%	-	_	-	_	-	_	-	-

12	November			_	50.00%	-	-	-	-	-	-	-	-
13	December			_	50.00%	_	-	_	_	_	-	-	-
14	Total (Sum of Lines 2 - 13) Beginning Bala	-	ficient /			-	-		-	-	-	-	
15 16	(Excess) ADIT Proration Beginning Bala (Excess) ADIT	Not Subj ance - De	ect to			(Note F)		-					-
17	Beginning Bala Deficient / (Exc ADIT	ance -	ent			(Col. (H), Line 15 + Line 16)		-	(Col. (M), L Line 16)	ine 15 +			-
18	Ending Balanc ADIT Not Subj Ending Balanc	ect to Pro	oration			(Note F)		-					-
19	ADIT Adjustme Ending Baland Deficient / (Exc	e -				(Col. (H), Line 18 +		-	(Col. (M), L	ine 18 +			-
20	ADIT Average Balar					Line 19) ([Col. (H), Line			Line 19)				
21	adjusted (non- prorated) Prorated Deficient /					17 + Line 20] /2)		-	([Col. (M), I Line 20] /2)				-
22	(Excess) ADIT					(Col. (H), Line 13)			(Col. (M), Line 13)				-
23	Deficient / (Ex ADIT - Accou					(Col. (H), Line 21 + Line 22)		-	(Col. (M), L Line 22)	ine 21 +			-
			ccumulated De										
		D	ays in Period					of Deficient / vity (Note A)	Actual -	Proration of	Deficient / (Note B)	Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(1)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

24	Deficient / (Exc ADIT Subject t Proration	cess) do				-					-
25	January		50.00%	-	-	-	_	-	-	-	-
26	February		50.00%	-	-	-	-	-	-	-	-
27	March		50.00%	-	-	-	-	-	-	-	-
28	April		50.00%	-	-	-	-	-	-	-	-
29	May		50.00%	-	-	-	-	-	-	-	-
30	June		50.00%	-	-	-	-	-	-	-	-
31	July		50.00%	-	-	-	-	-	-	-	-
32	August		50.00%	-	-	-	-	-	-	-	-
33	September		50.00%	-	-	-	-	-	-	-	-
34	October		50.00%	-	-	-	-	-	-	-	-
35	November		50.00%	-	-	-	-	-	-	-	-
36	December		50.00%	-	-	-	-	-	-	-	
37	Total (Sum of Lines 25 - 36)	-		-	-		-	-	-	-	
38 39	(Excess) ADIT Proration Beginning Bala (Excess) ADIT			(Note F)		-					-
40	Beginning Bala Deficient / (Ex ADIT			(Col. (H), Line 38 + Line 39)		-	(Col. (M), L Line 39)	ine 38 +			-
41 42	ADIT Not Subj	ee - Deficient / (Excess) ect to Proration ee - Deficient / (Excess)		(Note F)		-					-
43	Ending Baland Deficient / (Ex- ADIT	ee -		(Col. (H), Line 41 + Line 42)		-	(Col. (M), L Line 42)	ine 41 +			-
44	Average Balar adjusted (non- prorated)	nce as		([Col. (H), Line 40 + Line 43] /2)		-	([Col. (M), I Line 43] /2)				-

45 46	Prorated Deficient / (Excess) ADIT Deficient / (Ex					(Col. (H), Line 36) (Col. (H), Line 44 + Line 45)		<u>-</u>	(Col. (M), Line 36) (Col. (M), L Line 45)	ine 44 +			- -
			ccumulated De (Account No. 2										
		D	ays in Period					of Deficient / vity (Note A)	Actual -	Proration of	Deficient / ((Note B)	Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration							-					-
48	January				50.00%	-	-	-	-	-	-	-	-
49	February				50.00%	-	-	-	-	-	-	-	-
50	March				50.00%	-	-	-	-	-	-	-	-
51	April				50.00%	-	-	-	-	-	-	-	-
52	May				50.00%	-	-	-	-	-	-	-	-
53	June				50.00%	-	-	-	-	-	-	-	-
54	July				50.00%	-	-	-	-	-	-	-	-
55	August				50.00%	-	-	-	-	-	-	-	-
56	September				50.00%	-	-	-	-	-	-	-	-
57	October				50.00%	-	-	-	-	-	-	-	-
58	November				50.00%	-	-	-	-	-	-	-	-
59	December				50.00%	-	-	-	-	-	-	-	
60	Total (Sum of Lines 48 - 59)	-				-	-		-	-	-	-	

61 62 63	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment Beginning Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 61 + Line 62)	- -	(Col. (M), Line 61 + Line 62)	- -
64 65	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment	(Note F)	-		- -
66	Ending Balance - Deficient / (Excess) ADIT	(Col. (H), Line 64 + Line 65)	-	(Col. (M), Line 64 + Line 65)	-
67	Average Balance as adjusted (non-prorated) Prorated	([Col. (H), Line 63 + Line 66] /2)	-	([Col. (M), Line 63 + Line 66] /2)	-
68	Deficient / (Excess) ADIT Deficient / (Excess)	(Col. (H), Line 59) (Col. (H),	-	(Col. (M), Line 59)	-
69	ADIT - Account 283	Line 67 + Line 68)	-	(Col. (M), Line 67 + Line 68)	<u>-</u>

	Unamortized Deficien (Projected)	t / (Excess) ADIT - Fede	eral
	(A)	(B)	(C)
Line	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
		(Col. (H),	\$
70	ADIT - 190	Line 23)	-
	ADIT OOG	(Col. (H),	
71	ADIT - 282	Line 46)	-
72	ADIT - 283	(Col. (H), Line 69)	-
73	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H- 9A, Line 41a)	\$
. 0	7.2	57 t, 25 . 7d)	

(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
ADIT -	(Col. (M),	\$
190	Line 23) /	_
ADIT -	(Col. (M),	
282	Line 46)	-
ADIT -	(Col. (M),	
283	Line 69)	-

State Deficient / (Excess) Deferred Income Taxes

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

	,	D	ays in Period					of Deficient / vity (Note A)		Actual - F	Proration of	Deficient / (Note B)	Excess) AD	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)		Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
74	Deficient / (Ex ADIT Subject t Proration							-						-
75	January				50.00%	-	-	-	_		-	-	_	-
76	February				50.00%	_	-	_	_		-	-	_	_
77	March				50.00%	_	-	-	_		_	-	-	_
78	April				50.00%	_	_	_	_		_	_	_	_
79	May				50.00%	_	_	_	_		_	_	_	_
80	June				50.00%	_	-	_	_		_	_	_	_
81	July				50.00%	_	_	_	_		_	_	_	_
82	August				50.00%	_	-	-	_		_	-	-	-
83	September				50.00%	_	_	_	_		_	_	_	_
84	October				50.00%	_	-	-	_		_	-	-	-
85	November				50.00%	_	_	_	_		_	_	_	_
86	December				50.00%	_	-	_	_		_	_	_	-
87	Total (Sum of Lines 75 - 86)	-				-	-		_		-	-	-	
88 89	Beginning Bala (Excess) ADIT Proration Beginning Bala (Excess) ADIT	Not Subj ance - De	ect to ficient /			(Note F)		-						- -

90	Beginning Bala Deficient / (Ex ADIT					(Col. (H), Line 88 + Line 89)		-	(Col. (M), I Line 89)	_ine 88 +			-
91 92 93	Ending Baland ADIT Not Subj Ending Baland ADIT Adjustme Ending Baland Deficient / (Ex ADIT	ject to Pro ce - Defici ent ce -	oration			(Note F) (Col. (H), Line 91 + Line 92)		-	(Col. (M), I Line 92)	ine 91 +			-
94 95	Average Balar adjusted (non- prorated) Prorated Deficient / (Excess) ADIT	•				([Col. (H), Line 90 + Line 93] /2) (Col. (H), Line 86) (Col. (H),		-	([Col. (M), Line 93] /2 (Col. (M), Line 86))			-
96	ADIT - Accou					Line 94 + Line 95)		-	(Col. (M), I Line 95)	₋ine 94 +			-
			ccumulated De					_					
	(A)	(B)	(C)	(D) Total Days	(E) Proration Amount	(Excess	(G) Prorated Projected Monthly	r of Deficient / vity (Note A) (H) Prorated Projected Balance	(1)	(J) Difference	(Note B) (K) Preserve	(L)	(M) Preserved Prorated Actual
Line	(A) Month			Total	Proration	(Excess	(G) Prorated Projected	vity (Note A) (H) Prorated		(J)	(Note B)	(L)	(M) Preserved Prorated
Line		Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
	Month Deficient / (Ex	Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
97	Month Deficient / (Ex ADIT Subject to Proration	Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column D)	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
97 98	Month Deficient / (Ex. ADIT Subject to Proration January	Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column D)	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
97 98 99	Month Deficient / (Ex. ADIT Subject to Proration January February	Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column D) 50.00%	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding

103	June		50.00%	-	-	-	-	-	-	-	-
104	July		50.00%	_	-	-	_	_	_	_	-
105	August		50.00%	_	_	_	_	_	_	_	_
106	September		50.00%	-	-	_	-	_	-	-	_
107	October		50.00%	-	-	_	_	_	_	_	_
108	November		50.00%	-	_	_	_	_	_	_	_
109	December		50.00%	_	_	_		_	_	_	_
110	Total (Sum of Lines 98 - 109)	-	30.00 / 0	-	-		-	-	-	-	
111	(Excess) ADIT Proration Beginning Bala	ance - Deficient / Not Subject to		(Note F)		-					-
112	(Excess) ADIT	-		(Col. (H),		-					-
113	Beginning Bala Deficient / (Ex ADIT			Line 111 + Line 112)		-	(Col. (M), L Line 112)	ine 111 +			-
114 115	ADIT Not Subj	ee - Deficient / (Excess) ect to Proration ee - Deficient / (Excess)		(Note F)		-					-
116	Ending Baland Deficient / (Ex	se -		(Col. (H), Line 114 + Line 115)		-	(Col. (M), L Line 115)	ine 114 +			-
117	Average Balar adjusted (non- prorated) Prorated			([Col. (H), I Line 116] /2		-	([Col. (M), L Line 116] /2	.ine 113 +			-
118	Deficient / (Excess) ADIT			(Col. (H), Line 109) (Col. (H),		-	(Col. (M), Line 109)				-
119	Deficient / (E) ADIT - Accou			Line 117 + Line 118)		-	(Col. (M), L Line 118)	ine 117 +			-
		(cess) Accumulated Deferred									
	income raxes	Days in Period				of Deficient / vity (Note A)	Actual - I	Proration of	Deficient /	(Excess) Al	OIT Activity

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)		Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120	ADIT Subject to Proration							_						
121	January				50.00%	_	_	-		-	_	-	_	_
122	February				50.00%	-	-	_		-	-	-	-	-
123	March				50.00%	-	-	_		-	-	-	-	-
124	April				50.00%	-	-	-		-	-	-	-	-
125	May				50.00%	-	-	-		-	-	-	-	-
126	June				50.00%	-	-	-		-	-	-	-	-
127	July				50.00%	-	-	-		-	-	-	-	-
128	August				50.00%	-	-	-		-	-	-	-	-
129	September				50.00%	-	-	-		-	-	-	-	-
130	October				50.00%	-	-	-		-	-	-	-	-
131	November				50.00%	-	-	-		-	-	-	-	-
132	December				50.00%	-	-	-	_	-	-	-	-	-
133	Total (Sum of Lines 121 - 132)	-				-	-			-	-	-	-	
134 135	Beginning Bala (Excess) ADIT Proration Beginning Bala (Excess) ADIT	Not Sub	ject to eficient /			(Note F)		-						-
136	Beginning Bala Deficient / (Exc ADIT	ance -	GIIL			(Col. (H), Line 134 + Line 135)		-		(Col. (M), L Line 135)	ine 134 +			-

137 138	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment	(Note F)		-
	Ending Balance -	(Col. (H), Line 137		
	Deficient / (Excess)	+ Line -	(Col. (M), Line 137 +	_
139	ADIT	138)	Line 138)	-
	Average Balance as			
	adjusted (non-	([Col. (H), Line 136 +	([Col. (M), Line 136 +	
140	prorated)	Line 139] /2)	Line 139] /2)	-
	Prorated			
	Deficient /	(Col. (H),	(0.1.40)	
4.4.4	(Excess)	Line 132 -	(Col. (M),	-
141	ADIT		Line 132)	
	Deficient / (Fuscas)	(Col. (H),		
	Deficient / (Excess)	Line 140	(O-1 (M) 1: 110 :	
140	ADIT - Account 283	+ Line -	(Col. (M), Line 140 +	-
142		141)	Line 141)	

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

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

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in В columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
 - IRS normalization adjustment

F

Delmarva Power & Light Company Deficient / Excess Deferred Income Taxes Attachment 1E - Deficient / Excess Deferred Income Tax Amortization Worksheet

		Federal Defici	ent / (Excess) Defer	red Income Taxes							
Tax Cuts and Jobs Act of 2017											
	(A)	(B)	(C)	(D) December 31, 2017	(E) December 31, 2017	(F)	(G) December 31, 2018				
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance				
1	Unprotected Non-Property										
2	ADIT - 190	(Note A)	4 Years								
3	ADIT - 281	(Note A)	4 Years								
4	ADIT - 282	(Note A)	4 Years								
5	ADIT - 283	(Note A)	4 Years								
6	Subtotal - Deficient / (Excess) ADIT										
7	Unprotected Property	<u></u>									
8	ADIT - 190	(Note A)	5 Years								
9	ADIT - 281	(Note A)	5 Years								
10	ADIT - 282	(Note A)	5 Years								
11	ADIT - 283	(Note A)	5 Years								
12	Subtotal - Deficient / (Excess) ADIT										
13	Protected Property	<u></u>									
14	ADIT - 190	(Note A)	ARAM								
15	ADIT - 281	(Note A)	ARAM								
16	ADIT - 282	(Note A)	ARAM								
17	ADIT - 283	(Note A)	ARAM								
18	Subtotal - Deficient / (Excess) ADIT										
19	Total - Deficient / (Excess) ADIT										
			Tax Reform Act of 1	986							

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018 ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
20	Protected Property						
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM				
25	Subtotal - Deficient / (Excess) ADIT	(Note b)	AlVAIVI				
26	Total - Deficient / (Excess) ADIT						
		Total Federal Defici	ent / (Excess) Def	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	Blended Dates BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
27 28 29 30	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283						
31	Total - Deficient / (Excess) ADIT	Col G entered in ATT F	I-1A, Line 41a				
32	Tax Gross-Up Factor	Att. H-3D, Line 132b					
33	Regulatory Asset / (Liability)						
		Federal Income	Tax Regulatory <i>F</i>	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) Blended Dates	(F)	(G) December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
34 35	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)						
36	Total - Transmission Regulatory Asset / (Liability)						

		State Deficier	nt / (Excess) Deferre	ed Income	Taxes						
			State Tax Rate Cha	nge							
	(A)	(B)	(C)		(D)		E) er 30, 2018	((F)		(G) ber 31, 2018
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT t / (Excess)	В	OY ance		nt Year tization		EOY alance
37	Unprotected Non-Property	<u></u>									
38	ADIT - 190	(Note C)	4 Years	\$	-	\$	-	\$	-	\$	-
39	ADIT - 281	(Note C)	4 Years		-		-		-		-
40	ADIT - 282	(Note C)	4 Years		-		-		-		-
41	ADIT - 283	(Note C)	4 Years		-		-		-		-
42	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
43	Unprotected Property										
44	ADIT - 190	(Note C)	5 Years	\$	_	\$	_	\$	_	\$	_
45	ADIT - 281	(Note C)	5 Years	*	_	*	_	*	_	*	_
46	ADIT - 282	(Note C)	5 Years		_		_		-		-
47	ADIT - 283	(Note C)	5 Years		-		-		-		-
48	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
49	Protected Property										
50	ADIT - 190	(Note C)	NA	\$	_		_		_		<u>_</u>
51	ADIT - 281	(Note C)	NA	Ψ	_		_		_		_
52	ADIT - 282	(Note C)	NA		_		_		_		_
53	ADIT - 283	(Note C)	NA		-		-		-		-
54	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
55	Total - Deficient / (Excess) ADIT			\$		\$		\$		\$	-
		Total State Defic	cient / (Excess) Defe	erred Incom	ne Taxes						
			•								
	(A)	(B)	(C)		(D)		E)	((F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT t / (Excess)	В	ed Dates OY ance		nt Year tization		<mark>ber 31, 2018</mark> EOY alance
56	ADIT - 190										
57	ADIT - 281										

58 59	ADIT - 282 ADIT - 283						
60	Total - Deficient / (Excess) ADIT	Col G entered in A	TT H-1A, Line 41b				
61	Tax Gross-Up Factor	Att. H-3D, Line 132	b				
62	Regulatory Asset / (Liability)						
		State Incor	ne Tax Regulatory A	sset / (Liability)			
	(A)	(B)	(C)	(D)	(E) Blended Dates	(F)	(G) December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
63 64	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)						
65	Total - Transmission Regulatory Asset / (Liability)						
		Federal and State	e Income Tax Regula	atory Asset / (Liability)			
	Federal and State Income	Tay Pagulatan, A	acet / (Liability) relate	nd to Deficient / (Execut	n) Deferred Income T	0.00	
	redetal and State income	e rax Negulatory As	SSEL / (LIADIIILY) TEIAL	ed to Delicient / (Excess	s) Deletted income 1	axes	
	(A)	(B)	(C)	(D)	(E) Blended Dates	(F)	(G) December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
66	Account 182.3 (Other Regulatory Assets)						
67	Account 254 (Other Regulatory Liabilities)						
68	Total - Transmission Regulatory Asset / (Liability)			•	-		

Instructions

- 1. For transmission allocated deficient / (excess) accumulated deferred income taxes (ADIT) related to rate change(s) to income tax rates occurring after September 30, 2018, insert new amortization table(s) that delineates the deficient and (excess) ADIT by category (i.e., protected property, unprotected property, and unprotected non-property).
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT balances related to rate changes occurring after September 30, 2018.

4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, amendments to income tax returns, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where DPL resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

FND

Delmarva
Power & Light
Company
Accumulated
Deferred
Income Taxes
Remeasuremen
t
Attachment 1F Deficient /
(Excess)
Deferred
Income Taxes
Worksheet

										T	ax C	uts	and	Jobs A	ct of 2017	7						
					- Pre I				ADIT -	Post					Deficient	: / (Excess) I	Deferred I	ncome Taxe	es (Decembe	er 31, 2017	(<u>)</u>	
Li ne	Detailed Descripti on	Descripti on	Catego ry	Federa I Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te AD IT	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te AD IT	FI T on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impa ct	Non- Recover able	Income Tax Regulat ory Asset / Liability Deferre d Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdic tion Allocato r	Electric Transmi ssion	Alloca tor (Note B)	Transmi ssion Allocate d	FER C Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (l) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 - Non- Current (Note A)																					
1	Provision for Uncollectible Accounts -Special Billing	Allowanc e for Doubtful Accounts	Non- Propert y															Labor	No	0.000 %		190

2	Provision for Uncollecti ble Accounts - DE	Allowanc e for Doubtful Accounts	Non- Propert y	
	Provision for Uncollecti ble Accounts	Allowanc e for Doubtful	Non- Propert	
3	- MD Prov for Uncollecti	Accounts Allowanc	У	
4	ble Accounts -DE Federal Charitabl	e for Doubtful Accounts	Non- Propert y	
5	e Contributi on Carry- forward	Charitabl e Contributi ons	Non- Propert y	
6	Maryland Charitabl e Contributi on Carry- forward	Charitabl e Contributi ons	Non- Propert y	
	Delaware Charitabl e	Charitabl		
7	Contributi on Carry- forward Accrued Liab-	e Contributi ons	Non- Propert y Non-	
8	General Liability Accrued	Claims Reserve	Propert y Non-	
9	Liab-Auto Liability	Claims Reserve	Propert y	
	Accumul ated Deferred Investme		Non-	
10	nt Tax Credit	Deferred ITC	Propert y	

		100% DE	No	0.000 %	190
		100% MD	No	0.000 %	190
		100% DE	No	0.000 %	190
		Labor	No	0.000 %	190
		Labor	No	0.000	190
		Labor	No	0.000 %	190
		Labor	Yes	6.080 %	190
		Plant	Yes	31.49 3%	190
		Plant	No	0.000 %	190

	Accrued		
	Liab- Environm	Environm	Non-
	ental Site	ental	Propert
11	Exp	Expense	У
	Other Liability -	Environm	Non-
	State	ental	Propert
12	Funds	Expense	у
	Liability-		
	Environm ental	Environm	Non-
	(925300)	ental	Propert
13	-Contra	Expense	у
	Accrued		
	Liab- Environm		
	ental Site		
	Exp -	Environm	Non-
14	Long Term	ental	Propert
14	Accrued	Expense	У
	Liab-		
	Merrill		Non-
15	Creek	Merrill Creek	Propert
15	Lease Accrued	Creek	У
	Liab-		
	Merrill		
	Creek Lease -		Non-
	Long	Merrill	Propert
16	Term	Creek	у
	Liab-		
	Merrill Crk		
	Capacity		Non-
	(92420X)	Merrill	Propert
17	-Contra Liab-	Creek	У
	Merril Crk		
	Lease		Non-
40	(92420X)	Merrill	Propert
18	-Contra Excess	Creek	У
	Merrill		Non-
	Creek	Merrill	Propert
19	Capacity	Creek	у
	Accrued Liab-		Non- Propert
20	OPEB	OPEB	у
	Taxes		Non-
24	Accrued -	Other	Propert
21	Taxes	(190)	У

Plant	Yes	31.49 3%	190
Plant	No	0.000 %	190
Plant	Yes	31.49 3%	190
Plant	Yes	31.49 3%	190
Plant	No	0.000 %	190
Plant	No	0.000 %	190
Plant	No	0.000 %	190
Plant	No	0.000 %	190
Plant	No	0.000 %	190
Labor	Yes	6.080	190
Plant	Yes	31.49 3%	190

	-41		
	other than		
	income		
	Accrued		
	Liability -		
	Other		
	Energy		Non-
	Purchase	Other	Propert
22	S	(190)	У
	Above-		
	market		Non-
	Energy Supply	Other	Propert
23	Contracts	_	У
	Oth Reg	()	
	Liab-		
	Asset		
	Retireme		Ni
	nt Obligatio	Other	Non-
24	Obligatio n	Other (190)	Propert y
	Oth Reg	(100)	,
	Liab -		
	Asset		
	Retireme		
	nt	041	Non-
25	Obligatio	Other (190)	Propert
23	n	(190)	У
	Regulato		
	ry		
	Liability-		
	MD Grid	Other	Non-
26	Resilienc	Other	Propert
20	У	(190)	У
	Liabilities		
	-Disability		Non-
	(92420L)	Other	Propert
27	-Contra	(190)	У
	Accrued		
	Liabilities		
	- Disability		Non-
	- Long	Other	Propert
28	Term	(190)	у
	Accrued	Other	
	Payroll	Labor	Non-
29	Taxes - Manual	Related Accruals	Propert
29	Accrued	Other	У
	Liab-	Labor	Non-
	Required	Related	Propert
30	Health	Accruals	у

	10 MD	0%	No	0.000 %	190
	Pla	ant	Yes	36.62 0%	190
	Pla	ant	Yes	36.62 0%	190
	Pla	ant	Yes	36.62 0%	190
	10 MD	0%	No	0.000 %	190
	La	bor	Yes	6.080	190
	La	bor	Yes	6.080	190
	La	bor	Yes	6.080	190
	La	bor	Yes	6.080	190

	Claims				
	Residenti				
	al				
	Accrued	Other			
	Liabilities	Labor	Non-		
	- Workers	Related	Propert		
31	Comp	Accruals	у		
		Other			
	Liabilities	Labor	Non-		
		Related	Propert		
32	Disability	Accruals	У		
	Accrued	044			
	Liability -	Other	N1		
	PHI	Labor	Non-		
22	Incentive	Related	Propert		
33	Plan	Accruals	У		
	Accrued Liab-Sick	Other			
	Pay	Labor	Non-		
	Carryove	Related	Propert		
34	r	Accruals	У		
٠.	·	Other	,		
	Accrued	Labor	Non-		
	Liab-	Related	Propert		
35	Vacation	Accruals	у		
	Acc Liab	Other			
	-	Labor	Non-		
	Deferred	Related	Propert		
36	Comp ST	Accruals	у		
		0.11			
	Liabilities	Other	N.1		
	-SERP	Labor	Non-		
27	(92420L) - Contra		Propert		
37	Liab-	Accruals	У		
	Workers	Other			
	Comp	Labor	Non-		
	(92420L)	Related	Propert		
38	-Contra	Accruals	у		
	Accrued	, 100101010	,		
	Liabilities				
	- Workers	Other			
	Comp -	Labor	Non-		
	Long	Related	Propert		
39	Term	Accruals	у		
39	Term	Other	•		
39	Term Accrued	Other Labor	Non-		
	Term Accrued Liab-	Other Labor Related	Non- Propert		
3940	Accrued Liab- SERP	Other Labor	Non-		
	Accrued Liab- SERP Liability-	Other Labor Related Accruals	Non- Propert		
	Accrued Liab- SERP Liability- Deferred	Other Labor Related Accruals Other	Non- Propert y		
	Accrued Liab- SERP Liability- Deferred Comp	Other Labor Related Accruals Other Labor	Non- Propert y Non-		
	Accrued Liab- SERP Liability- Deferred	Other Labor Related Accruals Other	Non- Propert y		

Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
Labor	Yes	6.080	190
Labor	No	0.000 %	190
Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
Labor	No	0.000 %	190
Labor	Yes	6.080 %	190

	Acc Liab	Othor	
	ACC LIAD	Other Labor	Non-
	Deferred	Related	Propert
42	Comp LT	Accruals	У
	Acc Liab	710014410	,
	-	Other	
	Deferred	Labor	Non-
	Comp LT	Related	Propert
43	- Active	Accruals	у
		Other	
	481(a) -	Labor	Non-
4.4	Payroll	Related	Propert
44	Taxes	Accruals	У
	Reg Liab-MD		
	Dynamic	Reg	Non-
	Pricing/C	Asset -	Propert
45	ritical Pk	DSM	У
			•
	Provision		
	for		
	Uncollecti		NI
	ble POR - DPL	Reg Liab	Non- Propert
46	MD	- Other	У
40	IVID	- Other	y
	Renewab		
	le Energy		Non-
	Credits -	Reg Liab	Propert
47	MD	- Other	У
	CEDD	Doglish	Non-
48	SERP Asset	Reg Liab - Other	Propert
40	Misc	- Other	У
	Deferred		
	Debits -		
	Long-		
	Term		Non-
	Receivab	0	Propert
49	le	- Other	У
	Deferred		
	Debits - Payment		
	Plan -		Non-
	Long-	Reg Liab	Propert
50	Term	- Other	у
			Non-
	Use Tax	Reg Liab	Propert
51	Payable	- Other	У
	Virginia		Non-
	III. T.		
52	Use Tax Payable	Reg Liab - Other	Propert y

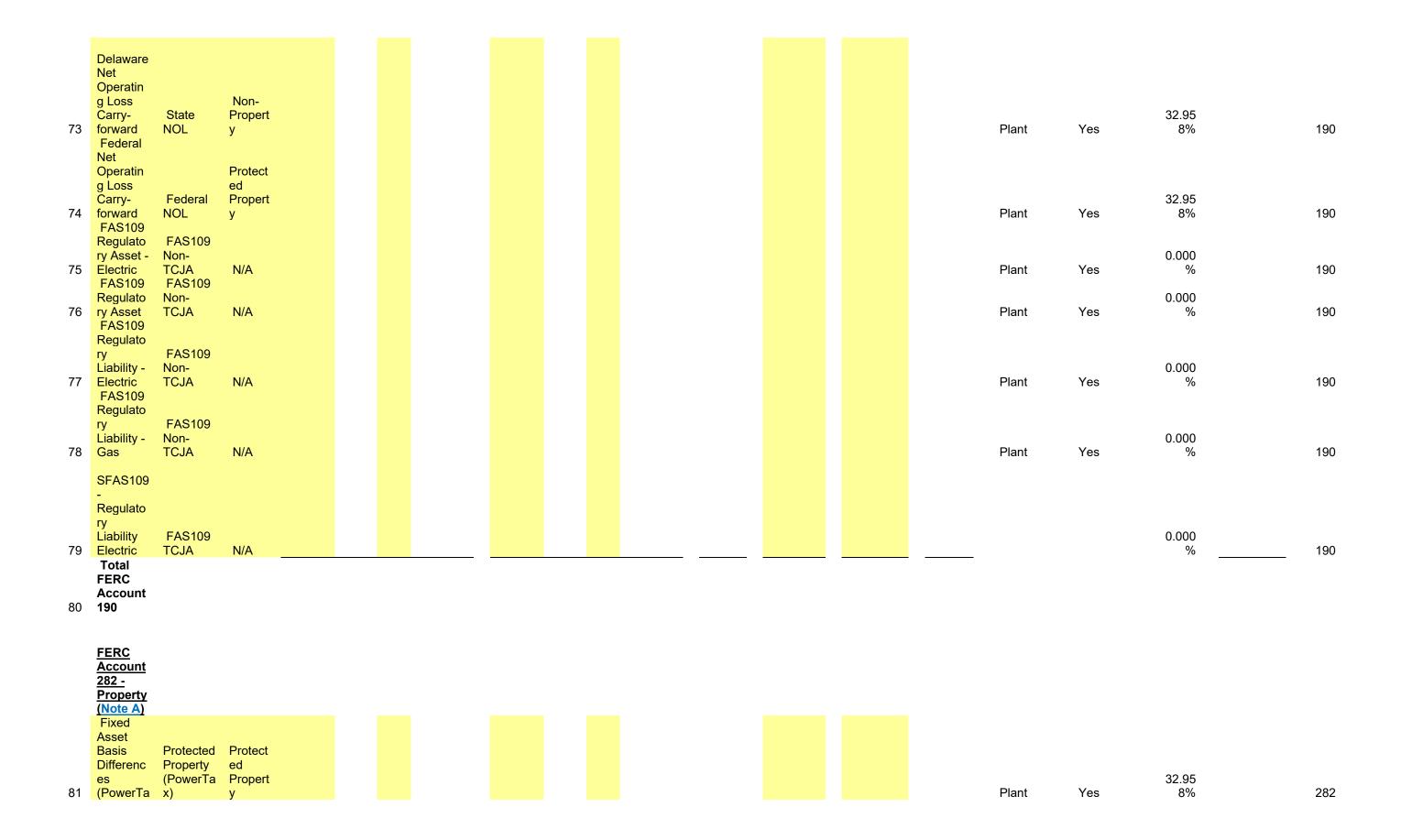
Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
100% MD	No	0.000	190
100% MD	No	0.000 %	190
100% MD	No	0.000	190
Labor	Yes	100.0 00%	190
Labor	Yes	0.000 %	190
Labor	Yes	0.000	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190

53 54	Accrued Liability- Claims- Contra Accrued Liab- LTIP	Reg Liab - Other Reg Liab - Other	Non- Propert y Non- Propert y
55	Regulato ry Liability- Current- Rev Acct Other Regulato	Reg Liab - Other	У
56	ry Liability - General Reg Liab-	Reg Liab - Other	Non- Propert y
57	Asset Retireme nt Oblig- Electric Reg Liab- Asset	Reg Liab - Other	Non- Propert y
58	Retireme nt Oblig- Gas- Contra	Reg Liab - Other	Non- Propert y
59	ry Liability - Gas - Unbilled Other Regulato	Reg Liab - Other	У
60	ry Liability - MD SOS Other Regulato	Reg Liab - Other	Non- Propert y
61	ry Liability - DE SOS Accrued Liability-	Reg Liab - Other	Non- Propert y
62	Claims- Long- Term	Reg Liab - Other	Non- Propert y

	Labor	Yes	0.000 %	190
	Labor	Yes	6.080	190
	Plant	Yes	0.000	190
	Plant	Yes	36.62 0%	190
	Plant	No	0.000 %	190
	100% DE	No	0.000 %	190
	100% DE	No	0.000 %	190
	100% MD	No	0.000 %	190
	100% DE	No	0.000	190
	Labor	Yes	0.000	190

63	Accrued Liability - LTIP - Long- Term Asset Retireme	Reg Liab - Other	Non- Propert y
64	nt Obligatio n - Non- Utility Asset Retireme	Reg Liab - Other	Non- Propert y
65	nt Obligatio n-Electric Utility Asset Retireme	Reg Liab - Other	Non- Propert y
66	Obligatio n-Gas Utility	Reg Liab - Other	Non- Propert y
67 68	Miscellan eous Deferred Debits Accrued Liab- General	Reg Liab - Other Reg Liab - Other	Non- Propert y Non- Propert y
69	Renewab le Energy Credits - DE Other Regulato	Reg Liab - Other	Non- Propert y
70	ry Liability - DE SOS Accrued Liability -	Reg Liab - Other	Non- Propert y
71	Other Energy Purchase s	Renewab le Energy Credits	Non- Propert y
72	Maryland Net Operatin g Loss Carry- forward	State NOL	Non- Propert y

Lab	oor Yes	6.080 %	190
Pla	nt No	0.000 %	190
Pla	nt Yes	0.000	190
100 DE	% No	0.000 %	190
Lab		6.080 % 31.49	190
Pla	nt Yes	3%	190
100 DE	% No	0.000 %	190
100 DE	% No	0.000	190
100 DE	% No	0.000 %	190
Pla	nt Yes	32.95 8%	190



	x) - Protected Fixed Asset			
82	Basis Differenc es (PowerTa x) - Non- Protected Fixed Asset	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
83	Basis Differenc es (PowerTa x) - Non- Protected CIAC	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
84	Maryland Fixed Asset Basis (PowerTa x)	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
85	Maryland Fixed Asset Basis (PowerTa x) - CIAC	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
86	Delaware Fixed Asset Basis (PowerTa x)	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
87	Delaware Fixed Asset Basis (PowerTa x) - CIAC Fixed	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
88	Asset Basis Differenc es (PowerTa x FT) -	Non- Protected Property (PowerTa x)	Unprote cted Propert y	

	Plant	Yes	32.95 8%	282
	Plant	No	0.000 %	282
	Plant	Yes	32.95 8%	282
	Plant	No	0.000 %	282
	Plant	Yes	32.95 8%	282
	Plant	No	0.000 %	282
	Plant	Yes	32.95 8%	282

Protected					
Maryland Fixed Asset Basis (PowerTa x FT)	Non- Protected Property (PowerTa x)	Unprote cted Propert y			
Delaware Fixed Asset Basis (PowerTa x FT) Fixed	Non- Protected Property (PowerTa x)	Unprote cted Propert y			
Asset Basis Differenc es (Non- PowerTa x) - Non- Protected Fixed	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y			
Asset Basis Differenc es (Non- PowerTa x) - Non- Protected CIAC	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y			
Maryland Fixed Asset Basis (Non- PowerTa x)	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y			
Maryland Fixed Asset Basis (Non- PowerTa x) - CIAC	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y			
Delaware Fixed Asset Basis	Non- Protected Property (Non-	Unprote cted Propert y			
	Fixed Asset Basis (PowerTa x FT) Delaware Fixed Asset Basis (PowerTa x FT) Fixed Asset Basis Differenc es (Non- PowerTa x) - Non- Protected Fixed Asset Basis Differenc es (Non- PowerTa x) - Non- Protected CIAC Maryland Fixed Asset Basis (Non- PowerTa x) Maryland Fixed Asset Basis (Non- PowerTa x) Delaware Fixed Asset Basis	Maryland Fixed Non- Asset Protected Basis (PowerTa X FT) X) Delaware Fixed Non- Asset Protected Basis Property (PowerTa X FT) X) Fixed Non- Asset Protected Basis Property (PowerTa X FT) X) Fixed Asset Basis Non- Differenc Protected es (Non- PowerTa X) - Non- Protected X) Fixed Asset Basis Differenc Non- es (Non- Protected X) Fixed Asset Basis Differenc Non- es (Non- Protected Property X) - Non- (Non- Protected Dasis Property (Non- Asset Protected Basis Property (Non- PowerTa X) Maryland Fixed Non- Asset Protected Basis Property (Non- PowerTa X) Maryland Fixed Non- Asset Protected Basis Property (Non- PowerTa X) Maryland Fixed Non- PowerTa X) Delaware Protected Asset Property	Maryland Fixed Non- Asset Protected Unprote Basis Property cted (PowerTa (PowerTa Propert x FT) X) Delaware Fixed Non- Asset Protected Unprote Basis Property cted (PowerTa (PowerTa Propert x FT) X) Fixed Non- Differenc Protected Property Unprote es (Non- PowerTa (Non- X) Non- PowerTa Propert Y Fixed Asset Basis Non- Differenc Protected PowerTa Propert X) Fixed Asset Basis Differenc Non- es (Non- Protected PowerTa Propert V X) - Non- Protected Basis Property Unprote (Non- PowerTa PowerTa Propert V X) Y Maryland Fixed Non- Asset Protected Basis Property Unprote (Non- PowerTa PowerTa Propert X) Y Maryland Fixed Non- Asset Protected Basis Property Unprote (Non- PowerTa PowerTa Propert X) Y Maryland Fixed Non- Asset Protected Basis Property Unprote (Non- PowerTa PowerTa Propert X) Y Maryland Fixed Non- Asset Protected Property Unprote (Non- PowerTa PowerTa Propert X) Y Delaware Protected Cted Asset Protected Cted Asset Protected Cted Asset Property Propert	Protected Maryland Fixed Non- Asset Protected Unprote Basis Property cted (PowerTa XFT) X) y Delaware Fixed Non- Asset Protected Property Cted Basis Property Cted Basis Property Cted Basis Protected Unprote Basis Property Cted Basis Property Cted Basis Non- Differenc Protected PowerTa Propert Basis Non- Protected PowerTa Propert Basis Non- Protected PowerTa Propert Basis Property Unprote Basis Differenc Protected PowerTa Propert Basis Differenc Protected PowerTa Propert Basis Differenc Protected PowerTa Propert Basis Property Unprote Basis Property Propert	Maryland Fixed Non- Asset Protected Unprote Basis Property cted (PowerTa (PowerTa Propert X FT) X) Delaware Fixed Non- Asset Protected Unprote Basis Property cted (PowerTa X FT) X) Delaware Fixed Non- Asset Protected Unprote Basis Property cted (PowerTa X FT) Y) Fixed Asset Basis Non- Differenc es (Non- PowerTa X) - Non- Protected X) Fixed Asset Basis Differenc es (Non- Protected X) Fixed Asset Basis Differenc Protected Property Unprote X) - Non- Protected Property Unprote X) - Non- Protected PowerTa Propert X) - Non- Asset Protected Basis Property Unprote (Non- Asset Protected Basis Property Propert Non- Brotected Property Propert

Plar	nt Yes	32.95 8%	282	
Plar	nt Yes	32.95 8%	282	
Plar	nt Yes	32.95 8%	282	
Plar	nt No	0.000 %	282	
Plar	nt Yes	32.95 8%	282	
Plar	nt No	0.000 %	282	
Plar	nt Yes	32.95 8%	282	

	(Non- PowerTa x)	PowerTa x)									
	Delaware Fixed Asset Basis	Non- Protected Property	Unprote								
96	(Non- PowerTa x) - CIAC		cted Propert y					Plant	No	0.000 %	282
97	Total FERC Account 282										
	FERC Account										
	283 - Non- Current (Note A)										
	Reg Asset- Blueprint for the	Blueprint	Non-								
98	Future- MD	for the Future	Propert y					100% MD	No	0.000 %	283
	Regulato ry Asset- Return	Blueprint						4000/		0.000	
99	on Blueprint Deferred Fuel	for the Future	Propert y					100% DE	No	0.000 %	283
10	Adjustme nt Gas Productio		Non- Propert					100% DE	No	0.000	283
U	n Interest Factor - Deferred	Deferred	y Non-					DE	NO	70	203
10 1	Fuel - Gas	Fuel Interest	Propert					100% DE	No	0.000 %	283
4.0	Materials -Reserve		Non-							04.42	
10 2	Obsolete Material	Materials Reserve	Propert y					Plant	Yes	31.49 3%	283

	Accrued Charitabl e	Merger	Non-
10 3	Contributi ons-DE Accrued Charitabl	Commitm ent Fees	Propert y
10 4	e Contributi ons-MD Deferred	Merger Commitm ent Fees Merger	Non- Propert y Non-
10 5	Credits- General Accrued Charitabl	Commitm ent Fees	Propert y
10 6	e Contributi ons-DE Long Term Accrued Charitabl e	Merger Commitm ent Fees	Non- Propert y
10 7	Contributi ons-MD Long Term Prepaid	Merger Commitm ent Fees	Non- Propert y Non-
10 8	Pension Costs	Pension	Propert y
10 9	Prepaym ents - Other Taxes	Property Taxes	Non- Propert y
11 0	Unamorti zed Loss on Reacquir ed Debt	Reacquir ed Debt	Non- Propert y
	Unamorti zed Loss		
11 1	Revenue Bonds	Reacquir ed Debt	Non- Propert y
	Unamorti zed Loss		Non-
11 2	Pollution Bonds	Reacquir ed Debt	Propert y

		Labor	No	0.000 %	283
		Labor	No	0.000 %	283
		Labor	No	0.000 %	283
		Labor	No	0.000 %	283
		100%		0.000	
		100% MD	No	0.000 %	283
		Labor	Yes	6.080	283
		Plant	No	0.000 %	283
		100% DE	No	0.000 %	283
		Plant	Yes	31.49 3%	283
		Plant	Yes	31.49 3%	283

11 3	DSM - Energy Efficient Products Reg	Reg Asset - DSM	Non- Propert y
11 4	Assets- FERC Formula Rate Adj- Transmis sion	Reg Asset - FERC Formula Rate Adj.	Non- Propert y
11 5	Regulato ry Assets - Asset Retireme nt Obligatio n	Reg Asset - Other	Non- Propert y
11 6	Regulato ry Assets - MD Recovery	Reg Asset - Other	Non- Propert y
11 7	Regulato ry Assets - DE Recovery	Reg Asset - Other	Non- Propert y
11 8	Regulato ry Assets - MD	Reg Asset - Other	Non- Propert y
11 9	Regulato ry Assets - DE Other	Reg Asset - Other	Non- Propert y
12 0	Regulato ry Assets - General Other Reg	Reg Asset - Other	Non- Propert y
12 1	Assets - Gas - Base Other Reg	Reg Asset - Other	Non- Propert y
12 2	Assets - Gas - Other	Reg Asset - Other Reg	Non- Propert y Non-
12 3	Regulato ry Assets	Asset - Other	Propert y

100% MD	No	0.000 %	283
100% Transmi ssion	Yes	100.0 00%	283
Plant	Yes	0.000 %	283
100% MD	No	0.000 %	283
100% DE	No	0.000 %	283
100% MD	No	0.000 %	283
100% DE	No	0.000 %	283
Plant	Yes	0.000 %	283
100% DE	No	0.000 %	283
100% DE	No	0.000 %	283
100% MD	No	0.000 %	283

	- DSM - Direct Load			
12 4	Regulato ry Assets - DSM - Direct Load Other Regulato ry Assets	Reg Asset - Other	Non- Propert y	
12 5	Vacation Accrual Other	Reg Asset - Other	Non- Propert y	
12 6	Regulato ry Assets - MD SOS Other	Reg Asset - Other	Non- Propert y	
12 7	Reg Assets - MD SOS Administr ative Other Reg	Reg Asset - Other	Non- Propert y	
12 8	Assets - DE SOS Administr ative	Reg Asset - Other	Non- Propert y	
12 9	Regulato ry Asset- Maryland Meters	Reg Asset - Other	Non- Propert y	
13 0	Regulato ry Asst- Meters- Incremen tal Depreciat ion	Reg Asset - Other	Non- Propert y	
13 1	Regulato ry Asset Contra - MD AMI	Reg Asset - Other	Non- Propert y	
13 2	Regulato ry Assets - COPCO	Reg Asset- COPCO Acquisitio	Non- Propert y	

	100% DE	No	0.000 %	283
	Labor	Yes	6.080 %	283
	100% MD	No	0.000 %	283
	100% MD	No	0.000 %	283
	100% DE	No	0.000 %	283
	100% MD	No	0.000 %	283
	Plant	Yes	0.000 %	283
	100% MD	No	0.000 %	283
	100% MD	No	0.000 %	283

	Acquisitio n	n Adjustme nt		
	Regulato ry			
13 3	Assets- Current- Corp Acctg Reg Asset-DE	Reg Liab - Other	Non- Propert y	
13 4	Dfd Energy Supply Reg	Reg Liab - Other	Non- Propert y	
13 5	Asset- MD Dfd Energy Supply	Reg Liab - Other	Non- Propert y	
13 6	Regulato ry Assets- Current- Rev Acctg	Reg Liab - Other	Non- Propert y	
13 7	Regulato ry Assets- Elec Gen'l	Reg Liab - Other	Non- Propert y	
13 8	Regulato ry Assets- Gas- Current- Asset	Reg Liab - Other	Non- Propert y	
13 9	Regulato ry Assets- Contra- Corp Acctg	Reg Liab - Other	Non- Propert y	
14 0	Regulato ry Assets- Contra- Rev Acctg	Reg Liab - Other	Non- Propert y	

	Plar	nt Ye	0.000 es %	28	83
	100 DE	% No	0.000 o %	28	83
	100 MD	% No	0.000 o %	28	83
	Plai	nt Y∈	0.000 es %	28	83
	Plar	nt Ye	0.000 es %	28	33
	100 DE	% No	0.000 o %	28	33
	Plar	nt Ye	0.000 es %	28	33
	Plar	nt Ye	0.000 es %	28	83

14 1	Reg Assets- Asset Retireme nt Oblig- Gas- Contra	Reg Liab - Other	Non- Propert y
14 2	Regulato ry Assets- DPL DE- DSM- Energy Efficiency	Reg Liab - Other	Non- Propert y
14 3	Other Reg Assets - Gas	Reg Liab - Other	Non- Propert y
14 4	Regulato ry Assets- Elec Gen'l- Contra	Reg Liab - Other	Non- Propert y
14 5	Regulato ry Assets- Gas- Contra- Asset Acct Reg Assets-	Reg Liab - Other	Non- Propert y
14 6	Third Party Supplier Recover Other Regulato	Reg Liab - Other	Non- Propert y
14 7	ry Assets - DE SOS Reg Liab-DE	Reg Liab - Other	Non- Propert y
14 8	Dfd Energy Supply- Netting	Reg Liab - Other	Non- Propert y

	100% DE	No	0.000 %	283
	100% DE	No	0.000 %	283
	100% DE	No	0.000 %	283
	Plant	Yes	0.000 %	283
	100% DE	No	0.000 %	283
	100% MD	No	0.000 %	283
	100% DE	No	0.000 %	283
	100% DE	No	0.000 %	283

14 9	Reg Liab-MD Dfd Energy Supply- Netting	Reg Liab - Other	Non- Propert y						100% MD	No	0.000 %	283
15 0	Regulato ry Assets- DE Renewab le Energy Reg Asset- DSM-	Reg Liab - Other	Non- Propert y						100% DE	No	0.000 %	283
15 1	MD-Egy Eff-CIF Merger Commitm ents Regulato ry Asset	Reg Liab - Other	Non- Propert y						100% MD	No	0.000 %	283
15 2	Contra- DE Electric CTA Current State Income	Reg Liab - Other	У						100% DE	No	0.000 %	283
15 3		Reg Liab - Other	Non- Propert y				 		 Plant	Yes	32.95 8%	 283
15 4	Total FERC Account 283											
15 5	Grand Total		=				 					

Protected Property

Unprotect ed Property Non-Property

Total Deficient / (Excess) ADIT	Total Unprote cted			
	Deficient / (Excess)			

Instructio ns

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that

will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes— Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of taxrelated regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).

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

Notes

- Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change. The allocation
- The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

Attachment 2 - Taxes Other Than Income Worksheet

ther Ta	xes	Page 263 Col (i)	Allocator	Allocated Amount
Plan	t Related		Gross Plant Allocator	
1				
2				
3				
4				
5				
6				
Tota	I Plant Related	0	0.0000%	0
Labo	or Related		Wages & Salary Allocator	
7				
8				
9				
10				
11				
Tota	I Labor Related	0	0.0000%	0
Othe	er Included		Gross Plant Allocator	
12				
13				
14				
Tota	l Other Included	0	0.0000%	0
Tota	l Included	0		0
Excl	uded			
15				
16				
17				
18				
19				
20				
21				
22				

- 23 Total "Other" Taxes (included on p. 263)
- 24 Total "Taxes Other Than Income Taxes" acct 408.10 (p. 114.14)

25 Difference

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		Total Amount	Allocation Factor	Allocation %	Amount Included In Rates
1	Rent from Electric Property - Transmission Related (Note 3)			Transmission	100%	\$
2	Total Rent Revenues	(Sum Lines 1)	\$ -	Hansinission	100%	\$
۷	Total Nert Nevenues	(Sulli Lilles 1)	φ -			-
	Account 456 - Other Electric Revenues (Note 1)					
2	Calcaduda 4A				4000/	\$
3 4	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which			Transmission	100%	-
	the load is not included in the divisor (difference between NITS credits from PJM and PJM					\$
	NITS charges paid by Transmission Owner) (Note 4) Point to Point Service revenues for which the load is not included in the divisor received by Tr	ansmission Owner (Note		Transmission	100%	-
5	4)	ansimission Owner (Note		Transmission	100%	\$ -
6	PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%	\$ -
7	PJM Transitional Market Expansion (Note 1)			Transmission	100%	\$ -
8	Professional Services (Note 3)			Transmission	100%	\$
						\$
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			Transmission	100%	- \$
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%	_
11	Affiliate Credits Missellaneous Credits (Attachment 5)			Wages and Salaries	#DIV/0!	#DIV/0!
11a	Miscellaneous Credits (Attachment 5)			Various		#DIV/0!
12	Gross Revenue Credits	(Sum Lines 2-11)	\$ -			#DIV/0! \$
13	Less line 18g		\$ -	Transmission	100%	Ψ -
14	Total Revenue Credits					#DIV/0!

Revenue Adjustment to determine Revenue Credit

15

Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

Total

- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 18a Revenues included in lines 1-11 which are subject to 50/50 sharing.
- 18b
 Costs associated with revenues in line 18a
- 18c Net Revenues (18a 18b)
- 18d 50% Share of Net Revenues (18c / 2)
- 18e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- Net Revenue Credit (18d + 18e)
- ^{18g} Line 18f less line 18a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 20 Amount offset in line 4 above
- 21 Total Account 454, 456 and 456.1
- Note 4: SECA revenues booked in Account 447.

Attachment 5 - Cost
Support

-

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

Α	100 Basis Point increase in ROE and Income Taxes	(Line 127 + Line 138)	
В	100 Basis Point increase in ROE		1.00%

Return Calculation 59 Rate Base (Line 39 + 58) Long Term Interest 100 Long Term Interest p117.62c through 67c	- 0 0
Long Term Interest	0
	0
100 Long Term Interest p117.62c through 67c	0
101 Less LTD Interest on Securitization Bonds Attachment 8	0
102 Long Term Interest "(Line 100 - line 101)"	-
103 Preferred Dividends enter positive p118.29c	
Common Stock	
104 Proprietary Capital p112.16c	0
105 Less Preferred Stock enter negative (Line 114)	0
106 Less Account 216.1 enter negative p112.12c	0
107 Common Stock (Sum Lines 104 to 106)	0
Capitalization	
108 Long Term Debt p112.17c through 21c	0
109 Less Loss on Reacquired Debt enter negative p111.81c	0
110 Plus Gain on Reacquired Debt enter positive p113.61c	0
111 Less ADIT associated with Gain or Loss enter negative Attachment 1	0
112 Less LTD on Securitization Bonds enter negative Attachment 8	0
Total Long Term Debt (Sum Lines 108 to 112)	0
114 Preferred Stock p112.3c	0
115 Common Stock (Line 107)	0
116 Total Capitalization (Sum Lines 113 to 115)	0
117 Debt % Total Long Term Debt (Line 113 / 116)	0%
118 Preferred % Preferred Stock (Line 114 / 116)	0%
119 Common % Common Stock (Line 115 / 116)	0%
(Line 1137 110)	070
120 Debt Cost Total Long Term Debt (Line 102 / 113)	0.0000
121 Preferred Cost Preferred Stock (Line 103 / 114)	0.0000
122 Common Cost Common Stock (Note J from Appendix A) Appendix A % plus 100 Basis Pts	0.0100
123 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line 117 * 120)	0.0000
124 Weighted Cost of Preferred Preferred Stock (Line 118 * 121)	0.0000
125 Weighted Cost of Common Common Stock (Line 119 * 122)	0.0000

126	Total Return (R)		(Sum Lines 123 to 125)		0.0000
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)		0
Composite	Income Taxes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H- 3D) (Note I from ATT H-		0.00%
129	SIT=State Income Tax Rate or Composite		3D)		
130	p	(percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 -		Per State Tax Code	
131	Т	SIT * FIT * p)} =			
132a	T/ (1-T)				
132b	Tax Gross-Up Factor	1*1/(1-T)			
	ITC Adjustment		(Note V from ATT H- 3D)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	
134	Tax Gross-Up Factor			(Line 132b)	
135	ITC Adjustment Allocated to Transmission			[Line 133 *134 *135]	
	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of		(Note T from ATT H-		
136a	Transmission Depreciation Expense		` 3D)	Attachment 5, Line 136b	
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes		(Note T from ATT H- 3D) (Note T from ATT H-	Attachment 5, Line 136c	
136c	(State) - Transmission Component Amortization of Other Flow-Through Items -		3D) (Note T from ATT H-	Attachment 5, Line 136d	
136d	Transmission Component Other Income Tax Adjustments - Expense / (Benefit)		3D)	Attachment 5, Line 136e (Line 136a + 136b + 136c + 136d)	
136e	,			(Line 132b)	
136f	Tax Gross-Up Factor			,	
136g	Other Income Tax Adjustment		=	(Line 136f*136e)	

CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =

Income Tax Component

Total Income Taxes

137

138

[Line 132a * 127 * (1-(123 / 126))]

(Line 135 + 136g + 137)

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Transmission Plant In Service

Common Plant (Electric Only)

lectri	t / Non-electric Cost Support						
						Non-electric	
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Electric Portion	Portion	Details
0	Plant Allocation Factors						
	Accumulated Intangible Amortization	(Note A)	p200.21c				
	Accumulated Common Amortization - Electric	(Note A)	p356				
2	Accumulated Common Plant Depreciation - Electric	(Note A)	p356				
	Plant In Service						
1	Common Plant (Electric Only)	(Notes A & B)	p356				
	Accumulated Deferred Income Taxes						
1	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h				
	Materials and Supplies						
7	Undistributed Stores Exp	(Note A)	p227.6c & 16.c				
	Allocated General & Common Expenses						
5	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				
	Depreciation Expense						
88	Intangible Amortization	(Note A)	p336.1d&e				
92	Common Depreciation - Electric Only	(Note A)	p336.11.b				
	Ones Annadiantian Florida Onto	(Note A)					
	Common Amortization - Electric Only nission / Non-transmission Cost Support	(Note A)	p356 or p336.11d				
	nission / Non-transmission Cost Support		p356 or p336.11d	Form 1 Amount	Transmission Related	Non-transmission Related	Details
			p396 or p336.11d	Form 1 Amount	Transmission Related	Non-transmission Related	Details
ransn	nission / Non-transmission Cost Support		p356 or p336.11d	Form 1 Amount	Transmission Related	Non-transmission Related	Details
ransn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details 1
ransn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	
ransn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	1
ansn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	1 2
ransn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	1 2 3
ransn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	1 2 3 4
iransn 228	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	1 2 3 4
zeransn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	1 2 3 4
ransn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	1 2 3 4
ransn	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions (Note C)		Form 1 Amount	Transmission Related CWIP In Form 1	Non-transmission Related Expensed Lease in Form 1 Amount	1 2 3 4
28	Attachment A Line #s, Descriptions, Notes, Form Plant Held for Future Use (Including Land)	1 Page #s and Instructions (Note C)			Related	Expensed Lease in	1 2 3 4 5
28	Attachment A Line #s, Descriptions, Notes, Form Plant Held for Future Use (Including Land) Expensed Lease Worksheet Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions (Note C)			Related	Expensed Lease in	1 2 3 4 5

p207.58.g

(Notes A & B) p356

А	ccumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes,	Form 1 Page #s and Instructions	Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses				
73 Less EPRI Dues	(Note D) p352-353			

Attachment A Line the Deposite land Nation Form 4 Page the and	In a torrest and	Form 1 Amount	Transmission Related	Non-transmission Related		Details	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Allocated General & Common Expenses	instructions	Form 1 Amount	Related	Related		Details	
·	(Note E) p323.189b						
Directly Assigned A&G	11010 E) p020.1030						
	Note G) p323.189b						
	po20.1030	l					
Safety Related Advertising Cost Support							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	Form 1 Amount	Safety Related	Non-safety Related		Details	
Directly Assigned A&G							
81 General Advertising Exp Account 930.1	(Note F) p323.191b						
MultiState Workpaper							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	State 1	State 2	State 3	State 4		Details
Income Tax Rates	_						
							Enter Calculation
129 SIT=State Income Tax Rate or Composite	(Note I) 0						
Education and Out Reach Cost Support	,	•					
The state of the s				-	·		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	Form 1 Amount	Education & Outreach	Other		Details	
Directly Assigned A&G							
78 General Advertising Exp Account 930.1	Note K) p323.191b		0	_		-	
Excluded Plant Cost Support							
		Excluded					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	Transmission Facilities		Descr	iption of the Facilities		
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
149 Excluded Transmission Facilities (Note	M) Attachment 5						
Instructions:		Enter \$					
1 Remove all investment below 69 kV or generator step up transformers included in transmission p	plant in service that						
are not a result of the RTEP Process							
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and h	igher as well as below 69 kV,	Or					
the following formula will be used: Example		Enter \$					
A Total investment in substation 1,000,000							
B Identifiable investment in Transmission (provide workpapers) 500,000							
C Identifiable investment in Distribution (provide workpapers) 400,000							
D Amount to be excluded (A x (C / (B + C))) 444,444							

Regulatory Expense Related to Transmission Cost Support

Prepaym ents

_	Citto																	
	Attachment A Line																	
	#s, Descriptions,																	December of
	Notes, Form 1 Page	•																Description of
	#s and Instructions																	the
																		Prepayments
	4 Prepayment																	
	5 s																	
																	Modif	
																	ied	
															Wage		Wage	
															s &		s &	
		Dece												End of	Salari	Elect	Salari	
		mbe												Year	es	ric	es	
		Prio		ıa Februa						Aug	Septe		Nove	Dece	Alloc	VS	Alloc	
		Year	ry	y	March	April	May	June	July	ust	mber	ber	mber	mber	ator	Gas	ator	
	p.1																	
	4.4														#DIV/		//DD //	
															#0!۷7		#DIV/	
		′													U!		0!	
	Prepaid																	
	Pensions																	
	if not																	
	included																	Descrid Description is accorded in
	in														#DIV/		#DD //	Prepaid Pension is recorded in
	Prepaym														#اط# 0!		#DIV/	FERC account 186 (see FERC Form
	ents														U!		0!	1 page 233).
	Total																	
	Monthly																	Attachment 0
	Balance	#DI\	// #DI\	//	#DIV/0	#DIV	#DIV	#DIV	#DIV	#DIV	#DIV/	#DIV	#DIV/	#DIV/				Attachment 9,
	Included					/0!	/0!	/0!		/0!	-							line 17-29,
L	in Rates	0!	0!	#DIV/('! !	/0!	/0!	/0:	/0!	/0!	0!	/0!	0!	0!				column f

Transmis sion Related Account Reserves

Attachment A Line #s, Descriptions, Notes

															1							
Transmissi																						
on Related																						
Account																						
Reserves																						
Current and Long-																						
Term Portions																						
recorded in FERC																						
Accounts (242, 232,																						
253, 228.1, 228.2,																						
228.3, & 228.4) and																						
the accrued portions																						
of below items that																						
have not yet been																						
transferred to trusts,																		Labor				
escrow accounts or															Plant-			-				
restricted accounts,															Relate			Relat				
but are still in general														13	d	Alloca		ed	Alloca			
accounts as of waar	Dece												End of		Reser	tion	Amou	Reser	tion	Amou	100%	
	mber												Year	h	ves	(Plant	nt	ves	(Labor	nt		Total
	Prior		Februar						Aug	Septe	Octo	Nove	Dece	Avera	Amou	Alloca	Alloc	Amo	Alloca	Alloc	Transmi	Reser
	Year	ry	У	March	April	May	June	July	ust	mber	ber	mber	mber	ges	nt	tor)	ated	unt	tor)	ated	ssion	ves
Bodily																						
Injuries -		 	1																			
Plant		 	1													#DIV/	#DIV/			#DIV/		#DIV
Related		 	1											-	=.	0!	0!		0!	0!		/0!
Bodily		 	1																			
Injuries -		 	1													//DIX//	//DIX//		//DIX//	//DIX//		UDIN
Labor		 	1													#DIV/	#DIV/		#DIV/	#DIV/		#DIV
Related		 	1											-		0!	0!	-	0!	0!		/0!
C																						
Current	· ·	,																				
A/R-	ı İ		1													# DI 1/	# DI 17/		# DI	ДОТ		ДЪТ У
A/R- Workers	ı		1													#DIV/	#DIV/		#DIV/	#DIV/		#DIV
A/R- Workers Comp														-		#DIV/ 0!	#DIV/ 0!	-	#DIV/ 0!	#DIV/ 0!		#DIV /0!
A/R- Workers Comp Other														-				-				
A/R- Workers Comp Other A/R-														-		0!	0!	-	0!	0!		/0!
A/R- Workers Comp Other A/R- Workers														-		0! #DIV/	0! #DIV/		0! #DIV/	0! #DIV/		/0! #DIV
A/R- Workers Comp Other A/R- Workers Comp														-		0!	0!	-	0!	0!		/0!
A/R- Workers Comp Other A/R- Workers Comp Non-														-		0! #DIV/	0! #DIV/		0! #DIV/	0! #DIV/		/0! #DIV
A/R- Workers Comp Other A/R- Workers Comp Non- Pension														-		0! #DIV/	0! #DIV/		0! #DIV/	0! #DIV/		/0! #DIV
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree														-		0! #DIV/ 0!	0! #DIV/		0! #DIV/ 0!	0! #DIV/ 0!		/0! #DIV /0!
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree Benefit														-		0! #DIV/ 0! #DIV/	0! #DIV/	-	0! #DIV/ 0! #DIV/	0! #DIV/ 0! #DIV/		/0! #DIV /0!
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree Benefit Obligation														-		0! #DIV/ 0! #DIV/ 0!	0! #DIV/		0! #DIV/ 0! #DIV/ 0!	0! #DIV/ 0! #DIV/ 0!		/0! #DIV /0! #DIV /0!
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree Benefit Obligation FASB 112														-		0! #DIV/ 0! #DIV/ 0! #DIV/	0! #DIV/	-	0! #DIV/ 0! #DIV/ 0! #DIV/	0! #DIV/ 0! #DIV/ 0! #DIV/		/0! #DIV /0! #DIV /0! #DIV /0!
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree Benefit Obligation FASB 112 Liability																0! #DIV/ 0! #DIV/ 0!	0! #DIV/	-	0! #DIV/ 0! #DIV/ 0!	0! #DIV/ 0! #DIV/ 0!		/0! #DIV /0! #DIV /0!
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree Benefit Obligation FASB 112 Liability Current &																0! #DIV/ 0! #DIV/ 0! #DIV/	0! #DIV/	-	0! #DIV/ 0! #DIV/ 0! #DIV/	0! #DIV/ 0! #DIV/ 0! #DIV/		/0! #DIV /0! #DIV /0! #DIV /0!
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree Benefit Obligation FASB 112 Liability Current & Long-term																0! #DIV/ 0! #DIV/ 0! #DIV/ 0!	0! #DIV/ 0!	-	0! #DIV/ 0! #DIV/ 0! #DIV/ 0!	0! #DIV/ 0! #DIV/ 0! #DIV/ 0!		#DIV /0! #DIV /0! #DIV /0!
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree Benefit Obligation FASB 112 Liability Current & Long-term Incentive																0! #DIV/ 0! #DIV/ 0! #DIV/ 0! #DIV/	0! #DIV/ 0!	-	0! #DIV/ 0! #DIV/ 0! #DIV/ 0! #DIV/	0! #DIV/ 0! #DIV/ 0! #DIV/ 0! #DIV/		#DIV /0! #DIV /0! #DIV /0! #DIV
A/R- Workers Comp Other A/R- Workers Comp Non- Pension Postretiree Benefit Obligation FASB 112 Liability Current & Long-term														-		0! #DIV/ 0! #DIV/ 0! #DIV/ 0!	0! #DIV/ 0!	-	0! #DIV/ 0! #DIV/ 0! #DIV/ 0!	0! #DIV/ 0! #DIV/ 0! #DIV/ 0!		#DIV /0! #DIV /0! #DIV /0!

Accrued Bonuses & Incentives Accrued Benefits - Medical, Dental, Vision Benefits, etc. ASC 712 OPEB Obligation - Current & Long- term Transmissi on Related Account Reserves							-	#DIV/ 0! #DIV/ 0! #DIV/ 0!	#DIV/ 0! #DIV/ 0! #DIV/ 0!	-	#DIV/ 0! #DIV/ 0! #DIV/ 0!	#DIV/ 0! #DIV/ 0! #DIV/ 0!	#DIV /0! #DIV /0!	Attachm ent H-
Long Term Workers Comp - Long Term Workers Comp - Short Term Other Payroll Taxes Severance Liability							-	#DIV/ 0! #DIV/ 0! #DIV/ 0! #DIV/ 0!	#DIV/ 0! #DIV/ 0! #DIV/ 0! #DIV/ 0!	-	#DIV/ 0! #DIV/ 0! #DIV/ 0! #DIV/ 0!	#DIV/ 0! #DIV/ 0! #DIV/ 0! #DIV/ 0!	#DIV /0! #DIV /0! #DIV /0! #DIV /0!	

Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

		Allocati	
Miscellaneous	Alloc	on	Descrip
Revenue Credits	ator	Factor	tion

Miscellan eous	
Revenue	#DIV/ Wages
Credits	- 0! & Salary 100%
	Transmi
	- 100% ssion
	#DIV/ Gross - 0! Plant
	- O: Flant
	-
	#DIV/ Attachment 3 - Revenue
	0! Credit line 11a

Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions		Outstanding Network Credits	Description of the Credits
	Network Credits			Enter \$	
55	Outstanding Network Credits	(Note N)	From PJM		General Description of the Credits
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM		
				Add m	ore lines if necessary

Extraordinary Property Loss

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s ar	d Instructions Amou	ount Number of years	Amortization	w/ interest	
61	Less extraordinary property loss	Attachment 5 \$	-			
62	Plus amortized extraordinary property loss	Attachment 5		#DIV/0!	#DIV/0!	

Interes	it on Outstandir	ng Network	Credits (Cost Support

	Attachment A Line #s, Descriptions, Notes	s, Form 1 Page #s and Instructions		Interest on Network Credits	Description of the Interest on the Credits
	Revenue Credits & Interest on Network Credits				
155	Interest on Network Credits	(Note N)	PJM Data		General Description of the Credits
				Enter \$	
				Δ	dd more lines if necessary
	155	Revenue Credits & Interest on Network Credits		Revenue Credits & Interest on Network Credits	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Revenue Credits & Interest on Network Credits 155 Interest on Network Credits Enter \$

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

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation	
	Net Revenue Requirement				
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5			

PJM Load Cost Support

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

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
Total						

Abandoned Transmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	
	Project Total
	FÉRC Order
A Total Balance of Unamortized Abandoned Plant	Per FERC Order
B Percentage allowed by FERC Order	Per FERC Order
	A*B
D Months Remaining in Amortization Period	
E Months in Year to be Amortized	# Months
F Amortization in Rate Year to 86a in Attachment H	C/D*E
	Worksheet
H End of Year Balance in Unamortized Transmission Plant to 43b in Attachment H	C-F
Line C deduction include account from the color of chanded accept. Lond action distribu	
Line G deduction include proceeds from the sale of abanded assets , land, or land rights	

MAPP Abandonment recovery pursuant to ER13-607

	Attachment A Line #s, D	escriptions, Notes, Form	1 Page #	s ar	nd Instructions	
	The second secon	1	PL		Pepco	Total
1713	2013-14 rate period	\$	9,750,649	\$	12,725,412 5	22,476,861
171a	2015-15 rate period	S	14,666,395		16,524,210 \$	31,190,605
171a	2015-16 rate period	\$	12.208.522		14,624,812 5	26,833,334
	Total	5	36,625,566	s	43,874,434 \$	80,500,000

Attachme	ent A Line #s, Descri	iptions, Notes, Form 1 Page #s and Instructions	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c					

			Transmission Depreciation		Tax Rate from		Amount to
ine_	Component Descriptions	Instruction References	Expense Amount	_	Attachment H-3D, Line 131	_	Attachment H-3D, Line 136e
36a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$	Х		=	\$
	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission						
36b	Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission	Instr. 4 below					
136c	Component	Instr. 4 below					-
36d 36e	Amortization of Other Flow-Through Items - Transmission Component Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 5 below					\$
nstr. #s	Instructions						
nst.	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, DPL will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).						
nst.	Capital Recovery Rate is the book depreciation rate applicable to the underlying pla	ant assets.					
nst.	"AFUDC-Equity" category reflects the nondeductible component of depreciation exp capitalized equity portion of Allowance for Funds Used During Construction (AFUDC						
nst.	Upon enactment of changes in tax law, accumulated deferred income taxes are re-rin the Company's books of account, resulting in deficient or (excess) accumulated (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will records and calculated in the calendar year in which the deficient or (excess) amount recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization,	deferred income taxes be based upon tax nt was measured and					

Line 60 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Inst. 5 Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed period.

Delmarva Power & Light Company Attachment 5a - Allocations of Costs to Affiliates Delmarva Power & Light Company

Attachment 5b - EBSC Allocations of Costs to Affiliate

Attachment
6
True-Up
Revenue
Requirement
Worksheet
Delmarva
Power &
Light
Company

To be completed in conjunction with Attachment H-3D.

EXPENSE

	(1)	(2) Attachment H-3D Page, Line,	(3)	(4)
Line		Col.	Transmission	Allocator
No.				
	Gross	Attach 9,		
	Transmission	line 16,		
1	Plant - Total	column b	-	
	Net	Attach 9,		
	Transmission	line 16,		
2	Plant - Total	column i	-	
	O&M			
	EXPENSE			
	Total O&M			
	Allocated to	Attach H-		
3	Transmission	3D, line 85	#DIV/0!	
	Annual			
	Allocation			
	Factor for	(line 3 divided by line 1		
4	O&M	col 3)	-	-
	GENERAL,			
	INTANGIBLE AND			
	COMMON (G&C)			
	DEPRECIATION			

5	Total G, I & C Depreciation Expense Annual Allocation Factor for G, I	Attach H-3D plus line 91 plus line 96	#DIV/0!	
6	& C Depreciation Expense	(line 5 divided by line 1 col 3)	#DIV/0!	#DIV/0!
	TAXES OTHER THAN INCOME TAXES Total Other	Attach H-		
7	Taxes Annual Allocation	3D, line 99	#DIV/0!	
8	Factor for Other Taxes	(line 7 divided by line 1 col 3)	#DIV/0!	#DIV/0!
9	Less Revenue Credits (Enter As Negative) Annual	Attach H-3D, line 154	#DIV/0!	
10	Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
	Annual			
11	Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		#DIV/0!
	Allocation Factor for Expense INCOME TAXES Total Income	4, 6, 8, and 10 Attach H-	#DNV/01	#DIV/0!
11 12	Allocation Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation	4, 6, 8, and 10 Attach H- 3D, line 138	#DIV/0!	#DIV/0!
	Allocation Factor for Expense INCOME TAXES Total Income Taxes Annual	4, 6, 8, and 10 Attach H-	#DIV/0! -	# DIV /0!
12	Allocation Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate	4, 6, 8, and 10 Attach H-3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	#DIV/0!
12	Allocation Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation Factor for	4, 6, 8, and 10 Attach H- 3D, line 138 (line 12 divided by line 2 col 3) Attach H- 3D, line 145	#DIV/0! - #DIV/0!	#DIV/0!
12	Allocation Factor for Expense INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation	4, 6, 8, and 10 Attach H-3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	#DIV/0!

Attachment
6
True-Up
Revenue
Requirement
Worksheet
Delmarva
Power &
Light
Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
	All revenue requirements excluding projects and														
17a	adjustments	N/A		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17b				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17c				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17d				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17e				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17f				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17g				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!

17h		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17i		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17j 17k		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17k 17l													
17m													
17n													
17o													
17p													
17p 17q 17r													
17s													
17t													
17u													
17v 17w													
17x													
17y													
									=	-	-		
18	Annual Totals -		#DIV/0!	#DIV/0!		#DIV/0!	-	#DIV/0!		-	#DIV/0!	#DIV/0!	#DIV/0!

Note	
Letter	
A	Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
В	Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
С	Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
	Gross plant
	does not
	include
	Unamortized
	Abandoned
	Plant.
D	Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
E	Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant
F	True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
G	The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
Н	The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
	The Unamortized Abandoned Plant balance is included in Net Plant,
	and Amortization of Abandoned Plant is included in
I	Depreciation/Amortization Expense.
	The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a
J	competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

Requires approval by FERC of incentive return applicable to the specified

K project(s)

All transmission facilities reflected in the revenue requirement on Attachment H-3D

M are to be included in this Attachment 6.

Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are

N calculated on Attachment 11

When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference

O between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered

over the

remaining

months of the

Rate Year.

"All revenue requirements excluding projects and adjustments" on line

17a refers to all projects not qualifying for regional recovery or

P adjustments.

Attachment 6A True-Up Delmarva Power & Light Company

	Revenue Requirement Projected									
1	Rate Year being Trued-Up		For 1	Rate Year	Revenue Received ³	Requirement	Annual True-Up C	alculation		
2		T D	C	D	E	F		11	т	ī
	A	В	С	D % of	Е	r	G	Н	1	J
			Projected	Total	Revenue	Actual	Net		Interest	
				_					_	
		PJM Project	Net Revenue	Revenue	Received	Net Revenue	Under/(Over) Collection (F)-	Prior Period	Income	Total True-Up
	All True-Up Items	Number	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	(E)	Adjustment ⁵	(Expense) ⁴	(G) + (H) + (I)
	All revenue requirements excluding projects and		•	•		•		·		
3	adjustments	N/A		-	-	-	-	-	#DIV/0!	#DIV/0!
3a				-	-	-	-	-	#DIV/0!	#DIV/0!
3b				-	-	-	-	-	#DIV/0!	#DIV/0!
3c				-	-	-	-	-	#DIV/0!	#DIV/0!
3d				-	-	-	-	-	#DIV/0!	#DIV/0!
3e				-	-	-	-	-	#DIV/0!	#DIV/0!
3f				-	-	-	-	-	#DIV/0!	#DIV/0!
3g				-	-	-	-	-	#DIV/0!	#DIV/0!
3h				-	-	-	-	-	#DIV/0!	#DIV/0!
3i				-	-	-	-	-	#DIV/0!	#DIV/0!
3i 3j 3k 31										
31										
3m										
3n 3o										
3p										
3p 3q										
3r										
3s 3t										
3u										
3v										
3w 3x										
<i>51</i> x										

4	Total Annual Revenue Requirements (Note A)	-	-	-	-	-	#DIV/0!	#DIV/0!
					Monthly Interest Rate Interest Income		#DIV/0!	
					(Expense)		#DIV/0!	

Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- 2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

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

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

- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3r to 3t	-	-	-

TO calculates NITS revenues, net of true-ups, received in calendar

6	Year 1 (e.g., 2018)			
7		(A) PJM Billed Revenue	(B)	(C)
8		Received	True-up	Annual (net of true-ups)
9	Jan-May (Year 1)			-
10	June-Dec (Year 1)			-
11				-
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populactuals.	ulating template with Year 1		
13	Jan-Dec (Year 1)			-

Notes:

A For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

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

Attachment 6B True-Up Interest Rate Delmarva Power & Light Company

[A]

	Month (Note A)	FERC Monthly Interest Rate
1	January	
2	February	
3	March	
4	April	
5	May	
6	June	
7	July	
8	August	
9	September	
10	October	
11	November	
12	December	
13	January	
14	February	
15	March	
16	April	
17	May	

18 Average of lines 1-17 above

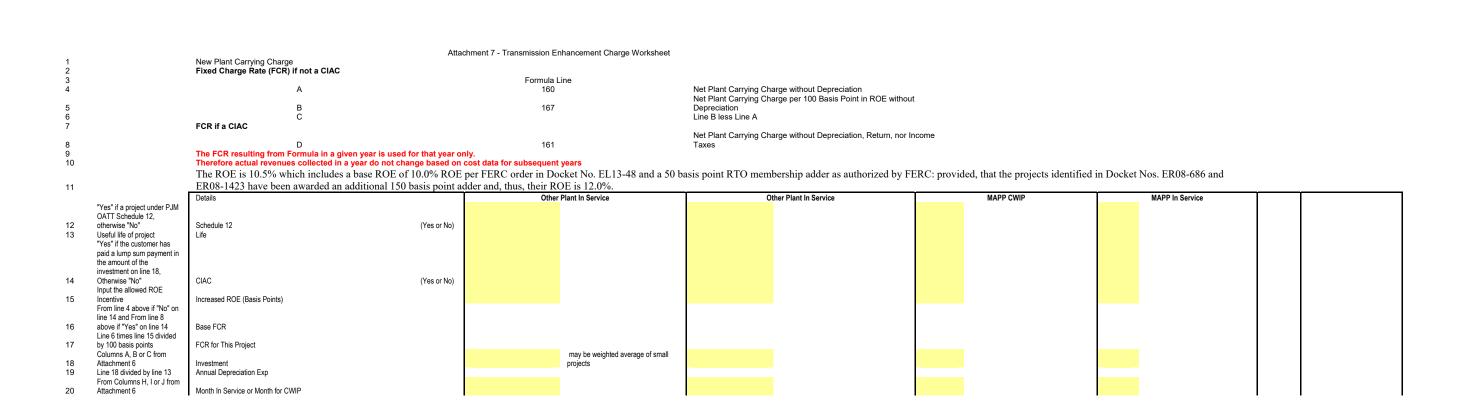
#DIV/0!

Note A:

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

19 Year 20 В С D Е F A Monthly RTO Project Number or Interest Project Name Zonal 17 Months Rate Interest Amount

			Attachment 6A, Col. G + Col H		Line 18 above	Col. C x Col D x Col E
21	Total	Zonal	- 	17	#DIV/0!	#DIV/0!
21a			-	17	#DIV/0!	#DIV/0!
21b			-	17	#DIV/0!	#DIV/0!
21c			-	17	#DIV/0!	#DIV/0!
21d			-	17	#DIV/0!	#DIV/0!
21e			-	17	#DIV/0!	#DIV/0!
21f			-	17	#DIV/0!	#DIV/0!
21g			-	17	#DIV/0!	#DIV/0!
21h			-	17	#DIV/0!	#DIV/0!
21i			-	17	#DIV/0!	#DIV/0!
21j			-	17	#DIV/0!	#DIV/0!
21k			-	17	#DIV/0!	#DIV/0!
211			-	17	#DIV/0!	#DIV/0!
21m			-	17	#DIV/0!	#DIV/0!
21n			-	17	#DIV/0!	#DIV/0!
21o			-	17	#DIV/0!	#DIV/0!
21p			-	17	#DIV/0!	#DIV/0!
21q			-	17	#DIV/0!	#DIV/0!
21r			-	17	#DIV/0!	#DIV/0!
21s			-	17	#DIV/0!	#DIV/0!
21t			-	17	#DIV/0!	#DIV/0!
						//DIT // 04
	Total		-			#DIV/0!



		1		Depreciatio							I			Reven	Beginni	Depreciati	Endin	Reven		Incentive	Revenue
		Invest Yr	Beginning	n	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	ue	ng	on	a	ue	Total	Charged	Credit
21	Base FCR	2008				-													\$ -	onargou	\$
22	W Increased ROE	2008																	. \$	\$	•
23	Base FCR	2009	_																Š	Ť	\$
24	W Increased ROE	2009																	Š	\$	•
25	Base FCR	2010						-				-							Š	Ÿ	\$
26	W Increased ROE	2010						-				-							Š	\$	Ψ
27	Base FCR	2011				_								_					Š	Ÿ	\$
28	W Increased ROE	2011				-						-					-		Š	\$	Ψ
29	Base FCR	2012				_													Š	Ÿ	\$
30	W Increased ROE	2012	_									_							Š	\$	Ψ
31	Base FCR	2012	_			_												_	Š	Ψ	\$
32	W Increased ROE	2013	_				-												ě	\$	Ψ
33	Base FCR	2013	-											-					ş	φ	¢
34	W Increased ROE	2014	-																ş	\$	\$
35 35	Base FCR	2015	-			-	-	-				-			-	-			ş	\$	•
33	W Increased ROE	2015	-				-	-							-	-		-	ş	\$	\$
36			-			-	-	-				-		-	-	-			ş	\$	•
37	Base FCR	2016	-																Ď	•	\$
38	W Increased ROE	2016	-																\$	\$	•
39	Base FCR	2017	-																\$	•	\$
40	W Increased ROE	2017	-																\$	\$	•
41	Base FCR	2018	-																\$		\$
42	W Increased ROE	2018	-			-						-			-				\$	\$	
43	Base FCR	2019	-			-									-				\$	_	\$
44	W Increased ROE	2019	-																\$	\$	
45	Base FCR	2020	-																\$	_	\$
46	W Increased ROE	2020	-																\$	\$	
47	Base FCR	2091	-																\$		\$
48	W Increased ROE	2091	-																\$	\$	
49	Base FCR	2022	-																\$		\$ -
50	W Increased ROE	2022	-																\$	\$	
51	Base FCR	2023	-																\$		\$ -
52	W Increased ROE	2023	-																\$	\$	
53	Base FCR	2024	-																\$		\$ -
54	W Increased ROE	2024	-																\$	\$	
55	Base FCR	2025	-																\$		\$ -
56	W Increased ROE	2025	-																\$	\$	
57	Base FCR	2026	-												-				\$		\$ -
58	W Increased ROE	2026	-																\$	\$	•
59	Base FCR	2027																	\$		\$
60	W Increased ROE	2027													I				•	\$	*
61																				•	\$
62																				\$	*
32							••••	·····							l					Ť	
	Ī																			S	
																				э	

Delmarva Power & Light Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Attachment 9
Rate Base
Worksheet
Delmarva
Power &
Light
Company

	(Note K)	Gross Plant In Service			Agour	nulated Depreci	ation	Accumulated	Amortization	Net Plant In Service		
	(note K)	Gross	General	ice	Accur	питатей Бергесі	au011	Accumulated	Amoruzation	INC	et Flant III Servi	
Line No	Month (a)	Transmission (b)	& Intangible (c)	Common (d)	Transmission (e)	General (f)	Common (g)	Intangible (h)	Common (i)	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-3D, Line No:	19 207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note	207.99.g minus 207.98.g for end of year, records for other	Electric Only, Form No 1, page 356 for end of year, records for other	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note	219.28.c for end of year, records for	Electric Only, Form No 1, page 356 for end of year, records for	200.21c for end of year, records for	Electric Only, Form No 1, page 356 for end of year, records for	Col. (b) - Col.	Col. (c) - Col.	Col. (d) - Col.
1	December Prior Year	I) -	months	months	I)	other months	other months	other months	other months	(e)	(f) - Col. (h)	(g) - Col. (i)
2	January		_	_	_	_	_	_	_	_	_	_
3	February											
	•	-	-	-	-	-	-	-	-	-	-	-
4	March	-	-	-	-	-	-	-	-	-	-	-
5	April	-	-	-	-	-	-	-	-	-	-	-
6	May	-	-	-	-	-	-	-	-	-	-	-
7	June	-	-	-	-	-	-	-	-	-	-	-
8	July	-	-	-	-	-	-	-	-	-	-	-
9	August	-	-	-	-	-	-	-	-	-	-	-
10	September	-	-	-	-	-	-	-	-	-	-	-

					Ad	justments to Rate	Base		Account No. 282 Accumulated	Account No. 283 Accumulated	Account No. 190 Accumulated	Account No. 255
16	Achieve	_	-	-	-	#DIV/0		#DIV/0!		-	#DIV/0!	
	Average of the 13 Monthly Balances Less Merger Cost to											
15	Less Merger Cost to Achieve (Attachment 10)		-			#DIV/0	!	#DIV/0!		-	#DIV/0!	-
14	Average of the 13 Monthly Balances (Attachment 9A)	-	-	-	-	-	-	-	-	-	-	_
13	December	-	-	-	-	-	-	-	-	-	-	-
11 12	October November	-	-	-	- -	-	-	- -	-	-	-	-

					Adjustme	nts to Rate Base						
Line No	Month	CWIP	PHFU		Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
	(a) Attachment H-	CWIP in Rate Base (b)	Held for Future Use (c)	Materials & Supplies (d)	Stores Expense (e)	Prepayments (f)	(g)	(h)	(i)	(j)	(k)	(l)
	3D, Line No:	43a (Note C)	214 for end of year, records for other months	50 227. 8. c + 227.5.c (see Att H-3D Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	45 (Notes G)		43b (Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17 18 19 20 21 22 23	December Prior Year January February March April May June											

24	July
25	August
26	September
27	October
28	November
29	December
	Average of the
	13 Monthly
	Balances
	(except ADIT -
	see Attachment
30	1)

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion

C in rate base; and

(iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1.

The demonstration in (iii) above

will show that monthly debts

and credits do not contain entries

for AFUDC for each CWIP

project in rate base.

ADIT and Accumulated Deferred Income Tax

Credits are computed using the average of the end of the year and the projection of the year

D balances.

E Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.

Projected balances are for the

calendar year the revenue under

this formula begins to be

F charged.

From Attachment 5, line 45 for the end of year balance and

G records for other months.

In the true-up

calculation,

actual monthly

balance records

H are used.

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

	(Note A)		Gross Plar	nt In Service		Asset Retirement Obligations					Gross Plant in Service Less Projected Asset Retirement Obligations			
Line No	Month (a) Attachment H-3D, Line	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (l)	Common (m)	
	No:	p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	6 Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)	
1	Prior Year									-	-	-	-	
2	January									-	-	-	-	
3	February									-	-	-	-	
4	March									-	-	-	-	
5	April									-	-	-	-	
6	May									-	-	-	-	

7	June							-	-	-	-
8	July							-	-	-	-
9	August							-	-	-	-
10	September							-	-	-	-
11	October							-	-	-	-
12	November							-	-	-	-
13	December Average of the 13 Monthly							<u>-</u>	-	_	-
14	Balances	 -	-	-	-	-	-	-	-	-	-

			•					[•	•	•	-	-
			Accu	mulated Depre	ciation & Amort	tization			Asset R	etirement (Obligations		
Line No	Month (a) Attachment H-3D, Line	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
	No:	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
15 16 17 18 19 20 21 22 23 24	December Prior Year January February March April May June July August September												

25	October												
26	November												
27	December												
	Average of												
	the 13												
	the 13 Monthly												
28	Balances	-	-	-	-	-	-	-	-	-	-	-	-

		Projected	Accumulated De		mortization Less gations	S Projected Asso	et Retirement
Line No	Month (a) Attachment	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	H-3D, Line No:	9 Col. (b) - Col. (h)	30 Col. (c) - Col. (i)	31 Col. (d) - Col. (j)	32 Col. (e) - Col. (k)	12 Col. (f) - Col. (l)	11 Col. (g) - Col. (m)
29	December Prior Year	-	-	-	-	-	-
30	January	-	-	-	-	-	-
31	February	-	-	-	-	-	-
32	March	-	-	-	-	-	-
33	April	-	-	-	-	-	-
34	May	-	-	-	-	-	-
35	June	-	-	-	-	-	-
36	July	-	-	-	-	-	-
37	August	-	-	-	-	-	-
38	September	-	-	-	-	-	-
39	October	-	-	-	-	-	-
40	November	-	-	-	-	-	-
41	December Average of the 13 Monthly Balances	_	_	_	_	_	_
41	Average of the 13	_	_	_	_	_	

Note

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

Delmarva Power & Light Company

Attachment 10 - Merger Costs

	(a) O&M Cost To Achieve	(b)	(c)	(d)	()	(x)
	FERC Account	Total	Allocation to Trans.			Total
1 2	Transmission O&M A&G	-	100.00% #DIV/0!			\$ - #DIV/0! \$
3		\$				-
4 5	Total	-				#DIV/0!
6 7	Depreciation & Amortization Expense Cost To Achieve FERC Account	Total	Allocation to Trans.			Total
8	General Plant	-	#DIV/0!			#DIV/0!
9	Intangible Plant	-	#DIV/0!			#DIV/0!
10						\$ -
11	Total	\$ -				#DIV/0!
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible			T. 4.1
10	Gross Plant					Total \$
12	December Prior Year					- \$
13	January					- \$
14	February					- \$
15	March					\$
16	April					- \$
17	May					-
18	June					\$ -
19	July					\$ -
20	August					\$ -
21						\$ -
22	October					\$ -
23	November					\$ -

24	December					\$ -
25	Average	#DIV/0!	#DIV/0!			-
	Accumulated Depreciation	General	Intangible			Total
26	December Prior Year					- \$
27	January					- \$
28	February					- \$
29	March					- \$
30	April					- \$
31	May					- \$
32	June					- \$
33	July					- \$
34	August					- \$
35	September					- \$
36	October					- \$
37	November					- \$
38	December					-
39	Average	#DIV/0!	#DIV/0!			-
	Delmarva Power &	Light Com	pany			
	Attachment 10 - Merger (a)	Costs (b)	(c)	(d)	()	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	(u)	()	Total
40	December Prior Year	-			-	\$ -
41	January	-	-		-	\$ -
42	February	-	-		-	\$ - \$
43	March	-	-		-	Ф - Ф
						J)

44 April

45 May

						\$
46	June	_	-	-	-	\$
47	July	-	-	-	-	\$
48	August	-	-	-	-	- \$
49	September	-	-	-	-	- \$
50	October	-	_	-	-	-
51	November	-	-	-	-	\$
52	December	-	-	-	-	\$
53	Average	-	-	-	-	-
	Depreciation (Monthly Change of Accumulated Depreciation from					
	above)	General	Intangible			Total \$
54	January	-	-			-
55	February	-	-			\$
56	March	-	-			\$
57	April	-	-			\$
58	May	-	_			\$
59	June	-	-			\$
60	July	-	-			\$
61	August	-	-			\$
62	September	-	-			\$
63	October	-	-			\$ -
64	November	-	-			\$
65	December	-	_			\$
66	Total	-	-			\$
67 68 69	Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February					
70 71	March April					

- 72 May 73 June 74 July 75 August 76 September 77 October 78 November 79 December 80 Average

#DIV/0!

Delmarva Power & Light Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Directly A	Assigned
1	Operation, Supervision & Engineering	560.0			\$	-
2	Load Dispatch-Reliability	561.1			\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2			\$	-
4	Load Dispatch-Trans Svc & Scheduling	561.3			\$	-
5	Scheduling, Sys Control & Dispatch Svc	561.4			\$	-
6	Reliability Planning & Standards Devel	561.5			\$	-
7	Transmission Service Studies	561.6			\$	-
8	Generation Interconnection Studies	561.7			\$	-
9	Reliability Planning & Standard Devel	561.8			\$	-
10	Station Expenses	562.0			\$	-
11	Overhead Line Expenses	563.0			\$	-
12	Underground Line Expenses	564.0			\$	-
13	Transmission of Electricity by Others	565.0			\$	-
14	Miscellaneous Transmission Expenses	566.0			\$	-
15	Rents	567.0			\$	-
16	Maintenance, Supervision & Engineering	568.0			\$	-
17	Maintenance of Structures	569.0			\$	-
18	Maintenance of Computer Hardware	569.1			\$	-
19	Maintenance of Computer Software	569.2			\$	-
20	Maintenance of Communication Equipment	569.3			\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4			\$	-
22	Maintenance of Station Equipment	570.0			\$	-
23	Maintenance of Overhead Lines	571.0			\$	-
24	Maintenance of Underground Lines	572.0			\$	-
25	Maintenance of Misc Transmission Plant	573.0			\$	
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ -	\$ -	\$	

Transmission O&M Total -

Delmarva Power & Light Company Attachment 11B - A&G Workpaper

			(a) 323.181.b to 323.196.b	(b)	(c)		(d)	(e)
		_	Total	S&W Allocation	Net Plant Allocation		Non- overable	Directly Assigned
1	Administrative and General Salaries 92	0.0	\$ -					\$
2	Office Supplies and Expenses 92	1.0	\$ -					-
3	Administrative Expenses Transferred-	2.0	\$ -					_
4		3.0	\$ -					_
5		4.0	\$ -					_
_			\$ -					
6		5.0						-
7	Employee Pensions and Benefits 92	6.0	\$ -					-
8	1	7.0	\$ -					-
9	Regulatory Commission Expenses 92	8.0	-					
10	Duplicate Charges-Credit 92	9.0	\$ -					-
11	General Advertising Expenses 93	0.1	\$ -					-
12	Miscellaneous General Expenses 93	0.2	\$ -					-
13	Rents 93	1.0	\$ -					
14		_	\$ -					\$ -
15	Administrative & General - Total (Sum of line 1-14)	S	\$ -	\$	\$	\$		\$
13	,	_	Ψ -					
16			Allocation Factor	#DIV/0!	#DIV/0!		0.00%	100.00%
17			Transmission A&G ¹	#DIV/0!	#DIV/0!	-		-
18							Total ²	#DIV/0!

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

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

Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350	Land and Land Rights	1.54%
352	Structures and Improvements	2.00%
353	Station Equipment	2.10%
354	Towers and Fixtures	2.27%
355	Poles and Fixtures	3.68%
356	Overhead Conductors and Devices	2.60%
357	Underground Conduit	2.50%
358	Underground Conductors and Devices	2.50%
359	Roads and Trails	2.00%
	Electric General	
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.48%
391.1 DE	Structures and Improvements	5.38%
391.2 DE	Structures and Improvements	5.65%
391.3 DE	Structures and Improvements	21.49%
391.1 MD	Structures and Improvements	6.68%
391.2 MD	Structures and Improvements	
391.3 MD	Structures and Improvements	10.00%
392	Transportaion Equipment	
393 DE	Stores Equipment	19.74%
393 MD	Stores Equipment	
394 DE	Tools, Shop, Garage Equipment	6.32%
394.1 DE	Tools, Shop, Garage Equipment	2.78%
394 MD	Tools, Shop, Garage Equipment	6.67%
394.1 MD	Tools, Shop, Garage Equipment	
395 DE	Laboratory Equipment	15.46%
395 MD	Laboratory Equipment	
396	Power Operated Equipment	-

397 DE	Communication Equipment	4.13%
397 DE 397.1 DE	Communication Equipment Communication Equipment	6.98%
397.1 DE 397.3 DE	Communication Equipment	6.89%
397.3 DE	Communication Equipment	3.09%
397 MD	Communication Equipment	6.90%
397.1 MD	Communication Equipment	6.67%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	6.67%
	Electric Intangible	
202	_	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	50.000/
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	
391.3	Structures and Improvements	36.45%
392	Transportaion Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1	Communication Equipment	4.75%
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.52%
398.1a	Miscellaneous Equipment	5.74%
	Common Intangible	
302	Franchises and Consents	

303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #

Clean version of the revised Formula Rate Tariff for Delmarva Power & Light Company

ATTACHMENT H-3D

Part	Amanually A		
Page Page		Notes	FERC Form 1 Page # or Instruction
Process	are input cells		
Part Internation of Control (Control			
Fig. Claimer Entropie Control Control Internation Repair Control			
Professional Company Trestration Company Trestration Company Trestration Company Trestration Company	Direct Transmission Wages Expense		p354.21b
Fig. Common Processing State Sta			
Company Comp	Pril Service Company Transmission wages Expense		
Company Comp			
The Anti-Anti-Anti-Anti-Anti-Anti-Anti-Anti-			
	Total Duli Sourice Company Magas Expense		
## 19-00 AUT Proper Design (19-00 AUT Proper			
Part Section	Less Direct A&G Wares Evnense		
A Inference Company (African)	Less Exelon Business Services Company A&G Expense		
Wash all-colors Wash all-c			
Wash all-colors before Color Part I Force Col	Total		(Line 2c – 3-3a-3b)
Each Parties Service	Wages & Salary Allocator		(Line 1c/ 4)
Each Parties Service			
See Margin Claric See Private Comment on the Parks - Parks Parks - Parks Parks - Parks Parks - Parks Parks - Parks Parks - Parks - Parks Parks - Parks - Parks Parks - Parks		(New D)	2007 404 2/0 Alto-charact 0.4 (for - 4.4 harms 1)
Control Part II Service - Bester 1	Electric Plant in Service	(Note B)	p207.104g(See Attachment 9A, line 14, column J)
Common Figure 1 Services Serv	Less Merger Costs to Achieve		Attachment 10, line 80, column b
Part Part			
Packard Superscription (Intelligence Perce) \$100.0000000000000000000000000000000000			
See Merge Code to Affaison			
Accuration transplace horonization Nove A 2012 to Comment Port Disposition - Feeting 1,000 A 2,000 A 2,			
Part Part	Less Merger Costs to Achieve		Attachment 10, line 39, column b
Absorbment Desire State Anthere (Note A place of the Part State	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
Les Morger Cools to Althore Accommander Deposition—Review Accomman	Less Merger Costs to Achieve		Attachment 9, line 15, column h
Accountable Common Pinal Cogression - Earlife Section Sect	Accumulated Common Amortization - Electric	(Note A)	
Total Assembliated Operation No Plant Assembliated Operation Operation No Plant Assembliated Operation No Plant Assembliated Operation No Plant Assembliated Operation No Plant Assembliated Operation No Plant Assembliated Operation No Plant Assembliated Operation No Plant Assembliated Operation No Plant Assembliated Operation No Plant Assembliated Operation	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)
Teal Ascarsiated Sepression 10 to 9 to 9 10 10 to 11 10 11 10 12 12 12 12 10 10 10 10 10 10 10 10 10 10 10 10 10	· · · · · · · · · · · · · · · · · · ·		A# 1 10 E 45 1
No. Fluer			0
Transmission George Plant Allected Plant Control Plant Allected Plant Control Plant Allected Plant Control Plant Allected Plant Control Plant Allected Plant Control Plant Allected Plant Control Plant Allected Plant Control Plant Allected Plant Control Plant Allected Plant Control Plant Allected Plant			
Part Allocates Part			
Transmission Net Place Mode Plant Allocore Transmission Net Plant Allocore Transmission Net Plant Allocore Transmission Plant In Service Transmission Plant In Service			
Note 19			
Part In Service Part In Se			
Plant in Service Case Marger Coats to Achieve Cammar Salary Microstance Cammar Salary Salary Microstance Cammar Salary Salary Microstance Cammar Salary Salary Microstance Cammar Salary Salary Microstance Cammar Salary Salary Microstance Cammar Salary Salary Microstance Cammar Salary Salary Salary Microstance Cammar Salary			(Line 17 / 14)
Tamamission Plant In Service South Plant I			
This line finetinosally Left Blank This line finetinosally Left Blank This line finetinosally Left Blank Tis line intentionally Left Blank Total Transmission Plant in Service General & Intengible Less Merger Costs to Achieve Less Merger Costs to Achieve Mage & Salary Allocation Factor General & Common Plant (Bedröt Ordy) Less Merger Costs to Achieve Mage & Salary Allocation Tactor General & Common Plant Allocation Transmission Total Central Bedroth Marchanet (Inte 52 *23a *24 *244) (Line 53 *25a *24 *244) (Line 52 *25a *24 *244) (Line 52 *25a *24 *244) (Line 52 *25a *24 *244) (Line 53 *25a *24 *244) (Line 52 *25a *24 *244) (Line 52 *25a *24 *244) (Line 53 *25a *24 *244) (Line 52 *25a *24 *244) (Line 52 *25a *24 *244) (Line 53 *25a *24 *244) (Line 52 *25a *24 *244) (Line 53 *25a *24 *244) (Line 52 *25a *24 *244) (Line 53 *25a *24 *244			
This line finethroally Left Blank This line finethroally Left Blank This line finethroally Left Blank This line intentionally Left Blank This line intentionally Left Blank This line intentionally Left Blank Total Transmission Plant in Service General & Intengence Less Merger Costs to Achieve Less Merger Costs to Achieve Less Merger Costs to Achieve Accumulated Depreciation Total General & Common Wage & Saliary Microal	Plant In Service	(Note B)	p207.58.g(See Attachment 9, line 14, column b)
This line Intentionally Lett Blank (Line 19 – 19a) (Line 19	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g(See Attachment 9, line 14, column b)
Total Transmission Plant Its Service General & Intangible Less Merger Costs to Achieve	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve	(Note B)	
Caneral & Intangible Less Merger Costs to Achieve 2005.5.0 g 2027.98 g (See Attachment 9, line 14, column c) Attachment 19, line 15, column c Attachment 19, line 15, column d Attachment 19, line 15, column d Attachment 19, line 15, column d Attachment 19, line 15, column d Attachment 19, line 15, column d Attachment 19, line 15, column d (Line 23 - 23a + 24 - 24a) Line 24 - 27a + 26a L	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank	(Note B)	
Less Merger Costs to Achieve Attachment 9, line 15, column c Less Merger Costs to Achieve Attachment 9, line 15, column d Total General & Common Plant (Electric Corby) (Line 23 - 23a + 24 - 24a) Wage & Salary Allocation Factor (Line 5 - 25a + 24 - 24a) General & Common Plant Allocated to Transmission (Line 5 - 25b - 25b - 25b - 25c) Plant Held for Future Use (including Land) (Line 25 - 25b - 25b - 25c) Accumulated Depreciation (Line 22 + 27 + 28) Tarnsmission Accumulated Depreciation (Note B) 219 25c Less Merger Costs to Achieve Accumulated General Depreciation Attachment 9, line 15, column e Less Merger Costs to Achieve Accumulated General Depreciation Attachment 9, line 15, column f Less Merger Costs to Achieve Accumulated General Depreciation Attachment 9, line 15, column f Accumulated General Depreciation (Line 10) (Line 10)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank	(Note B)	Attachment 9, line 15, column b
Common Plant (Electric Only) (Notes A & B) p356 Less Merger Costs to Achieve Attachment 9, line 15, column d Total General & Common Plant Allocated to Transmission (Line 23 23a+ 24-24a) General & Common Plant Allocated to Transmission (Line 5) General & Common Plant Hold for Future Use (Including Land) (Note C) p214 (See Attachment 9, line 30, column c) Accumulated Depreciation Transmission Accumulated Depreciation (Note B) p219.25 c Less Merger Costs to Achieve Attachment 9, line 15, column e 219.28 c Accumulated General Depreciation Attachment 9, line 15, column e 219.28 c Less Merger Costs to Achieve Attachment 9, line 15, column e 219.28 c Accumulated Common Plant Accumulated Depreciation (Line 10) (Line 10) (Line 10) Accumulated Common Plant Accumulated Depreciation (Electric Only) (Sum Lines 31-31a+ 32+33+34) (Line 11) Common Plant Accumulated Depreciation (Line 17) (Line 5) (Sum Lines 31-31a+ 32+33+34) General & Common Allocated to Transmission (Line 5) (Line 5)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service	(Note B)	Attachment 9, line 15, column b (Line 19 – 19a)
Less Merger Costs to Achieve	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible	(Note B)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c)
Total General & Common Section Cline 23 - 23a + 24 - 24a) (Line 25 - 26a) (Line 26 - 26	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve		Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c
Total General & Common Section Cline 23 - 23a + 24 - 24a) (Line 25 - 26a) (Line 26 - 26	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve		Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c
Wage & Salary Allocation Factor (Line 5) General & Common Plant Allocated to Transmission (Line 25 * 26) Plant Held for Future Use (including Land) (Note C) £214 (See Attachment 9, line 30, column c) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation (Note B) £29 £25 € Less Merger Costs to Achieve Attachment 9, line 15, column e £219 £28 € Accumulated General Depreciation 4ttachment 9, line 15, column f £219 £28 € Less Merger Costs to Achieve 4ttachment 9, line 15, column f £219 £28 € Accumulated Intarguile Amortization £219 £28 € £210 £28 € Accumulated Common Amortization - Electric £210 £28 € £210 £28 € Accumulated Common Amortization - Electric £210 £28 € £210 £28 € Accumulated Depreciation (Line 10) £210 £28 € £210 £28 € Accumulated Depreciation (Line 10) £210 £28 € £210 £28 € Accumulated Depreciation (Line 10) £210 £28 € £210 £28 € Accumulated Depreciation (Line 10) £210 £28 € £210 £28 € Accumulated Depreciation (Line 10)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only)		Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356
General & Common Plant Allocated to Transmission (Line 25 * 26) Pall Held for Future Use (including Land) (Note C) p214 (See Attachment 9, line 30, column c) TOTAL Plant In Service (Line 22 + 27 + 28) (Line 22 + 27 + 28) Accumulated Depreciation (Note B) p219.25 c Less Merger Costs to Achieve Accumulated Depreciation Attachment 9, line 15, column e p219.28 c Less Merger Costs to Achieve Accumulated Intangible Amortization Attachment 9, line 15, column f (Line 10) Accumulated Common Plant Accumulated Depreciation (Electric Conty) (Line 10) Total Accumulated Depreciation (Electric Conty) (Sum Lines 31 * 31a * 32 * 33 * 34) Total Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Depreciation (Electric Tommon Plant Accumulated Tommon Amortization (Electric Tommon Plant Accumulated Tommon Amortization (Electric Tommon Amortization Electric Tommon Amortization (Electric Tommon Plant Accumulated Tommon Amortization (Electric Tommon Amortization Electric Tommon Amortization (Electric Tommon Amortization Electric Tommon Amortization (Electric Tommon Amortization Electric Tommon Amortization (Electric Tommon Amortization Electric Tommon Amortizat	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve		Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d
Plant Hold for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation Total Accumulated Depreciation Wage & Salary Allocation Factor Wage & Salary Allocation Factor (Line 55' 56) General & Common Allocated to Transmission	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common		Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a)
TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor (Line 5) General & Common Allocated to Transmission	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor		Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5)
Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 10) (Line 11) (Line 11) (Line 12) (Line 12) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission (Line 5) (Line 5) (Line 5) (Line 5) (Line 5) (Line 5) (Line 5) (Attachment 9, line 15, column f (Line 10) (Line 10) (Line 11) (Line 12) (Sum Lines 31-31a + 32 + 33 + 34) (Line 5) (Sum Lines 31-31a + 32 + 33 + 34) (Line 5) (Line 5)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission	(Notes A & B)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26)
Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization (Line 10) Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission (Line 5) General & Common Allocated to Transmission	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Entire Itse (Including Land)	(Notes A & B)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c)
Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission Attachment 9, line 15, column e p219.28 c Attachment 9, line 15, column e p219.28 c (Line 10) (Line 10) (Line 11) (Line 12) (Sum Lines 31 -31a + 32 +33 + 34) (Line 5) (Line 5)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Ilse (Including Land)	(Notes A & B)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c)
Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission Accumulated Transmission Attachment 9, line 15, column f (Line 10) (Line 11) (Line 11) (Line 12) (Sum Lines 31-31a + 32 + 33 + 34) (Line 5) (Line 35 * 36)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service	(Notes A & B)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c)
Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission Accumulated Transmission Attachment 9, line 15, column f (Line 10) (Line 11) (Line 11) (Line 12) (Sum Lines 31-31a + 32 + 33 + 34) (Line 5) (Line 35 * 36)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)
Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission Attachment 9, line 15, column f (Line 10) (Line 11) (Line 11) (Sum Lines 31 - 31a + 32 + 33 + 34) (Sum Lines 31 - 31a + 32 + 33 + 34) (Line 5) General & Common Allocated to Transmission	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)
Accumulated Intangible Amortization (Line 10) Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission (Line 10) (Line 11) (Line 12) (Sum Lines 31 -31a + 32 +33 + 34) (Line 5) (Line 5)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e
Accumulated Intangible Amortization (Line 10) Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Wage & Salary Allocation Factor General & Common Allocated to Transmission (Line 35 * 36)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e
Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission Line 12 (Line 12) (Line 31 - 31a + 32 + 33 + 34) (Line 5) (Line 35 * 36)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e p219.28.c
Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission (Line 35 * 36)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f
Total Accumulated Depreciation (Sum Lines 31 -31a + 32 +33 + 34) Wage & Salary Allocation Factor (Line 5) General & Common Allocated to Transmission (Line 35 * 36)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10)
Wage & Salary Allocation Factor (Line 5) General & Common Allocated to Transmission (Line 35 * 36)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 11)
	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12)
TOTAL Accumulated Depreciation (Line 30 + 37)	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This line Intentionally Left Blank This line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated Cemmon Amortization - Electric Common Plant Accumulated Cemmon Amortization - Electric Common Plant Accumulated Cemmon Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Cemmon Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only)	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12) (Sum Lines 31 -31a + 32 + 33 + 34)
	Plant in Service Transmission Plant In Service Less Merger Costs to Achieve This line intentionally Left Blank Total Transmission Plant in Service General & Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Total Depreciation (Electric Only) Total Accumulated Total Depreciation (Electric Only) Total Accumulated Total Depreciation (Electric Only)	(Notes A & B) (Note C)	Attachment 9, line 15, column b (Line 19 – 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 Attachment 9, line 15, column d (Line 23 -23a + 24 -24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c Attachment 9, line 15, column e p219.28.c Attachment 9, line 15, column f (Line 10) (Line 11) (Line 12) (Sum Lines 31 -31a + 32 +33 + 34) (Line 5) (Line 5)

	Accumulated Deferred Income Taxes			
40a	Account No. 190 (ADIT)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 23
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 46
40c	Account No. 282 (ADIT - Other Property)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 69
40d	Account No. 283 (ADIT - Other)	Projected Actiivity	(Note V)	Attachment 1A - ADIT, Summary, Line 92
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Actiivity	(Note U)	Attachment 1A - ADIT, Summary, Line 115
40f	Accumulated Deferred Income Taxes Allocated To Transmission	Projected Actiivity		Line 40a + 40b + 40c + 40d + 40e
	Unamortized Excess / Deficient ADIT			Attachment 4D ADIT Data Dasa
41a	Unamortized Deficient /(Excess) ADIT (Federal)	Projected Actiivity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73
41b	Unamortized Deficient /(Excess) ADIT (Federal)	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 41a + 41b
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			Line 40f + 42
43a	Transmission Related CWIP (Current Year 12 Month weighted average	balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)
43b	Unamortized Abandoned Transmission Plant			Attachment 5
	Transmission O&M Reserves			
44		Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5
	Prepayments			
45		Prepayments	(Note A)	Attachment 9, line 30, column f
			(1101071)	
46		Total Prepayments Allocated to Transmission	(Note 7 t)	(Line 45)
46	Materials and Supplies		(Halari,	(Line 45)
46 47	Materials and Supplies		(Note A)	
	Materials and Supplies	Total Prepayments Allocated to Transmission		(Line 45) p227.6c & 16.c (See Attachment 9, line
47	Materials and Supplies	Total Prepayments Allocated to Transmission Undistributed Stores Exp		(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48)
47 48	Materials and Supplies	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor		(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)
47 48 49	Materials and Supplies	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies	(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d)
47 48 49 50		Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated	(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9,
47 48 49 50	Materials and Supplies Cash Working Capital	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies	(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50)
47 48 49 50 51		Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d)
47 48 49 50 51		Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule	(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50) (Line 85) x 1/8
47 48 49 50 51 52 53	Cash Working Capital	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50)
47 48 49 50 51 52		Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission	(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53)
47 48 49 50 51 52 53 54	Cash Working Capital	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission Outstanding Network Credits	(Note AA)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53)
47 48 49 50 51 52 53 54 55 56	Cash Working Capital	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53) From PJM From PJM
47 48 49 50 51 52 53 54 55 56 57	Cash Working Capital Network Credits	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission Outstanding Network Credits	(Note AA)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53) From PJM From PJM From PJM (Line 43 + 43a + 43b + 44 + 46 + 51 + 54 -
47 48 49 50 51 52 53 54 55 56 57 58	Cash Working Capital	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note AA)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53) From PJM From PJM (Line 55 - 56)
47 48 49 50 51 52 53 54 55 56	Cash Working Capital Network Credits	Total Prepayments Allocated to Transmission Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note AA)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) (p227.8c + p227.5c) (See Attachment 9, line 30, column d) (Line 49 + 50) (Line 85) x 1/8 (Line 52 * 53) From PJM From PJM From PJM (Line 43 + 43a + 43b + 44 + 46 + 51 + 54 -

Transmission O&M

60		Transmission O&M		Attachment 11A, line 27, column c	
61		Less extraordinary property loss		Attachment 5	
62		Plus amortized extraordinary property loss		Attachment 5	_
63		Less Account 565		p321.96.b	
63a		Less Merger Costs to Achieve		Attachment 10, line 1, column x	
64		Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	
65		Plus Transmission Lease Payments	(Note A)	p200.3.c	
66		Transmission O&M		(Lines 60 – 61+ 62 -63 – 63a + 64 + 65)	
	Allocated General & Common Expenses				
67		Common Plant O&M	(Note A)	p356	
68		Total A&G		Attachment 11B, line 15, column a	
<i>68a</i> 68b		For informational purposes: PBOP expense in FERC Account 926	(Note S)	Attachment 5	
68c		Less Merger Costs to Achieve		Attachment 10, line 2, column b	
000		Less Other		Attachment 5	
69		Less Property Insurance Account 924		p323.185b	
70		Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	
71		Less General Advertising Exp Account 930.1		p323.191b	
72		Less DE Enviro & Low Income and MD Universal Funds		p335.b	
73		Less EPRI Dues	(Note D)	p352-353	
74		General & Common Expenses		(Lines 67 + 68) - Sum (68b to 73)	
75		Wage & Salary Allocation Factor		(Line 5)	
76		General & Common Expenses Allocated to Transmission		(Line 74 * 75)	
	Directly Assigned A&G				
77		Regulatory Commission Exp Account 928	(Note G)	p323.189b	
78		General Advertising Exp Account 930.1	(Note K)	p323.191b	
79		Subtotal - Transmission Related		(Line 77 + 78)	
80		Property Insurance Account 924		p323.185b	
81		General Advertising Exp Account 930.1	(Note F)	p323.191b	
82		Total		(Line 80 + 81)	
83		Net Plant Allocation Factor		(Line 18)	
84		A&G Directly Assigned to Transmission		(Line 82 * 83)	
85		Total Transmission O&M		(Line 66 + 76 + 79 + 84)	
	•			·	

Depreciation & Amortic	ization Expense			
	Depreciation Expense			
86	Transmission Depreciation Expense			p336.7b&c (See Attachment 5)
86a	Amortization of Abandoned Transmission Plant			Attachment 5
87	General Depreciation			p336.10b&c(See Attachment 5)
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b
88	Intangible Amortization		(Note A)	p336.1d&e
88a	Less Merger Costs to Achieve			Attachment 10, line 9, column b
89	Total			(Line 87 - 87a + 88 – 88a)
90	Wage & Salary Allocation Factor			(Line 5)
91	General Depreciation Allocated to Transmission			(Line 89 * 90)
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)
94	Total			(Line 92 + 93)
95	Wage & Salary Allocation Factor			(Line 5)
96	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)
Taxes Other than Incom	ome			
98	Taxes Other than Income			Attachment 2
99	Total Taxes Other than Income			(Line 98)
Return / Capitalization	r Galcalations			
•	Long Term Interest			
100	Long Term Interest			p117.62c through 67c
101	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8
102	Long Term Interest			"(Line 100 - line 101)"
103	Preferred Dividends		enter positive	p118.29c
	Common Stock			
104	Proprietary Capital			p112.16c
105	Less Preferred Stock		enter negative	(Line 114)
106	Less Account 216.1		enter negative	p112.12c
106a	Less Account 219		enter negative	p112.15c
107	Common Stock		(Note Z)	(Sum Lines 104 to 106a)
	Capitalization			(04.11.2.1100 10110 1004)
108	Long Term Debt			p112.17c through 18c
109	Less Loss on Reacquired Debt		enter negative	p111.81c
110	Plus Gain on Reacquired Debt		enter positive	p113.61c
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8
113	Total Long Term Debt		(Note X)	(Sum Lines 108 to 112)
114	Preferred Stock		(Note Y)	p112.3c
115	Common Stock			(Line 107)
116	Total Capitalization			(Sum Lines 113 to 115)
117	Debt %	Total Long Term Debt	Note Q	(Line 113 / 116)
118	Preferred %	Preferred Stock	Note Q	(Line 114 / 116)
119	Common %	Common Stock	Note Q	(Line 115 / 116)
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)
121	Preferred Cost	Preferred Stock		(Line 103 / 114)
122	Common Cost	Common Stock	(Note J)	Fixed
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)
126	Total Return (R)			(Sum Lines 123 to 125)
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)

0					
Composite Ir	come Taxes Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I)		
129	SIT=State Income Tax Rate or Composite		(Note I)		
130	p ·	(percent of federal income tax deductible for state purposes)	• • •	Per State Tax Code	
131	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			
132a 132b	T/ (1-T) Tax Gross-Up Factor	1*1/(1-T)			
1320	Tax Gross-up Factor	1"1/(1-1)			
	ITC Adjustment		(Note U)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	
134	Tax Gross-Up Factor			(Line 132b)	
135	ITC Adjustment Allocated to Transmission			[Line 133 *134]	
133	Other Income Tax Adjustment			[Line 133 134]	
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note T)	Attachment 5, Line 136a	
136b	Amortization Deficient / (Excess) / Deficient Deferred Taxes (Federal) - Transmission Component		(Note T)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note T)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note T)	Attachment 5, Line 136d	_
136e	Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor			(Line 136a + 136b + 136c + 136d)	
136f 136g	Other Income Tax Adjustment			(Line 132b) (Line 136e*136f)	
1309	Other income rax Adjustment			(Line 130e 1301)	
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 126))]	
138	Total Income Taxes			(Line 135 + 136g + 137)	
REVENUE RE	QUIREMENT				
	Summary				
139 140	Net Property, Plant & Equipment Adjustment to Rate Base			(Line 39) (Line 58)	
141	Rate Base			(Line 56) (Line 59)	-
142	O&M			(Line 85)	
143	Depreciation & Amortization			(Line 97)	
144	Taxes Other than Income			(Line 99)	
145 146	Investment Return Income Taxes			(Line 127) (Line 138)	
146	Gross Revenue Requirement			(Sum Lines 142 to 146)	
147	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			(Suili Lilles 142 to 140)	
148	Transmission Plant In Service			(Line 19)	
149	Excluded Transmission Facilities		(Note M)	Attachment 5	
150	Included Transmission Facilities			(Line 148 - 149)	
151 152	Inclusion Ratio Gross Revenue Requirement			(Line 150 / 148) (Line 147)	
153	Adjusted Gross Revenue Requirement			(Line 147) (Line 151 * 152)	
100	Revenue Credits & Interest on Network Credits			(2110 101 102)	
154	Revenue Credits			Attachment 3	
155	Interest on Network Credits		(Note N)	PJM Data	
156	Net Revenue Requirement			(Line 153 - 154 + 155)	
157	Net Plant Carrying Charge Net Revenue Requirement			(Line 156)	
158	Net Transmission Plant			(Line 130)	
159	Net Plant Carrying Charge			(Line 157 / 158)	
160	Net Plant Carrying Charge without Depreciation			(Line 157 - 86) / 158	
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes			(Line 157 - 86 - 127 - 138) / 158	
162	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)	
163	Increased Return and Taxes			Attachment 4	
164	Net Revenue Requirement per 100 Basis Point increase in ROE			(Line 162 + 163)	
165	Net Transmission Plant			(Line 19 - 30)	
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation			(Line 164 / 165)	
167 168	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement			(Line 163 - 86) / 165 (Line 156)	
169	True-up amount			Attachment 6A, line 4, column j	
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects			Attachment 6, line 18, column 12	
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement	n ER05-515		Attachment 5	
171a	MAPP Abandonment recovery pursuant to ER13-607			Attachment 5	
172	Net Zonal Revenue Requirement Network Zonal Service Rate			(Line 168 + 169 + 170 +171 +171a)	
173	1 CP Peak		(Note L)	PJM Data	
174	Rate (\$/MW-Year)		·	(Line 172 / 173)	
175	Network Service Rate (\$/MW/Year)			(Line 174)	

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant

that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected

to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5.

For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service

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

- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J. Control of the con
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments

(net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.

O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.

If they are booked to Acct 565, they are included in on line 64

- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months)

effective on the date FERC approves the settlement in ER05-515.

- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- Delmarva Power & Light Company elected to amortize investment tax credits against recoverable income tax expense and reduces the revenue requirement by the amount of the Investment tax credit Amortization (Form 1, 266.8,f) multiplied by (1/1-T).

 The Accumulated Defended Income Tax (ADIT) balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(1)-1(h)(6) and averaged in accordance with Expense and reduces the every-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease.
- V an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column M for inputs.

 These balances represent the unamortized federal and state deficient / (excess) deferred income taxs-related regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column
- W C for inputs. For the Annual Update (True-Up) filling, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
 - Z Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet)
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Accou	ınt No. 1	90)										
		Da	ys in Period				ction - Prora Tax Activit		Actual	- Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration							-					
2	January				50.00%	-	-	-	-	-	-	-	-
3	February				50.00%	-	-	-	-	-	-	-	-
4	March				50.00%	-	-	-	-	-	-	-	-
5	April				50.00%	-	-	-	-	-	-	-	-
6	May				50.00%	-	-	-	-	-	-	-	-
7	June				50.00%	-	-	-	-	-	-	-	-
8	July				50.00%	-	-	-	-	-	-	-	-
9	August				50.00%	-	-	-	-	-	-	-	-
10	September				50.00%	-	-	-	-	-	-	-	-
11	October				50.00%	-	-	-	-	-	-	-	-
12	November				50.00%	-	-	-	-	-	-	-	-
13	December				50.00%	-	-	-	-	-	-	-	
14	Total (Sum of Lines 2 - 13)	-				-	-		-	-	-	-	

15	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia	ect to ance -				(Actual) (Note F)		-					-
16 17	Adjustment Beginning Balance - DTA / (DTL)					(Col. (H), L Line 16)	ine 15 +	-	(Col. (M) Line 16)	, Line 15 +			-
18	Ending Balance ADIT Not Subj Proration Ending Balance ADIT Deprecia	ect to e -				(Note F)		#DIV/0!					-
19 20	Adjustment Ending Balance - DTA / (DTL)					(Col. (H), L Line 19)	ine 18 +	#DIV/0!	(Col. (M) Line 19)	, Line 18 +			-
21	Average Balar adjusted (non- prorated)					([Col. (H), l Line 20] /2		#DIV/0!	([Col. (M) Line 20] / (Col.), Line 17 + /2)			-
22	Prorated ADIT Amount for					(Col. (H), Line 13)		-	(M), Line 13)				-
23	Attachment H Line 40a	I-3D,				(Col. (H), L Line 22)	ine 21 +	#DIV/0!	(Col. (M) Line 22)	, Line 21 +			-
	Accumulated Accelerated A 281)												
		Da	ys in Period				tion - Prora Tax Activit		Actual	- Proration	of Deferred	Tax Activity	(Note B)
Line	(A) Month	Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test	Proration Amount (Column C / Column	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
	ADIT Subject			Period	D)		Column F)	Preceding Balance)			(Note B)	(Note 2)	Preceding Balance)
24	to Proration							-					-
25	January				50.00%		-	-	-	-	-	-	-

26	February		50.00%		-	-	-	-	-	-	-
27	March		50.00%		-	-	-	-	-	-	-
28	April		50.00%		-	-	-	-	-	-	-
29	May		50.00%		-	-	-	-	-	-	-
30	June		50.00%		-	-	_	-	-	_	-
31	July		50.00%		-	-		-	-	-	-
32	August		50.00%		-	-		-	-	-	-
33	September		50.00%		-	_	-	_	-	_	-
34	October		50.00%		-	_	-	_	-	_	-
35	November		50.00%		-	_	-	_	-	_	-
36	December		50.00%		-	_	_	_	-	_	-
37	Total (Sum of Lines 25 - 36)	-		-	-	-	-	-	-	-	
38	Beginning Bala ADIT Not Subj Proration Beginning Bala	ect to				-					-
39	ADIT Deprecia Adjustment	ation		(Note F)		-					-
00	Beginning Balance -			(Col. (H), L	ine 38 +		(Col. (M)	, Line 38 +			
40	DTA / (DTL)			Line 39)		-	Line 39)	, Line oo .			-
41	Not Subject to Ending Balanc	ce -		2019 Projected		-					-
42	ADIT Deprecia Adjustment Ending	ation		(Note F)		-					-
43	Balance - DTA / (DTL)			(Col. (H), L Line 42)	ine 41 +	-	(Col. (M) Line 42)	, Line 41 +			-
44	Average Balar adjusted (non- prorated)			([Col. (H), Line 43] /2	Line 40 +)	-	Line 43]), Line 40 + /2)			-
	Prorated ADIT			(Col. (H),		-	(Col. (M), Line 36				-
45				Line 36))				

46	Attachment F Line 40b	I-3D,				(Col. (H), Line 45)	Line 44 +	-	(Col. (M Line 45)), Line 44 +			
	Accumulated Taxes - Prope 282)												
		Da	ys in Period				ction - Prora I Tax Activit		Actua	l - Proration	of Deferred	Tax Activity	y (Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration							_					_
48	January				50.00%	_	-	_	-	_	-	_	_
49	February				50.00%	_	-	-	-	-	_	-	-
50	March				50.00%	_	-	-	-	-	_	-	-
51	April				50.00%	-	-	-	-	-	-	-	-
52	May				50.00%	-	-	-	-	-	-	-	-
53	June				50.00%	-	-	-	-	-	-	-	-
54	July				50.00%	-	-	-	-	-	-	-	-
55	August				50.00%	-	-	-	-	-	-	-	-
56	September				50.00%	-	-	-	-	-	-	-	-
57	October				50.00%	-	-	-	-	-	-	-	-
58	November				50.00%	-	-	-	-	-	-	-	-
59	December				50.00%	-	-		-	-	-	-	
60	Total (Sum of Lines 48 - 59)	-				-	-	-	-	-	-	-	

Amount for

61 62 63	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia Adjustment Beginning Balance - DTA / (DTL)	ect to ance -				(Note F) (Col. (H), L Line 62)	.ine 61 +	-	(Col. (M) Line 62)	, Line 61 +			-
64	Estimated End Not Subject to Ending Baland	Proration e -				,		#DIV/0!	Lille 02)				-
65	ADIT Deprecial Adjustment Ending	ation				(Note F)		-					-
66	Balance - DTA / (DTL)					(Col. (H), L Line 65)	ine 64 +	#DIV/0!	(Col. (M) Line 65)	, Line 64 +			-
67	Average Balar adjusted (non- prorated)					([Col. (H), Line 66] /2		#DIV/0!	([Col. (M] Line 66] / (Col.), Line 63 + /2)			-
68	Prorated ADIT Amount for					(Col. (H), Line 59)		-	(M), Line 59				-
69	Attachment H Line 40c	I-3D,				(Col. (H), L Line 68)	ine 67 +	#DIV/0!	(Col. (M) Line 68)	, Line 67 +			-
	Accumulated Taxes - Other												
			ys in Period				tion - Prora Tax Activit		Actual - Proration of Deferred Tax Activity (Note B)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
70	ADIT Subject to Proration							-					-
71	January				50.00%	-	-	-	-	_	_	-	-
72	February				50.00%	-	-	-	-	-	-	-	-

	March										
73			50.00%	-	-	-	-	-	-	-	-
74	April		50.00%	-	-	-	-	-	-	-	-
75	May		50.00%	-	-	-	-	-	-	-	-
76	June		50.00%	-	-	-	-	-	-	-	-
77	July		50.00%	-	-	-	-	-	-	-	-
78	August		50.00%	-	-	-	-	-	-	-	-
79	September		50.00%	-	-	-	-	-	-	-	-
80	October		50.00%	-	-	-	-	-	-	-	-
81	November		50.00%	-	-	-	-	-	-	-	-
82	December		50.00%	-	-		-	-	-	-	
83	Total (Sum of Lines 71 - 82)	-		-	-		-	-	-	-	
84	Beginning Bala ADIT Not Subj Proration Beginning Bala	ect to ance -		(Note E)		-					-
85	ADIT Deprecia	auon		(Note F)		-					-
86	Beginning Balance - DTA / (DTL)			(Col. (H), L Line 85)	ine 84 +	-	(Col. (M) Line 85)	, Line 84 +			-
87	Estimated End Not Subject to Ending Baland					#DIV/0!					-
88	ADIT Deprecial Adjustment Ending			(Note F)		-					-
89	Balance - DTA / (DTL)			(Col. (H), L Line 88)	.ine 87 +	#DIV/0!	(Col. (M) Line 88)	, Line 87 +			-
90	Average Balar adjusted (non- prorated)			([Col. (H), Line 89] /2		#DIV/0!	Line 89] / (Col.), Line 86 + /2)			-
91	Prorated ADIT			(Col. (H), Line 82)		-	(M), Line 82)				-
92	Amount for Attachment H Line 40d	I-3A,		(Col. (H), L Line 91)	ine 90 +	#DIV/0!	(Col. (M) Line 91)	, Line 90 +			

Accumulated Deferred Investment Tax Credits (Account No. 255)

	110. 200)	Da	ys in Period		Projection - Proration of Deferred ITC Activity (Note A)				Actual - Proration of Deferred ITC Activity (Note B)					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	ŀ	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)		Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
93	DITC Subject to Proration							-						-
94	January				50.00%	-	-	-		-	-	-	-	-
95	February				50.00%	-	-	-		-	-	-	-	-
96	March				50.00%	-	-	-		-	-	-	-	-
97	April				50.00%	-	-	-		-	-	-	-	-
98	May				50.00%	-	-	-		-	-	-	-	-
99	June				50.00%	-	-	-		-	-	-	-	-
100	July				50.00%	-	-	-		-	-	-	-	-
101	August				50.00%	-	-	-		-	-	-	-	-
102	September				50.00%	-	-	-		-	-	-	-	-
103	October				50.00%	-	-	-		-	-	-	-	-
104	November				50.00%	-	-	-		-	-	-	-	-
105	December				50.00%	-	-	-		-	-	-	-	-
106	Total (Sum of Lines 94 - 105)	-				-	-			-	-	-	-	
107	Beginning Bala DITC Not Sub Proration	ance - ject to						-						-

108	Beginning Balance - DITC Adjustment	(Note F)		
109	Beginning Balance - DITC	(Col. (H), Line 107 + Line 108)	(Col. (M), Line 107 + Line 108)	
110	Estimated Ending Balance - DITC Not Subject to Proration Ending	#DIV/0	D!	
111	Balance - DITC Adjustment	(Note F)		
112	Ending Balance - DITC	(Col. (H), Line 110 + #DIV/0 Line 111)	O! (Col. (M), Line 110 + Line 111)	
113	Average Balance as adjusted (non-prorated)	([Col. (H), Line 109 + #DIV/0 Line 112] /2)	+ Line 112] /2)	
114	Prorated DITC	(Col. (H), Line 105 -	(Col. (M), Line - 105)	
115	Amount for Attachment H-3A, Line 40e	(Col. (H), Line 113 + #DIV/0 Line 114)		

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".





Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

Notes

The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.

The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment.

Differences attributable to over-projection of ADIT in the projected revenue requirement will result

in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the

extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.

- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

	ADIT (Not Subject to		Gas, Production, Distribution, or Other	Only Transmission	Plant	Labor
Line	Proration)	Total	Related	Related	Related	Related
1	ADIT-190	#DIV/0!	-	-	#DIV/0!	#DIV/0!
2	ADIT-281	-	-	-	-	-
3	ADIT-282	#DIV/0!	-	-	#DIV/0!	#DIV/0!
4	ADIT-283	#DIV/0!	-	-	#DIV/0!	#DIV/0!
5	ADITC-255	#DIV/0!	-	-	#DIV/0!	#DIV/0!
6	Subtotal - Transmission ADIT	#DIV/0!		-	#DIV/0!	#DIV/0!
Line	Description	Total	-			
7	ADIT (Reacquired Debt)	-				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	_					
Accrued Bonuses & Incentives						
Accrued Environmental Liability	-					
Accrued OPEB	-					
Accrued Other Expenses	-					
Accrued Payroll Taxes - AIP	-					
Accrued Vacation	-					
Accrued Worker's Compensation	-					
Allowance for Doubtful Accounts	-					
Asset Retirement Obligation	-					
Deferred Compensation	-					
Merger Commitments	-					
Purchased Power	-					
Regulatory Liability	-					
Sales & Use Tax Reserve	-					
State Net Operating Loss Carryforward	-					
Unamortized Investment Tax Credit	-					
Other 190	-					
FAS 109 Regulatory Liability Gross Up	-					
Subtotal: ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to	-	-	-	-	-	
unamortized ITC Less: ASC 740 ADIT balances related to	-	-	-	-	-	
income tax regulatory assets / (liabilities)	-	_	-	-	-	
Less: OPEB related ADIT, Above if not						
separately removed	-	-	-	-	-	
		1	1			<u> </u>

Total: ADIT-190 (Not Subject	to Proration)	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
			Other				
ADIT-190 (Subject to Proration)		Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject	to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustme	ents excluded						
from rate base Less: ASC 740 ADIT Adjustme	ante related to						
unamortized ITC	ents related to						
Less: ASC 740 ADIT balances	related to						
income tax regulatory assets /							
Less: OPEB related ADIT, Abo	ove if not						
separately removed							
Total: ADIT-190 (Subject to F	Proration)	-	_	-	_	_	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%			_	
		// /			// - !! //e!	// - !! //•!	
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(C)

(D)

(E)

(F)

(B)

(A)

(G)

		Gas, Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to						
Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form 1, Page						
234	-	_	-	_	-	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	-					
CIAC	-					
AFUDC Equity	-					
Maryland Subtraction Modification	-					
Plant Deferred Taxes - Flow-through	-					
Subtotal: ADIT-282 (Not Subject to Proration)	-	-	-	-	-	

1007404517	l		ı				
Less: ASC 740 ADIT							
Adjustments excluded from							
rate base		-	-	-	-	-	
Less: ASC 740 ADIT							
Adjustments related to							
AFUDC Equity		-	-	-	-	-	
Less: ASC 740 ADIT							
balances related to income							
tax regulatory assets /							
(liabilities)		-	-	-	-	-	
Less: OPEB related ADIT,							
Above if not separately							
removed		-	-	-	-	-	
Total: ADIT-282 (Not Subject	to Proration)	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109						
Subtotal: ADIT-282 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not						
separately removed						

Total: ADIT-282 (Not Subject to Proration)		-	-	-	-	_	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
						#DIV/0!	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to						
Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F						
filer: see note 7, below)	_	-	_	_	_	

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution,	Only			
		or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification

ADIT- 283 (Subject to Proration)			Total	Related	Related	Related	Related	Justification
				Production, Distribution, or Other	Only Transmission	Plant	Labor	
(A)			(B)	(C) Gas,	(D)	(E)	(F)	(G)
ADIT - Transmission			#DIV/0!	-	-	#DIV/0!	#DIV/0!	
Other Allocator				0.00%	100.0070			
Gross Plant Allocator Transmission Allocator					100.00%	#DIV/0!		
Wages & Salary Allocator						#DIV (/OI	#DIV/0!	
Total: ADIT-283 (Not Subject	to Proration)		-	-	-	-	-	
separately removed			-					
Less: OPEB related ADIT, Abo	ove if not							
income tax regulatory assets / (liabilities)			-					
unamortized ITC Less: ASC 740 ADIT balances related to			-					
Less: ASC 740 ADIT Adjustme	ents related to		_					
Less: ASC 740 ADIT Adjustme from rate base	ents excluded		_					
,				_	_			
Subtotal: ADIT-283 (Not Sub Proration)	ject to		-	_	_	_	_	
Unamortized Loss on Reacqui	red Debt		-					
Renewable Energy Credits			-					
Regulatory Asset - FERC Tranup	smission True-		-					
Regulatory Asset - Accrued Va			-					
Regulatory Asset			-					
Pension Asset		-						
		-						
		-						

	i				1		i
Subtotal: ADIT-283 (Subject to Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustme	ents excluded						
from rate base							
Less: ASC 740 ADIT Adjustme unamortized ITC							
Less: ASC 740 ADIT balances							
income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Abo	ve if not						
separately removed							
Total: ADIT-283 (Subject to P	roration)	•	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration	on)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to							
Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277 (Form 1-F							
filer: see note 7, below)		-	-	-	-	-	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts
 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)			(B)	(C)	(D)	(E)	(F)	(G)
				Gas, Production,	Only			
				Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Inve	estment Tax		Total	Other	Dalatad	Deleted	Dolotod	latification
Credits)			Total	Related	Related	Related	Related	Justification
Account No. 255 (Accum. Defe Tax Credits)	erred Investment							
,								
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)			_	_	-	_	_	
110.1 p. 200 & 20.7								
Less: Adjustment to rate base						-		
		ļ .						
Total: ADIT-255			-	-	-	-	-	
		<u> </u>						
Wages & Salary Allocator		ļ					#DIV/0!	
Net Plant Allocator		<u> </u>				#DIV/0!		
Transmission Allocator				2 2 2 2 4	100.00%			
Other Allocator				0.00%				
Unamortized Investment Tax Credit - Transmission			#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)			(B)	(C) Gas,	(D)	(E)	(F)	(G)
				Production, Distribution,	Only			
				or Other	Transmission	Plant	Labor	
Investment Tax Credit Amort	ization		Total	Related	Related	Related	Related	Justification
Investment Tax Credit Amortiza	ation							

Subtotal: (Form No. 1 p. 266 & 267)			-	-	-	-	-	
Wages & Salary Allocator							#DIV/0!	
Net Plant Allocator						#DIV/0!		
Transmission Allocator					100.00%			
Other Allocator				0.00%				
Investment Tax Credit Amortization -			//D/) //O/			//D I) //O!	//DI) //OI	
Transmission			#DIV/0!	-	-	#DIV/0!	#DIV/0!	

END

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	-	-	-	_	_
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	-	-	-	-	-
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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) Gas.	(D)	(E)	(F)	(G)
		Production,	Only			
		Distribution, or	Transmission	Plant	Labor	

		Other				
ADIT-190 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification
Accrued Benefits						
Accrued Bonuses & Incentives	-					
Addition Donases & Moentives	_					
Accrued Environmental Liability						
	-					
Accrued OPEB						
	-					
Accrued Other Expenses						
Accrued Payroll Taxes - AIP	-					
Accided Payloli Taxes - AIP	_					
Accrued Retention						
	-					
Accrued Vacation						
	-					
Accrued Worker's Compensation						
Allowance for Doubtful Accounts	-					
Allowance for Doubtful Accounts	_					
Asset Retirement Obligation						
7 loost Notificial Obligation	-					
Deferred Compensation						
	-					
Long-term Incentive Plan						
	-					
Merger Commitments						
Merrill Creek Liability	-					
Werrin Greek Liability	_					
Other Deferred Credits						
	-					
Purchased Power						
	-					
Regulatory Liability						
Sales & Use Tax Reserve	-					
Sales & Ose Tax Neserve	_					
Charitable Contribution Carryforward						
,	-					
State Net Operating Loss Carryforward						
	-					
Unamortized Investment Tax Credit						
Other 100	-					
Other 190	_					
FAS 109 Regulatory Liability Gross Up						
15 Too Regulatory Elability Grood Op	-					
Subtotal: ADIT-190 (Not Subject to						
Proration)	-	-	-	-	-	
		1	ı	I	I	l .

i							
Less: ASC 740 ADIT Adjustm	nents						
excluded from rate base		-	-	-	-	-	
Less: ASC 740 ADIT Adjustm	nents						
related to unamortized ITC		-	-	-	-	-	
Less: ASC 740 ADIT balance	es related						
to income tax regulatory asse	ets /						
(liabilities)		-	-	-	-	-	
Less: OPEB related ADIT, At	pove if not						
separately removed		-	-	-	-	-	
·							
Total: ADIT-190 (Not Subject	ct to						
Proration)		-	-	-	-	-	
į							
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		_	-	-	-	-	
	•						

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Tota	I Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	_	-	-	_	_	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						

Total: ADIT-190 (Subject to Proration)	-	-	_	_	_	
Wages & Salary						
Allocator						
Gross Plant						
Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas,				
		Production,	Only			
		Distribution,		5 1 (
		or Other	Transmission	Plant	Labor	
		Other	-			
ADIT-190	 Total	Related	Related	Related	Related	Justification
ADIT-190 (Not Subject						
to Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form 1,						
Page 234	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G
		Gas,				
		Production,	Only			

			Distribution, or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject Plant Deferred Taxes - F		Total	Related	Related	Related	Related	Justification
Flant Delened Taxes - F	-A3 109	-					
CIAC		-					
AFUDC Equity		-					
Plant Deferred Taxes - F	Flow-through	-					
Subtotal: ADIT-282 (No Proration)	t Subject to	-	-	-	-	-	
Less: ASC 740 ADIT Ad excluded from rate base		_		_	_	_	
Less: ASC 740 ADIT Ad		-	-	-	-	-	
related to AFUDC Equity	,	-	-	-	-	-	
Less: ASC 740 ADIT bal to income tax regulatory (liabilities)		_					
Less: OPEB related ADI separately removed	T, Above if not	-					
Total: ADIT-282 (Not Si Proration)	ubject to	-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator			0.000/	100.00%			
Other Allocator			0.00%				
ADIT - Transmission		-	-	-	-	-	
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-282 (Subject to P	roration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - F	AS 109						

,								
Subtotal: ADIT-282 (Su	bject to							
Proration)	_		-	-	-	-	-	
Less: ASC 740 ADIT Ad	justments							
excluded from rate base								
Less: ASC 740 ADIT Ad								
related to unamortized I								
Less: ASC 740 ADIT ba								
to income tax regulatory (liabilities)	assets /							
Less: OPEB related ADI	T Above if not							
separately removed	ii, Above ii iiot							
coparatory romoved								
Total: ADIT-282 (Not S	ubiect to							
Proration)	•		-	-	-	-	-	
Wages & Salary								
Allocator								
Gross Plant								
Allocator								
Transmission					400.000/			
Allocator				0.0534	100.00%			
Other Allocator		\vdash		0.00%				
ADIT Transmission								
ADIT - Transmission				-	<u> </u>	-	//DI) //O:	
							#DIV/0!	

#DIV/0!

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not Subject						
to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - Pg. 277 (Form						
1-F filer: see note 7,						
below)	-	-	-	-	-	

Instructions for Account 282:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification
Accrued Property Taxes	-					
Materials Reserve	-					
Other Deferred Debits	-					
Pension Asset	_					
Regulatory Asset	-					
Regulatory Asset - Accrued Vacation	-					
Regulatory Asset - COPCO Acquisition	-					
Regulatory Asset - FERC Transmission True-up	-					
Renewable Energy Credits	-					
Unamortized Loss on Reacquired Debt	-					
Subtotal: ADIT-283 (Not Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					

Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		-					
Less: OPEB related ADIT, Above if not							
separately removed		-					
Total: ADIT-283 (Not Subject to							
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		_	-	-	-	_	

(A)	(A)		(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to P	roration)		Total	Other Related	Related	Related	Related	Justification
	,							
Subtotal: ADIT-283 (Su Proration)	bject to		-	-	-	-	-	
Less: ASC 740 ADIT Ad excluded from rate base	justments							
Less: ASC 740 ADIT Ad related to unamortized I								
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)								
Less: OPEB related ADIT, Above if not separately removed								
ospanats.y romovou								
Total: ADIT-283 (Subje Proration)	Total: ADIT-283 (Subject to Proration)		-	-	-	-	-	

Wages & Salary Allocator						
Gross Plant						
Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Pro	oration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not Subject							
to Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - Pg. 277 (Form							
1-F filer: see note 7,							
below)		-	-	-	-	-	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283

"normalization" rules will be included in a

(Subject to Proration)

7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

/A)	(D)	(C)	(D)	/C \	/C \	(0)
(A)	(D)	(C)	(D)	(<i>⊑)</i>	(F <i>)</i>	(G)

ADITC-255 (Unamorti	zod Invostment		Gas, Production, Distribution, or Other	Only Transmission	Plant	Labor	
Tax Credits)	zea mvestment	Total	Related	Related	Related	Related	Justification
4 (1) 055 (4	5 (
Account No. 255 (Accur Investment Tax Credits	m. Deferred	_					
IIIVESIIIIEIII TAX OTEUIIS)						
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Logo: Adjustment to ret	n hann						
Less: Adjustment to rate	e base				-		
Total: ADIT-255		-	-	-	-	-	
Wages & Salary Allocator							
Net Plant Allocator							4
Transmission							+
Allocator				100.00%			
Other Allocator			0.00%				
Unamortized Investment Tax Credit -							
Transmission		_	-	-	_	_	
	l l		1	ı	1		
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas,				
			Production,	Only			
			Distribution, or	Transmission	Plant	Labor	
		_	Other				
ADITC-255		Total	Related	Related	Related	Related	Justification
Investment Tax Credit A	Amortization						
mivesument rax credit A	AITIOI IIZAIIOII						

Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	-	-	-	-	-	
Wages & Salary						
Allocator						
Net Plant Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax						
Credit Amortization -						
Transmission	-	-	-	-	-	



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

Rate Year	
=	

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account

	No. 190)	mic raxe	3 (Account											
		D	ays in Period					of Deficient / vity (Note A)	Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
	Deficient / (Ex	cess)												
1	ADIT Subject Proration							-					-	
ı	Floration													
2	January				50.00%	-	-	-	-	-	-	-	-	
3	February			-	50.00%	-	-	-	-	-	-	-	-	
4	March			-	50.00%	-	-	-	-	-	-	-	-	
5	April			-	50.00%	-	-	-	-	-	-	-	-	
6	May			-	50.00%	-	-	-	-	-	-	-	-	
7	June			-	50.00%	-	-	-	-	-	-	-	-	
8	July			-	50.00%	-	-	-	-	-	-	-	-	
9	August			-	50.00%	-	-	-	-	-	-	-	-	
10	September			-	50.00%	-	-	-	-	-	-	-	-	
11	October			-	50.00%	-	-	-	-	-	-	-	-	
12	November			-	50.00%	-	-	-	-	-	-	-	-	

13	December			-	50.00%	_	-	-	_	_	-	_	_
	Total (Sum of Lines 2 -	_				_	_		_	_	_	_	
14	13)												
15	Beginning Balance - Deficient / (Excess) ADIT Not Subject to							_					-
15		Proration Beginning Balance - Deficient /											
16	(Excess) ADI	(Excess) ADIT Adjustment				(Note F)		-					-
		Beginning Balance -				(Col. (H),			(0 1 (14) 1	45			
17	Deficient / (Excess)					Line 15 + Line 16)		-	(Col. (M), L Line 16)	-			
17	ADIT					Lille 10)			Line 10)				
	Ending Balan	ce - Defic	ient / (Excess)										
18	ADIT Not Subject to Proration Ending Balance - Deficient / (Excess)						-						-
40						(Note F)							
19	ADIT Adjustment					(Col. (H),	-						-
	Ending Balance - Deficient / (Excess)					Line 18 +			(Col. (M), L				
20	ADIT					Line 19)			Line 19)				-
21	Average Balance as adjusted (non-prorated) Prorated Deficient /					([Col. (H), Line 17 + Line 20] /2) (Col. (H),		-	([Col. (M), Line 17 + Line 20] /2) (Col. (M),				-
22	(Excess) ADIT					Line 13)			Line 13)				
23	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 21 + Line 22)	(Col. (H), Line 21 + (Co			(Col. (M), Line 21 +			
	Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)												
		D	ays in Period					of Deficient / vity (Note A)	Actual -	IT Activity			
	(A) (B)		(C)	(C) (D)		(F)	(G)	(H)	(I)	(J)	(Note B)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
24	Deficient / (Excess) ADIT Subject to Proration							-					-

25	January		50.00%	-	-	-	-	-	-	-	-
26	February		50.00%	-	-	-	-	-	-	-	-
27	March		50.00%	-	-	-	-	-	-	-	-
28	April		50.00%	_	-	-	_	-	-	-	-
29	May		50.00%	-	-	-	-	-	-	-	-
30	June		50.00%	-	-	-	-	-	-	-	-
31	July		50.00%	-	-	-	-	-	-	-	-
32	August		50.00%	_	_	-	_	-	-	-	-
33	September		50.00%	_	-	-	_	-	-	-	-
34	October		50.00%	_	-	-	_	-	-	-	-
35	November		50.00%	_	-	-	_	-	-	-	-
36	December		50.00%	_	-	-	_	-	-	-	-
37	Total (Sum of Lines 25 - 36)	-		-	-		-	-	-	-	
38	Beginning Bala (Excess) ADIT Proration	nce - Deficient / Not Subject to				-					-
39	Beginning Balance - Deficient / (Excess) ADIT Adjustment					_					_
	Beginning Balance - Deficient / (Excess)			(Col. (H), Line 38 + Line 39)			(Col. (M), L				
40	ADIT	Line 39)	-								
41	ADIT Not Subje	e - Deficient / (Excess) ect to Proration e - Deficient / (Excess)		(Note F)		-					-
42	ADIT Adjustment Ending Balance -					-					-
43	Deficient / (Exc ADIT	(Col. (H), Line 41 + Line 42)		-	(Col. (M), L Line 42)		-				
	Average Baland adjusted (non-	ce as		([Col. (H), Line 40 + Line		_	([Col. (M),				_
44	prorated) Prorated	43] /2) (Col. (H),			Line 43] /2) (Col. (M),						
45	Deficient /	Line 36)		-	Line 36)				-		

	(Excess) ADIT Deficient / (E x					(Col. (H), Line 44 +			(Col. (M), I	ine 11 +			
46	ADIT - Accou	nt 282				Line 45)			Line 45)	-1110 44 1			
			ccumulated De										
		D	ays in Period					of Deficient / vity (Note A)	Actual -	Proration of	Deficient / ((Note B)	Excess) AD	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47	ADIT Subject to Proration							-					-
48	January				50.00%	_	-	-	_	_	_	_	_
49	February				50.00%	-	-	-	_	-	-	-	-
50	March				50.00%	_	-	-	_	-	-	-	-
51	April				50.00%	_	-	-	_	-	-	-	-
52	May				50.00%	-	-	-	-	-	-	-	-
53	June				50.00%	-	-	-	-	-	-	-	-
54	July				50.00%	-	-	-	-	-	-	-	-
55	August				50.00%	-	-	-	-	-	-	-	-
56	September				50.00%	-	-	-	-	-	-	-	-
57	October				50.00%	-	-	-	-	-	-	-	-
58	November				50.00%	-	-	-	-	-	-	-	-
59	December				50.00%	-	-	-	-	-	-	-	
60	Total (Sum of Lines 48 - 59)	-				-	-		-	-	-	-	

61 62 63	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment Beginning Balance - Deficient / (Excess) ADIT	(Note F) (Col. (H), Line 61 + Line 62)	- -	(Col. (M), Line 61 + Line 62)	- -
	Ending Balance - Deficient / (Excess)			·	
64	ADIT Not Subject to Proration Ending Balance - Deficient / (Excess)		-		-
65	ADIT Adjustment	(Note F)	-		-
	Ending Balance - Deficient / (Excess)	(Col. (H), Line 64 +		(Col. (M), Line 64 +	
66	ADIT	Line 65)	-	Line 65)	- -
67	Average Balance as adjusted (non- prorated) Prorated	([Col. (H), Line 63 + Line 66] /2)	-	([Col. (M), Line 63 + Line 66] /2)	-
68	Deficient / (Excess) ADIT	(Col. (H), Line 59) (Col. (H),	-	(Col. (M), Line 59)	-
69	Deficient / (Excess) ADIT - Account 283	Line 67 + Line 68)	-	(Col. (M), Line 67 + Line 68)	<u>-</u>

	Unamortized Deficien (Projected)	t / (Excess) ADIT - Fede	eral
	(A)	(B)	(C)
Line	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
		(Col. (H),	\$
70	ADIT - 190	Line 23)	-
		(Col. (H),	
71	ADIT - 282	Line 46) (Col. (H),	-
72	ADIT - 283	Line 69)	-
73	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H- 9A, Line 41a)	\$ -

(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
ADIT -	(Col. (M),	\$
190	Line 23)	-
ADIT -	(Col. (M),	
282	Line 46)	-
ADIT -	(Col. (M),	
283	Line 69)	-

State Deficient / (Excess) Deferred Income Taxes

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

	100,	D	ays in Period					of Deficient /	Act	tual -	Proration of	Deficient / (Note B)	Excess) AD	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Moi	tual nthly ivity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
74	Deficient / (Ex ADIT Subject t Proration													-
75	January				50.00%	-	-	_	-		-	-	-	-
76	February				50.00%	_	-	_	_		-	_	_	_
77	March				50.00%	_	_	_	_		_	_	_	_
78	April				50.00%	_	_	_	_		_	_	_	_
79	May				50.00%	_	_	_	_		_	_	_	_
80	June				50.00%	_	_	_	_		_	_	_	_
81	July				50.00%	_	_	_	_		_	_	_	-
82	August				50.00%	_	_	_	_		_	_	_	_
83	September				50.00%	_	-	-	_		_	_	-	-
84	October				50.00%	_	_	_	_		_	_	_	_
85	November				50.00%	_	_	_	_		_	_	_	_
86	December				50.00%	_	_	_	_		_	_	_	_
87	Total (Sum of Lines 75 - 86)	-				-	-		-		-	-	-	
88 89	Beginning Bala (Excess) ADIT Proration Beginning Bala (Excess) ADIT	Not Subj ance - De	ject to ficient /			(Note F)		-						-

90	Beginning Bala Deficient / (Ex ADIT					(Col. (H), Line 88 + Line 89)		-	(Col. (M), L Line 89)	ine 88 +			-
91	Ending Baland ADIT Not Subj	ject to Pro	oration					-					-
92	Ending Baland ADIT Adjustme		ent / (Excess)			(Note F)		_					_
93	Ending Baland Deficient / (Ex ADIT	ce -				(Col. (H), Line 91 + Line 92)		-	(Col. (M), L Line 92)	ine 91 +			-
94	Average Balar adjusted (non- prorated) Prorated Deficient /					([Col. (H), Line 90 + Line 93] /2)		-	([Col. (M), l Line 93] /2				-
95	(Excess) ADIT					(Col. (H), Line 86)		-	(Col. (M), Line 86)				-
96	Deficient / (Ex ADIT - Accou					(Col. (H), Line 94 + Line 95)		-	(Col. (M), L Line 95)	ine 94 +			-
			ccumulated De										
		D	ave in Period					of Deficient /	Actual -	Proration of		Excess) ADI	IT Activity
	(Δ)		ays in Period	(D)	(E)	(Excess	ADIT Activ	vity (Note A)			(Note B)		
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)				Actual - (I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)		(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
Line		(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
97	Month Deficient / (Ex ADIT Subject of Proration	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column D)	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
	Month Deficient / (Ex ADIT Subject of Proration January	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
97	Month Deficient / (Ex ADIT Subject Proration January February	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column D)	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
97 98	Month Deficient / (Ex ADIT Subject of Proration January	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column D)	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding
97 98 99	Month Deficient / (Ex ADIT Subject Proration January February	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test	Proration Amount (Column C / Column D) 50.00%	(Excess (F) Projected Monthly	Prorated Projected Monthly Activity (Column E x Column	Prorated Projected Balance (Col. G Plus Col. H, Preceding	(I) Actual Monthly	(J) Difference Projected vs. Actual	(Note B) (K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding

103	June		50.00%	_	-	_	_	-	_	-	-
104	July		50.00%	-	-	-	-	-	-	-	-
105	August		50.00%	-	-	-	-	-	-	-	-
106	September		50.00%	-	-	-	-	-	-	-	-
107	October		50.00%	-	-	-	-	-	-	-	-
108	November		50.00%	-	-	-	-	-	-	-	-
109	December		50.00%	-	-	-	-	-	-	-	
110	Total (Sum of Lines 98 - 109)	-		-	-		-	-	-	-	
111	(Excess) ADIT Proration	ance - Deficient / Not Subject to ance - Deficient /		41.4.5		-					-
112	(Excess) ADIT			(Note F) (Col. (H),		-					-
113	Beginning Bala Deficient / (Ex ADIT			Line 111 + Line 112)		-	(Col. (M), L Line 112)	ine 111 +			-
114 115	ADIT Not Subj	ce - Deficient / (Excess) ect to Proration ce - Deficient / (Excess)		(Note F)		-					
116	Ending Baland Deficient / (Ex ADIT	se -		(Col. (H), Line 114 + Line 115)		-	(Col. (M), L Line 115)	ine 114 +			-
117	Average Balar adjusted (non- prorated) Prorated			([Col. (H), I Line 116] /		-	([Col. (M), L Line 116] /2	Line 113 + 2)			-
118	Deficient / (Excess) ADIT			(Col. (H), Line 109) (Col. (H),		-	(Col. (M), Line 109)				-
119	Deficient / (E) ADIT - Accou			Line 117 + Line 118)		-	(Col. (M), L Line 118)	ine 117 +			-
		ccess) Accumulated Deferred s - Other (Account No. 283)									
	income raxes	Days in Period				of Deficient / vity (Note A)	Actual -	Proration of	f Deficient / (Note B)		DIT Activity

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projecte Month Activity	y Activity	Profated Projected Balance (Col. G Plus Col. H,		Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120	ADIT Subject to Proration													
121	January				50.00%	_	_	<u>-</u>		_	_	_	_	_
122	February				50.00%	_	_	-		_	-	-	_	_
123	March				50.00%	_	-	-		-	-	-	-	-
124	April				50.00%	-	-	-		-	-	-	-	-
125	May				50.00%	-	_	-		-	-	-	-	-
126	June				50.00%	-	-	-		-	-	-	-	-
127	July				50.00%	-	-	-		-	-	-	-	-
128	August				50.00%	-	-	-		-	-	-	-	-
129	September				50.00%	-	-	-		-	-	-	-	-
130	October				50.00%	-	-	-		-	-	-	-	-
131	November				50.00%	-	-	-		-	-	-	-	-
132	December				50.00%	-	-	-	_	-	-	-	-	
133	Total (Sum of Lines 121 - 132)	-				-	-			-	-	-	-	
134	Beginning Bala (Excess) ADIT Proration Beginning Bala	Not Subj	ject to			(A) =		-						-
135	(Excess) ADIT					(Note F (Col. (H		-						-
136	Beginning Bala Deficient / (Exc ADIT					Line 13 + Line 135)		-		(Col. (M), L Line 135)	ine 134 +			-

-
-
-
-
-

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

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

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity Check

2. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

Notes

- This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in В columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
- F IRS normalization adjustment

Delmarva Power & Light Company Deficient / Excess Deferred Income Taxes Attachment 1E - Deficient / Excess Deferred Income Tax Amortization Worksheet

		Federal Defici	ent / (Excess) Defer	red Income Taxes						
Tax Cuts and Jobs Act of 2017										
	(A)	(B)	(C)	(D) December 31, 2017	(E) December 31, 2017	(F)	(G) December 31, 2018			
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance			
1	Unprotected Non-Property									
2	ADIT - 190	(Note A)	4 Years							
3	ADIT - 281	(Note A)	4 Years							
4	ADIT - 282	(Note A)	4 Years							
5	ADIT - 283	(Note A)	4 Years							
6	Subtotal - Deficient / (Excess) ADIT									
7	Unprotected Property									
8	ADIT - 190	(Note A)	5 Years							
9	ADIT - 281	(Note A)	5 Years							
10	ADIT - 282	(Note A)	5 Years							
11	ADIT - 283	(Note A)	5 Years							
12	Subtotal - Deficient / (Excess) ADIT									
13	Protected Property	<u></u>								
14	ADIT - 190	(Note A)	ARAM							
15	ADIT - 281	(Note A)	ARAM							
16	ADIT - 282	(Note A)	ARAM							
17	ADIT - 283	(Note A)	ARAM							
18	Subtotal - Deficient / (Excess) ADIT									
19	Total - Deficient / (Excess) ADIT									
			Tax Reform Act of 1	986						

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018 ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
20	Protected Property						
21	ADIT - 190	(Note B)	ARAM				
22	ADIT - 281	(Note B)	ARAM				
23	ADIT - 282	(Note B)	ARAM				
24	ADIT - 283	(Note B)	ARAM				
25	Subtotal - Deficient / (Excess) ADIT						
26	Total - Deficient / (Excess) ADIT						
		Total Fodoral Defici	iont / (Evenes) Def	formed Income Toyon			
		Total Federal Delici	ient / (Excess) Dei	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	Blended Dates BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
27	ADIT - 190						
28	ADIT - 281						
29	ADIT - 282						
30	ADIT - 283						
31	Total - Deficient / (Excess) ADIT	Col G entered in ATT I	H-1A, Line 41a				
32	Tax Gross-Up Factor	Att. H-3D, Line 132b					
33	Regulatory Asset / (Liability)						
		Federal Income	e Tax Regulatory <i>P</i>	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Lina	Pogulatory Access / (Liphilities)	Notes		ADIT	Blended Dates		December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
				Dollololit / (Exocos)	DaidHCE	AMORIZATION	Daidilice
34	Account 182.3 (Other Regulatory Assets)						
35	Account 254 (Other Regulatory Liabilities)						
20	Total Transmission Boundates: Access (Atal 1991)						
36	Total - Transmission Regulatory Asset / (Liability)						

		State Deficier	nt / (Excess) Deferre	ed Income	Taxes							
			State Tax Rate Cha	nge								
	(A)	(B)	(C)		(D)		E)	1	(F)		(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT Deficient / (Excess)		September 30, 2018 BOY Balance		Current Year Amortization		December 31, 2018 EOY Balance	
37	Unprotected Non-Property											
38 39	ADIT - 190 ADIT - 281	(Note C) (Note C)	4 Years 4 Years	\$	-	\$	-	\$	- -	\$	- -	
40 41	ADIT - 282 ADIT - 283	(Note C) (Note C)	4 Years 4 Years		- -		- -		- -		- -	
42	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-	
43	Unprotected Property	<u></u>										
44 45	ADIT - 190 ADIT - 281	(Note C) (Note C)	5 Years 5 Years	\$	-	\$	-	\$	- -	\$	-	
46 47	ADIT - 282 ADIT - 283	(Note C) (Note C)	5 Years 5 Years		- -		- -		- -		- -	
48	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-	
49	Protected Property	<u></u>										
50 51 52 53	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	NA NA NA NA	\$	- - -		- - -		- - -		- - -	
54	Subtotal - Deficient / (Excess) ADIT	,		\$	-	\$	-	\$		\$	-	
55	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-	
		Total State Defic	cient / (Excess) Defe	erred Incom	ne Taxes							
	(A)	(B)	(C)		(D)		E)	1	(F)		(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT t / (Excess)	Blended Dates BOY Balance		Current Year Amortization			<mark>ber 31, 2018</mark> EOY alance	
56 57	ADIT - 190 ADIT - 281				, ,	24		1			-	

58 59	ADIT - 282 ADIT - 283						
60	Total - Deficient / (Excess) ADIT	Col G entered in AT	T H-1A, Line 41b				
61	Tax Gross-Up Factor	Att. H-3D, Line 132b)				
62	Regulatory Asset / (Liability)						
_							
		State Incom	ne Tax Regulatory A	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) Blended Dates	(F)	(G) December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
63 64	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)						
65	Total - Transmission Regulatory Asset / (Liability)						
		Federal and State	Income Tax Regul	atory Asset / (Liability)			
	Federal and State Income	e Tax Regulatory As	set / (Liability) relat	ed to Deficient / (Excess	s) Deferred Income Ta	axes	
	r odorar and otato moonis	o rax regulatory re	oct (Liability) rolat	ou to Bollololit / (Excoor	by Bolollog Illoomo 10	unoo	
	(A)	(B)	(C)	(D)	(E) Blended Dates	(F)	(G) December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
66	Account 182.3 (Other Regulatory Assets)						
67	Account 254 (Other Regulatory Liabilities)						
68	Total - Transmission Regulatory Asset / (Liability)						

Instructions

- 1. For transmission allocated deficient / (excess) accumulated deferred income taxes (ADIT) related to rate change(s) to income tax rates occurring after September 30, 2018, insert new amortization table(s) that delineates the deficient and (excess) ADIT by category (i.e., protected property, unprotected property, and unprotected non-property).
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT balances related to rate changes occurring after September 30, 2018.

4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, amendments to income tax returns, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where DPL resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

FND

Delmarva
Power & Light
Company
Accumulated
Deferred
Income Taxes
Remeasuremen
t
Attachment 1F Deficient /
(Excess)
Deferred
Income Taxes
Worksheet

										Т	ax C	uts	and	Jobs A	ct of 2017	7						
					- Pre f				ADIT -	- Post					Deficient	: / (Excess) [Deferred li	ncome Taxe	es (Decembe	er 31, 2017)	
Li ne	Detailed Descripti on	Descripti on	Catego ry	Federa I Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te AD IT	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te AD IT	FI T on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impa ct	Non- Recover able	Income Tax Regulat ory Asset / Liability Deferre d Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdic tion Allocato r	Electric Transmi ssion	Alloca tor (Note B)	Transmi ssion Allocate d	FER C Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (l) * 21%	(K)	(L) = (K)* 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 - Non- Current (Note A)																					
1	Provision for Uncollecti ble Accounts -Special Billing	Allowanc e for Doubtful Accounts	Non- Propert y															Labor	No	0.000 %		190

	Provision for			
	Uncollecti ble Accounts	Allowanc e for Doubtful	Non- Propert	
2	- DE	Accounts	у	
	Provision for			
	Uncollecti ble Accounts	Allowanc e for	Non- Propert	
3	- MD Prov for	Accounts	у	
	Uncollecti ble	Allowanc e for	Non-	
4	Accounts -DE Federal	Doubtful Accounts	Propert y	
	Charitabl e	Charitabl		
	Contributi on Carry-	e Contributi	Non- Propert	
5	forward	ons	У	
	Maryland Charitabl e	Charitabl		
	Contributi on Carry-	e Contributi	Non- Propert	
6	forward	ons	У	
	Delaware Charitabl e	Charitabl		
	Contributi on Carry-	e Contributi	Non- Propert	
7	forward Accrued	ons	y Non-	
8	Liab- General Liability	Claims Reserve	Propert y	
	Accrued Liab-Auto	Claims	Non- Propert	
9	Liability	Reserve	у	
	Accumul ated Deferred			
	Investme nt Tax	Deferred	Non- Propert	
10	Credit	ITC	У	

100% DE	No	0.000 %	190
100% MD	No	0.000 %	190
100% DE	No	0.000 %	190
Labor	No	0.000 %	190
Labor	No	0.000 %	190
Labor	No	0.000 %	190
Labor	Yes	6.080 %	190
Plant	Yes	31.49 3%	190
Plant	No	0.000 %	190

	Accrued Liab-		
	Environm	Environm	Non-
	ental Site	ental	Propert
11	Exp	Expense	У
	Other Liability -	Environm	Non-
	State	ental	Propert
12	Funds	Expense	у
	Liability-		
	Environm	Environm	Non
	ental (925300)	Environm ental	Non- Propert
13	-Contra	Expense	у
	Accrued		
	Liab- Environm		
	ental Site		
	Exp -	Environm	Non-
	Long	ental	Propert
14	Term	Expense	У
	Accrued Liab-		
	Merrill		Non-
	Creek	Merrill	Propert
15	Lease	Creek	У
	Accrued Liab-		
	Merrill		
	Creek		
	Lease -	Merrill	Non-
16	Long Term	Creek	Propert y
. •	Liab-	0.00	,
	Merrill		
	Crk Capacity		Non-
	(92420X)	Merrill	Propert
17	-Contra	Creek	
	Liab-		
	Merril Crk Lease		Non-
	(92420X)	Merrill	Propert
18	-Contra	Creek	у
	Excess		Man
	Merrill Creek	Merrill	Non- Propert
19	Capacity	Creek	у
	Accrued		Non-
00	Liab-	ODED	Propert
20	OPEB Taxes	OPEB	y Non-
	Accrued -	Other	Propert
21	Taxes	(190)	у

	Plant	Yes	31.49 3%	190
	Plant	No	0.000 %	190
	Plant	Yes	31.49 3%	190
	Plant	Yes	31.49 3%	190
	Plant	No	0.000 %	190
	Plant	No	0.000 %	190
	Plant	No	0.000 %	190
	Plant	No	0.000 %	190
	Plant	No	0.000 %	190
	Labor	Yes	6.080	190
	Plant	Yes	31.49 3%	190

	other		
	than		
	income		
	Accrued		
	Liability -		
	Other		
	Energy		Non-
	Purchase	Other	Propert
22	S	(190)	У
	Above- market		
	Energy		Non-
	Supply	Other	Propert
23	Contracts	(190)	у
	Oth Reg	, ,	•
	Liab-		
	Asset		
	Retireme		Non-
	nt Obligatio	Other	Propert
24	n	(190)	у
	Oth Reg	()	,
	Liab -		
	Asset		
	Retireme		
	nt Obligatio	Othor	Non-
25	Obligatio n	Other (190)	Propert
25	11	(190)	У
	Regulato		
	ry		
	Liability-		
	MD Grid	0.11	Non-
26	Resilienc	Other	Propert
26	У	(190)	У
	Liabilities		
	-Disability		Non-
	(92420L)	Other	Propert
27	-Contra	(190)	у
	Accrued		
	Liabilities		
	- Disability		Non-
	- Long	Other	Propert
	Term	(190)	У
28			
28	Accrued	Other	
28		Other Labor	Non-
	Accrued Payroll Taxes -	Labor Related	Propert
28	Accrued Payroll Taxes - Manual	Labor Related Accruals	
	Accrued Payroll Taxes - Manual Accrued	Labor Related Accruals Other	Propert y
	Accrued Payroll Taxes - Manual Accrued Liab-	Labor Related Accruals Other Labor	Propert y Non-
	Accrued Payroll Taxes - Manual Accrued	Labor Related Accruals Other	Propert y

		100% MD	No	0.000 %	190
		Plant	Yes	36.62 0%	190
		Plant	Yes	36.62 0%	190
		Plant	Yes	36.62 0%	190
		100% MD	No	0.000 %	190
		Labor	Yes	6.080	190
		Labor	Yes	6.080 %	190
		Labor	Yes	6.080	190
		Labor	Yes	6.080 %	190

	Claims				
	Residenti				
	al	011			
	Accrued	Other	Nan		
	Liabilities	Labor	Non-		
31	- Workers Comp	Related Accruals	Propert		
31	Accrued	Other	У		
	Liabilities	Labor	Non-		
	-	Related	Propert		
32	Disability	Accruals	У		
	Accrued		,		
	Liability -	Other			
	PHI	Labor	Non-		
	Incentive	Related	Propert		
33	Plan	Accruals	У		
	Accrued	O41			
	Liab-Sick	Other	Non-		
	Pay Carryove	Labor Related	Propert		
34	r	Accruals	У		
0-1	•	Other	y		
	Accrued	Labor	Non-		
	Liab-	Related	Propert		
35	Vacation	Accruals	У		
	Acc Liab	Other			
	-	Labor	Non-		
26	Deferred	Related	Propert		
36	Comp ST	Accruals	У		
	Liabilities	Other			
	-SERP	Labor	Non-		
	(92420L)	Related	Propert		
37	- Contra	Accruals	у .		
	Liab-				
	Workers	Other			
	Comp	Labor	Non-		
20	(92420L)	Related	Propert		
38	-Contra Accrued	Accruals	У		
	Liabilities				
	- Workers	Other			
	Comp -	Labor	Non-		
	Long	Related	Propert		
39	Term	Accruals	у		
		Other			
	Accrued	Labor	Non-		
40	Liab-	Related	Propert		
40	SERP Liability	Accruals	У		
	Liability- Deferred	Other			
	Comp	Labor	Non-		
	(92530P)	Related	Propert		
41	-Contra	Accruals	У		
			,		

Labor	Yes	6.080	190
Labor	Yes	6.080	190
Labor	Yes	6.080	190
Labor	Yes	6.080	190
Labor	Yes	6.080	190
Labor	Yes	6.080	190
Labor	No	0.000 %	190
Labor	Yes	6.080	190
Labor	Yes	6.080	190
Labor	No	0.000 %	190
Labor	Yes	6.080	190

	Acc Liab	Other	
42	Deferred Comp LT Acc Liab	Labor Related Accruals	Non- Propert y
43	Deferred Comp LT - Active	Other Labor Related Accruals Other	Non- Propert y
44	481(a) - Payroll Taxes Reg Liab-MD	Labor Related Accruals	Non- Propert y
45	Dynamic Pricing/C ritical Pk	Reg Asset - DSM	Non- Propert y
46	Provision for Uncollecti ble POR - DPL MD	Reg Liab - Other	Non- Propert y
47	Renewab le Energy Credits - MD	Reg Liab - Other	Non- Propert y
48	SERP Asset Misc Deferred	Reg Liab - Other	Non- Propert y
49	Debits - Long- Term	Reg Liab - Other	Non- Propert y
50	Plan - Long- Term	Reg Liab - Other	Non- Propert y Non-
51	Use Tax Payable Virginia	Reg Liab - Other	Propert y Non-
52	Use Tax Payable	Reg Liab - Other	Propert y

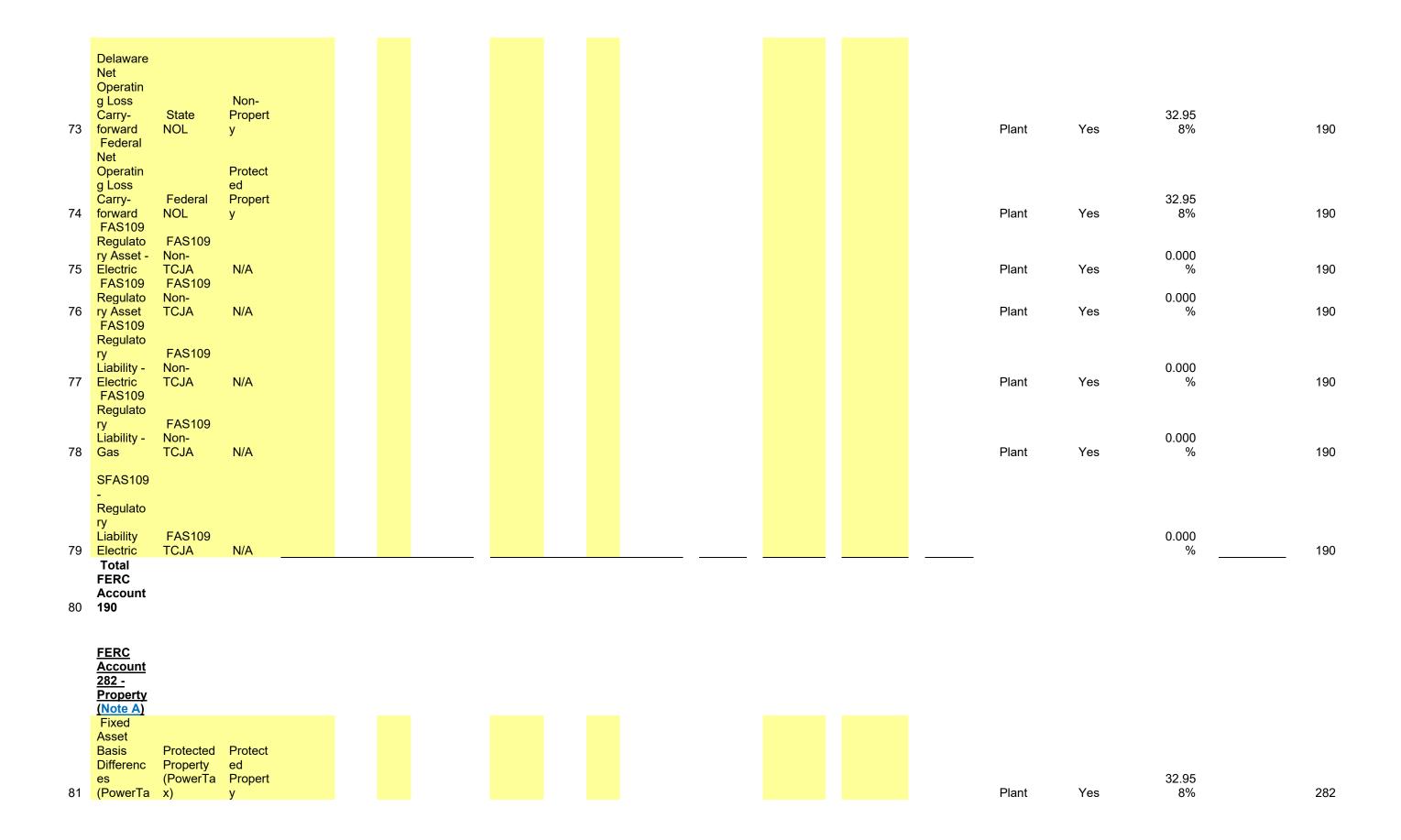
Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
Labor	Yes	6.080 %	190
100% MD	No	0.000 %	190
100% MD	No	0.000 %	190
100% MD	No	0.000 %	190
Labor	Yes	100.0 00%	190
Labor	Yes	0.000 %	190
Labor	Yes	0.000 %	190
Plant	Yes	0.000 %	190
Plant	Yes	0.000 %	190

53 54	Accrued Liability- Claims- Contra Accrued Liab- LTIP	Reg Liab - Other Reg Liab - Other	Non- Propert y Non- Propert y
55	Regulato ry Liability- Current- Rev Acct Other Regulato	Reg Liab - Other	У
56	ry Liability - General Reg Liab-	Reg Liab - Other	Non- Propert y
57	Asset Retireme nt Oblig- Electric Reg Liab- Asset	Reg Liab - Other	Non- Propert y
58	Retireme nt Oblig- Gas- Contra	Reg Liab - Other	Non- Propert y
59	Regulato ry Liability - Gas - Unbilled Other Regulato ry	Reg Liab - Other	Non- Propert y Non-
60	Liability - MD SOS Other Regulato	Reg Liab - Other	Propert y
61	ry Liability - DE SOS Accrued Liability-	Reg Liab - Other	Non- Propert y
62	Claims- Long- Term	Reg Liab - Other	Non- Propert y

Labor	Yes	0.000 % 6.080	190
Labor	Yes	%	190
Plant	Yes	0.000 %	190
Plant	Yes	36.62 0%	190
Plant	No	0.000 %	190
100% DE	No	0.000 %	190
100% DE	No	0.000 %	190
100% MD	No	0.000 %	190
100% DE	No	0.000 %	190
Labor	Yes	0.000 %	190

63	Accrued Liability - LTIP - Long- Term Asset Retireme	Reg Liab - Other	Non- Propert y
64	nt Obligatio n - Non- Utility Asset Retireme	Reg Liab - Other	Non- Propert y
65	nt Obligatio n-Electric Utility Asset Retireme nt	Reg Liab - Other	Non- Propert y
66	Obligatio n-Gas Utility	Reg Liab - Other	Non- Propert y
67 68	Miscellan eous Deferred Debits Accrued Liab- General	Reg Liab - Other Reg Liab - Other	Non- Propert y Non- Propert y
69	Renewab le Energy Credits - DE Other Regulato	Reg Liab - Other	Non- Propert y Non-
70	Liability - DE SOS Accrued Liability -	Reg Liab - Other	Propert y
71	Other Energy Purchase s	Renewab le Energy Credits	Non- Propert y
	Maryland Net Operatin g Loss Carry-	State	Non- Propert
72	forward	NOL	У

		Labor	Yes	6.080 %	190
		Plant	No	0.000 %	190
		Plant	Yes	0.000 %	190
		100% DE	No	0.000 %	190
		Labor	Yes	6.080 %	190
		Plant	Yes	31.49 3%	190
		100% DE	No	0.000 %	190
		100% DE	No	0.000 %	190
		100% DE	No	0.000 %	190
		Plant	Yes	32.95 8%	190



	x) - Protected Fixed Asset			
82	Basis Differenc es (PowerTa x) - Non- Protected Fixed Asset Basis	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
83	Differences (PowerTax) - Non-Protected CIAC		Unprote cted Propert y	
84	Maryland Fixed Asset Basis (PowerTa x)	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
85	Maryland Fixed Asset Basis (PowerTa x) - CIAC	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
86	Delaware Fixed Asset Basis (PowerTa x)	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
87	Delaware Fixed Asset Basis (PowerTa x) - CIAC Fixed	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
88	Asset Basis Differenc es (PowerTa x FT) -	Non- Protected Property (PowerTa x)	Unprote cted Propert y	

	Plant	Yes	32.95 8%	282
	Plant	No	0.000 %	282
	Plant	Yes	32.95 8%	282
	Plant	No	0.000 %	282
	Plant	Yes	32.95 8%	282
	Plant	No	0.000 %	282
	Plant	Yes	32.95 8%	282

	Non- Protected			
89	Maryland Fixed Asset Basis (PowerTa x FT)	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
90	Delaware Fixed Asset Basis (PowerTa x FT) Fixed Asset	Non- Protected Property (PowerTa x)	Unprote cted Propert y	
91	Basis Differenc es (Non- PowerTa x) - Non- Protected Fixed Asset Basis	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y	
92	Differenc es (Non- PowerTa x) - Non- Protected CIAC	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y	
93	Maryland Fixed Asset Basis (Non- PowerTa x)	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y	
94	Maryland Fixed Asset Basis (Non- PowerTa x) - CIAC	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y	
95	Delaware Fixed Asset Basis	Non- Protected Property (Non-	Unprote cted Propert y	

Plant	Yes	32.95 8%	282
Plant	Yes	32.95 8%	282
Plant	Yes	32.95 8%	282
Plant	No	0.000 %	282
Plant	Yes	32.95 8%	282
Plant	No	0.000	282
Plant	Yes	32.95 8%	282

96 97	(Non-PowerTa x) Delaware Fixed Asset Basis (Non-PowerTa x) - CIAC Total FERC Account 282	Non- Protected Property (Non- PowerTa x)	Unprote cted Propert y					Plant	No	0.000 %	282
98	FERC Account 283 - Non- Current (Note A) Reg Asset- Blueprint for the Future- MD	Blueprint for the Future	Non- Propert y					100% MD	No	0.000	283
99	Regulato ry Asset- Return on Blueprint Deferred Fuel	Blueprint for the Future						100% DE	No	0.000 %	283
0	n Interest Factor -	Deferred Fuel	У					100% DE	No	0.000 %	283
	Gas Materials -Reserve	Deferred Fuel Interest	Propert y					100% DE	No	0.000 %	283
10 2	for Obsolete Material	Materials Reserve	Propert					Plant	Yes	31.49 3%	283

Accrued Charitabl	Merger	Non-
Contributi ons-DE Accrued Charitabl	Commitm ent Fees	Propert y
e Contributi ons-MD Deferred	Merger Commitm ent Fees Merger	Non- Propert y Non-
Credits- General Accrued Charitabl	Commitm ent Fees	Propert y
Contributi ons-DE Long Term Accrued Charitabl	Merger Commitm ent Fees	Non- Propert y
Contributi ons-MD Long Term Prepaid Pension Costs	Merger Commitm ent Fees Pension	Non- Propert y Non- Propert y
Prepaym ents - Other Taxes	Property Taxes	Non- Propert y
Unamorti zed Loss on Reacquir ed Debt	Reacquir ed Debt	Non- Propert y
Unamorti zed Loss		Non-
Revenue Bonds	Reacquir ed Debt	Propert y
Unamorti zed Loss		Non-
Pollution Bonds	Reacquir ed Debt	Propert y
	Charitable Contributions-DE Accrued Charitable Contributions-MD Deferred Credits-General Accrued Charitable Contributions-DE Long Term Accrued Charitable Contributions-MD Long Term Prepaid Pension Costs Prepaym ents - Other Taxes Unamorti zed Loss on Reacquir ed Debt Unamorti zed Loss - Revenue Bonds Unamorti zed Loss - Pollution	Charitabl e

	Labor	No	0.000	283
	Labor	No	0.000 %	283
	Labor	No	0.000 %	283
	Labor	No	0.000 %	283
	100% MD	No	0.000 %	283
	Labor	Yes	6.080 %	283
	Plant	No	0.000 %	283
	100% DE	No	0.000 %	283
	Plant	Yes	31.49 3%	283
	Plant	Yes	31.49 3%	283

11 3	DSM - Energy Efficient Products Reg	Reg Asset - DSM	Non- Propert y
11 4	Assets- FERC Formula Rate Adj- Transmis sion	Reg Asset - FERC Formula Rate Adj.	Non- Propert y
11 5	Regulato ry Assets - Asset Retireme nt Obligatio n	Reg Asset - Other	Non- Propert y
11 6	Regulato ry Assets - MD Recovery	Reg Asset - Other	Non- Propert y
11 7	Regulato ry Assets - DE Recovery	Reg Asset - Other	Non- Propert y
11 8	Regulato ry Assets - MD	Reg Asset - Other	Non- Propert y
11 9	Regulato ry Assets - DE Other	Reg Asset - Other	Non- Propert y
12 0	Regulato ry Assets - General Other	Reg Asset - Other	Non- Propert y
12 1	Reg Assets - Gas - Base Other Reg	Reg Asset - Other	Non- Propert y
12 2	Assets - Gas - Other	Reg Asset - Other Reg	Non- Propert y Non-
12 3	Regulato ry Assets	Asset - Other	Propert y

100% MD	No	0.000 %	283
100% Transmi ssion	Yes	100.0 00%	283
Plant	Yes	0.000 %	283
100% MD	No	0.000 %	283
100% DE	No	0.000 %	283
100% MD	No	0.000 %	283
100% DE	No	0.000 %	283
Plant	Yes	0.000 %	283
100% DE	No	0.000 %	283
100% DE	No	0.000 %	283
100% MD	No	0.000 %	283

	- DSM - Direct Load			
12 4	Regulato ry Assets - DSM - Direct Load Other Regulato ry Assets	Reg Asset - Other	Non- Propert y	
12 5	Vacation Accrual Other Regulato	Reg Asset - Other	Non- Propert y	
12 6	ry Assets - MD SOS Other Reg Assets -	Reg Asset - Other	Non- Propert y	
12 7	MD SOS Administr ative Other Reg Assets -	Reg Asset - Other	Non- Propert y	
12 8	DE SOS Administr ative	Reg Asset - Other	Non- Propert y	
12 9	Regulato ry Asset- Maryland Meters	Reg Asset - Other	Non- Propert y	
	Regulato ry Asst- Meters- Incremen	Dan	Non	
13 0	tal Depreciat ion	Reg Asset - Other	Non- Propert y	
13 1	Regulato ry Asset Contra - MD AMI	Reg Asset - Other Reg	Non- Propert y	
13 2	Regulato ry Assets - COPCO	Asset- COPCO Acquisitio	Non- Propert y	

		100% DE	No	0.000 %	283
	ı	_abor	Yes	6.080	283
		100% 1D	No	0.000	283
	N	100% 1D	No	0.000 %	283
	C	100% DE	No	0.000	283
	N	100% 1D	No	0.000	283
	I	Plant	Yes	0.000 %	283
	N	100% ID	No	0.000 %	283
	N	100% 1D	No	0.000 %	283

	Acquisitio n	n Adjustme		
		nt		
	Regulato			
	ry Assets-			
13	Current-	Reg Liab	Non-	
3	Corp Acctg	- Other	у	
	Reg Asset-DE			
	Dfd		Non-	
13 4	Energy Supply	Reg Liab - Other	Propert y	
•	Reg	Othor	,	
	Asset- MD Dfd		Non-	
13	Energy	Reg Liab		
5	Supply	- Other	У	
	Regulato			
	ry Assets-			
13	Current- Rev	Reg Liab	Non- Propert	
6	Acctg	- Other	у	
	Regulato			
	ry		Non	
13	Assets- Elec	Reg Liab	Non- Propert	
7	Gen'l	- Other	У	
	Regulato			
	ry Assets-			
40	Gas-	D	Non-	
13 8	Current- Asset	Reg Liab - Other	Propert y	
	Regulato			
	ry			
	Assets- Contra-		Non-	
13	Corp	Reg Liab	Propert	
9	Acctg	- Other	У	
	Regulato			
	ry Assets-			
14	Contra- Rev	Reg Liab	Non- Propert	
0	Acctg	- Other	у	

		Plant	Yes	0.000 %	283
		100% DE	No	0.000 %	283
	ı	100% MD	No	0.000	283
		Plant	Yes	0.000 %	283
		Plant	Yes	0.000 %	283
	I	100% DE	No	0.000	283
		Plant	Yes	0.000 %	283
		Plant	Yes	0.000	283

14 1	Reg Assets- Asset Retireme nt Oblig- Gas- Contra	Reg Liab - Other	Non- Propert y
14		Reg Liab	Non- Propert
14	Other Reg Assets - Gas Derivativ	Reg Liab	•
3 14 4	es FAS Regulato ry Assets- Elec Gen'l- Contra	- Other Reg Liab - Other	·
	Regulato ry Assets- Gas- Contra-		Non-
14 5 14	Asset Acct Reg Assets- Third Party Supplier	Reg Liab - Other Reg Liab	Propert y Non- Propert
6	Recover Other Regulato ry Assets	- Other	y Non-
14 7	- DE SOS Reg Liab-DE Dfd Energy	Reg Liab - Other	Propert y Non-
14 8	Supply- Netting	Reg Liab - Other	Propert y

	100% DE	No	0.000 %	283
	100% DE	No	0.000 %	283
	100% DE	No	0.000 %	283
	Plant	Yes	0.000 %	283
	100% DE	No	0.000 %	283
	100% MD	No	0.000 %	283
	100% DE	No	0.000 %	283
	100% DE	No	0.000	283

	Reg Liab-MD Dfd Energy		Non-									
14 9	Supply- Netting	Reg Liab - Other	Propert y						100% MD	No	0.000 %	283
15 0	Regulato ry Assets- DE Renewab le Energy Reg Asset- DSM- MD-Egy	Reg Liab - Other	Non- Propert y						100% DE	No	0.000 %	283
15 1	Eff-CIF Merger Commitm ents	Reg Liab - Other	Non- Propert y						100% MD	No	0.000 %	283
	Regulato ry Asset Contra- DE		Non-									
15 2	Electric CTA Current State	Reg Liab - Other	Propert y						100% DE	No	0.000 %	283
15 3	Income Taxes Deductibl e	Reg Liab - Other	Non- Propert y						Plant	Yes	32.95 8%	 283
15 4	Total FERC Account 283											
15 5	Grand Total							 				

Protected Property

Unprotect ed Property Non-Property

Total			
Unprote			
cted			
Total			
Deficient			
1			
(Excess)			
ADIT			

Instructions

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that

will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes— Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of taxrelated regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).

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

Notes

Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change. The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must

remain fixed absent the Commission's express approval.

EN

Delmarva Power & Light Company

Attachment 2 - Taxes Other Than Income Worksheet

	Page 263		Allocated
Other Taxes	Col (i)	Allocator	Amount
Plant Related		Gross Plant Allocator	
1			
2			
3			
4			
5 6			
Total Plant Related	0	0.0000%	0
Labor Related		Wages & Salary Allocator	
7			
8			
9			
10			
11 Total Labor Related	0	0.0000%	0
Other Included		Gross Plant Allocator	
12			
13			
14			
Total Other Included	0	0.0000%	0
Total Included	0		0
Excluded			
15			
16 17			
18			
19			
20			
2122			

23 Total "Other" Taxes (included on p. 263)

24 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)

25 Difference

Criteria for Allocation:

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

Delmarva Power & Light Company

Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		Total Amount	Allocation Factor	Allocation %	Amount Included In Rates
1	Rent from Electric Property - Transmission Related (Note 3)			Transmission	100%	\$
2	Total Rent Revenues	(Sum Lines 1)	\$ -	Transmission	10070	\$ -
	Account 456 - Other Electric Revenues (Note 1)					
3	Schedule 1A			Transmission	100%	\$ -
4 5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4) Point to Point Service revenues for which the load is not included in the divisor received by T 4)	ransmission Owner (Note		Transmission Transmission	100% 100%	\$ - \$
6	PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%	\$ -
7	PJM Transitional Market Expansion (Note 1)			Transmission	100%	\$ - \$
8	Professional Services (Note 3)			Transmission	100%	- \$
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			Transmission	100%	- \$
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%	-
11 11a	Affiliate Credits Miscellaneous Credits (Attachment 5)			Wages and Salaries Various	#DIV/0!	#DIV/0! #DIV/0!
12	Gross Revenue Credits	(Sum Lines 2-11)	\$ -			#DIV/0!
13 14	Less line 18g Total Revenue Credits		\$ -	Transmission	100%	\$ - #DIV/0!

Revenue Adjustment to determine Revenue Credit

15

Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

Total

- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 18a Revenues included in lines 1-11 which are subject to 50/50 sharing.
- 18b
 Costs associated with revenues in line 18a
- 18c Net Revenues (18a 18b)
- 18d 50% Share of Net Revenues (18c / 2)
- 18e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- Net Revenue Credit (18d + 18e)
- ^{18g} Line 18f less line 18a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 20 Amount offset in line 4 above
- 21 Total Account 454, 456 and 456.1
- Note 4: SECA revenues booked in Account 447.

Attachment 5 - Cost
Support

-

Delmarva Power & Light Company

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

Α	100 Basis Point increase in ROE and Income Taxes	(Line 127 + Line 138)	
В	100 Basis Point increase in ROE		1.00%

Return Calcu	ulation				
59	Rate Base			(Line 39 + 58)	-
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	0
101	Less LTD Interest on Securi	itization Bonds		Attachment 8	0
102	Long Term Interest			"(Line 100 - line 101)"	0
103	Preferred Dividends		enter positive	p118.29c	-
	Common Stock				
104	Proprietary Capital			p112.16c	0
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	0
107	Common Stock			(Sum Lines 104 to 106)	0
	Capitalization				
108	Long Term Debt			p112.17c through 21c	0
109	Less Loss on Reacquired I	Debt	enter negative	p111.81c	0
110	Plus Gain on Reacquired D	Debt	enter positive	p113.61c	0
111	Less ADIT associated with	Gain or Loss	enter negative	Attachment 1	0
112	Less LTD on Securitization	Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt			(Sum Lines 108 to 112)	0
114	Preferred Stock			p112.3c	0
115	Common Stock			(Line 107)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
117	Debt %	Total Long Term Debt		(Line 113 / 116)	0%
118	Preferred %	Preferred Stock		(Line 114 / 116)	0%
119	Common %	Common Stock		(Line 115 / 116)	0%
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0000
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	(Note J from Appendix A)	Appendix A % plus 100 Basis Pts	0.0100
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0000
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	0.0000

	Total Hotalii (11)		(
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)		0
Composite	Income Taxes				
	Income Tax Rates		AL		
128	FIT=Federal Income Tax Rate		(Note I from ATT H- 3D) (Note I from ATT H-		0.00%
129	SIT=State Income Tax Rate or Composite		3D)		
130	р	(percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 -		Per State Tax Code	
131	Т	SIT * FIT * p)} =			
132a	T/ (1-T)				
132b	Tax Gross-Up Factor	1*1/(1-T)			
	ITC Adjustment		(Note V from ATT H- 3D)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	
134	Tax Gross-Up Factor			(Line 132b)	
135	ITC Adjustment Allocated to Transmission			[Line 133 *134 *135]	
	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of		(Note T from ATT H-		
136a	Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes		3D) (Note T from ATT H-	Attachment 5, Line 136b	
136b	(Federal) - Transmission Component		` 3D)	Attachment 5, Line 136c	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items -		(Note T from ATT H- 3D) (Note T from ATT H-	Attachment 5, Line 136d	
136d	Transmission Component Other Income Tax Adjustments - Expense /		3D)	Attachment 5, Line 136e (Line 136a + 136b + 136c +	
136e	(Benefit)			136d)	
136f	Tax Gross-Up Factor			(Line 132b)	
136g	Other Income Tax Adjustment			(Line 136f*136e)	
137	Income Tax Component	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 126))]	

(Sum Lines 123 to 125)

(Line 135 + 136g + 137)

0.0000

Total Return (R)

Total Income Taxes

138

Delmarva Power & Light Company

Attachment 5 - Cost Support

Elect	ric / Non-electric Cost Support						
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions		Form 1 Amount	Electric Portion	Non-electric Portion	Details
	Plant Allocation Factors						
10	Accumulated Intangible Amortization	(Note A)	p200.21c				
11	Accumulated Common Amortization - Electric	(Note A)	p356				
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356				
	Plant In Service						
24	Common Plant (Electric Only)	(Notes A & B)	p356				
	Accumulated Deferred Income Taxes						
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h				
	Materials and Supplies						
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c				
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				
	Depreciation Expense						
88	Intangible Amortization	(Note A)	p336.1d&e				
92	Common Depreciation - Electric Only	(Note A)	p336.11.b				
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d				

Transm	ission / Non-transmission Cost Support					
	Attachment A Line #s, Descriptions, Notes, F	Form 1 Page #s and Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
		· ·				
28	Plant Held for Future Use (Including Land)	(Note C) p214				
					1	
					2	
					3	
					4	
					5	

	Attachment A Line #s, Descriptions, No	otes, Form 1 Page #s and Instructions		Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	(Note B)	p207.104g				
	Plant In Service						
19	Transmission Plant In Service	(Note B)	p207.58.g				
24	Common Plant (Electric Only)	(Notes A & B)	p356				

30	Transmission Accumulated Depreciation	(Note B)	p219.25.c			
EPF	RI Dues Cost Support					
	Attachment A Line #s, Descriptions	, Notes, Form 1 Page #s and Instructions		Form 1 Amount	EPRI Dues	Details
	Allocated General & Common Expenses					
73	Less EPRI Dues	(Note D)	p352-353			

70	Attachment A Line #s, Descriptions, Notes Allocated General & Common Expenses Less Regulatory Commission Exp Account 928	s, Form 1 Page #s and Ins		ons p323.189b	Form 1 Amount	Transmission Related	Non-transmission Related		Details	
	Directly Assigned A&G	(NOI	e c)	p323.1090						
77	Regulatory Commission Exp Account 928	(Not	e G)	p323.189b						
afety Re	elated Advertising Cost Support									
	Attachment A Line #s, Descriptions, Notes	s, Form 1 Page #s and Ins	tructi	ons	Form 1 Amount	Safety Related	Non-safety Related		Details	
Dire	ectly Assigned A&G									
81	General Advertising Exp Account 930.1	(Not	e F)	p323.191b						
/lultiStat	e Workpaper									
	Attachment A Line #s, Descriptions, Notes	s, Form 1 Page #s and Ins	tructi	ons	State 1	State 2	State 3	State 4		Details
	Income Tax Rates									Enter Calculation
129	SIT=State Income Tax Rate or Composite	(No	te I)	0						
ducatio	n and Out Reach Cost Support						<u> </u>		<u> </u>	
						Education &				
	Attachment A Line #s, Descriptions, Notes	s, Form 1 Page #s and Ins	tructi	ons	Form 1 Amount	Outreach	Other		Details	
	ectly Assigned A&G									
78	General Advertising Exp Account 930.1	(Not	e K)	p323.191b		0			-	
xcluded	I Plant Cost Support									
	Attachment A Line #s, Descriptions, Notes	s Form 1 Page #s and Ins	tructi	ons	Excluded Transmission Facilities		Desc	ription of the Facilities		
diustmen	t to Remove Revenue Requirements Associated with Exclud		ii doti	0110	radiities		5000	inputer of the Fuelinges		
)	Excluded Transmission Facilities	(Note M)		Attachment 5						
	Instructions:				Enter \$					
1	Remove all investment below 69 kV or generator step up transfo	rmers included in transmission plant	in servi	ce that						
	are not a result of the RTEP Process									
2	If unable to determine the investment below 69kV in a substation	with investment of 69 kV and higher	r as wel	ll as below 69 kV,	Or					
	the following formula will be used:	Example			Enter \$					
Д		1,000,000								
В	Identifiable investment in Distribution (provide workspapers)	500,000								
C	A	400,000								
D) Amount to be excluded (A x (O / (D + O)))	444,444								

Prepaym ents

CIILO																	
Attachment A Line																	
#s, Descriptions,																	
Notes, Form 1 Page																	Description of
#s and Instructions																	the
																	Prepayments
4 Prepayment																	
5 s																	
																Modif	
																ied	
														Wage		Wage	
	_												F 1 4	s &		s &	
	Dece																
	mber	-	т. 1							C 4	0.4	N.T.	Year	es	ric	es	
	Prior		Februar	Manah	A 1	М	T a	TI	Aug	Septe	Octo	Nove	Dece	Alloc	vs	Alloc	
	Year	ry	y	March	April	May	June	July	ust	mber	ber	mber	mber	ator	Gas	ator	
,																	
p.1																	
Prepaym 11,														#DIV/		#DIV/	
ents 1.57														0!		0!	
Prepaid																	
Pensions																	
if not																	
included																	
in														//DN //			Prepaid Pension is recorded in
Prepaym														#DIV/		#DIV/	FERC account 186 (see FERC Form
ents														0!		0!	1 page 233).
Total																	
Monthly																	
Balance	#DN//	#DN//		#DIV//0	#DIV	#DI\	#DI\ (#DN (#DN (#DN//	#DI\ (#DN//	#DN//				Attachment 9,
Included	#DIV/	#DIV/		#DIV/0	#DIV	#DIV	#DIV	#DIV	#DIV	#DIV/	#DIV	#DIV/	#DIV/				line 17-29,
in Rates	0!	0!	#DIV/0!	!	/0!	/0!	/0!	/0!	/0!	0!	/0!	0!	0!				column f

Transmis sion Related Account Reserves

Attachment A Line #s, Descriptions, Notes

															•							
smissi																						
elated																						
count																						
eserves																						
Current and Long-																						
_																						
Term Portions																						
recorded in FERC																						
Accounts (242, 232,																						
253, 228.1, 228.2,																						
228.3, & 228.4) and																						
the accrued portions																						
of below items that																						
have not yet been																						
transferred to trusts,																		Labor				
escrow accounts or															Plant-			-				
															Relate			Relat				
restricted accounts,														13	d	Alloca		ed	Alloca			
but are still in general	Dece												End of		Reser	tion	Amou	Reser	tion	Amou		
accounts as of year-	mber												Year	h	ves	(Plant	nt	ves	(Labor	nt	100%	Total
	Prior	Janua	Februar						Aug	Septe	Octo	Nove	Dece	Avera	Amou	Alloca	Alloc	Amo	Alloca	Alloc	Transmi	Reser
	Year	ry	y	March	April	May	June	July	ust	mber	ber	mber	mber	ges	nt	tor)	ated	unt	tor)	ated	ssion	ves
Bodily																						
Injuries -																						
Plant																#DIV/	#DIV/			#DIV/		#DIV
Related														-	-	0!	0!		0!	0!		/0!
Bodily																						
Injuries -																// DIX //	//DIX//		//DIX//	//DIX//		//DIV
Labor																#DIV/	#DIV/		#DIV/	#DIV/		#DIV
Related Current														-		0!	0!	-	0!	0!		/0!
A/R-																						
Workers																#DIV/	#DIV/		#DIV/	#DIV/		#DIV
Comp														_		0!	0!	_	0!	0!		/0!
Other																0.	٠.		٠.	٠.		,
A/R-																						
Workers																#DIV/	#DIV/		#DIV/	#DIV/		#DIV
Comp														-		0!	0!	-	0!	0!		/0!
Non-																						
Pension																						
Postretiree																						
Benefit																#DIV/			#DIV/			#DIV
Obligation														-		0!		-	0!	0!		/0!
FASB 112																#DIV/			#DIV/	#DIV/		#DIV
Liability														-		0!		-	0!	0!		/0!
		1																				
Current &					1	Ī	1						1									
Current & Long-term														J.		#[][//	# DIX //		# DIX //	# DIX //		#DIV
Current & Long-term Incentive																	#DIV/			#DIV/		#DIV
Current & Long-term														-		#DIV/ 0! #DIV/	#DIV/ 0! #DIV/	-	#DIV/ 0! #DIV/	#DIV/ 0! #DIV/		#DIV /0! #DIV

Term	Long	1 1				I							I	I		ı								
Workers Comp Long Comp	Term																							
Comp																								
Long Term Workers Comp - Short Term Other Payroll Taxes Severance Source Short Long Term Other Payroll Taxes Severance Source So																								
Term Workers Comp - Workers																	#D	DIV/ #	DIV/		#DIV/	#DIV/	#DIV	•
Workers Comp - Short Term	Term														_					_				
Comp- Short Term Comp- Short Term Comp- Short Term Comp- Short Term Comp- Short Term Comp- Short Term Comp- Short Term Comp- Short Term Comp- Short Term Comp- Short Term Comp- Short Term Term Comp- Short Term Te																								
Short Term Other																								
Term Other Payroll P	Short																#D	DIV/ #	DIV/		#DIV/	#DIV/	#DIV	•
Other Payroll Taxes Severance Liability Accrued Bonuses & HDIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV Incentives Accrued Benefits - Medical, Dental, Vision Benefits, Cuc. Cuc. ASC 712 OPEB Obligation - Current & Long- term Transmissi on Related Account Reserves Monthly Attachm Reserves Monthly #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV #DIV/ #DI															_					-			/0!	
Payrol Taxes Severance																								
Taxes Severance Severanc																	#D	DIV/#	DIV/		#DIV/	#DIV/	#DIV	-
Severance Liability Liability Liability Liability Accrued Bonuses & Incentives	Taxes														-		(-	0!			
Liability Acened Bonuses & Bonuses	Severance																#D	DIV/ #	DIV/		#DIV/	#DIV/	#DIV	•
Accrued Bonuses &	Liability														-		(0!	0!	-	0!	0!		
Incentives																								
Incentives	Bonuses &																#D	DIV/ #	DIV/		#DIV/	#DIV/	#DIV	•
Benefits - Medical, Dental, Vision Benefits, etc.	Incentives														-		(0!	0!	-	0!	0!	/0!	
Medical, Dental, Vision Benefits, etc. #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV/ #																								
Dental, Vision Benefits, etc.																								
Vision Benefits, etc. ASC 712 OPEB Obligation - Current & Long- term Transmissi on Related Account Reserves Monthly #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV/ #DIV #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV/ #DIV #DIV/ #DIV #DIV/ #D	Medical,																							
Benefits, etc.	Dental,																							
etc. ASC 712 OPEB Obligation - Current & Long- term Transmissi on Related Account Reserves Monthly #DIV/0 #																								
ASC 712 OPEB Obligation - Current & Long- term Transmissi on Related Account Reserves Monthly #DIV/0 #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV/ #DIV/ #DIV #DIV/ #DIV/ #DIV/ #DIV/ #DIV #DIV/ #	Benefits,																						#DIV	•
OPEB Obligation - Current & Long- term Transmissi on Related Account Reserves Monthly Monthly Monthly Moligation - Current Monthly #DIV/ #	etc.														-		(0!	0!	-	0!	0!	/0!	
Obligation - Current & Long- term Transmissi on Related Account Reserves Monthly #DIV/ 3D, Line																								
- Current & Long- term - #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ #DIV/ O! O! - O! O! /O! Transmissi on Related Account Reserves Monthly #DIV/0 #DIV/ 3D, Line																								
& Long-term	Obligation																							
Transmissi on Related Account Reserves Monthly #DIV/0 #DIV/0 #DIV/0 #DIV/0 #DIV/0 #DIV/0 #DIV/0 3D, Line																								
Transmissi on Related Account Reserves Monthly #DIV/0 #DIV/0 #DIV/0 #DIV/0 3D, Line	& Long-																						#DIV	•
on Related Account Reserves Monthly #DIV/0 #DIV/0 #DIV/ 3D, Line	term														-		(0!	0!	-	0!	0!	/0!	
on Related Account Reserves Monthly #DIV/0 #DIV/0 #DIV/ 3D, Line																								
on Related Account Reserves Monthly #DIV/0 #DIV/0 #DIV/ 3D, Line	Transmissi																							
Account Reserves Monthly Account Reserves Monthly Attachm ent H- or H-																								
Reserves #DIV/0 #DIV/																								Attachm
Monthly #DIV/0 #DIV/0 #DIV/0 #DIV/ 3D, Line																								
Balance - - - - - - - - - - - - -																		#	DIV/0			#DIV/0	#DIV	
	Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			!	-		!	- 0!	44

Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

Miscellaneous Revenue Credits		Alloc ator	Allocati on Factor	Descrip tion
Miscellan eous Revenue Credits	- - -	#DIV/ 0! 100% #DIV/ 0!	Wages & Salary 100% Transmi ssion Gross Plant	
	#DIV/ 0!	Attachi Credit li	ment 3 - Re ine 11a	venue

Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions		Outstanding Network Credits	Description of the Credits
	Network Credits			Enter \$	
55	Outstanding Network Credits	(Note N)	From PJM		General Description of the Credits
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM		
				Add m	ore lines if necessary

Extraordinary Property Loss

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Ins	structions Amou	Int Number of years	Amortization	w/ interest
61 Less extraordinary property loss	Attachment 5 \$	-		
62 Plus amortized extraordinary property loss	Attachment 5		#DIV/0!	#DIV/0!

Interest on Outstanding Network Credits Cost Support
--

	Attachment A Line #s, Descriptions, Not	es, Form 1 Page #s and Instructions		Interest on Network Credits	Description of the Interest on the Credits
	Revenue Credits & Interest on Network Credits				
155	Interest on Network Credits	(Note N)	PJM Data		General Description of the Credits
				Enter \$	
				A	dd more lines if necessary

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

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation	
	Net Revenue Requirement				
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5			

PJM Load Cost Support

		Attachment A Lin	e #s, Descriptions, Notes, Form 1 Page #s and Instructions	-	1 CP Peak	Description & PJM Documentation
		Network Zonal Service Rate				
L	173	1 CP Peak	(Note L) F	JM Data		

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
Total						

Abandoned Transmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	
	Project Total
	FERC Order
A Total Balance of Unamortized Abandoned Plant	Per FERC Order
B Percentage allowed by FERC Order	Per FERC Order
C Beginning Balance of Allowed Unamortized Abandoned Plant	A*B
D Months Remaining in Amortization Period	
E Months in Year to be Amortized	# Months
F Amortization in Rate Year to 86a in Attachment H	C/D*E
G Additions (Deductions)	Worksheet
H End of Year Balance in Unamortized Transmission Plant to 43b in Attachment H	C-F
Line G deduction include proceeds from the sale of abanded assets , land, or land rights	

MAPP Abandonment recovery pursuant to ER13-607

	Attachment A Line #s,	Descriptions, Notes, F	orm 1 Page #	s and	Instructions		
	The state of the s		DPL		Pepco		Total
171a	2013-14 rate period	\$	9,750,649	\$	12,725,412	5	22,476,861
171a	2015-15 rate period	S	14,666,395		16,524,210	5	31,190,605
1712	2015-16 rate period	\$	12.208.522		14,624,812	5	26,833,334
Mines	Total	5	36,625,566	\$	43,874,434	s	80,500,000

Attachment A Line	e #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68 Total	Total: p.323.197.b A&G Account 926: p.323.187.b and c					

ine	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount		Tax Rate from Attachment H-3D, Line 131	Amount to Attachment H-3D, Line 136e
136a 136b	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 1, 2, 3 below Instr. 4 below	\$	х		= \$
36c 36d 36e	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 4 below Instr. 5 below				\$
nstr. #s nst.	Instructions Transmission Depreciation Expense is the gross cumulative amount based upon ta AFUDC equity embedded in the gross plant attributable to the transmission function Capital Recovery Rate (described in Instruction 2). Within five years of the effective Settlement in Docket No ER19-5 et al., and at least every five years thereafter, DPL 205 rate proceeding to revise its depreciation rates (unless the company has otherwise Section 205 rate filing that addresses its depreciation rates in the prior five years).	n multiplied by the e date of the will file an FPA Section				
ıst. ıst.	Capital Recovery Rate is the book depreciation rate applicable to the underlying plass "AFUDC-Equity" category reflects the nondeductible component of depreciation expandialized equity portion of Allowance for Funds Used During Construction (AFUDC)	pense related to the				
nst.	Upon enactment of changes in tax law, accumulated deferred income taxes are rein the Company's books of account, resulting in deficient or (excess) accumulated (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will records and calculated in the calendar year in which the deficient or (excess) amou recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization,	measured and adjusted deferred income taxes be based upon tax nt was measured and				

Line 60 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Inst.

Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed period.

Delmarva Power & Light Company Attachment 5a - Allocations of Costs to Affiliates Delmarva Power & Light Company

Attachment 5b - EBSC Allocations of Costs to Affiliate

Attachment
6
True-Up
Revenue
Requirement
Worksheet
Delmarva
Power &
Light
Company

To be completed in conjunction with Attachment H-3D.

	(1)	(2) Attachment H-3D Page, Line,	(3)	(4)
Line		Col.	Transmission	Allocator
No.				
	Gross	Attach 9,		
	Transmission	line 16,		
1	Plant - Total	column b	-	
	Net	Attach 9,		
	Transmission	line 16,		
2	Plant - Total	column i	-	
	O&M EXPENSE Total O&M			
	Allocated to	Attach H-		
3	Transmission Annual Allocation	3D, line 85	#DIV/0!	
	Factor for	(line 3 divided by line 1		
4	O&M	col 3)	-	-
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			

5	Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C	Attach H-3D plus line 91 plus line 96	#DIV/0!	
6	Depreciation Expense	(line 5 divided by line 1 col 3)	#DIV/0!	#DIV/0!
	TAXES OTHER THAN INCOME TAXES Total Other	Attach H-		
7	Taxes Annual Allocation	3D, line 99	#DIV/0!	
8	Factor for Other Taxes	(line 7 divided by line 1 col 3)	#DIV/0!	#DIV/0!
9	Less Revenue Credits (Enter As Negative) Annual Allocation	Attach H- 3D, line 154	#DIV/0!	
10	Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		#DIV/0!
	INCOME TAXES	A. 1 II		
12	TAXES Total Income Taxes Annual Allocation	Attach H-3D, line 138	#DIV/0!	
12	TAXES Total Income Taxes Annual Allocation Factor for Income Taxes		#DIV/0! -	-
	TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual Allocation	3D, line 138 (line 12 divided by line 2	#DIV/0! - #DIV/0!	-
13	TAXES Total Income Taxes Annual Allocation Factor for Income Taxes RETURN Return on Rate Base Annual	3D, line 138 (line 12 divided by line 2 col 3) Attach H-	-	-

Attachment
6
True-Up
Revenue
Requirement
Worksheet
Delmarva
Power &
Light
Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a	All revenue requirements excluding projects and adjustments	N/A		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17b				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17c				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17d				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17e				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17f				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17g				#DIV/0!	#DIV/0!	#DIV/0!	_	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!

17h		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17i		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17i		#DIV/0!	#DIV/0!	#DIV/0!	_	#DIV/0!	_	#DIV/0!	_	_	#DIV/0!	#DIV/0!	#DIV/0!
17j 17k		// D11 //0.	// DIV /0.	// D1 / /0.		// D1 1 /0.		mbivio.			mbivio.	//DI 1/0.	//DI 1/0.
171													
17m													
17n 17o													
170 17p													
17p 17q 17r													
17r													
17s 17t													
17t													
17v													
17w													
17x													
17y													
									-	-	-		
18	Annual Totals -		#DIV/0!	#DIV/0!		#DIV/0!	-	#DIV/0!		-	#DIV/0!	#DIV/0!	#DIV/0!

Note	
Letter	
A	Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
В	Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
C	Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original
	capabilities.
	Gross plant
	does not
	include Table 1 and 1 an
	Unamortized
	Abandoned
D	Plant. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to
	entered as a separate line item.
E	Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant
F	True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
G	The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
Н	The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
	The Unamortized Abandoned Plant balance is included in Net Plant,
	and Amortization of Abandoned Plant is included in
I	Depreciation/Amortization Expense.
т.	The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a
J	competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

Requires approval by FERC of incentive return applicable to the specified

K project(s)

All transmission facilities reflected in the revenue requirement on Attachment H-3D

M are to be included in this Attachment 6.

Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are

N calculated on Attachment 11

When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference

O between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered

over the

remaining

months of the

Rate Year.

"All revenue requirements excluding projects and adjustments" on line

17a refers to all projects not qualifying for regional recovery or

P adjustments.

Attachment 6A True-Up Delmarva Power & Light Company

			Revenue Requ	uirement Projected		Actual Revenue				
1	Rate Year being Trued-Up			Rate Year	Revenue Received ³	Requirement	Annual True-Up C	Calculation		
2	Λ	В	C	D	E	F	G	Н	ī	J
	A	D	C	% of	E	Г	- G	17	1	J
			Projected	Total	Revenue	Actual	Net		Interest	
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	AN 70 TV TV	PJM Project					Collection (F)-			
	All True-Up Items All revenue requirements excluding projects and	Number	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	(E)	Adjustment ⁵	(Expense) ⁴	(G) + (H) + (I)
3	adjustments	N/A		-	-	-	-	-	#DIV/0!	#DIV/0!
3a				-	-	-	-	-	#DIV/0!	#DIV/0!
3b				-	-	-	-	-	#DIV/0!	#DIV/0!
3c				-	-	-	-	-	#DIV/0!	#DIV/0!
3d				-	-	-	-	-	#DIV/0!	#DIV/0!
3e				-	-	-	-	-	#DIV/0!	#DIV/0!
3f				-	-	-	-	-	#DIV/0!	#DIV/0!
3g				-	-	-	-	-	#DIV/0!	#DIV/0!
3h				-	-	-	-	-	#DIV/0!	#DIV/0!
3i 3j 3k 3l 3m				-	-	-	-	-	#DIV/0!	#DIV/0!
3n 3o 3p 3q										
3r 3s 3t 3u 3v										
3w 3x										

4	Total Annual Revenue Requirements (Note A)	-	-	-	-	-	#DIV/0!	#DIV/0!
					Monthly Interest Rate Interest Income		#DIV/0!	
					(Expense)		#DIV/0!	

Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- 2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

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

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

- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3r to 3t	-	-	-

6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A) PJM Billed Revenue	(B)	(C)
8		Received	True-up	Annual (net of true-ups)
9	Jan-May (Year 1)			-
10	June-Dec (Year 1)			-
11				-
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populactuals.	ulating template with Year 1		
13	Jan-Dec (Year 1)			_

Notes:

A For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

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

Attachment 6B True-Up Interest Rate Delmarva Power & Light Company

[A]

	Month (Note A)	FERC Monthly Interest Rate
1	January	
2	February	
3	March	
4	April	
5	May	
6	June	
7	July	
8	August	
9	September	
10	October	
11	November	
12	December	
13	January	
14	February	
15	March	
16	April	
17	May	

8 Average of lines 1-17 above

#DIV/0!

Note A:

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

Year

A
B
C
D
E
F

Monthly
Interest
Project Name

RTO Project Number or
Project Name

Amount
17 Months
Rate Interest

			Attachment 6A, Col. G + Col H		Line 18 above	Col. C x Col D x Col E
21	Total	Zonal	-	17	#DIV/0!	#DIV/0!
21a			-	17	#DIV/0!	#DIV/0!
21b			-	17	#DIV/0!	#DIV/0!
21c			-	17	#DIV/0!	#DIV/0!
21d			-	17	#DIV/0!	#DIV/0!
21e			-	17	#DIV/0!	#DIV/0!
21f			-	17	#DIV/0!	#DIV/0!
21g			-	17	#DIV/0!	#DIV/0!
21h			-	17	#DIV/0!	#DIV/0!
21i			-	17	#DIV/0!	#DIV/0!
21j			-	17	#DIV/0!	#DIV/0!
21k			-	17	#DIV/0!	#DIV/0!
211			-	17	#DIV/0!	#DIV/0!
21m			-	17	#DIV/0!	#DIV/0!
21n			-	17	#DIV/0!	#DIV/0!
21o			-	17	#DIV/0!	#DIV/0!
21p			-	17	#DIV/0!	#DIV/0!
21q			-	17	#DIV/0!	#DIV/0!
21r			-	17	#DIV/0!	#DIV/0!
21s			-	17	#DIV/0!	#DIV/0!
21t			-	17	#DIV/0!	#DIV/0!
	Tatal					#DIV/01
	Total		-			#DIV/0!

Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge Fixed Charge Rate (FCR) if not a CIAC Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without 160 167 Line Bless Line A FCR if a CIAC Net Plant Carrying Charge without Depreciation, Return, nor Income 161 The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years 10 The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%. 11 Other Plant In Service MAPP CWIP MAPP In Service "Yes" if a project under PJM OATT Schedule 12, otherwise "No" Schedule 12 (Yes or No) Useful life of project "Yes" if the customer has paid a lump sum payment ir the amount of the investment on line 18. Otherwise "No" CIAC (Yes or No) Input the allowed ROE Increased ROE (Basis Points) Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 Base FCR Line 6 times line 15 divided FCR for This Project by 100 basis points Columns A, B or C from may be weighted average of small Attachment 6 projects Line 18 divided by line 13 Annual Depreciation Exp From Columns H, I or J from 20 Month In Service or Month for CWIP Attachment 6 Depreciation 21 22 23 24 25 Base FCR 2008 2009 2009 2010 2011 2011 2012 2012 2013 2013 2014 2014 2015 2016 2016 W Increased ROE Base FCR \$ --\$ -W Increased ROE \$ --Base FCR \$ -W Increased ROE \$ --26 27 Base FCR W Increased ROE \$ --28 \$ -29 30 Base FCR W Increased ROE \$ --31 32 33 Base FCR \$ -W Increased ROE \$ --Base FCR \$ -\$ --W Increased ROE 34 Base FCR W Increased ROE \$ -36 37 Base FCR \$ -W Increased ROE \$ --39 40 Base FCR 2017 2018 2018 2019 2019 2020 2020 2091 2091 \$ -W Increased ROE \$ --\$ -Base FCR W Increased ROE \$ --\$ -44 45 W Increased ROE \$ --Base FCR W Increased ROE \$ --46 47 Base FCR \$ -W Increased ROE \$ --\$ -49 50 Base FCR 2022 2022 2023 2023 2024 2024 2025 2025 2026 2026 W Increased ROE \$ --Base FCR \$ -W Increased ROE \$ -Base FCR W Increased ROE Base FCR \$ --\$ -W Increased ROE \$ --Base FCR \$ -W Increased ROE \$ --Base FCR 2027 2027 \$ -\$ --W Increased ROE 60 \$ --\$ --62

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	Long Term Interest Less LTD Interest on Securitization Bonds		0
112	Capitalization Less LTD on Securitization Bonds		0
	Calculation of the above Securitization Adjustme	ents	

Attachment 9
Rate Base
Worksheet
Delmarva
Power &
Light
Company

	G				Accumulated Depreciation Accumulated Amortization									
	(Note K)	Gross	Plant In Serv	rice	Accur	nulated Depreci	ation	Accumulated	Amortization	Net Plant In Service				
Line No	Month (a)	Transmission (b)	General & Intangible (c)	Common (d)	Transmission (e)	General (f)	Common (g)	Intangible (h)	Common (i)	Transmission (j)	General & Intangible (k)	Common (l)		
	Attachment H-3D, Line No:	19 207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note	207.99.g minus 207.98.g for end of year, records for other	Electric Only, Form No 1, page 356 for end of year, records for other	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note	219.28.c for end of year, records for	Electric Only, Form No 1, page 356 for end of year, records for	200.21c for end of year, records for	Electric Only, Form No 1, page 356 for end of year, records for	Col. (b) - Col.	Col. (c) - Col.	Col. (d) - Col.		
	December Prior	I)	months	months	I)	other months	other months	other months	other months	(e)	(f) - Col. (h)	(g) - Col. (i)		
1	Year	-	-	-	-	-	-	-	-	-	-	-		
2	January	-	-	-	-	-	-	-	-	-	-	-		
3	February	-	-	-	-	-	-	-	-	-	-	-		
4	March	-	-	-	-	-	-	-	-	-	-	-		
5	April	-	-	-	-	-	-	-	-	-	-	-		
6	May	-	-	-	-	-	-	-	-	-	-	-		
7	June	-	-	-	-	-	-	-	-	-	-	-		
8	July	-	-	-	-	-	-	-	-	-	-	-		
9	August	-	-	-	-	-	-	-	-	-	-	-		
10	September	-	-	-	-	-	-	-	-	-	-	-		

					Ad	justments to Rate Bas	se		Account No. 282	Account No. 283	Account No. 190	Account No.
16	Achieve	_	-	_	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	_
	13 Monthly Balances Less Merger Cost to											
	Average of the											
15	Less Merger Cost to Achieve (Attachment 10)		_			#DIV/0!		#DIV/0!		_	#DIV/0!	-
14	Average of the 13 Monthly Balances (Attachment 9A)		-	-	-	-	-	-	-	-	-	
13	December	-	-	-	-	-	-	-	-	-	-	-
12	November	-	-	-	-	-	-	-	-	-	-	-
11	October	-	-	-	-	-	-	-	-	-	-	-

					Adjustme	nts to Rate Base						
Line No	Month	CWIP	PHFU		Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
	(a) Attachment H-	CWIP in Rate Base (b)	Held for Future Use (c)	Materials & Supplies (d)	Stores Expense (e)	Prepayments (f)	(g)	(h)	(i)	(j)	(k)	(1)
	3D, Line No:	43a (Note C)	214 for end of year, records for other months	50 227. 8. c + 227.5.c (see Att H-3D Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	45 (Notes G)		43b (Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17 18 19 20 21 22 23	December Prior Year January February March April May June	(Note C)	months	months	Inonthis	(INDIES G)		L)				1

24	July
25	August
26	September
27	October
28	November
29	December
	Average of the
	13 Monthly
	Balances
	(except ADIT -
	see Attachment
30	1)

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion

C in rate base; and

(iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1.

The demonstration in (iii) above

will show that monthly debts

and credits do not contain entries

for AFUDC for each CWIP

project in rate base.

ADIT and Accumulated Deferred Income Tax

Credits are computed using the average of the

end of the year and the projection of the year

- D balances.
- E Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.

Projected balances are for the

calendar year the revenue under

this formula begins to be

F charged.

From Attachment 5, line 45 for

the end of year balance and G records for other months.

In the true-up

calculation,

actual monthly

balance records

H are used.

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

	(Note A)			nt In Service			Asset Retir	ement Obligations		Gross Plant in Service Less Projected Asset Retirement Obligations				
Line No	Month (a) Attachment H-3D, Line No:	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (l)	Common (m)	
	December	p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)	
1	Prior Year									-	-	-	-	
2	January									-	-	-	-	
3	February									-	-	-	-	
4	March									-	-	-	-	
5	April									-	-	-	-	
6	May									-	-	-	-	

7	June							-	-	-	-
8	July							-	-	-	-
9	August							-	-	-	-
10	September							-	-	-	-
11	October							-	-	-	-
12	November							-	-	-	-
13	December							-	-	-	-
	Average of										
	the 13										
	Monthly										
14	Balances	 -	 -	-	-	-	-	 -	-	-	-

								<u> </u>							
			Accu	mulated Depre	ciation & Amor	tization		Asset Retirement Obligations							
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)		
	Attachment H-3D, Line No:														
		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months		
15 16 17 18 19 20 21 22 23 24	December Prior Year January February March April May June July August September														

25	October												
26	November												
27	December												
	Average of												
	the 13												
	Monthly												
28	Balances	-	-	-	-	-	-	-	-	-	-	-	-

	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations						
Month (a) Attachment	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)	
H-3D, Line No:	9 Col. (b) - Col. (h)	30 Col. (c) - Col. (i)	31 Col. (d) - Col. (j)	32 Col. (e) - Col. (k)	12 Col. (f) - Col. (l)	11 Col. (g) - Col. (m)	
December Prior Year	-	-	-	-	-	-	
January	-	-	-	-	-	-	
February	-	-	-	-	-	-	
March	-	-	-	-	-	-	
April	-	-	-	-	-	-	
May	-	-	-	-	-	-	
June	-	-	-	-	-	-	
July	-	-	-	-	-	-	
August	-	-	-	-	-	-	
September	-	-	-	-	-	-	
October	-	-	-	-	-	-	
November	-	-	-	-	-	-	
December Average of the 13 Monthly Balances	_	_	_	_	_	_	
	(a) Attachment H-3D, Line No: December Prior Year January February March April May June July August September October November December Average of the 13	Month (a) Attachment H-3D, Line No: 9 Col. (b) - Col. (h) December Prior Year January - February - March - April - May - June - July - September - October November Average of the 13 Monthly Total Plant in Service (b) A rol	Month (a) Attachment H-3D, Line No: 9 Col. (b) - Col. (c) - Col. (c) - Col. Col. (h) December Prior Year January - February - March April - April - June - June - June - September - Cotober - November - November - November - Average of the 13 Monthly	Total Plant in Service (a)	Month (a) Service (b) Transmission (c) General perciation (d) Intangible Amortization (e) Attachment H-3D, Line No: 9 30 31 32 Col. (b) Col. (c) - Col. Col. (d) Col. (e) - Col. Pecember Prior Year - - - January - - - February - - - April - - - April - - - June - - - Jung - - - July - - - August - - - September - - - October - - - November - - - November - - - - - - - - - - - - - -	Month	

Note

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

Delmarva Power & Light Company

Attachment 10 - Merger Costs

	O&M Cost To Achieve	(b)	(c)	(d)	()	(x)
	FERC Account	Total	Allocation to Trans.			Total
1 2	Transmission O&M A&G	-	100.00% #DIV/0!			\$ - #DIV/0! \$
3		\$				-
4 5	Total	-				#DIV/0!
6 7	Depreciation & Amortization Expense Cost To Achieve FERC Account	Total	Allocation to Trans.			Total
8	General Plant	-	#DIV/0!			#DIV/0!
9	Intangible Plant	-	#DIV/0!			#DIV/0!
10		¢				-
11	Total	\$ -				#DIV/0!
	Capital Cost To Achieve included in the General and Intangible Plant Gross Plant	General	Intangible			Total
12	December Prior Year					\$ -
13	January					\$ -
14	February					\$ -
15	March					\$ -
16	April					\$ -
17	May					\$ -
18	June					\$ -
19	July					\$ - \$
20	August					\$ - \$
21	September					\$ - \$
22	October					-
23	November					\$ -

24	24 December					\$ -
25	Average	#DIV/0!	#DIV/0!			-
	Accumulated Depreciation	General	Intangible			Total
26	December Prior Year					- \$
27	January					- \$
28	February					- \$
29	March					- \$
30	April					- \$
31	May					- \$
32	June					-
33	July					\$ - \$
34	August					- \$
35	September					-
36	October					\$ - \$
37	November					- \$
38	December					-
39	Average	#DIV/0!	#DIV/0!			-
	Delmarva Power &	Light Com	pariy			
	Attachment 10 - Merger (a)	Costs (b)	(c)	(d)	()	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	(u)	()	Total
40	December Prior Year	-	-	-	-	- \$
41	January	-	-	-	-	\$ - \$
42	February	-	-	-	-	\$ - \$
43	March	-	-	-	-	- С

44 April

45 May

						\$
46	June	-	-	-	-	\$
47	July	-	-	-	-	\$
48	August	-	-	-	-	- \$
49	September	-	-	-	-	- \$
50	October	-	-	-	-	-
51	November	-	-	-	-	\$ -
52	December	-	-	-	-	\$
53	Average	-	-	-	-	-
	Depreciation (Monthly Change of Accumulated Depreciation from					
	above)	General	Intangible			Total \$
54	January	-	-			\$
55	February	-	-			- \$
56	March	-	-			- \$
57	April	-	-			- \$
58	May	-	-			-
59	June	-	-			\$
60	July	-	-			\$
61	August	-	-			\$
62	September	-	-			\$ -
63	October	-	-			\$
64	November	-	-			\$
65	December	-	-			\$
66	Total	-	-			\$
67 68 69 70 71	Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April					

- 72 May 73 June 74 July 75 August 76 September 77 October 78 November 79 December

- 80 Average

#DIV/0!

Delmarva Power & Light Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Directly Assigne	ed ed
1	Operation, Supervision & Engineering	560.0			\$ -	-
2	Load Dispatch-Reliability	561.1			\$ -	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2			\$ -	-
4	Load Dispatch-Trans Svc & Scheduling	561.3			\$ -	-
5	Scheduling, Sys Control & Dispatch Svc	561.4			\$ -	-
6	Reliability Planning & Standards Devel	561.5			\$ -	-
7	Transmission Service Studies	561.6			\$ -	-
8	Generation Interconnection Studies	561.7			\$ -	-
9	Reliability Planning & Standard Devel	561.8			\$ -	-
10	Station Expenses	562.0			\$ -	-
11	Overhead Line Expenses	563.0			\$ -	-
12	Underground Line Expenses	564.0			\$ -	-
13	Transmission of Electricity by Others	565.0			\$ -	-
14	Miscellaneous Transmission Expenses	566.0			\$ -	-
15	Rents	567.0			\$ -	-
16	Maintenance, Supervision & Engineering	568.0			\$ -	-
17	Maintenance of Structures	569.0			\$ -	-
18	Maintenance of Computer Hardware	569.1			\$ -	-
19	Maintenance of Computer Software	569.2			\$ -	-
20	Maintenance of Communication Equipment	569.3			\$ -	-
21	Maintenance of Misc Regional Transmission Plant	569.4			\$ -	-
22	Maintenance of Station Equipment	570.0			\$ -	-
23	Maintenance of Overhead Lines	571.0			\$ -	-
24	Maintenance of Underground Lines	572.0			\$ -	-
25	Maintenance of Misc Transmission Plant	573.0			\$ -	<u>- </u>
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ -	\$ -	\$ -	

Transmission O&M Total -

Delmarva Power & Light Company Attachment 11B - A&G Workpaper

			(a) 323.181.b to 323.196.b	(b)	(c)	(d)	(e)
			Total	S&W Allocation	Net Plant Allocation	Non- Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ -				\$ -
2	Office Supplies and Expenses	921.0	\$ -				-
3	Administrative Expenses Transferred- Credit	922.0	\$ -				-
4	Outside Service Employed	923.0	\$ -				-
5	Property Insurance	924.0	\$ -				-
6	Injuries and Damages	925.0	\$ -				-
7	Employee Pensions and Benefits	926.0	\$ -				-
8 9	Franchise Requirements Regulatory Commission Expenses	927.0 928.0	\$ - \$ -				_
10	Duplicate Charges-Credit	929.0	\$ -				-
11	General Advertising Expenses	930.1	\$ -				-
12	Miscellaneous General Expenses	930.2	\$ -				-
13	Rents	931.0	\$ -				-
14	Maintenance of General Plant		\$ -				\$ -
15	Administrative & General - Total (Sum of li 1-14)	ines	\$ -	\$	\$ -	\$ -	\$ -
16			Allocation Factor	#DIV/0!	#DIV/0!	0.00%	100.00%
17 18			Transmission A&G ¹	#DIV/0!	#DIV/0!	- Total ²	- #DIV/0!

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

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

Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350	Land and Land Rights	1.54%
352	Structures and Improvements	2.00%
353	Station Equipment	2.10%
354	Towers and Fixtures	2.27%
355	Poles and Fixtures	3.68%
356	Overhead Conductors and Devices	2.60%
357	Underground Conduit	2.50%
358	Underground Conductors and Devices	2.50%
359	Roads and Trails	2.00%
	Electric General	
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.48%
391.1 DE	Structures and Improvements	5.38%
391.2 DE	Structures and Improvements	5.65%
391.3 DE	Structures and Improvements	21.49%
391.1 MD	Structures and Improvements	6.68%
391.2 MD	Structures and Improvements	
391.3 MD	Structures and Improvements	10.00%
392	Transportaion Equipment	
393 DE	Stores Equipment	19.74%
393 MD	Stores Equipment	
394 DE	Tools, Shop, Garage Equipment	6.32%
394.1 DE	Tools, Shop, Garage Equipment	2.78%
394 MD	Tools, Shop, Garage Equipment	6.67%
394.1 MD	Tools, Shop, Garage Equipment	
395 DE	Laboratory Equipment	15.46%
395 MD	Laboratory Equipment	
396	Power Operated Equipment	-

397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.98%
397.3 DE	Communication Equipment	6.89%
397 MD	Communication Equipment	3.09%
397.1 MD	Communication Equipment	6.90%
397.3 MD	Communication Equipment	6.67%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	6.67%
	Electric Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	
391.3	Structures and Improvements	36.45%
392	Transportaion Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1	Communication Equipment	4.75%
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.52%
398.1a	Miscellaneous Equipment	5.74%
	Common Intangible	
302	Franchises and Consents	

303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #

Attachment C

Redlined and clean versions of the revised Formula Rate Tariff for PECO Energy Company

Redlined version of the revised Formula Rate Tariff for PECO Energy Company

ATTACHMENT H-7A FORMULA RATE TEMPLATE

	(1)	(2)	(3)	(4)	(5)
Line					Allocated Amount
No.	-				
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)			#DIV/0!
2a	Additional Annual Refund (from 2018 to 2021)	Attachment 1, line 17, col 15a			
		_	Total	Allocator	
2	REVENUE CREDITS	Attachment 5A, line 15	#DIV/0!	TP 0.00%	#DIV/0!
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)			#DIV/0!
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14			#DIV/0!-
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15			-
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			#DIV/0!
7	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2			#DIV/0!
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15			-
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8			#DIV/0!
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			#DIV/0!

(1)

(4)

(5)

Utilizing FERC Form 1 Data
PECO Energy Company

Line	(-)	(=)	(5)		Allocator	Transmission
No	RATE BASE:	Source	Company Total	1	Allocator	(Col 3 times Col 4)
		Source	Company Total			(Coi 3 times coi 4)
	GROSS PLANT IN SERVICE (Notes U and R)	205.46 6 1 6 1 6 1		27.4		
1	Production	205.46.g for end of year, records for other months		NA		-
2	Transmission	Attachment 4, Line 14, Col. (b)	-	TP	0.00%	-
3	Distribution	207.75.g for end of year, records for other months		NA	0.00%	-
4	General	Attachment 4, Line 14, Col. (c)	-	W/S	0.00%	-
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	#DIV/0!	DA		#DIV/0!
6	Common	Attachment 4, Line 14, Col. (d)	<u>-</u>	W/S	0.00%	<u>-</u>
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	_	W/S	0.00%	_
9			#DIV/0!	GP=		#DIV/0!
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	#DIV/0!	GP=	#DIV/0!	#DIV/0!
	A GOVERNMENT A TERROR DEPORT OF THE ANALYSIS AND A SECOND OF THE ANALYSIS					
9	ACCUMULATED DEPRECIATION (Notes U and R)					
10	Production	219.20-24.c for end of year, records for other months		NA		-
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	<u> </u>	TP	#DIV/0!	-
12	Distribution	219.26.c for end of year, records for other months		NA	#DIV/0!	-
13	General	Attachment 8, Page 3, Line 11, Col. (E)	-	W/S	#DIV/0!	-
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	#DIV/0!	DA		#DIV/0!
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	<i>"BITTO</i> "	W/S	#DIV/0!	-
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)		W/S	#DIV/0!	
			-	W/S	#DI V/U:	-
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	#DIV/0!			#DIV/0!
18	NET PLANT IN SERVICE					
19	Production	(line 1 minus line 10)	-			-
20	Transmission	(line 2 minus line 11)	-			-
21	Distribution	(line 3 minus line 12)	_			_
22	General	(line 4 minus line 13)	_			_
23	Intangible	(line 5 minus line 14)	#DIV/0!			#DIV/0!
24		(line 6 minus line 15)	#DI V/0:			#DIV/0:
	Common		-			-
25	Costs To Achieve	(line 7 minus line 16)	-			
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	#DIV/0!	NP=	#DIV/0!	#DIV/0!
27	ADJUSTMENTS TO RATE BASE (Note R)					
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	_	TP	100.00%	_
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	_	TP	100.00%	_
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)		TP	100.00%	
	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n)	-	TP	100.00%	-
31a			-			-
31b	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (n)	-	TP	100.00%	-
31c	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (n)	-	TP	100.00%	-
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	-	DA	100.00%	-
34	CWIP	Attachment 4, Line 14, Col. (e)	-	DA	100.00%	-
35	Pension Asset	Attachment 4, Line 28, Col. (i)	-	DA	100.00%	-
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	_	DA	100.00%	_
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	_		100.00%	_
			-	DA		-
38	Outstanding Network Credits	From PJM	-	DA	100.00%	-
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	-	DA	100.00%	-
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	-			-
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	-	TP	0.00%	-
42	WORKING CAPITAL	(Note D)				
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	#DIV/0!			#DIV/0!
		Attachment 4, Line 14, Col. (g)	$\pi D I V/U$:	TD	0.009/	
44	Materials & Supplies		-	TP	0.00%	-
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	-	DA	100.00%	-
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	#DIV/0!			#DIV/0!
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	-#DIV/0!			-#DIV/0!
		·	<u> </u>			

(2)

(3)

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company (2)

page 3 of 5 For the 12 months ended 12/31/2020

	(1)	(2)	(3)		(4)	(5)
Line		Source	Company Total		Allocator	Transmission
No.	O&M					(Col 3 times Col 4)
1	Transmission	Attachment 5, Line 1, Col. (a)	<u>-</u>	TP	0.00%	_
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	-	TP	0.00%	-
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	-	TP	0.00%	-
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	-	TP	100.00%	-
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	-	DA		#DIV/0!
6	Account 566					
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	100.00%	-
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	-	TP	0.00%	-
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	-			-
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	#DIV/0!	W/S	0.00%	#DIV/0!
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	<u> </u>	W/S	0.00%	
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	#DIV/0!			#DIV/0!
13	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	_	TP	0.00%	_
15	General	Attachment 5, Line 2, Col. (a)	- -	W/S	0.00%	_
16	Intangible -Transmission	Attachment 5, Line 1, Col. (i)	_	DA	0.00%	-
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	-	W/S	0.00%	
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	-	NA	zero	
17	Common - Electric	Attachment 5, Line 1, Col. (h)	-	W/S	0.00%	-
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	-	W/S	0.00%	-
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	<u> </u>	DA	100.00%	<u> </u>
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	-			-
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED	(10001)				
23	Payroll	Attachment 5, Line 2, Col. (c)	<u>-</u>	W/S	0.00%	-
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-	W/S	0.00%	-
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	-	GP	#DIV/0!	#DIV/0!
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	-	NA	zero	-
28	Other	Attachment 5, Line 2, Col. (g)	-	GP	#DIV/0!	#DIV/0!
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	-	GP	#DIV/0!	#DIV/0!
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	-			#DIV/0!
31	INTEREST ON NETWORK CREDITS	From PJM	_	DA	100.00%	
31	INTEREST ON NET WORK CREDITS	FIOHI FIM	-	DA	100.0070	-
32	INCOME TAXES	(Note G)				
33	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 19	-			
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	#DIV/0!			
35	FIT & SIT & P	(Note G)				
36						
37	1/(1-T) = (T from line 33)		-			
38	Amortized Investment Tax Credit (enter negative)	(enter negative) Attachment 5, Line 2, Col. (i)	-			
39	Excess Deferred Income Taxes (enter negative)	(enter negative) Attachment 5, Line 2, Col. (j)	-			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	-	NIA		//DH //01
41	Income Tax Calculation	(Line 34 times Line 47)	#DIV/0!	NA	100.000/	#DIV/0!
42	ITC adjustment	(Line 37 times Line 38)	-	TP	100.00% 100.00%	-
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	-	TP TP	100.00%	-
44 45	Permanent Differences Tax Adjustment Total Income Taxes	(Line 37 times Line 40) (Sum of Lines 41 through 44)	- #DIM/01	117	100.00%	<u>-</u> #DIV/01
43	Total Income Taxes	(Sum of Lines 41 ulrough 44)	#DIV/0!			#DIV/0!
46	RETURN					
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	#DIV/0!	NA		#DIV/0!
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	#DIV/0!	DA	100.00%	#DIV/0!
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	#DIV/0!			#DIV/0!

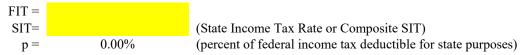
	(1)	(2)	(3)		(4)	(5)	
		SUPPORTING CALCULA	TIONS AND NOTES				
Line							
No.	TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total Transmission plant	(Page 2, Line 2, Column 3)				-	
2	Less Transmission plant excluded from PJM rates	(Note H)				-	
3	Less Transmission plant included in OATT Ancillary Services	(Note I)				-	
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)				-	
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)				TP= 0.00%	
6	WAGES & SALARY ALLOCATOR (W&S)						
		Form 1 Reference	\$	TP	Allocation		
7	Electric Production — <u>Utility</u>	354.20.b	-	0.00%	-		
<u>7a</u>	Electric Production – Exelon Business Services Company	354-355 Footnotes	<u> </u>	<u>0.00%</u>	Ξ		
8	Electric Transmission — <u>Utility</u>	354.21.b	= =	<u>10</u> 0.00%	-		
<u>8a</u>	Electric Transmission – Exelon Business Services Company	354-355 Footnotes	<u> </u>	100.00%	Ξ		
9	Electric Distribution - Utility	354.23.b	<u> </u>	0.00%	-	W&S Allocator_	
<u>9a</u>	Electric Distribution – Exelon Business Services Company	354-355 Footnotes	<u> </u>	<u>0.00%</u>	Ξ	W&S Allocator	
10	Electric Other — <u>Utility</u>	354.24,25,26.b	<u> </u>	0.00%	-	(\$ / Allocation)	
<u>10a</u>	Electric Other – Exelon Business Services Company	354-355 Footnotes	<u> </u>	0.00%	Ξ		
11	Total (W& S Allocator is 1 if lines 7-10 <u>a</u> are zero)	(Sum of Lines 7 through 10 <u>a</u>)	-		-	= 0.00%	= WS
10	DETUDN (D)					, de	
12	RETURN (R)	(Note V)				\$	
13			¢	0/	Cost	W ' 1, 1	
14	I T DI	(A) 1 (51) 1031 (0.0 B)	<u> </u>	% #DIV/0!	(Notes K, Q, & R)	Weighted	WGI TD
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	-		#DIV/0!	#DIV/0!	= WCLTD
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	#DIV/0 !	#DIV/0!	0.00%	#DIV/0!	
17	Common Stock	(Attachment 5, line 12 Notes K, Q &	R) #DIV/0 !	#DIV/0!	10.35%	#DIV/0!	
18	Total	(Attachment 5, line 13)	#DIV/0			#DIV/0!	$= \mathbf{R}$
			!				

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- A Reserved
- B The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- C Reserved
- D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.
- Page 3, Line 5: Attachment 5B, Line 4 Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184.b. Attachment 5B, Lines, 11, and 12 Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, non-safety-related advertising included in Account 930.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation Expenditures (provided, that with regard to the Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or obtained through litigation with the remediation contractors related to Metal Bank Superfund). Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h., and exclude all other Regulatory Commission Expenses itemized at 351.h.
- F Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).

Inputs Required:



- H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- J Reserved
- K ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserved
- M Reserved
- N All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
- Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense Regulatory Asset Current.
- P ADIT, Excess/(Deficient) ADIT and the amortization of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
- O All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
- R Calculated using 13 month average balance, except ADIT.
- S Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
- Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
- U Excludes Asset Retirement Obligation balances
- V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
- X Calculated on Attachment 4A.
- Y Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authorities to be collected in a utility's rates.
- Z Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

To be completed in conjunction with Attachment H-7.

	(1)	(2)	(3)	(4)
Line		Attachment H-7 Page, Line, Col.	Transmission	Allocator
No.		3 /		
1	Gross Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A)	_	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	#DIV/0!	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	-
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXP	FNSE		
5	Total G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H)	-	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	-	-
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-7, p 3, line 30 col 5	#DIV/0!	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	#DIV/0!	#DIV/0!
		(
9	Less Revenue Credits	Attach H-7, p 1, line 2 col 5	#DIV/0!	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		#DIV/0!
	•			
	INCOME TAXES			
12	Total Income Taxes	Attach H-7, p 3, line 45 col 5	#DIV/0!	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-	-
	RETURN			
14	Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5	#DIV/0!	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-	-
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	-	-

Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requiremen t	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Additional Refund (Note Q)	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)		Sum Col. 14 & 15 (Note G)
17a	Zonal	Zonal	\$ -	_	_	\$ -	_	_	_	#DIV/0!	_	#DIV/0!	#DIV/0!	_	#DIV/0!	_	#DIV/0!	_
17b	Zonar	Zonar	Ψ	#DIV/0!	#DIV/0!	Ψ	_	_		#DIV/0!	-	#DIV/0!	#DIV/0!	_	#DIV/0!	-	WBI VIO.	#DIV/0!
17c				#DIV/0!	#DIV/0!		-	-		#DIV/0!	_	#DIV/0!	#DIV/0!	-	#DIV/0!	_		#DIV/0!
17d				#DIV/0!	#DIV/0!		-	-		#DIV/0!	_	#DIV/0!	#DIV/0!	-	#DIV/0!	_		#DIV/0!
17e				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17f				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17g				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17h				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17i				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17j				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17k				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
171				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17m				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17o				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17p				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17q				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17r				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17s				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17u				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17v				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17w				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17x				#DIV/0!	#DIV/0!		-	-		#DIV/0!	-	#DIV/0!	#DIV/0!	-	#DIV/0!	-		#DIV/0!
17y				#DIV/0!	#DIV/0!					#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!			#DIV/0!
17z				#DIV/0!	#DIV/0!					#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!			#DIV/0!
				#DIV/0!	#DIV/0!					#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!			#DIV/0!
				#DIV/0!	#DIV/0!					#DIV/0!		#DIV/0!	#DIV/0!		#DIV/0!			#DIV/0!
18	Annual Totals		-			-		_	-	#DIV/0!		#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	#DIV/0!

Notes:

A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H

- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Unamortized Abandoned Plant.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as separate line items.
- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant
- F True-Up Adjustment is calculated on the Attachment 3 Project True-up Schedule for the Rate Year
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule 12 under the PJM OATT for each project.
 - The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
- I The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate
- K Requires approval by FERC of incentive return applicable to the specified project(s)
- M All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this Attachment 1.
- Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
- When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.
- P Zonal on line 17a refers to all projects not qualifying for regional recovery
- Q Additional refund \$850,00 per year for 2018-2021 and \$0 for 2022 and beyond.

Attachment 2 Incentive ROE PECO Energy Company

1	Rate Base	Attachment H-7, Page 2 line 47, Col.5								#DIV/0!
2	100 Basis Point Incentive Return								\$	_
				\$	%		Cost		Weighted	
3	Long Term Debt	(Attachment H-7, Notes Q and R)	-	-	#DIV/0!		#DIV/0!	_	#DIV/0!	_
4	Preferred Stock	(Attachment H-7, Notes Q and R)		#DIV/0!	#DIV/0!		0.00%		#DIV/0!	
5	Common Stock	(Attachment H-7, Notes K, Q and R)	Cost = Attachment H-7, Page	#DIV/0!	#DIV/0!		11.35%		#DIV/0!	
J	Common Stock	(Fitalismont II 7, Fitalis II, Q and It)	4 Line 17, Cost plus .01				11.5570			
6	Total (sum lines 3-5)		· Emil 17, cost plus to 1	#DIV/0!					#DIV/0!	_
7	100 Basis Point Incentive Return multiplie	d by Rate Base (line 1 * line 6)		mBI (70.					mBIV/0.	_
,	100 Basis I omi meentive Return maniphe	a by Rate Base (line 1 line 0)								
8	INCOME TAXES									
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT)\}$	$= \{(\mathbf{r} * \mathbf{F} \mathbf{I} \mathbf{T} * \mathbf{r})\} =$		0.0000%						
10	CIT = (T/1-T) * (1-(WCLTD/R)) =	r/)		#DIV/0!						
11	WCLTD = Line 3									
12	and FIT, SIT & p are as given in f	Pootnote K.								
13	1/(1 - T) = (from line 9)			_						
14	Amortized Investment Tax Credit (266.8f)	(enter negative)	Attachment H-7, Page 3,	-						
	,		Line 38							
15	Excess Deferred Income Taxes (enter nega	ative)	Attachment H-7, Page 3,	-						
	(2	,	Line 39							
16	Tax Effect of Permanent Differences (No	ote B)	Attachment H-7, Page 3,	-						
	`	,	Line 40							
17	Income Tax Calculation = line 10 * line 7			#DIV/0!		NA			#DIV/0!	
18	ITC adjustment (line 13 * line 14)			-		TP	100.0%		-	
19	Excess Deferred Income Tax Adjustment (-		TP	100.0%		-	
20	Permanent Differences Tax Adjustment (li	ne 13 * 16)	_	-	<u></u>	TP	100.0%		-	<u>_</u>
21	Total Income Taxes (sum lines 17 - 20)		_	#DIV/0!					#DIV/0!	#DIV/0!
22	Return and Income Taxes with 100 basis p	oint increase in ROE	(Sum lines 7 & 21)							#DIV/0!
23	Return (Attach. H-7, page 3 line 47 co									#DIV/0!
24	Income Tax (Attach. H-7, page 3 line									#DIV/0!
25	Return and Income Taxes without 100 base		(Sum lines 23 & 24)							#DIV/0!
26	Incremental Return and Income Taxes for	100 basis point increase in ROE	(Line 22 - line 25)							#DIV/0!
27	Rate Base (line 1)									#DIV/0!
28	Incremental Return and Income Taxes for	100 basis point increase in ROE divided by Rate Base		(Line 26 / line						#DIV/0!
				27)						

Notes:

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission. For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.

B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

Attachment 3 Project True-Up PECO Energy Company

			Revenue Requir	rement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For Rate Year		Revenue Received ³	Requirement	Annual True-U	Jp Calculation		
2					\$ -					
	A	В	C	D	E	F	G	Н	I	J
				% of						
			Projected	Total	Revenue	Actual	Net		Interest	
	Project Name	PJM Project	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
		Numbe r or Zonal								
		Zonai	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment ⁵	(Expense) ⁴	(G) + (H) + (I)
3	Zonal	Zonal			, , ,	_	-	_	#DIV/0!	
3a						-	-	-	#DIV/0!	
3b						-	-	-	#DIV/0!	
3c						-	-	-	#DIV/0!	
3d						-	-	-	#DIV/0!	
3e						-	-	-	#DIV/0!	
3f						-	-	-	#DIV/0!	
3g						-	-	-	#DIV/0!	
3h						-	-	-	#DIV/0!	
3i						-	-	-	#DIV/0!	
3j						-	-	-	#DIV/0!	
3k						-	-	-	#DIV/0!	
31						-	-	-	#DIV/0! #DIV/0!	
3m 3o						-	-	-	#DIV/0! #DIV/0!	
						_	_	-	#DIV/0! #DIV/0!	
3p						-	_	-	#DIV/0! #DIV/0!	
3q 3r						-	-	<u>-</u>	#DIV/0!	
3s						_	_	_	#DIV/0!	
3u						_	_	_	#DIV/0!	
3v						_	_	_	#DIV/0!	
3w						_	_	_	#DIV/0!	
3x						_	_	_	#DIV/0!	
3y						-	_	-	#DIV/0!	
3z						_	_	_	#DIV/0!	
ı						-	-	-	#DIV/0!	
4	Total Annual Reven		-	-	=	-	-		#DIV/0!	-
	Requirements (Note	e A)								
						Monthly			#DIV/0!	
						Interest Rate				

Notes:

1) From Attachment 1, line 17, col. 14 for the projection for the Rate Year.

- 2) From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.
- 3) "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the amount of revenue received for the True-Up Year for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix and PECO Appendix A as reported on pages 328-330 of the Form No 1. The Revenue Received in Col. E excludes any True-Up revenues

Interest Income (Expense)

- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	Note B	Col. (b) + Col. (c)
5				

Notes:

- A For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. Interest will be calculated for the prior period adjustment based on the FERC Refund interest rate specified in 18 CFR 35.19(a) for the period up to the date the projected rates went into effect. PECO will provide the supporting worksheet for the interest calculation when prior period adjustment is needed.
- C The Actual Revenue Requirement in the True-up Adjustment calculation for years 2020 and later shall use the depreciation and amortization rates approved for use by the Commission when PECO performs the True-Up Adjustment.

#DIV/0!

Attachment 4 Rate Base Worksheet PECO Energy Company

Lin e		Gross Plant In Service			CWIP	LHFFU	Working Capital	Accumulated Depreciation			
No	Month	Transmission	General	Common	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
	(a)	(b)	(c)	(d)(Note J)	(e)	(f)	(g)	(h)(Note K)	(i)(Note J)	(j)(Note J)	(k)(Note J)
	Attachment H, Page 2, Line No:	2	4	5	27	31	34	35	9	11	12
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g minus 207.98.g for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	(Note C)	214.17,d, 214.20,d and 214.22,d for end of year, records for other months	227. 8. c + (227.16.c * Labor Ratio) + TLF for end of year, records for other months (Note L)	111.57.c for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
1	December Prior Year										
2	January										
3	February										
4	March										
5	April										
6	May										
7	June										
8	July										
9	August										
10	September										
11	October										
12	November										
13	December										
14	Average of the 13 Monthly Balances		-	-	-	-	-	-	-	-	

Lin e No	Month	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Add Account No. 281 Accumulated Deferred Income Taxes (Note D)	justments to Rate Base Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit	Pension Asset
	(a)	(b)	(c)	(d) 22	(e)	(f)	(g)	(h)	(i)
	Attachment H, Page 2, Line No:	28	29	22	(e) 23	24	25	26	27a
		Notes A & E	Notes B & F	Attachment 4A, line 20 for the projection and line 44 for the true-up	Attachment 4A, line 14 for the projection and line 38 for the true-up	Attachment 4A, line 17 for the projection and line 41 for the true-up	Attachment 4A, line 34 for the projection and line 47 for the true-up	Consistent with 266.8.b, 266.17.b, 267.8.h & 267.17.h	Transmission- Related Pension Asset booked to Account 186
15	December Prior Year	-	-					-	
16	January	-	-					-	
17	February	-	-					-	
18	March	-	-					-	
19	April	-	-					-	
20	May	-	-					-	
21	June	-	-					-	
22	July	-	-					-	
23	August	-	-					-	
24	September	-	-					-	
25	October	-	-					-	
26	November	-	-					-	
27	December	-	-					-	
28	Average of the 13 Monthly Balances	-	-	Zero	-	-	-	-	-

(except ADIT which is the amount shown on Attachment 4A)

Attachment 4 Rate Base Worksheet PECO Energy Company

	Unfunded Reserves	(Notes G &							
29	H) (a) List of all reserves:		(b)	(c) Amount	(d) Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	(e) Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate	(f) Enter the percentage paid for by the transmission formula customers	(g) Allocation (Plant or Labor Allocator)	(h) Amount Allocated, col. c x col. d x col. e x col. f x col. g
30a						Tormula rate		0.00%	-
30b								0.00%	-
30c								0.00%	-
30d								0.00%	-
30e								0.00%	-
30f								0.00%	-
30g								100.00%	-
30h								0.00%	-
30i								0.00%	-
30j								0.00%	-
									-
30x									
31			Total						-

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; (ii) the CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. –
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account. Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged. SERP will not be included as an unfunded reserve in the formula rate.
- J Excludes ARO amounts.
- Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.
- L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 205 or section 206 of the Federal Power Act.

		Allocation	Prior Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
k1					0.00%		
k2					0.00%		
k3					0.00%		
k4					0.00%		
k5					0.00%		
k6					0.00%		
k7					0.00%		
k8					0.00%		
k9					0.00%		
k10					0.00%		
k11					0.00%		
k12					0.00%		
k13					0.00%		
k14					0.00%		
k15					0.00%		
k16					0.00%		
k17					0.00%		
k18					0.00%		
k19					0.00%		
k20					0.00%		
k21					0.00%		
k22					0.00%		
k23					0.00%		
k24					0.00%		
k25					0.00%		
k26					0.00%		
k27					0.00%		
k28					0.00%		
•••							
Kxx							
x Total	Sum(lines K1 to Kxxx)		-	-		-	-

Attachment 4A **PECO Energy Company**ADIT Worksheet for Projection

For Projection Page 1 of 2 Projection for the 12 months ended 12/31/2020

\mathbf{A}	DIT for the P	rojection				g-						
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (Note A)	(i)	(j)	(k)	(1)
	Beginning	Month	Year	Weighting	Beginning Balance/	100%	100% Allocator	Plant	GP Allocator	Labor	S/W Allocator	Total
	Balance &			for Projection	Monthly Increment	Transmission	(f) x Allocator	Related	(h) x Allocator	Related	(j) x Allocator	ADIT
	Monthly			J			100%		#DIV/0!		-	(d) x $[(g)+(i)+(k)]$
	Changes								From Attach H		From Attach H	[(g) - (1) - (k)]
		ADIT- 282							Page 2, Line 18		Page 4, Line 16	
1	Balance	December	-	100.00%	-	-	-	-	-	-	-	-
2	Increment	January	-	91.78%	-	-	-	-	-	-	-	-
3	Increment	February	-	84.11%	-	-	-	-	-	-	-	-
4	Increment	March	-	75.62%	-	-	-	-	-	-	-	-
5	Increment	April	-	67.40%	-	-	-	-	-	-	-	-
6	Increment	May	-	58.90%	-	-	-	-	-	-	-	-
7	Increment	June	-	50.68%	-	-	-	-	-	_	_	_
8	Increment	July	_	42.19%	_	_	_	_	_	_	-	_
9	Increment	August	_	33.70%	_	_	_	_	_	_	_	_
10	Increment	September	_	25.48%	_	_	_	_	_	_	_	_
11	Increment	October	_	16.99%	_	_	_	_	_	_	_	_
12	Increment	November	_	8.77%	_	_	_	_	_	_	_	_
13	Increment	December	_	0.27%	_	_	_	_	_	_	_	_
14		to December	_	Balance	-	-	_	_	#DIV/0!	_	_	_
15	Increment	Not Subject to	_	Datanee			_				_	_
13	merement	Proration	_				_				_	_
16	Total	1101411011				_			#DIV/0!	_		
10	Total	ADIT-283				=	-		//DI 1/0.	-	-	-
17	Balance	December										
17			-		-	-	-	-	-	-	-	-
18 19	Balance	December	-		-	-	-	-	-	-	-	-
19		Average			-	-	-	-	-	-	-	-
		ADIT-281										
20	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22	D-1	ADIT-190		100 000/								
23	Balance	December	-	100.00%	-	-	-	-	-	-	-	-
24	Increment	January	-	91.78%	-		-	-	-	-	-	-
25	Increment	February	-	84.11%	-	-	-	-	-	-	-	-
26	Increment	March	-	75.62%	-	-	-	-	-	-	-	-
27	Increment	April	-	67.40%	-	-	-	-	-	-	-	-
28	Increment	May	-	58.90%	-	-	-	-	-	-	-	-
29	Increment	June	-	50.68%	-	-	-	-	-	-	-	-
30	Increment	July	-	42.19%	-	<u>-</u>	-	-	-	-	-	-
31	Increment	August	-	33.70%	-	-	-	-	-	-	-	-
32	Increment	September	-	25.48%	-	-	-	-	-	-	-	-
33	Increment	October	-	16.99%	-	-	-	-	-	-	-	-
34	Increment	November	-	8.77%	-	-	-	-	-	-	-	-
35	Increment	December	-	0.27%	-	-	-	-	-	-	-	-
36		to December	-	Balance	-							-
		ere are no items sub	ject to pr									
	•	average of lines 23										

37 Total ADIT

					PECO 1	Energy Compa	nny				F	For True-Up
												Page 2 of 2
AD	IT for True-U	Jр			ADIT Wo	orksheet for Tru	e-Up		True-Up	for the 12 m	onths ended	12/31/2020
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (Note A)	(i)	(j)	(k)	(1)
	Balance	Month	Year	Weighting	Balance	100%	100% Allocator	Plant	GP Allocator	Labor	S/W Allocator	Total
				for	from ADIT	Transmissio	(f) x	1 10111	(h) x	Related	(j) x	ADIT
				Projection	BOY	n	Allocator	Related	Allocator	Related	Allocator	71011
				Trojection	and ADIT	11	rinocator	Related	7111000101		7111000101	(d) x
					EOY		100%		#DIV/0!		_	[(g)+(i)+(k)]
					workpapers		100,0		From		From	[(8) (1) (11)]
					oznip up ozo				Attach H		Attach H	
		ADIT- 282							Page 2,		Page 4,	
		-							Line 18		Line 16	
38	Balance	December	-		-	-		-	#DIV/0!	-	_	
39	Balance	December	-		-	-		-	#DIV/0!	-		
40		Average			-	-	-	-	#DIV/0!	-	-	#DIV/0!
		ADIT-283										
41	Balance	December	-		-	-	-	-	#DIV/0!	-	-	
42	Balance	December	-		-	-	-	-	#DIV/0!	-	-	//DII //OI
43		Average			-	-	-	-	#DIV/0!	-	-	#DIV/0!
		. D.T										
4.4	D 1	ADIT-281			7	7	7	7	7	7	7	7
44 45	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero Zero	Zero	Zero
45 46	Balance	December Average	-		Zero Zero	Zero Zero	Zero Zero	Zero Zero	Zero Zero	Zero Zero	Zero Zero	Zero Zero
40		Average			Zeio	Zeio	Zeiu	Zeiu	Zeio	Zeiu	Zeiu	Zeio
		ADIT-190										

A Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

Notes: A: Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

factor.

47 48 49

Balance

Balance

December

December Average #DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Attachment 4B **PECO Energy Company**

ADIT BOY Worksheet

ADIT BOY Worksheet Page 1 of 3

	\mathbf{A}	В	\mathbf{C}	D	E	F	G
		Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	
a	ADIT- 282	-		-	-	-	(From line 17 for the column)
b	ADIT-283	-		-	-	-	(From line 29 for the column)
c	ADIT-190	-		-	-	-	(From line 5 for the column)
d	Subtotal	_		_	_	_	(Sum a - c)

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

	A	В	\mathbf{C}	D	E	F	G
Line	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
1							
1a							
1b							
1c							
1d							
1e							
1f							
1g							
1h							
1i							
1j							
1k							
11							
1m 1n							
1n							
1p							
1q							
1r							
1s							
1t							
1u							
1v							
1w							
1x							
1y							
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag 1ah							
1an							
1aj							
1ak							
1al							
1am							
1an							
2	Subtotal - p234.8.b	-	-	-	-	-	
3	Less FASB 109 Above if						
	not separately removed						
4	Less FASB 106 Above if not separately removed						
5	Total	-	-	-	-	-	
	1 31411		_	ı,			

6 Instructions for Account

190

- 7 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 8 2. ADIT items related only to Transmission are directly assigned to Column D
- 9 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

ADIT BOY Worksheet

ADIT BOY Worksheet Page 2 of 3

	A	В	C	D	E	F	G
Line	ADIT-282 (Attachment H-7	Total	Gas, Prod	Only	Plant	Labor Related	Justification
	Notes N and Q)		Retail or Other	Transmission	Related		
			Related	Related			
13a							
13b							
13c							
13d							
13e							
13f							
13g							
13h							
14	Subtotal - p275.2.b	-	-	-	-	-	
15	Less FASB 109 Above if						
	not separately removed						
16	Less FASB 106 Above if						
	not separately removed						
17	Total (Line 14 - Line 15 -	-	-	-	-	-	
	Line 16)						

18	Instructions for Account

282:

- 19 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 20 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant 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 rates, therefore if the item giving rise to the ADIT
- is not included in the formula, the associated ADIT amount shall be excluded

ADIT BOY Worksheet Page 3 of 3

	A	В	C	D	E	F	G
Line	ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
25			Keinien	Keinien			
25a							
25b							
25c							
25d							
25e							
25f							
25g							
25h							
25i							
25j							
25k							
251							
25m							
25n							
25o							
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac 25ad							
25ad 25ae							
25ae 25af							
••••							
26	Subtotal - p276.9.b	-	-	-	-	-	
27	Less FASB 109 Above if	_			_		
2,	not separately removed						
28	Less FASB 106 Above if						
	not separately removed						
29	Total	-	-	-	-	-	

30 Instructions for Account

283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 32 2. ADIT items related only to Transmission are directly assigned to Column D
- 33 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 34 4. ADIT items related to labor, general plant, intangible plant, or common plant 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 rates, therefore if the item giving rise to the
- ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 4C **PECO Energy Company**

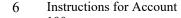
ADIT EOY Worksheet

ADIT EOY Worksheet Page 1 of 3

						rage i
		Total	Only	Plant	Labor Related	
			Transmission	Related		
			Related			
a	ADIT- 282	-	-	-	-	(From line 17 for the column)
b	ADIT-283	-	-	-	-	(From line 29 for the column)
c	ADIT-190	-	-	-	-	(From line 5 for the column)
d	Subtotal	-	-	-	-	(Sum a - c)

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

	${f A}$	В	\mathbf{C}	D	E	F	G
Line	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
1				21111211			
1a							
1b							
1c							
1d							
1e							
1f							
1g 1h							
11i							
1j							
1k							
11							
1m							
1n							
1o							
1p							
1q							
1r							
1s							
1t							
1u							
1v							
1w 1x							
1y							
1z							
1aa							
1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al 1am							
1am							
2	Subtotal - p234.8.b	-	-	-	-	-	
3	Less FASB 109 Above if						
	not separately removed						
4	Less FASB 106 Above if						
5	not separately removed Total (Line 2 - Line 3 - Line	-	-		_	-	
5	4)	_		-	-	-	



190:

^{1.} ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

⁷ 8 ADIT items related only to Transmission are directly assigned to Column D

ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

¹⁰ 4. ADIT items related to labor, general plant, intangible plant, or common plant 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 rates, therefore if the item giving rise to the ADIT is not included in 11

Attachment 4C **PECO Energy Company**

ADIT EOY Worksheet

ADIT EOY Worksheet Page 2 of 3

	\mathbf{A}	В	C	D	E	F	G
Line	ADIT-282 (Attachment H-7 Notes N and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a							
13b							
13c							
13d							
13e							
13f							
13g							
13h							
14	Subtotal - p275.2.b	-	-	-	-	-	
15	Less FASB 109 Above if not separately removed						
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	-	-	-	-	-	

18	Instructions for Account
	202.

- 19 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D 20
- 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E 21
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 22
- 23 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT 24
 - is not included in the formula, the associated ADIT amount shall be excluded

ADIT EOY Worksheet Page 3 of 3

	\mathbf{A}	В	\mathbf{C}	D	E	F	G
Line	ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
							(156,019)
25a							
25b							
25c							
25d							
25e							
25f							
25g							
25h							
25i							
25j							
25k							
251							
25m							
25n							
25o							
26	Subtotal - p276.9.b	-	-	-	-	-	
27	Less FASB 109 Above if not separately removed						
28	Less FASB 106 Above if not separately removed						
29	Total	-	-	-	-	-	

30	Instructions for Account

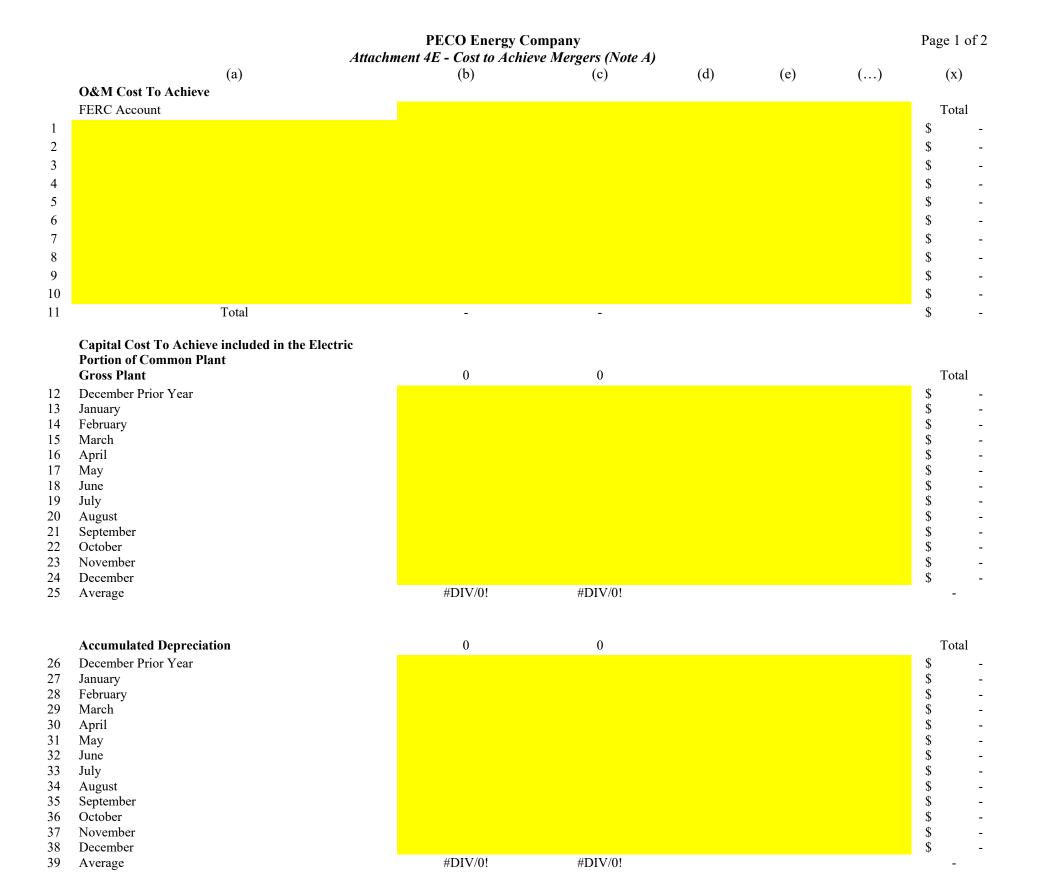
283

- 31 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 2 2. ADIT items related only to Transmission are directly assigned to Column D
- 33 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant 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 rates, therefore if the item giving rise to the
- 36 ADIT is not included in the formula, the associated ADIT amount shall be excluded

PECO Energy Company Page 1 of 2

	(a) Gross Plant	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	At (i) July	t tachmen (j) August	(k) September	ible Plant (l) October	Workpaper (m) November	(n) December	(o) Average	(p) Transmission	(q) Distribution	(r) S&W	(s) Total
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16															=average(b:n) #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	Allocation #DIV/0!	=sum(p:r) #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
17 18 19 20 21	Total (a) Accumulate	- (b) December Prior Year	- (c) January	- (d) February	- (e) March	- (f) April	- (g) May	- (h) June	- (i) July	- (j) August	- (k) September	- (l) October	- Total (m) November	- Allocation Fact Intangible - Tran #DIV/0! (n) December		#DIV/0! 100.00% #DIV/0! #DIV/0! (p) Transmission	#DIV/0! 0.00% #DIV/0! #DIV/0! (q) Distribution	#DIV/0! 0.00% #DIV/0! (r) S&W	#DIV/0! #DIV/0! (s) Total
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	d Depreciation														=average(b:n) #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	Allocation	=sum(p:r) #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
40 41 42	Total	-	-	-	-	-	-	-	-	-	-	-	- Total	- Allocation Factor Intangible - Tran	or smission	#DIV/0! 100.00% #DIV/0!	#DIV/0! 0.00% #DIV/0!	#DIV/0! 0.00% #DIV/0!	#DIV/0! #DIV/0!

					-	PECO Energ	gy Com	pany	Attac	chment 4D) - Intangible	e Plant Wo	rkpaper	Page 2 of	2				
	(a) Net Plant in Service Gross Plant Minus Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p:r)
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	0 0 0 0 0 0	- - - - - - - - - - - - -	- - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - -	-				- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - -	- - - - -	-	- - - -	-	- - - - - - - - - - - - -
61 62 63	Total	-	-	-	- -	- -	-	-	-	-	-	- -	- - Total	Allocation Fac Intangible - Tra	- ctor insmission	100.00%	#DIV/0! -	- #DIV/0! -	-
	(a) Depreciation	(b) Total	(c) Transmission	(d) Distribution	(e) S&W Allocation	(f) Total =sum(c:e)													
64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84	Total Allocation Total Intangible		- - 100.00%	0.00%	- - - -	-													



Attachment 4E - Cost to Achieve Mergers (Note A)

	(a)	(b)	(c)	(d)	(e)	()	(x)	
	Net Plant = Gross Plant Minus Accumulated	0	0				Total	
	Depreciation from above							
40	December Prior Year	-	-	-	-	-	\$ -	
41	January	-	-	-	-	-	\$ -	
42	February	-	-	-	-	-	\$ -	
43	March	-	-	-	-	-	\$ -	
44	April	-	-	-	-	-	\$ -	
45	May	-	-	-	-	-	\$ -	
46	June	-	-	-	-	-	\$ -	
47	July	-	-	-	-	-	\$ -	
48	August	-	=	=	-	-	\$ -	
49	September	-	-	-	-	-	\$ -	
50 51	October November	-	-	-	-	-	\$ - \$ -	
52	December	-	-	-	-	-	\$ - \$ -	
53	Average	#DIV/0!	-	-	-	-	Φ -	
	Depreciation (Monthly Change of Accumulated Depreciation from above)	0	0				Total	
54	January	-	-				\$ -	
55	February	-	-				\$ -	
56	March	-	-				\$ -	
57	April	-	-				\$ -	
58	May	-	-				\$ -	
59	June	-	-				\$ -	
60	July	-	-				\$ -	
61	August	-	-				\$ -	
62	September	-	-				\$ -	
63	October	-	-				\$ -	
64	November	-	-				\$ -	
65	December	-	-				\$ -	
66	Total	-	-				\$ -	

Note:

A: Merger-related costs incurred during hold harmless period are to be excluded from rate unless approved by FERC order.

Attachment 5 Page 1 of 2

Attachment H-7, Pages 3 and 4, Worksheet

				A	ttachment H-7, Pag PECO Ene	rgy Company						
Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common	Depreciation Expense - Transmission Intangible	Depreciation Expense - General Intangible	Depreciation Expense - Distribution
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566	Balance of Account 566	Attachment 8, Page 1, Line 11, Col J	Attachment 8, Page 2, Line 51, Col J	Attachment 8, Page 2, Line 10, Col J	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
						(Attachment H-7 Notes T and Z)						
1	Total						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Exclued	Plant Related Taxes	Excluded Taxes Per Attachment 5C Line 5	Other Included Taxes	Plant Related Taxes to be Excluded	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Tax Amortization - Transmission	Tax Effect of Permanent Differences - Transmission
		(a)	(b)	(c)(Note F)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
	Attachment H, Page 3, Line No.	(a) 17	(b) 19	(c)(Note F) 23	(d) (Note F) 24	(e) 26	(f) 27	(g) 28	(h) (Note F) 29	(i) 38	(j) 39	(k) 40

2

Total

Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet

PECO Energy Company

3			Long Term Interest (11	7, sum of 62.c through 67.c)	o znergj comp	y .y		-		
4			Preferred Dividends (1	18.29c) (positive number)						
5 6 7 8 9			Proprietary Capital Less Preferred Stock Less Account 216.1 (et Less Account 219.1 (et Common Stock	nter negative) (Note D) nter negative) (Sum of Line 5 - Line 6 + Line 7 + Line 8)				#DIV/0! #DIV/0! #DIV/0! #DIV/0!		
					\$	%	Cost		Weighted	
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))				#DIV/0!	#DIV/0!	•	#DIV/0!	=WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))			#DIV/0!	#DIV/0!	-		#DIV/0!	
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))			#DIV/0!	#DIV/0!	10.35%		#DIV/0!	
13	Total	(Sum of Lines 10- 12)			#DIV/0!	-		•	#DIV/0!	=R

Note:

- A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above A cap on the equity percentage of PECO's capital structure shall be 55.75%. ROE will be supported in the original filing and no change in ROE may be made absent FERC authorization pursuant to a section 206..
- D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
- E Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amount allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by common utility plant percent to electric (per FF1 page 356).
- F Labor and Plant related taxes due to merger are to be excluded consistent with hold harmless commitment.
- G All short-term interest related expense will be removed from the formula rate template.

PECO Energy Company Attachment 5A - Revenue Credit Workpaper

Account 454 - Rent from Electric Property

- Rent from Electric Property Transmission Related, Subject to Sharing (Note 3)
- 2 Rent from Electric Property - Transmission Related, Pass to Customers (Note 3)
- **Total Rent Revenues**

#DIV/0! #DIV/0! (Sum Lines 1 to 2)

Account 456 & 456.1 - Other Electric Revenues (Note 1)

- Schedule 1A
- 5 Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner
- Revenues associated with transmission service not provided under the PJM OATT (Note 4)
- **Intercompany Professional Services**
- PJM Transitional Revenue Neutrality (Note 1)
- PJM Transitional Market Expansion (Note 1) 9
- 10 Professional Services (Note 3)
- Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- Rent or Attachment Fees associated with Transmission Facilities (Note 3)
- 13 **Gross Revenue Credits** (Sum Lines 3, 4-12)
- 14 Less line 17g
- 15 **Total Revenue Credits**

#DIV/0!

#DIV/0!

#DIV/0!

Revenue Adjustment to determine Revenue Credit

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.
- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) 16c right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.
- Revenues included in lines 1-11 which are subject to 50/50 sharing.
- Costs associated with revenues in line 17a
- Net Revenues (17a 17b) 17c
- 50% Share of Net Revenues (17c / 2)
- Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 17f Net Revenue Credit (17d + 17e)
- Line 17f less line 17a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, included in the total above to the extent they are credited under Schedule 12.
- Reserved

2.1

Total Account 454, 456 and 456.1

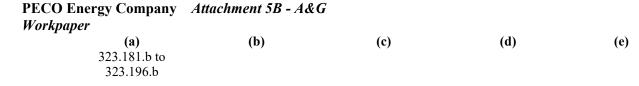
Reserved

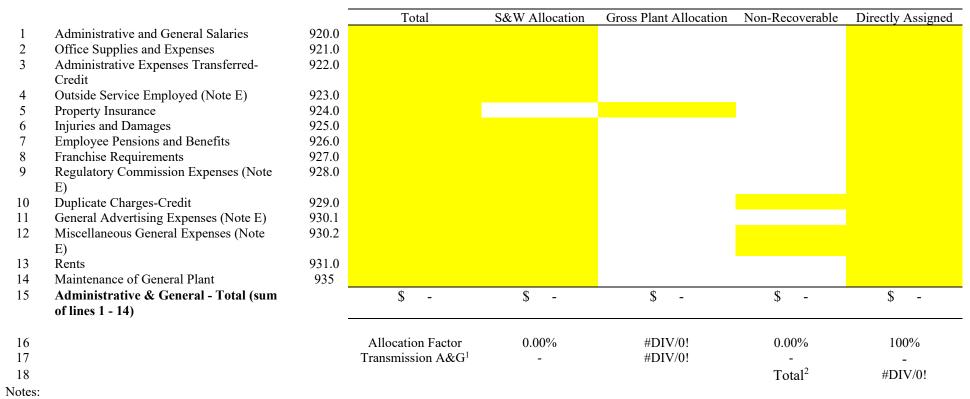
#DIV/0!

Costs associated with revenues in line 17a

22a 22b	Cost Item	Accounts booked to	Total Costs	Costs Allocation to Transmission (Note A)	Transmission Costs	S&W Allocation Factor 0.00% 0.00%	Costs Recovered Through A&G Costs
					-	0.0070	-
23	Total Lines 22		\$ -		\$ -		\$ -
	FERC Account 454	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
24a 24b 24c 24d 24e	Rent from Electric Distribution Rent from Electric Transmission Tower Rentals and Land Leasing - Transmission Tower Rentals and Land Leasing - Distribution Intercompany Rent		\$ - -	- -	-		
•••	Total Lines 24 Allocation Factors Allocated Amount	\$ -	\$ - 0% \$ -	\$ - 100% \$ -	\$ - #DIV/0! #DIV/0!	\$ - 0.00% \$ -	#DIV/0!
	FERC Account 456	Total Amount	Other	100%	Plant Related	Labor	Total
25a 25b 25c 25d 25e	Decommissioning remittances to Generation Mututal Assistance Make Ready Intercompany Billings Other		\$ - \$ - \$ -	Transmission	-	Related -	
•••	Tar. 11 in 25	¢.	¢.	¢.	ø	¢.	
	Total Lines 25 Allocation Factors Allocated Amount	\$ -	\$ - 0% \$ -	\$ - 100% \$ -	\$ - #DIV/0! #DIV/0!	\$ - 0.00% \$ -	#DIV/0!
	FERC Account 456.1	Total Amount	Other	100%	Plant Related	Labor	Total
26a 26b 26c 26d 26e	Network Integration Credit Transmission Owner Scheduling Credits Transmisson Enhancement Revenue - Firm Point to Point Other		\$ - \$ -	Transmission \$ -		Related	
	Total Lines 26 Allocation Factors Allocated Amount	\$ -	\$ - 0% \$ -	\$ - 100% \$ -	\$ - #DIV/0! #DIV/0!	\$ - 0.00% \$ -	#DIV/0!

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.





Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16. 2

PECO Energy Company Attachment 5C - Taxes Other Than Income

Гахея	s Other Than Income	Page 263 Col (i)
	Plant Related, Subject to Gross Plant Allocator	
1a 1b 1c		
1	Total Plant Related (Total Lines 1)	0
2a 2b 2c	Labor Related, Subject to Wages & Salary Allocator	
2	Total Labor Related (Total Lines 2)	0
3a 3b 3c	Other Included, Subject to Gross Plant Allocator	
3	Total Other Included (Total Lines 3)	0
4	Total Included (Lines 1 to 3)	0
	Taxes Other Than Income Excluded Per Notes A to E	
5a 5b 5c		
5	Total Excluded Taxes Other Than Income (Total Lines 5)	0
6 7 8	Total Taxes Other Than Income, Included and Excluded (Lines 4 and 5) Total Taxes Other Income from p115.14.g Difference (Line 6 - Line 7)	-
	Items Included in Line 4, that Are To Be Excluded from Formula Per Attachment 5-P3 Support Note F (Enter Negative)	
9a 9b		
9	Total Labor Related Taxes to be Excluded (Total Lines 9)	-
10a 10b		
10	Total Plant Related Taxes to be Excluded (Total Lines 10)	-

Criteria for Allocation:

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

Attachment 6 True-Up Interest Rate **PECO Energy Company**

[A]

		Month (Note A)	FERC Monthly Interest Rate
1		January	-
2		February	-
3		March	-
4		April	-
5		May	-
6		June	-
7		July	-
8		August	-
9		September	-
10		October	-
11		November	-
12		December	-
13		January	-
14		February	-
15		March	-
16		April	-
17		May	-
18	Average of lines 1-17 above		#/DIV/0!

Note A:

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

19 20 Year

20						
	A	В	С	D	E	F
	Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest	Interest
			A 1 2		Rate	010 01
			Attachment 3,		Line 18	Col. C x Col
1	71	7 1	Col. G + Col H	1.7	above	D x Col E
1	Zonal	Zonal	-	17	#/DIV/0!	#/DIV/0!
a			<u>-</u>	17	#/DIV/0!	#/DIV/0!
b			-	17	#/DIV/0!	#/DIV/0!
c			-	17	#/DIV/0!	#/DIV/0!
•			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			-	17	#/DIV/0!	#/DIV/0!
			_	17	#/DIV/0!	#/DIV/0!

Attachment 7 PBOPs **PECO Energy Company**

Calculation of PBOP Expenses

(b) (d) (a) (c) **PECO Total Electric** Col. (c) x Electric Portion not Capitalized Labor in Note B #/DIV/0! 1 Total PBOP expenses allowed (Note A) 1,066,173 679,716 2 Total PBOP Expenses in A&G in the current year #/DIV/0! **PBOP** Adjustment #/DIV/0! 3 Line 1 minus line 2

Notes:

The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the A attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.



 \mathbf{C} The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor.

				Tittaciii	nent 6 - Depreciation a	and Timortization				
	(A)	(B)	(C)	(D)	(E)	(F)	(G) Gross Depreciable	(H) Accumulated	(I) Net Depreciable	(J) Depreciation
			Estimated	Mortality	Weighted Average	Depreciation/	Plant (Year End Balance)	Depreciation	Plant	Expense
	Number	Plant Type	Life	Curve	Remaining Life	Amortization	\$	\$	\$	\$
			Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
								A 612/21/2020		EN 2020
1								As of 12/31/2020		FY 2020
2		Electric Transmission	27/1	37/1	27/1	4.0.50=0.4				
3	352	Structures and Improvements	N/A	N/A	N/A	1.8687%			-	-
4	353	Station Equipment	N/A	N/A	N/A	1.7478%			-	-
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1927%			-	-
6	355	Poles and Fixtures	N/A	N/A	N/A	1.2786%			-	-
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5445%			-	-
8	357	Underground Conduit	N/A	N/A	N/A	1.6009%			-	-
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5896%			-	-
10	359	Roads and Trails	N/A	N/A	N/A	1.1028%			-	-
11								-	-	
10										
12	200	Electric General	40	D.1		2.50120/				
13	390	Structures and Improvements	40	R1		2.5812%			-	-
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ		10.5126%			-	-
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ		4.9888%			-	-
16	391.3	Office Furniture and Equipment - Computers	5	SQ		15.8019%			-	-
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ		290.0453%			-	-
18	393	Stores Equipment	15	SQ		8.6809%			-	-
19	394	Tools, Shop, Garage Equipment	15	SQ		6.5890%			-	-
20	395.1	Laboratory Equipment - Testing	20	SQ		4.3003%			-	-
21	395.2	Laboratory Equipment - Meters	15	SQ		6.4479%			-	-
22	397	Communication Equipment	20	L3		5.3368%			-	-
23	397.1	Communication Equipment - Smart Meters	15	S2		6.4827%			-	-
24	398	Miscellaneous Equipment	15	SQ		12.7286%			-	-
25								-	-	-

PECO Energy Company Attachment 8 - Depreciation and Amortization

1		Electric Intangible								
2	303	Software - Transmission 2-year Life (Note 10)	2	N/A	N/A	27.3897%			_	_
3	303	Software - Transmission 2-year Life (Note 10)	3	N/A	N/A	N/A			<u>-</u>	<u>-</u>
4	303	Software - Transmission 4-year Life (Note 10)	<i>З</i> Д	N/A	N/A	N/A			_	_
5	303	Software - Transmission 5-year Life (Note 10)	5	N/A	N/A	18.7368%			_	<u>-</u>
6	303	Software - Transmission 7-year Life (Note 10)	7	N/A	N/A	N/A			_	_
7	303	Software - Transmission 10-year Life (Note 10)	10	N/A	N/A	N/A			<u>-</u>	<u>-</u>
8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A N/A	N/A			<u>-</u>	<u>-</u>
9	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A			-	_
10	303	Software - Transmission 13-year Life (Note 10)	13	1 N /A	1 \ //A	1N/ A			-	-
10							-	-	<u> </u>	-
11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A			_	_
12	303	Software - Electric General 3-year Life (Note 10)	3	N/A	N/A	33.3327%			_	-
13	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A	N/A			_	_
14	303	Software - Electric General 5-year Life (Note 10)	5	N/A	N/A	14.3383%			_	-
15	303	Software - Electric General 7-year Life (Note 10)	7	N/A	N/A	N/A			_	_
16	303	Software - Electric General 10-year Life (Note 10)	10	N/A	N/A	N/A			_	_
17	303	Software - Electric General 13-year Life (Note 10)	13	N/A	N/A	N/A			_	_
18	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A			_	_
19	303	Software Electric General 13 year Elite (Note 10)	13	14/21	14/11	11/11	_			
19								-	<u> </u>	-
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A			_	_
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A			_	Zero
22							_	-	<u>-</u>	<u> </u>
23		Common General - Electric								
24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A			_	_
25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	16.4566%			_	_
26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A			<u>-</u>	_
27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.8153%			<u>-</u>	_
28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A			_	_
29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A			<u>-</u>	_
30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A			_	_
31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A			<u>-</u>	
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A			_	Zero
33	390	Structures and Improvements	50	R1	11/11	1.7771%			_	2610
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ		10.4616%			_	
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ		7.0705%			_	
36	391.3	Office Furniture and Equipment - Computers	5	SQ		18.8147%			_	
37	392.1	Transportation Equipment - Automobiles	6	L3		N/A			_	Zero
38	392.2	Transportation Equipment - Light Trucks	12	L4		N/A			_	Zero
39	392.3	Transportation Equipment - Heavy Trucks	14	R4		N/A			_	Zero
40	392.3	Transportation Equipment - Treators Transportation Equipment - Tractors	11	L2		N/A			_	Zero
41	392.5	Transportation Equipment - Trailers	15	R2		N/A			_	Zero
42	392.6	Transportation Equipment - Transformation Equipment - Other Vehicles	15	R2		N/A			-	Zero
43	392.0	Transportation Equipment - Other Venicles Transportation Equipment - Medium Trucks	N/A	N/A		N/A N/A			-	Zero
43 44	392.7	Stores Equipment	15	SQ		6.5573%				ZCIU
	393 394.1					93.7374%			-	-
45 46	394.1 394.2	Tools, Shop, Garage Equipment - Construction Tools	15 15	SQ		93.7374% 6.6084%			-	-
46 47		Tools, Shop, Garage Equipment - Common Tools	15	SQ					-	7
47	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ		N/A			-	Zero
48	396	Power Operated Equipment	11	L2		N/A			-	Zero
49	397	Communication Equipment	20	L3		4.5672%			-	-
50	398	Miscellaneous Equipment	15	SQ		6.7131%			-	-
51								_	<u>-</u>	<u>-</u>

PECO Energy Company Attachment 8 - Depreciation and Amortization

		Current Year Depr./Amor. Exp Per Formula Total Company	Current Year Depr./Amor. Exp Per FF1 / Atta 4D for Intangible Total Company	Current Year Difference Total Company	Allocation % To Transmission	Current Year Difference Allocated To Transmission	Prior Year Total Cumulative Difference Total Company	Prior Year Total Cumulative Difference Transmission	Current Year Total Cumulative Difference Total Company	Current Year Total Cumulative Difference Transmission
1	Transmission	\$ -		-	100.00%	-			-	-
2	Electric General	\$ -		-	0.00%	-			-	-
3	Common - Electric	\$ -		-	0.00%	-			-	-
4	Intangible - Transmission	\$ -	\$ -	-	100.00%	-			=	-
5	Intangible - General	\$ -	\$ -	-	0.00%	-			-	-
6 7	Intangible - Distribution	\$ -	\$ -	-	0.00%	-	-	-	-	-
8	Accumulative Depreciation									
	•		Average Accumulative Depr./Amor. Per Book	Total Cumulative Adjustment	Adjusted Average Accumulative Depr./Amor.	Allocation % To Transmission	Adjusted Average Accumulative Depr./Amor.			
9			Total Company	Total Company	Total Company		Transmission			
10	Transmission		\$ -	-	-	100.00%	-			
11	Electric General		\$ -	-	-	0.00%	-			
12	Common - Electric		\$ -	-	-	0.00%	-			
13	Intangible - Transmission		#DIV/0!	-	#DIV/0!	100.00%	#DIV/0!			
14	Intangible - General		#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!			
15	Intangible - Distribution		#DIV/0!	\$ -	#DIV/0!	0.00%	#DIV/0!			
16	Total Intangible		#DIV/0!	\$ -	#DIV/0!		#DIV/0!			
17										

Attachment 8 - Depreciation and Amortization

Notes:

- 1 Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation / amortization expense is calculated separately for each row.
- For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the account of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- For FERC accounts 303, 352 through 359 and 390 through 398, Column F is fixed and cannot be changed absent Commission approval or acceptance.
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- 5 Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- 7 Reserved
- At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of the plant absent Commission approval or acceptance. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- The depreciation expenses related to Common General Electric reflect electric common plant. The depreciation expenses associated with Transportation Equipment, Garage Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

Attachment 9 Excess / (Deficient) Deferred Income Taxes (Note B and Attachment H-7 Notes N, O and P) PECO Energy Company

	EDIT Amortization Amount (Note C)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
	EDIT Amortization Amount (Note C)		January	February	March	April	May	June	July	August	September	October	November	December	Total
1 2 3	Protected Property Transmission General		·			·	•		•	Ü	•				\$ - \$ -
4	Transmission Allocation % (Att H-7 P4, L11, Col 5)														
5	Allocated to Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 7	Common (To Be Split TDG) Transmission Allocation % (L 4 * Electric Factor P356)	or in FERC Form 1													\$ -
8	Allocated to Transmission		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Total Protected Property		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ - \$ -	\$ -	\$ -
10 11	Non-Protected, Non-Property - Pension Asset(Note A)														\$ -
12	Non-Protected, Non-Property - Non-Pension Ass	et (Note A)													\$ -
13	Total Non-Protected, Non-Property (Note A) EDIT Balance (Notes C and D)	,	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	EDIT Datance (110tes C and D)														
		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December
14	Protected Property		January	February	March	April	May	June	July	August	September	October	November	December	Current
14 15	Protected Property Transmission		January -	February -	March -	April -	May -	June -	July -	August -	September	October -	November -	December	Current December
15 16	Transmission General		January - -	February - -	March - -	April - -	May - -	June - -	July - -	August - -	September	October	November	December	Current December
15 16 17	Transmission General Transmission Allocation %	Year	January - -	February - -	March - -	April - -	May - -	June - -	July - -	August	September	October - -	November	December	Current December
15 16 17 18	Transmission General Transmission Allocation % Allocated to Transmission		January	February	March	April - - -	May - - -	June - - -	July - - - -	August	September	October	November	December	Current December
15 16 17 18 19 20	Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation %	Year	January - - - -	February - - - -	March	April - - - -	May - - -	June - - -	July - - - -	August	September	October	November	December	Current December
15 16 17 18 19 20 21	Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation % Allocated to Transmission	Year \$ - \$ -	January	February	March	April	May	June - - - -	July - - - -	August	September	October	November	December	Current December
15 16 17 18 19 20 21 22	Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation % Allocated to Transmission Total Protected Property	Year	January	February	March	April		June	July - - - - -		September		November		Current December
15 16 17 18 19 20 21 22 23	Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation % Allocated to Transmission Total Protected Property Non-Protected Property (Note A)	Year \$ -	January	February	March	April	May	June	July		September		November		Current December
15 16 17 18 19 20 21 22	Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation % Allocated to Transmission Total Protected Property Non-Protected Property (Note A) Non-Protected, Non-Property - Pension	Year \$ -	January	February	March	April	May	June	July		September		November		Current December
15 16 17 18 19 20 21 22 23	Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation % Allocated to Transmission Total Protected Property Non-Protected Property (Note A)	Year \$ -	January	February	March	April	May	June	July		September		November		Current December

Notes:

EDIT data, including EDIT amounts and balance, for Protected, Non-Protected Property and Non-Protected, Non-Protected, Non-Protected Property shall reflect the Transmission portion of EDIT amounts. The amounts and categorization of these balances as of December 31, 2017 is:Protected Property - Transmission (Line 15): \$79,726,712; Protected Property - Electric General to be allocated between Distribution and Transmission (Line 16): \$1,683,749; Protected Property - Common to be allocated between Distribution, Transmission and Gas (Line 19): \$11,901,494; Non-Protected Property (Line 23): \$16,962,821; Non-Protected Non-Property (Line 26): \$260,021).

The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with

the following periods:

Protected: ARAM
Non-Protected Property: 7 years
Non-Protected, Non-Property: 5 years

The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.

- The data of the annual amortization amount and balance are from PECO's Tax Accounting records.
- D EDIT balance was reclassified from ADIT to EDIT in December 2017.

PECO Energy
Company
Accumulated
Deferred Income
Taxes
Remeasurement
Attachment 9A - Deficient /
(Excess) Deferred Income Taxes
Worksheet

										T	ax (Cuts	and J	obs Act	of 2017							
					Γ - Pre ecemb					- Post					Deficie	ent / (Excess)	Deferred I	ncome Taxes	s (December	31, 2017)		
Line	Detailed Descripti on	Descripti on	Categor y	Federa l Gross Timing	Fede ral ADI	Stat e AD IT	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral ADI T @ 21%	Stat e AD IT	FI	Tot al AD IT	Rate Chan ge Defer red Tax Impac t	Non- Recover able	Income Tax Regulator y Asset / Liability Deferred Taxes	Total Defici ent / (Exce ss) ADIT Balan ce	Jurisdict ion Allocato r	Electric Transmis sion	Alloca tor (Note B,C)	Transmis sion Allocated Deficient / (Excess) ADIT Balance	FER C Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 (Note A)																					
1	Accrued Benefits Addback	Accrued Benefits Addback	Non- Property															100% Distributi on	No	0.000 %		190
2	of NQSO Expense Addback of	of NQSO Expense Addback	Non- Property															A&G Ratio	Yes	9.700 %		190
3	OtherEqui ty Comp Expense Amort-		Non- Property															A&G Ratio	Yes	9.700 %		190
4	Organizati onal Costs Bad Debt	Organizati onal Costs Bad Debt																N/A	No	0.000 %		190
5	- Change in Provision Charitable	- Change in Provision Charitable	Non- Property															N/A	No	0.000 %		190
6		Carryforw	Non- Property															N/A	No	0.000 %		190

	Customer	Customer	
	Advances	Advances	
	-	-	2.7
7	Constructi	Constructi	Non-
7	on Defermed	on Deferred	Property
	Deferred Compensa	Compensa	Non-
8	tion	tion	Property
O	tion	tion	Тюрену
	Deferred	Deferred	Non-
9	Revenue	Revenue	Property
			Non-
10	FAS 112	FAS 112	Property
			_
	F 1 1	E 1 1	Protecte
11	Federal	Federal	d Duamants:
11	NOL	NOL	Property
	FIN 47	FIN 47	Non-
12	ARO	ARO	Property
	Gross Up-	Gross Up-	11000100
	Bill E	Bill E	Non-
13	Credit	Credit	Property
	Incentive	Incentive	Non-
14	Pay	Pay	Property
	Injuries	Injuries	
	and	and	NT.
1.5	Damage	Damage	Non-
15	Payments Merger	Payments Merger	Property Non-
16	Costs	Costs	Property
10	Deferred	Deferred	Тюрену
	Charges -	Charges -	
	Tax	Tax	
	Repairs	Repairs	
	Bill	Bill	
	Credit-	Credit-	Non-
17	Dist	Dist	Property
	Obsolete	Obsolete	N
18	Materials Provision	Materials Provision	Non- Property
10	TTOVISION	TTOVISION	Тюрену
	Other	Other	Non-
19	Current	Current	Property
	Facility	Facility	1 ,
	Commitm	Commitm	Non-
20	ent Fees	ent Fees	Property
	-	-	2.7
21	Fines &	Fines &	Non-
21	Other	Other	Property
	MGP Liability	MGP Liability	Non-
22	Reg Asset	Reg Asset	Property
	MGP	MGP	Toporty
	Reserve-	Reserve-	Non-
23	Current	Current	Property
	Other	Other	•
	Current	Current	Non-
24	Reg Asset	Reg Asset	Property

100%		0.000	
Distributi on 100%	No	0.000 %	190
Distributi		0.000	
on 100%	No	%	190
Distributi		0.000	
on	No	%	190
A&G		9.700	
Ratio	Yes	%	190
		0.000	
Plant	No	%	190
100%		0.000	
Distributi	NI.	0.000	190
on	No	%	190
		0.000	
N/A	No	%	190
A&G	110	9.700	170
Ratio	Yes	%	190
		0.000	
N/A	No	%	190
		0.000	
N/A	No	%	190
100%			
Distributi		0.000	
on	3.7		
100%	No	%	190
	No		190
Distributi		0.000	
Distributi on	No No		190 190
Distributi on 100%		0.000 %	
Distributi on 100% Distributi	No	0.000 % 0.000	190
Distributi on 100%		0.000 %	
Distributi on 100% Distributi	No	0.000 % 0.000 %	190
Distributi on 100% Distributi on	No No	0.000 % 0.000 % 0.000	190 190
Distributi on 100% Distributi on	No	0.000 % 0.000 %	190
Distributi on 100% Distributi on	No No	0.000 % 0.000 % 0.000	190 190
Distributi on 100% Distributi on Plant 100%	No No	0.000 % 0.000 % 0.000 %	190 190
Distributi on 100% Distributi on Plant 100% Distributi on	No No No	0.000 % 0.000 % 0.000 % 0.000	190 190 190
Distributi on 100% Distributi on Plant 100% Distributi on 100%	No No No	0.000 % 0.000 % 0.000 % 0.000	190 190 190
Distributi on 100% Distributi on Plant 100% Distributi on	No No No	0.000 % 0.000 % 0.000 % 0.000	190 190 190
Distributi on 100% Distributi on Plant 100% Distributi on 100% Gas	No No No	0.000 % 0.000 % 0.000 % 0.000 %	190 190 190
Distributi on 100% Distributi on Plant 100% Distributi on 100% Gas 100%	No No No	0.000 % 0.000 % 0.000 % 0.000 % 0.000 % 0.000	190 190 190 190
Distributi on 100% Distributi on Plant 100% Distributi on 100% Gas 100% Gas	No No No	0.000 % 0.000 % 0.000 % 0.000 %	190 190 190
Distributi on 100% Distributi on Plant 100% Distributi on 100% Gas 100% Gas 100%	No No No	0.000 % 0.000 % 0.000 % 0.000 % 0.000 % 0.000 %	190 190 190 190
Distributi on 100% Distributi on Plant 100% Distributi on 100% Gas 100% Gas	No No No	0.000 % 0.000 % 0.000 % 0.000 % 0.000 % 0.000	190 190 190 190

	Other	Other	
	Noncurren	Noncurren	
	t-	t-	NI
25	Railroad	Railroad	Non-
23	Liability Other	Liability Other	Property
	Unearned	Unearned	
	Revenue-	Revenue-	
	Deferred	Deferred	Non-
26	Rents	Rents	Property
	Payroll	Payroll	Non-
27	Taxes	Taxes	Property
	Pennsylva	Pennsylva	Non-
28	nia NOL	nia NOL	Property
	Pension	Pension	
20	Expense	Expense	Non-
29	Provision	Provision	Property
	Pole	Pole	N
30	Attachme	Attachme	Non-
30	nt Reserve Post	nt Reserve Post	Property
	Retiremen	Retiremen	Non-
31	t Benefits	t Benefits	Property
51	Rabbi	Rabbi	Troperty
	Trust &	Trust &	
	Maxi Flat	Maxi Flat	Non-
32	Income	Income	Property
	Reserve	Reserve	
	For	For	
	Employee	Employee	
2.2	Litigation	Litigation	Non-
33	S	S	Property
	Sec	Sec	
	162(m) - Excess	162(m) - Excess	
	Officers	Officers	
	Comp -	Comp -	Non-
34	Temp	Temp	Property
-	Sec 263A	Sec 263A	1 2
	-	-	
	Inventory	Inventory	
	Adjustme	Adjustme	Non-
35	nt	nt	Property
	SA	SA	
26	Unbilled	Unbilled	Non-
36	Reserve	Reserve	Property
27	SECA Defined	SECA Refund	Non-
37	Refund SEPTA	SEPTA	Property
	Railroad	Railroad	Non-
38	Rent	Rent	Property
20	Severance	Severance	110p 0 10j
	PMTS	PMTS	
	Change in	Change in	Non-
39	Provision	Provision	Property
	Vacation	Vacation	
	Pay	Pay	
	Change in	Change in	Non-
40	Provision	Provision	Property

Plant	No	0.000 %	190
Plant A&G Ratio Plant	No No Yes	0.000 % 0.000 % 8.778 %	190 190 190
A&G Ratio	No	0.000	190
N/A A&G	No	0.000 % 9.636	190
Ratio	Yes	%	190
N/A	No	0.000 %	190
100% Distributi on	No	0.000 %	190
A&G Ratio	No	0.000 %	190
100% Gas 100%	No	0.000	190
Distributi on	No	0.000 %	190
N/A	No	0.000 %	190
100% Distributi on	No	0.000	190
A&G Ratio	Yes	9.755 %	190
100% Distributi on	No	0.000 %	190

	Vegetatio	Vegetatio	N						100%		0.000	
41	n MGMT Accrual	n MGMT Accrual	Non- Property						Distributi on	No	0.000 %	190
11	Workers	Workers	Troperty						011	110	70	170
	Compensa	Compensa										
42	tion	tion	Non-						A&G	V.	9.700	100
42	Reserve Total	Reserve	Property						Ratio	Yes	%	190
	FERC											
	Account											
43	190											
	FERC											
	Account											
	282 (Note A)											
	(Note A)											
	Property	Property										
	Related ADIT,	Related ADIT,										
	Excl.	Excl.										
	ARO -	ARO -										
44	Federal	Federal										
			Protecte									
			d								7.715	
45	Common	Common	Property						Plant	Yes	%	282
	Distributi	Distributi	Protecte									
	on -	on -	d								0.000	
46	Electric	Electric	Property						Plant	No	%	282
			Protecte									
	Electric	Electric	d								9.881	
47	General	General	Property						Plant	Yes	%	282
			Protecte						100%			
	Transmiss	Transmiss							Transmis		100.00	
48	ion	ion	Property						sion	Yes	0%	282
			Protecte									
	Distributi	Distributi	d								0.000	
49	on - Gas	on - Gas	Property						Plant	No	%	282
50	D.	ъ.										
	Property Related	Property Related										
	ADIT,	ADIT,										
	Excl.	Excl.										
51	ARO - Federal	ARO - Federal										
31	reuciai	rederar										
			Unprote									
50	Comme	Comme	cted Property						Dlont	Νο	0.000	202
52	Common	Common	Property						Plant	No	%	282
	Distributi	Distributi	Unprote									
<i>E</i> 2	on -	on -	cted						D1	NI.	0.000	202
53	Electric	Electric	Property						Plant	No	%	282

Electric General	Electric General	Unprote cted Property				Plant	No	0.000 %
ransmiss n	Transmiss ion	Unprote cted Property				100% Transmis sion	Yes	100.00 0%
Transmiss ion - CIAC	Transmiss ion - CIAC	Unprote cted Property				Plant	No	0.000 %
Distributi on - Gas	Distributi on - Gas	Unprote cted Property				Plant	No	0.000 %
Property Related ADIT, Excl. ARO - State	Property Related ADIT, Excl. ARO - State							
Common	Common	Unprote cted Property				Plant	No	0.000 %
Distributi on - Electric	Distributi on - Electric	Unprote cted Property				Plant	No	0.000 %
Electric General	Electric General	Unprote cted Property				Plant	No	0.000 %
	Transmiss ion					100% Transmis sion	Yes	100.00 0%
Transmiss ion - CIAC	Transmiss ion - CIAC	Unprote cted Property				Plant	No	0.000 %
Distributi on - Gas	Distributi on - Gas	Unprote cted Property				Plant	No	0.000
Other	Other	Unprote cted						0.000

FERC Account 8 282

FERC Account

283
(Note
ACT 1

	283																			
	(Note A)																			
	ACT 129	ACT 129															100%			
	Smart	Smart	Non-														Distributi		0.000	
69	Meter	Meter	Property														on	No	%	
0,	AEC	AEC															100%	- 10	, ,	
			NT.																0.000	
	Receivabl		Non-														Distributi		0.000	
70	e	e	Property														on	No	%	
	Amort-	Amort-																		
	BK-	BK-																		
	Premiums																			
	on Reacqd																		0.700	
	Debt-	Debt-	Non-																9.700	
71	9.5%	9.5%	Property														Plant	Yes	%	
	CAP	CAP																		
	Forgivene																100%			
			Non														Distributi		0.000	
	ss Reg	ss Reg	Non-																0.000	
72	Asset	Asset	Property														on	No	%	
	CAP	CAP															100%			
	Shopping	Shopping	Non-														Distributi		0.000	
73	Reg Asset	Reg Asset	Property														on	No	%	
13	DCD 2		Тюрсту														1000/	INU	/0	
	DSP 2 -	DSP 2 -															100%		0.000	
	Regulator	Regulator	Non-														Distributi		0.000	
74	y Asset	y Asset	Property														on	No	%	
	Elec Rate	Elec Rate																		
	Case EXP																100%			
			N																0.000	
	- Reg	- Reg	Non-														Distributi		0.000	
75	Asset	Asset	Property														on	No	%	
	Energy	Energy															100%			
	Efficiency		Non-														Distributi		0.000	
76	Reg Asset	Reg Asset	Property														on	No	%	
70	EAGLOO		Troperty														OII	110	70	
	FAS109	FAS109																		
	Non	Non	Non-																0.000	
77	TCJA	TCJA	Property														N/A	No	%	
	FAS 109	FAS 109	Non-																0.000	
78	TCJA	NonTCJA															N/A	No	%	
78			Property														IN/A	No	70	
	Gas Rate	Gas Rate																		
	Case -	Case -	Non-														100%		0.000	
79	Reg Asset	Reg Asset	Property														Gas	No	%	
	Gross Up	Gross Up	1 2																	
		on State																		
	on State																			
	Def Tax	Def Tax																		
	Adj-	Adj-																		
	AMR Reg		Non-																0.000	
80	Asset	Asset	Property														N/A	No	%	
00			Troporty														1 1/ / 1	110	70	
	Holiday	Holiday																		
	Pay	Pay																		
	Change in	Change in	Non-														A&G		0.000	
81	Provision	Provision	Property -	-	_	_	-	-	-	_	-	-	-	-	-	-	Ratio	No	%	
			. ,														100%			
	OCL Daf	OCL Def	Non														Distributi		0.000	
0.2	OCI-Def	OCI-Def	Non-															3.7	0.000	
82		FIT & SIT	Property -	-	-	-	-	-	-	-	-	-	-	-	-	-	on	No	%	
	Loss of	Loss of																		
	Reaquired		Non-																0.000	
83	Debt	Debt	Property -	_	_	_	_		_		_	_	_	_		_	Plant	No	%	
03																		110		
0.1	Vacation	Vacation	Non-														A&G	3.7	0.000	
84	Accrual	Accrual	Property -	-	-	-	-	-	-	-	-	-	-	-	-	-	Ratio	No	%	
																	100%			
	Smart	Smart	Non-														Distributi		0.000	
85	Meter	Meter	Property -	_	_	_	_	_	_	_	_	_	_	_	_	_	on	No	%	
05	1710101	1110101	1 Topolty														011	110	/ U	

	CAP	CAP																			
	Shopping	Shopping																100%			
		Reg Asset	Non-															Distributi		0.000	
86	- Current	- Current	Property	_	_	_	_	_	_	_	_	_	_	_	_	_	_	on	No	%	283
00	CAP	CAP	Troperty															OH	110	, 0	203
	Forgivene	Forgivene																			
																		100%			
	ss Reg	ss Reg	NT																	0.000	
07	Asset -	Asset -	Non-															Distributi	NT	0.000	202
87	Current	Current	Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	on	No	%	283
0.0	EAG 112	EAG 112	Non-															A&G	NT	0.000	202
88	FAS 112	FAS 112	Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Ratio	No	%	283
	Elec Rate	Elec Rate																			
	Case Exp	Case Exp																1000/			
	- Reg	- Reg																100%			
	Asset -	Asset -	Non-															Distributi		0.000	• • •
89	Current	Current	Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	on	No	%	283
																		100%			
			Non-															Distributi		0.000	
90	PURTA	PURTA	Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	on	No	%	283
	Seamless	Seamless	Non-															A&G		0.000	
91	Moves	Moves	Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Ratio	No	%	283
	Pension	Pension																			
	Expense	Expense	Non-															A&G		23.487	
92	Provision	Provision	Property															Ratio	Yes	%	283
	Rate	Rate																100%			
	Chance	Chance	Non-															Distributi		0.000	
93	Reg Asset	Reg Asset	Property															on	No	%	283
	State Tax	State Tax	Non-															A&G		9.702	
94	Reserve	Reserve	Property															Ratio	Yes	%	283
																		100%			
	ARO-	ARO-	Non-															Distributi		0.000	
95	Reg Asset	Reg Asset	Property															on	No	%	 283
	Total																				
	FERC																				
	Account																				
96	283																				
	Grand																				
97	Total																				
															-	-					
																Protected					
																Property					
																Unprotect					
																ed					
																Property					
																Non-					
																Property					
																Total					
																Unprotec					
																ted					
																Total					
																Deficient					

Deficient

(Excess)A	
(Excess)/1	
DIT	
ווע	

Instructions

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

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

Not

es

Categorization of items as protected or nonprotected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting

- changes will be prominently disclosed including the basis for the change. The allocation percentage in Column T are based on the applicable percentages at the date of the rate change. The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

Attachment 10 **Pension Asset Discount Worksheet PECO Energy Company**

1	13 Month Average Pension Asset (Note A)	-	Source (Attachment 4, line 28(i))
2 3	Net ADIT Balance Prior Year ADIT Related to Transmission Pension Asset Current Year ADIT Related to Transmission Pension Asset		(Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator)
4	Average ADIT Balance Related to Transmission Pension Asset	#DIV/0!	(Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	-	(Attachment 9 line 24 "Average")
6	Net Pension Asset	#DIV/0!	(Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	#DIV/0!	(Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
8	Times Pension Discount %	60%	
9	ATRR Discount on Net Pension Asset	#DIV/0!	(Line 7 times Line 8)

Note:

A: PECO's transmission-related Pension Asset balance is capped at \$33 million. Such limit may only be changed pursuant to a section 205 or 206 filing.

Attachment 11 Cost of Capital PECO Energy Company

Lin															
<u>e</u>	-														
	Long Term Interest (117, lines 62 through 67), Excluding LVT Interest														
1	Interest on Long-Term Debt (427)														
2	Amort. of Debt Disc. and Expense (428)														
3 1	Amortization of Loss on Reacquired Debt (428.1) (Less) Amort. of Premium on Debt-Credit (429)														
4 5	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)														
6	Interest on Debt to Assoc. Companies (430)														
7	(Less) Short-term Interest (5-P3 Support Note G)														
8	Total Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Line	ne 6 - Line 7)				\$0									
	13-Month Average Balance of Long-term Debt,														
	Long -term Debt (112, Lines 18 through 21)	December Prior Year	January	Februar y	Marc h	Apri 1	Ma y	Jun e	Jul y	Augus t	Septembe r	Octobe r	Novembe r	Decembe r	13- Month
9	Bonds (221)														Average #DIV/0!
10	(Less) Reacquired Bonds (222)														#DIV/0!
11	Advances from Associated Companies (223)														#DIV/0!
12	Other Long-Term Debt (224)														#DIV/0!
13	Total (Line 9 - Line 10 + Line 11 + Line 12)	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						-	-	-	-						
	Proprietary Capital (112, line 2 through 15)														
14	Common stock issued (201)														#DIV/0!
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)														#DIV/0!
16	Capital Stock Subscribed (202, 205)														#DIV/0!
17	Stock Liability for Conversion (203, 206)														#DIV/0!
18 19	Premium on Capital Stock (207) Other Paid-in Capital (208-211)														#DIV/0! #DIV/0!
20	Installments Received on Capital Stock (212)														#DIV/0!
21	(Less) Discount on Capital Stock (213)														#DIV/0!
22	(Less) Capital Stock Expense (214)														#DIV/0!
23	Retained Earning s(215, 215.1, 216)														#DIV/0!
24	Unappropriated Undistributed Subsidiary Earnings (216.1)														#DIV/0!
25	(Less) Reacquired Capital Stock (217)														#DIV/0!
26	Noncorporate Proprietorship (Non-major only) (218)														#DIV/0!
27	Accumulated other Comprehensive Income (219)		Φ.0	Φ.0	Φ.0	Φ.0	Φ.0	4.0	Φ.0	* • •	Φ.0	Φ.0	Φ.0	Φ.0	#DIV/0!
28	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
	+ Line 19 + Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 + Line 26 + Line 27)														
20	Line 20 + Line 21)	_		_		_	_		•		0	Φ.	_		0
/.9	Preferred Stock (line 15)	S -	S -	S -	S -	S	\$	S	- 8	S -	S -	S -	S -	S -	S -
29	Preferred Stock (line 15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Clean version of the revised Formula Rate Tariff for PECO Energy Company

ATTACHMENT H-7A FORMULA RATE TEMPLATE

	(1)	(2)	(3)		(4)	(5)
Line No.						Allocated Amount
NO.		(2 1' 40)				#DIV/01
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)				#DIV/0!
2a	Additional Annual Refund (from 2018 to 2021)	Attachment 1, line 17, col 15a	Tr. 4.1		111 4	
2	DEVENIUE CDEDITO		Total		Allocator	WD11/01
2	REVENUE CREDITS	Attachment 5A, line 15	#DIV/0!	TP	0.00%	#DIV/0!
•						
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)				#DIV/0!
4	DECIONAL NET DEVENUE DECLUDEMENT	Attachment 1 line 10 cal 14 Attachment 1 line 17e cal 14				#DIV/0!-
4	REGIONAL NET REVENUE REQUIREMENT	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14				#DIV/0:-
5	Regional True-up Adjustment with Interest	Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15				-
6	REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16				#DIV/0!
7	ZONAL NET DEVENUE DEGLIDEMENT	Attachment 1 line 17a cal 14 loss line 2				#DIV/0!
,	ZONAL NET REVENUE REQUIREMENT	Attachment 1, line 17a, col. 14 less line 2				
8	Zonal True-up Adjustment with Interest	Attachment 1, line 17a, col. 15				-
9	ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Line 7 + Line 8				#DIV/0!
10	Constitute Bil Constitute	Aug. 1				
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13				-
11	Zonal Load	1 CP from PJM in MW				
11	Zuliai Luau	1 CF HOIII FJWI III IVI W				
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)				#DIV/0!
12	Treework integration Transmission Service rate for 1200 Zone	(1111)				111110.

(1)

(5)

(4)

			•

Line	(-)	(-)			Allocator	Transmission
No	RATE BASE:	Source	Company Total	1	Allocator	(Col 3 times Col 4)
110		Source	Company Total			(Coi 3 times Coi 4)
	GROSS PLANT IN SERVICE (Notes U and R)	207.46 0 1 0 1 0 1		27.4		
1	Production	205.46.g for end of year, records for other months		NA	0.000/	-
2	Transmission	Attachment 4, Line 14, Col. (b)	-	TP	0.00%	-
3	Distribution	207.75.g for end of year, records for other months		NA	0.00%	-
4	General	Attachment 4, Line 14, Col. (c)	-	W/S	0.00%	-
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	#DIV/0!	DA		#DIV/0!
6	Common	Attachment 4, Line 14, Col. (d)	-	W/S	0.00%	-
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	_	W/S	0.00%	_
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	#DIV/0!	GP=	#DIV/0!	#DIV/0!
0	TOTAL GROSS PLANT	(Sum of Lines I through 7)	#DIV/0!	Gr-	#DIV/0:	#DIV/0!
9	ACCUMULATED DEPRECIATION (Notes U and R)					
10	Production	219.20-24.c for end of year, records for other months		NA		-
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	<u> </u>	TP	#DIV/0!	-
12	Distribution	219.26.c for end of year, records for other months		NA	#DIV/0!	-
13	General	Attachment 8, Page 3, Line 11, Col. (E)	-	W/S	#DIV/0!	-
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	#DIV/0!	DA		#DIV/0!
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	<i>"B1</i> 77 0.	W/S	#DIV/0!	-
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	-	W/S	#DIV/0!	
			-	W/S	#D1V/U!	-
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	#DIV/0!			#DIV/0!
18	NET PLANT IN SERVICE					
19	Production	(line 1 minus line 10)	-			-
20	Transmission	(line 2 minus line 11)	-			-
21	Distribution	(line 3 minus line 12)	_			_
22	General	(line 4 minus line 13)				
			#DIV/0!			#DIV/01
23	Intangible	(line 5 minus line 14)	#DIV/0!			#DIV/0!
24	Common	(line 6 minus line 15)	-			-
25	Costs To Achieve	(line 7 minus line 16)				
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	#DIV/0!	NP=	#DIV/0!	#DIV/0!
27	ADJUSTMENTS TO RATE BASE (Note R)					
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	-	TP	100.00%	_
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)		TP	100.00%	
			-			-
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	-	TP	100.00%	-
31a	Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n)	-	TP	100.00%	-
31b	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 23, Col. (n)	-	TP	100.00%	-
31c	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (n)	-	TP	100.00%	-
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	-	DA	100.00%	-
34	CWIP	Attachment 4, Line 14, Col. (e)	_	DA	100.00%	_
35	Pension Asset	Attachment 4, Line 28, Col. (i)		DA	100.00%	
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (1) Attachment 4, Line 28, Col. (b) (Note T)	-	DA DA	100.00%	-
			-			-
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	-	DA	100.00%	-
38	Outstanding Network Credits	From PJM	-	DA	100.00%	-
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM	-	DA	100.00%	-
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	-			-
		<i>ξ</i> ,				
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	-	TP	0.00%	-
40	WORKING CARTAI	OL (D)				
42	WORKING CAPITAL	(Note D)				
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	#DIV/0!			#DIV/0!
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	-	TP	0.00%	-
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	-	DA	100.00%	-
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	#DIV/0!		-	#DIV/0!
10	10112 didnito dia fini	(Sam of Emes 15 anough 15)	DI 170.			
47	DATE DACE	(Sum of Lines 26, 40, 41, 8, 40)	#DIV/01			#DIV/01
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	-#DIV/0!			-#DIV/0!

(2)

(3)

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company (2)

page 3 of 5 For the 12 months ended 12/31/2020

	(1)	(2)			(5)	
Line		Source	Company Total		Allocator	Transmission
No.	000					(Col 3 times Col 4)
1	O&M Transmission	Attachment 5, Line 1, Col. (a)		TP	0.00%	
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (a) Attachment 5, Line 1, Col. (b)	-	TP	0.00%	-
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)		TP	0.00%	<u> </u>
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	_	TP	100.00%	_
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	_	DA	100.0070	#DIV/0!
6	Account 566	1 10, con (a) and 10, con (b)		2.1		11 D1 V/O.
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	_	DA	100.00%	-
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	<u>-</u>	TP	0.00%	-
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	-			-
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	#DIV/0!	W/S	0.00%	#DIV/0!
11	Less O&M Cost to Achieve Included in O&M Above (enter negative)	Attachment 4E, Line 11, Col. (x)	-	W/S	0.00%	-
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	#DIV/0!			#DIV/0!
13	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	-	TP	0.00%	-
15	General	Attachment 5, Line 2, Col. (a)	-	W/S	0.00%	-
16	Intangible -Transmission	Attachment 5, Line 1, Col. (i)	-	DA	0.00%	-
16a	Intangible - General Intangible - Distribution	Attachment 5, Line 1, Col. (j)	-	W/S NA	0.00%	
16b 17	Common - Electric	Attachment 5, Line 1, Col. (k) Attachment 5, Line 1, Col. (h)	-	W/S	zero 0.00%	
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	-	W/S W/S	0.00%	-
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	-	DA	100.00%	-
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)		DA	100.0070	<u></u> _
20	TOTAL DLI RECITTOR	(built of Ellies 14 tillough 17)	_			_
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	-	W/S	0.00%	-
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-	W/S	0.00%	-
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	-	GP	#DIV/0!	#DIV/0!
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	-	NA	zero	-
28	Other	Attachment 5, Line 2, Col. (g)	-	GP	#DIV/0!	#DIV/0!
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	<u> </u>	GP	#DIV/0!	#DIV/0!
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	-			#DIV/0!
31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	100.00%	-
2.2	NACO TELEVIS					
32	INCOME TAXES	(Note G)				
33	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 19	-			
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	#DIV/0!			
35	FIT & SIT & P	(Note G)				
36	1 / (1 T) - (T.f., 1i., 22)					
37 38	1 / (1 - T) = (T from line 33) Amortized Investment Tax Credit (enter negative)	(enter negative) Attachment 5, Line 2, Col. (i)	-			
36 39	Excess Deferred Income Taxes (enter negative)	(enter negative) Attachment 5, Line 2, Col. (i) (enter negative) Attachment 5, Line 2, Col. (j)	-			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	- -			
41	Income Tax Calculation	(Line 34 times Line 47)	#DIV/0!	NA		#DIV/0!
	ITC adjustment	(Line 37 times Line 38)	#DIV/0:	TP	100.00%	#D1 V/O:
42 43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 38) (Line 37 times Line 39)	- -	TP TP	100.00%	- -
44	Permanent Differences Tax Adjustment	(Line 37 times Line 39) (Line 37 times Line 40)	- -	TP	100.00%	<u>-</u>
45	Total Income Taxes	(Sum of Lines 41 through 44)	#DIV/0!	11	100.00/0	#DIV/0!
43	Total Income Taxes	(Sum of Lines 41 unough 44)	#D1 V/U:			#DI V/U:
46	RETURN					
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	#DIV/0!	NA		#DIV/0!
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	#DIV/0!	DA	100.00%	#DIV/0!
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	#DIV/0!			#DIV/0!
						·

	(1)	(2)	(3)		(4)	(5)					
SUPPORTING CALCULATIONS AND NOTES											
Line											
No.	TRANSMISSION PLANT INCLUDED IN ISO RATES										
1	Total Transmission plant	(Page 2, Line 2, Column 3)				-					
2	Less Transmission plant excluded from PJM rates	(Note H)				-					
3	Less Transmission plant included in OATT Ancillary Services	(Note I)				-					
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)				-					
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)			Т	P= 0.00%					
6	WAGES & SALARY ALLOCATOR (W&S)										
		Form 1 Reference	\$	TP	Allocation						
7	Electric Production – Utility	354.20.b	-	0.00%	-						
7a	Electric Production - Exelon Business Services Company	354-355 Footnotes	-	0.00%	-						
8	Electric Transmission – Utility	354.21.b	-	100.00%	-						
8a	Electric Transmission - Exelon Business Services Company	354-355 Footnotes	-	100.00%	-						
9	Electric Distribution - Utility	354.23.b	-	0.00%	-	-					
9a	Electric Distribution – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-	W&S Allocator					
10	Electric Other – Utility	354.24,25,26.b	-	0.00%	-	(\$ / Allocation)					
10a	Electric Other – Exelon Business Services Company	354-355 Footnotes	-	0.00%	-						
11	Total (W& S Allocator is 1 if lines 7-10a are zero)	(Sum of Lines 7 through 10a)	-		-	= 0.00%	= WS				
12	RETURN (R)	(Note V)				\$					
13					Cost						
14			\$	%	(Notes K, Q, & R)	Weighted					
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	-	#DIV/0!	#DIV/0!	#DIV/0!	= WCLTD				
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	#DIV/0	#DIV/0!	0.00%	#DIV/0!					
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	#DIV/0 !	#DIV/0!	10.35%	#DIV/0!					
18	Total	(Attachment 5, line 13)	#DIV/0 !			#DIV/0!	= R				

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

- A Reserved
- B The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.

PECO Energy Company

- C Reserved
- D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.
- Page 3, Line 5: Attachment 5B, Line 4 Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184.b. Attachment 5B, Lines, 11, and 12 Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, non-safety-related advertising included in Account 930.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation Expenditures (provided, that with regard to the Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or obtained through litigation with the remediation contractors related to Metal Bank Superfund). Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h., and exclude all other Regulatory Commission Expenses itemized at 351.h.
- F Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).

Inputs Required:

FIT = SIT= (State Income Tax Rate or Composite SIT)

p = 0.00% (percent of federal income tax deductible for state purposes)

- H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Reserve
- K ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserved
- M Reserved
- N All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
- Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense Regulatory Asset Current.
- P ADIT, Excess/(Deficient) ADIT and the amortization of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
- Q All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
- R Calculated using 13 month average balance, except ADIT.
- S Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
- Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
- U Excludes Asset Retirement Obligation balances
- V Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
- X Calculated on Attachment 4A.
- Y Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authorities to be collected in a utility's rates.
- Z Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

To be completed in conjunction with Attachment H-7.

	(1)	(2)	(3)	(4)
Line No.		Attachment H-7 Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A) Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	- -	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-7, p 3, line 12 col 5 (line 3 divided by line 1 col 3)	#DIV/0! -	-
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXP Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	ENSE Attach H-7, p 3, lines 15 to 18, col 5 (Note H) (line 5 divided by line 1 col 3)	- -	-
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-7, p 3, line 30 col 5 (line 7 divided by line 1 col 3)	#DIV/0! #DIV/0!	#DIV/0!
9 10	Less Revenue Credits Annual Allocation Factor Revenue Credits	Attach H-7, p 1, line 2 col 5 (line 9 divided by line 1 col 3)	#DIV/0! -	-
11	Annual Allocation Factor for Expense	Sum of lines 4, 6, 8, and 10		#DIV/0!
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-7, p 3, line 45 col 5 (line 12 divided by line 2 col 3)	#DIV/0! -	-
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-7, p 3, lines 47 and 48a col 5 (line 14 divided by line 2 col 3)	#DIV/0! -	-
16	Annual Allocation Factor for Return	Sum of lines 13 and 15	-	-

Attachment 1 Project Revenue Requirement Worksheet **PECO Energy Company**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(15a)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requiremen t	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Additional Refund (Note Q)	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)		Sum Col. 14 & 15 (Note G)
17a	Zonal	Zonal	\$ -	_	_	\$ -	_	_	_	#DIV/0!	_	#DIV/0!	#DIV/0!	_	#DIV/0!	_	#DIV/0!	_
17c 17d 17e 17f 17g 17h 17i 17j 17k 17l 17m 17o 17p 17q 17r 17s 17u 17v 17w 17x				#DIV/0! #DIV/0!	#DIV/0! #DIV/0!		- - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		#DIV/0! #DIV/0!		#DIV/0! #DIV/0!	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!			#DIV/0! #DIV/0!
17y 17z	Annual Totals			#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	-		_	-	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!		#DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	-	#DIV/0! #DIV/0! #DIV/0! #DIV/0!	-	#DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0!

18 Notes:

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- \mathbf{C} Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include Unamortized Abandoned Plant.
- Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to be entered as separate line items.
- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant
- True-Up Adjustment is calculated on the Attachment 3 Project True-up Schedule for the Rate Year
- The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule 12 under the PJM OATT for each project.
- The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9. The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate
- Requires approval by FERC of incentive return applicable to the specified project(s)
- All transmission facilities reflected in the revenue requirement on Attachment H-7, page 1 line 3 are to be included in this Attachment 1.
- Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
- When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue collected to date will be recovered over the remaining months of the Rate Year.
- Zonal on line 17a refers to all projects not qualifying for regional recovery
- Additional refund \$850,00 per year for 2018-2021 and \$0 for 2022 and beyond.

Attachment 2 Incentive ROE PECO Energy Company

1	Rate Base	Attachment H-7, Page 2 line 47, Col.5							#DIV/0!
2	100 Basis Point Incentive Return							 \$	_
				\$	%		Cost	Weighted	
3	Long Term Debt	(Attachment H-7, Notes Q and R)	-	-	#DIV/0!		#DIV/0!	 #DIV/0!	_
4	Preferred Stock	(Attachment H-7, Notes Q and R)		#DIV/0!	#DIV/0!		0.00%	#DIV/0!	
5	Common Stock	(Attachment H-7, Notes K, Q and R)	Cost = Attachment H-7, Page	#DIV/0!	#DIV/0!		11.35%	#DIV/0!	
			4 Line 17, Cost plus .01						
6	Total (sum lines 3-5)			#DIV/0!				 #DIV/0!	_
7	100 Basis Point Incentive Return multiplie	d by Rate Base (line 1 * line 6)							-
8	INCOME TAXES								
9	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT)\}$	T * FIT * p) =		0.0000%					
10	CIT=(T/1-T) * (1-(WCLTD/R)) =			#DIV/0!					
11	WCLTD = Line 3								
12	and FIT, SIT & p are as given in f	ootnote K.							
13	1/(1-T) = (from line 9)			-					
14	Amortized Investment Tax Credit (266.8f)	(enter negative)	Attachment H-7, Page 3, Line 38	-					
15	Excess Deferred Income Taxes (enter nega	tive)	Attachment H-7, Page 3, Line 39	-					
16	Tax Effect of Permanent Differences (No	ete B)	Attachment H-7, Page 3, Line 40	-					
17	Income Tax Calculation = line 10 * line 7			#DIV/0!		NA		#DIV/0!	
18	ITC adjustment (line 13 * line 14)			-		TP	100.0%	-	
19	Excess Deferred Income Tax Adjustment (line 13 * line 15)		-		TP	100.0%	=	
20	Permanent Differences Tax Adjustment (li			-		TP	100.0%	-	
21	Total Income Taxes (sum lines 17 - 20)		_	#DIV/0!				 #DIV/0!	#DIV/0!
22	Return and Income Taxes with 100 basis p	oint increase in ROE	(Sum lines 7 & 21)						#DIV/0!
23	Return (Attach. H-7, page 3 line 47 co	15)							#DIV/0!
24	Income Tax (Attach. H-7, page 3 line								#DIV/0!
25	Return and Income Taxes without 100 bas		(Sum lines 23 & 24)						#DIV/0!
26	Incremental Return and Income Taxes for		(Line 22 - line 25)						#DIV/0!
27	Rate Base (line 1)	To case point merease in ItoE	(2 22 11110 20)						#DIV/0!
•	Rate Base (fille 1)								11D1 V/O:

Notes:

27)

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission. For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.

B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

Attachment 3 Project True-Up PECO Energy Company

			Revenue Requir	rement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For Rate Year		Revenue Received ³	Requirement	Annual True-U	Up Calculation	1	ı
2					\$ -					
	A	В	С	D	Е	F	G	Н	I	J
				% of						
			Projected	Total	Revenue	Actual	Net		Interest	
	Project Name	PJM Project Numbe r or Zonal	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
			Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment ⁵	(Expense) ⁴	(G) + (H) + (I)
3	Zonal	Zonal				-	-	-	#DIV/0!	
3a						-	-	-	#DIV/0!	
3b						-	-	-	#DIV/0!	
3c						-	-	-	#DIV/0!	
3d						-	-	-	#DIV/0!	
3e						-	-	-	#DIV/0!	
3f						-	-	-	#DIV/0!	
3g						-	-	-	#DIV/0!	
3h						-	-	-	#DIV/0!	
3i						-	-	-	#DIV/0!	
3j						-	-	-	#DIV/0!	
3k						-	-	-	#DIV/0!	
31						-	-	-	#DIV/0!	
3m						-	-	-	#DIV/0!	
30						-	-	-	#DIV/0!	
3p						-	-	-	#DIV/0!	
3q						-	-	-	#DIV/0! #DIV/0!	
3r						-	-	-	#DIV/0! #DIV/0!	
3s 3u						-	-	-	#DIV/0! #DIV/0!	
3v						-	-	-	#DIV/0! #DIV/0!	
3w						-	-	-	#DIV/0!	
3 w						-	-	-	#DIV/0!	
3x						_	_	_	#DIV/0!	
3z						_	_	_	#DIV/0!	
JL									#DIV/0!	
									"BITTO	
4	Total Annual Rever	nue	_	_	-	-	-		#DIV/0!	<u>-</u>
	Requirements (Note									
						Monthly			#DIV/0!	

Notes:

- 1) From Attachment 1, line 17, col. 14 for the projection for the Rate Year.
- 2) From Attachment 1, line 17, col. 14, less col. 15(a) for each project and Attachment H-7, line 7 for zonal.
- 3) "Revenue Received" on line 3 Zonal, Col. (E), is the total amount of revenue received for the True-Up Year under PJM OATT Attachments 7, 8 and H-7 and "Revenue Received" on letter-denominated line 3 entries, Col. (E), is the amount of revenue received for the True-Up Year for the project designated in Cols. A and B under PJM OATT Schedule 12 PECO Appendix and PECO Appendix A as reported on pages 328-330 of the Form No 1. The Revenue Received in Col. E excludes any True-Up revenues

Interest Rate

Interest Income (Expense)

- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period	Amount	Interest	Total
	Adjustments	T.,		
	(Note B)	In Dollars	Note B	Col. (b) + Col. (c)
5				()

Notes:

- A For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. Interest will be calculated for the prior period adjustment based on the FERC Refund interest rate specified in 18 CFR 35.19(a) for the period up to the date the projected rates went into effect. PECO will provide the supporting worksheet for the interest calculation when prior period adjustment is needed.
- C The Actual Revenue Requirement in the True-up Adjustment calculation for years 2020 and later shall use the depreciation and amortization rates approved for use by the Commission when PECO performs the True-Up Adjustment.

#DIV/0!

Attachment 4 Rate Base Worksheet PECO Energy Company

Lin e		Gross Plant In Service			CWIP	LHFFU	Working Capital		Accumulated Deprec	ciation	
No	Month	Transmission	General	Common	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
	(a)	(b)	(c)	(d)(Note J)	(e)			(h)(Note K)	(i)(Note J)	(j)(Note J)	(k)(Note J)
	Attachment H, Page 2, Line No:	2	4	5	(e) 27	(f) 31	(g) 34	35	9	11	12
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g minus 207.98.g for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	(Note C)	214.17,d, 214.20,d and 214.22,d for end of year, records for other months	227. 8. c + (227.16.c * Labor Ratio) + TLF for end of year, records for other months (Note L)	111.57.c for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
1	December Prior Year										
2	January										
3	February										
4	March										
5	April										
6	May										
7	June										
8	July										
9	August										
10	September										
11	October										
12	November										
13	December										
14	Average of the 13 Monthly Balances	-	-	-	-	-	-	-	-	-	-

Lin e No	Month	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 281 Accumulated Deferred Income Taxes (Note D)	ljustments to Rate Base Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit	Pension Asset
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Attachment H, Page 2, Line No:	(b) 28	29	(d) 22	(e) 23	24	25	26	27a
		Notes A & E	Notes B & F	Attachment 4A, line 20 for the projection and line 44 for the true-up	Attachment 4A, line 14 for the projection and line 38 for the true-up	Attachment 4A, line 17 for the projection and line 41 for the true-up	Attachment 4A, line 34 for the projection and line 47 for the true-up	Consistent with 266.8.b, 266.17.b, 267.8.h & 267.17.h	Transmission- Related Pension Asset booked to Account 186
15	December Prior Year	-	-	•	•	•	•	-	
16	January	_	-					_	
17	February	-	-					-	
18	March	-	-					-	
19	April	-	-					-	
20	May	-	-					-	
21	June	-	-					-	
22	July	-	-					-	
23	August	-	-					-	
24	September	-	-					-	
25	October	-	-					-	
26	November	-	-					-	
27	December	-	-					-	
28	Average of the 13 Monthly Balances	-	-	Zero	-	-	-	-	-
	(except ADIT which is the amount show	n on Attachment 4A)							

Page 11

Attachment 4 Rate Base Worksheet PECO Energy Company

					_		J		
29	Unfunded Reserves H) (a) List of all reserves:	(Notes G &	(b)	(c) Amount	(d) Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	(e) Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the	(f) Enter the percentage paid for by the transmission formula customers	(g) Allocation (Plant or Labor Allocator)	(h) Amount Allocated, col. c x col. d x col. e x col. f x col. g
30a 30b 30c 30d 30e 30f 30g 30h 30i 30j						formula rate		0.00% 0.00% 0.00% 0.00% 0.00% 100.00% 0.00% 0.00%	- - - - - - - - -
30x 31			Total						

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance eligible for inclusion in rate base; (ii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. –
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account. Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged. SERP will not be included as an unfunded reserve in the formula rate.
- J Excludes ARO amounts.
- Total prepayments, including Fleet Activity, allocated to transmission as follows: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.
- L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 205 or section 206 of the Federal Power Act.

	Allocation	Prior Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
k1				0.00%		
k2				0.00%		
k3				0.00%		
k4				0.00%		
k5				0.00%		
k6				0.00%		
k7				0.00%		
k8				0.00%		
k9				0.00%		
k10				0.00%		
k11				0.00%		
k12				0.00%		
k13				0.00%		
k14				0.00%		
k15				0.00%		
k16				0.00%		
k17				0.00%		
k18				0.00%		
k19				0.00%		
k20				0.00%		
k21				0.00%		
k22				0.00%		
k23				0.00%		
k24				0.00%		
k25				0.00%		
k26				0.00%		
k27				0.00%		
k28				0.00%		
Kxx						
X Total Sum(lines K1 to Kxxx)		-	-		-	-

Attachment 4A PECO Energy Company ADIT Worksheet for Projection

For Projection
Page 1 of 2
Projection for the 12 months ended 12/31/2020

ADIT for the Projection					ADIT Wo	orksheet for Proje		Projection for the 12 months ended 12/31/2020					
A	DIT for the P (a)	rojection (b)	(c)	(d)	(e)	(f)	(g)	(h) (Note	(i)	(j)	(k)	(1)	
	(a)	(0)	(c)	(u)	(c)	(1)	(8)	(n) (Note A)	(1)	0)	(K)	(1)	
	Beginning	Month	Year	Weighting	Beginning Balance/	100%	100% Allocator	Plant	GP Allocator	Labor	S/W Allocator	Total	
	Balance &			for Projection	Monthly Increment	Transmission	(f) x Allocator	Related	(h) x Allocator	Related	(j) x Allocator	ADIT	
	Monthly			Trojection	merement		100%		#DIV/0!		-	$ (d) x $ $ [(\alpha) + (i) + (k)] $	
	Changes								From Attach H		From Attach H	[(g)+(i)+(k)]	
		ADIT- 282							Page 2, Line 18		Page 4, Line 16		
1	Balance	December	-	100.00%	-	-	-	-	-	-	-	-	
2	Increment	January	-	91.78%	-	-	-	-	-	-	-	-	
3	Increment	February	-	84.11%	-	-	-	-	-	-	-	-	
4	Increment	March	-	75.62% 67.40%	-	-	-	-	-	-	-	-	
5 6	Increment Increment	April May	-	58.90%	_		_	-	-	-	-		
7	Increment	June	_	50.68%	_		_	_	_		_	_	
8	Increment	July	_	42.19%	_	_	_	_	_	_	_	_	
9	Increment	August		33.70%	_	_	_	_	_	_	_	_	
10	Increment	September	_	25.48%	_	_	_	_	_	_	_	_	
11	Increment	October	_	16.99%	_	_	_	_	_	_	_	_	
12	Increment	November	_	8.77%	_	_	-	_	-	_	_	_	
13	Increment	December	_	0.27%	_	_	-	_	-	_	_	_	
14	Sum Ties	to December	-	Balance	-	-	-	-	#DIV/0!	-	-	-	
15	Increment	Not Subject to	-			-	-				-	-	
		Proration											
16	Total					-	-		#DIV/0!	-	-	-	
		ADIT-283											
17	Balance	December	-		-	-	-	-	-	-	-	-	
18	Balance	December	-		-	-	-	-	-	-	-	-	
19		Average			-	-	-	-	-	-	-	-	
		ADIT-281											
20	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero	
21	Balance	December	-		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero	
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero	
		ADIT-190											
23	Balance	December	-	100.00%	-	-	-	-	-	-	-	-	
24	Increment	January	-	91.78%	-		-	-	-	-	-	-	
25	Increment	February	-	84.11%	-	-	-	-	-	-	-	-	
26	Increment	March	-	75.62%	-	-	-	-	-	-	-	-	
27	Increment	April	-	67.40%	-	-	-	-	-	-	-	-	
28	Increment	May	-	58.90%	-	-	-	-	-	-	-	-	
29	Increment	June	-	50.68%	-	-	-	-	-	-	-	-	
30	Increment	July	-	42.19%	-	-	-	-	-	-	-	-	
31	Increment	August	-	33.70%	-	-	-	-	-	-	-	-	
32 33	Increment Increment	September October	-	25.48% 16.99%	-	-	-		-	-	-	_	
33 34	Increment	November	-	16.99% 8.77%	_	<u>-</u>				-	-		
34 35	Increment	December	_	8.77% 0.27%				<u>-</u>	-	-	<u>-</u>	-	
36		to December	_	Balance	-	-		-	-	-	-	- -	
50		ere are no items sub			-								
	5 0, 11 th	average of lines 23		, 450									
		6 20											

37 Total ADIT

					PECO 1	Energy Compa	ny					For True-Up
		_										Page 2 of 2
AD	IT for True-U					orksheet for Tru					onths ended	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (Note A)	(i)	(j)	(k)	(1)
	Balance	Month	Year	Weighting	Balance	100%	100%		GP	Labor	S/W	Total
				C	C. ADIT	T	Allocator	Plant	Allocator	D .1.4.1	Allocator	ADIT
				for	from ADIT	Transmissio	(f) x	D 1 (1	(h) x	Related	(j) x	ADIT
				Projection	BOY	n	Allocator	Related	Allocator		Allocator	(1)
					and ADIT		1000/		#DIV/0!			(d) x
					EOY		100%				-	[(g)+(i)+(k)]
					workpapers				From		From	
		ADIT 202							Attach H		Attach H	
		ADIT- 282							Page 2,		Page 4,	
20	D 1	D 1							Line 18		Line 16	
38 39	Balance Balance	December December	-		-	-		-	#DIV/0! #DIV/0!	-		
40	Dalance	Average	-		-	-	_	-	#DIV/0!	-	_	#DIV/0!
10		Tivelage							# D1 170.			"BITTO.
		ADIT-283										
41	Balance	December	-		-	-	-	-	#DIV/0!	-	-	
42	Balance	December	-		-	-	-	-	#DIV/0!	-	-	
43		Average			-	-	-	-	#DIV/0!	-	-	#DIV/0!
		ADIT-281										
44	Balance	December	_		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	_		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46	Bulling	Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
-		6										
		ADIT-190										

A Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

Notes: A: Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

factor.

47

48

49

Balance

Balance

December

December

Average

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Attachment 4B **PECO Energy Company**

ADIT BOY Worksheet

Page 1 of 3 В \mathbf{C} D \mathbf{E} F \mathbf{G} A Gas, Prod Only **Total** Plant Labor Related Retail or Other TransmissionRelated Related Related ADIT- 282 (From line 17 for the column) ADIT-283 (From line 29 for the column) (From line 5 for the column) ADIT-190 Subtotal(Sum a - c)

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

	A	В	\mathbf{C}	D	E	F	G
Line	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
1			1101111011	1100000			
1a							
1b							
1c							
1d							
1e							
1f							
1g							
1h							
1i							
1j							
1k 11							
1m							
1m							
10							
1p							
1q							
1r							
1s							
1t							
1u							
1v							
1w							
1x							
1y							
1z							
1aa							
1ab							
1ac 1ad							
1ae 1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
2	Subtotal - p234.8.b	-	-	-	-	-	
3	Less FASB 109 Above if						
4	not separately removed Less FASB 106 Above if						
4	not separately removed						
5	Total	-	-	-	-	-	
			i .				

6	Instructions for Account
	100

a

b

cd

8 ADIT items related only to Transmission are directly assigned to Column D

10 ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 11

ADIT BOY Worksheet

^{1.} ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

⁹ ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

^{5.} Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

ADIT BOY Worksheet

	A	В	C	D	E	F	G
Line	ADIT-282 (Attachment H-7	Total	Gas, Prod	Only	Plant	Labor Related	Justification
	Notes N and Q)		Retail or Other	Transmission	Related		
			Related	Related			
13a							
13b							
13c							
13d							
13e							
13f							
13g							
13h							
14	Subtotal - p275.2.b	-	-	-	-	-	
15	Less FASB 109 Above if						
	not separately removed						
16	Less FASB 106 Above if						
	not separately removed						
17	Total (Line 14 - Line 15 -	-	-	-	-	-	
	Line 16)		1		1		

18	Instructions for Account
	282.

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 19
- 2. ADIT items related only to Transmission are directly assigned to Column D 20
- 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E 21
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 22
- 23 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT
- is not included in the formula, the associated ADIT amount shall be excluded 24

ADIT BOY Worksheet

Page 2 of 3

ADIT BOY Worksheet Page 3 of 3

	A	В	C	D	E	F	G
Line	ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
25							
25a							
25b							
25c							
25d							
25e							
25f							
25g							
25h							
25i							
25j							
25k							
251							
25m							
25n							
25o							
25p							
25q							
25r							
25s							
25t							
25u							
25v							
25w							
25x							
25y							
25z							
25aa							
25ab							
25ac							
25ad							
25ae							
25af							
26	Subtotal - p276.9.b	-	-	-	-	-	
27	Less FASB 109 Above if						
	not separately removed						
28	Less FASB 106 Above if						
0.0	not separately removed						
29	Total	-	-	-	-	-	

30	Instructions for Account

283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 32 2. ADIT items related only to Transmission are directly assigned to Column D
- 33 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
- 35 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the
- 36 ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 4C **PECO Energy Company**

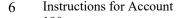
ADIT EOY Worksheet

ADIT EOY Worksheet Page 1 of 3

		Total	Only Transmission Related	Plant Related	Labor Related	1 age 1
a	ADIT- 282	-	-	-	-	(From line 17 for the column)
b	<i>ADIT-283</i>	-	-	-	-	(From line 29 for the column)
c	ADIT-190	-	-	-	-	(From line 5 for the column)
d	Subtotal	-	-	-	-	(Sum a - c)

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

	A	В	\mathbf{C}	D	E	F	G
Line	ADIT-190 (Attachment H-7 Notes P and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
1							
1a							
1b							
1c							
1d							
1e							
1f							
1g							
1h							
1i 1j							
1 <u>1</u> 1k							
11							
1m							
1n							
10							
1p							
1q							
1r							
1s							
1t							
1u							
1v							
1w							
1x							
1y							
1z							
1aa 1ab							
1ac							
1ad							
1ae							
1af							
1ag							
1ah							
1ai							
1aj							
1ak							
1al							
1am							
1an							
	0.11001.01						
2	Subtotal - p234.8.b	-	-	-	-	-	
3	Less FASB 109 Above if not separately removed						
4	Less FASB 106 Above if						
	not separately removed						
5	Total (Line 2 - Line 3 - Line	-	-	-	-	-	
	4)						



190:

12 the formula, the associated ADIT amount shall be excluded

^{1.} ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

⁷ 8 ADIT items related only to Transmission are directly assigned to Column D

ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

¹⁰ 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

¹¹ 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

Attachment 4C PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet Page 2 of 3

	${f A}$	В	C	D	\mathbf{E}	\mathbf{F}	G
Line	ADIT-282 (Attachment H-7 Notes N and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a							
13b							
13c							
13d							
13e							
13f							
13g							
13h							
14	Subtotal - p275.2.b	1	-	-	-	-	
15	Less FASB 109 Above if not separately removed						
16	Less FASB 106 Above if not separately removed						
17	Total (Line 14 - Line 15 - Line 16)	-	-	-	-	-	

18	Instructions for Account
	202.

24

- 19 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 20 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
- 23 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT
 - is not included in the formula, the associated ADIT amount shall be excluded

ADIT EOY Worksheet Page 3 of 3

	\mathbf{A}	В	\mathbf{C}	D	E	F	G
Line	ADIT-283 (Attachment H-7 Notes O, P and Q)	Total	Gas, Prod Retail or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
							(156,019)
25a							
25b							
25c							
25d							
25e							
25f							
25g							
25h							
25i							
25j							
25k 25l							
25m							
25m							
25o							
26	Subtotal - p276.9.b	-	-	-	-	-	
27	Less FASB 109 Above if not separately removed						
28	Less FASB 106 Above if not separately removed						
29	Total	_	_	_	_	_	

30	Instructions for Account

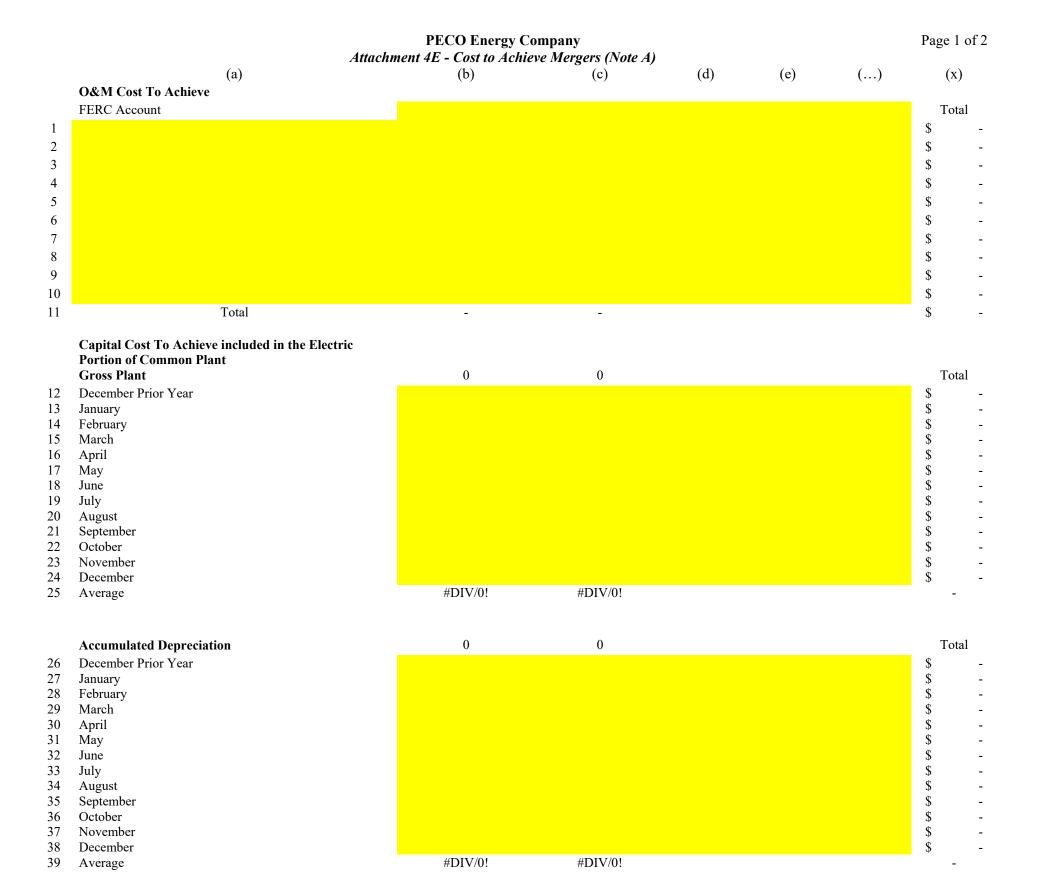
283

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 32 2. ADIT items related only to Transmission are directly assigned to Column D
- 33 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant 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 rates, therefore if the item giving rise to the
- 36 ADIT is not included in the formula, the associated ADIT amount shall be excluded

PECO Energy Company Page 1 of 2

	(a) Gross Plant	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	A (i) July	ttachmen (j) August	t 4D - Intang (k) September	ible Plant (l) October	Workpaper (m) November	(n) December	(o) Average	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
1 2 3 4 5 6 7 8															=average(b:n) #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0!	=sum(p:r) #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
9 10 11 12 13 14 15 16 17 18	Total	-	-	-	-	-	-	-	-	-	-	-	-		-	#DIV/0!	#DIV/0!	#DIV/0!	- - - - - - - - #DIV/0!
20 21	(a) Accumulate d Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	Total (m) November	Allocation Fact l Intangible - Tran #DIV/0! (n) December		100.00% #DIV/0! #DIV/0! (p) Transmission	0.00% #DIV/0! #DIV/0! (q) Distribution	0.00% #DIV/0! (r) S&W Allocation	#DIV/0! (s) Total
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37															=average(b:n) #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	#DIV/0!	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!		=sum(p:r) #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
38 39 40 41 42	Total	-	-	-	-	-	-	-	-	-	-	-	- Total	- Allocation Fact l Intangible - Tran		#DIV/0! 100.00% #DIV/0!	#DIV/0! 0.00% #DIV/0!	#DIV/0! 0.00% #DIV/0!	#DIV/0!

]	PECO Energ	gy Comj	pany	Attachment 4D - Intangible Plant Workpa			rkpaper	kpaper Page 2 of 2						
	(a) Net Plant in Service Gross Plant Minus Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p:r)
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	0 0 0 0 0 0	- - - - - - - - - - - - -		- - - - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -				- - - - - - - - - - - - -	- - - - - - - - - - - - -	- - - - - - - - - - - - - - - -	- - - - - - - - - - - - - -	- - - - - - - - - - - -	- - - - -	-	- - - -	-	- - - - - - - - - - - - -
61 62 63	Total	-	-	- -	- -	- -	- -	-	-	-	-	- -	- Total	Allocation Fac Intangible - Tra	- etor ensmission	- 100.00% -	- #DIV/0! -	- #DIV/0! -	- -
64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80	Depreciation Expense	(b) Total	(c) Transmission -	(d) Distribution	(e) S&W Allocation	(f) Total =sum(c:e)													
81 82 83 84	Total Allocation Total Intangible	- n Factor - Transmission	- 100.00% -	0.00%	- - -	- - -													



Attachment 4E - Cost to Achieve Mergers (Note A)

	(a)	(b)	(c)	(d)	(e)	()	(x)
	Net Plant = Gross Plant Minus Accumulated	0	0				Total
	Depreciation from above						
40	December Prior Year	-	-	-	-	-	\$ -
41	January	-	-	-	-	-	\$ -
42	February	-	-	-	-	-	\$ -
43	March	-	-	-	-	-	\$ -
44	April	-	-	-	-	-	\$ -
45	May	-	-	-	-	-	\$ -
46	June	-	-	-	-	-	\$ -
47	July	-	-	-	-	-	\$ -
48	August	-	-	-	-	-	\$ -
49 50	September October	-	-	-	-	-	\$ - \$ -
51	November	-	-	-	-	-	\$ - \$ -
52	December	-	-	-	-	-	\$ -
53	Average	#DIV/0!	_	_	_	_	φ -
	Depreciation (Monthly Change of Accumulated Depreciation from above)	0	0				Total
54	January	-	-				\$ -
55	February	-	-				\$ -
56	March	-	-				\$ -
57	April	-	-				\$ -
58	May	-	-				\$ -
59	June	-	-				\$ -
60	July	-	-				\$ -
61	August	-	-				\$ -
62	September	-	-				\$ -
63	October	-	-				\$ -
64	November	-	-				\$ -
65	December	-	-				\$ -
66	Total	-	-				\$ -

Note:

A: Merger-related costs incurred during hold harmless period are to be excluded from rate unless approved by FERC order.

Attachment 5 Page 1 of 2

Attachment 5
Attachment H-7, Pages 3 and 4, Worksheet

				A	ttachment H-7, Pa		ksheet					_
Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	rgy Company Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common	Depreciation Expense - Transmission Intangible	Depreciation Expense - General Intangible	Depreciation Expense - Distribution
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H-7, Page 3, Line No.:	1	2	3		11	12	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	Portion of Account 566	Balance of Account 566	Attachment 8, Page 1, Line 11, Col J	Attachment 8, Page 2, Line 51, Col J	Attachment 8, Page 2, Line 10, Col J	Attachment 8, Page 2, Line 19, Col J	Attachment 8, Page 2, Line 22, Col J
						(Attachment H-7 Notes T and Z)						
1	Total						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Depreciation Expense - General	Amortization of Abandoned Plant	Labor Related Taxes	Labor Related Taxes to be Exclued	Plant Related Taxes	Excluded Taxes Per Attachment 5C Line 5	Other Included Taxes	Plant Related Taxes to be Excluded	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f) - Transmission	Excess Deferred Income Tax Amortization - Transmission	Tax Effect of Permanent Differences - Transmission
		(a)	(b)	(c)(Note F)	(d) (Note F)	(e)	(f)	(g)	(h) (Note F)	(i)	(j)	(k)
	Attachment H, Page 3, Line No.	17	19	23	24	26	27	28	29	38	39	40
	Form No. 1	Attachment 8, Page 1, Line 25, Col J	(Note S)	Attachment 5C Line 2	Attachment 5C Line 9	Attachment 5C Line 1	Attachment 5C Line 5	Attachment 5C Line 3	Attachment 5C Line 10	(Note E)	(Attachment H-7 Note G)	(Attachment H-7 Note W)

2

Total

Attachment 5 Attachment H-7, Pages 3 and 4, Worksheet

PECO Energy Company

3			Long Term Interest (11	17, sum of 62.c through 67.c)				-		
4			Preferred Dividends (1	18.29c) (positive number)						
5 6 7 8 9			Proprietary Capital Less Preferred Stock Less Account 216.1 (et Less Account 219.1 (et Common Stock	nter negative) (Note D) nter negative) (Sum of Line 5 - Line 6 + Line 7 + Line 8)				#DIV/0! #DIV/0! #DIV/0! #DIV/0!	-	
					\$	%	Cost		Weighted	
10	Long Term Debt (Note A)	(100% - Line 11, Col (%) - Line 12, Col (%))			*	#DIV/0!	#DIV/0!		#DIV/0!	=WCLTD
11	Preferred Stock (Note B)	(Line 11, Col (\$) / Line 13, Col (\$))			#DIV/0!	#DIV/0!	-		#DIV/0!	
12	Common Stock (Note C)	(Line 12, Col (\$) / Line 13, Col (\$))			#DIV/0!	#DIV/0!	10.35%		#DIV/0!	
13	Total	(Sum of Lines 10-12)			#DIV/0!	-			#DIV/0!	=R

Note:

- A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above A cap on the equity percentage of PECO's capital structure shall be 55.75%. ROE will be supported in the original filing and no change in ROE may be made absent FERC authorization pursuant to a section 206..
- D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).
- E Sum of transmission related electric and common amortized investment tax credit amounts. Total electric amount allocated to transmission as follows: (1) amounts solely related to transmission allocated 100% to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)); (4) amount related to common plant allocated to transmission using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by common utility plant percent to electric (per FF1 page 356).
- F Labor and Plant related taxes due to merger are to be excluded consistent with hold harmless commitment.
- G All short-term interest related expense will be removed from the formula rate template.

PECO Energy Company Attachment 5A - Revenue Credit Workpaper

Account 454 - Rent from Electric Property

- 1 Rent from Electric Property Transmission Related, Subject to Sharing (Note 3)
- 2 Rent from Electric Property Transmission Related, Pass to Customers (Note 3)
- 3 Total Rent Revenues

#DIV/0! (Sum Lines 1 to 2) #DIV/0!

Account 456 & 456.1 - Other Electric Revenues (Note 1)

- 4 Schedule 1A
- 5 Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner
- 6 Revenues associated with transmission service not provided under the PJM OATT (Note 4)
- 7 Intercompany Professional Services
- 8 PJM Transitional Revenue Neutrality (Note 1)
- 9 PJM Transitional Market Expansion (Note 1)
- 10 Professional Services (Note 3)
- 11 Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- 12 Rent or Attachment Fees associated with Transmission Facilities (Note 3)
- 13 Gross Revenue Credits
- 14 Less line 17g
- 15 Total Revenue Credits

(Sum Lines 3, 4-12)

#DIV/0!

#DIV/0!

#DIV/0!

Revenue Adjustment to determine Revenue Credit

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.
- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.
- 17a Revenues included in lines 1-11 which are subject to 50/50 sharing.
- 17b Costs associated with revenues in line 17a
- 17c Net Revenues (17a 17b)
- 17d 50% Share of Net Revenues (17c / 2)
- 17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 17f Net Revenue Credit (17d + 17e)
- 17g Line 17f less line 17a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 19 Reserved
- 20 Total Account 454, 456 and 456.1

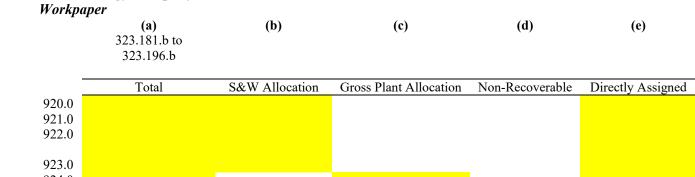
21 Reserved

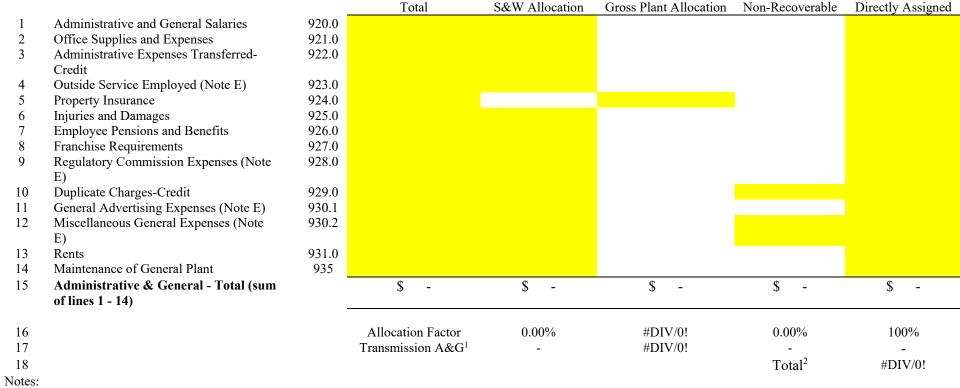
#DIV/0!

Costs associated with revenues in line 17a

22a 22b	Cost Item	Accounts booked to	Total Costs	Costs Allocation to Transmission (Note A)	Transmission Costs - -	S&W Allocation Factor 0.00% 0.00%	Costs Recovered Through A&G Costs
23	Total Lines 22		\$ -		\$ -		\$ -
	FERC Account 454	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
24a 24b 24c 24d 24e	Rent from Electric Distribution Rent from Electric Transmission Tower Rentals and Land Leasing - Transmission Tower Rentals and Land Leasing - Distribution Intercompany Rent		\$ -	- -	_	1014104	
•••	Total Lines 24 Allocation Factors Allocated Amount	\$ -	\$ - 0% \$ -	\$ - 100% \$ -	\$ - #DIV/0! #DIV/0!	\$ - 0.00% \$ -	#DIV/0!
	FERC Account 456	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
25a 25b 25c 25d 25e	Decommissioning remittances to Generation Mututal Assistance Make Ready Intercompany Billings Other		\$ - \$ - \$ -		-	-	
	Total Lines 25 Allocation Factors Allocated Amount	\$ -	\$ - 0% \$ -	\$ - 100% \$ -	\$ - #DIV/0! #DIV/0!	\$ - 0.00% \$ -	#DIV/0!
	FERC Account 456.1	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
26a 26b 26c 26d 26e	Network Integration Credit Transmission Owner Scheduling Credits Transmisson Enhancement Revenue - Firm Point to Point Other		\$ - \$ -	\$ -		1014104	
•••	Total Lines 26 Allocation Factors Allocated Amount	\$ -	\$ - 0% \$ -	\$ - 100% \$ -	\$ - #DIV/0! #DIV/0!	\$ - 0.00% \$ -	#DIV/0!

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.





PECO Energy Company Attachment 5B - A&G

2

Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16. Sum of line 17, columns (b), (c), (d), (e).

PECO Energy Company Attachment 5C - Taxes Other Than Income

Taxe	s Other Than Income		Page 263 Col (i)
	Plant Related, Subje	ect to Gross Plant Allocator	
1a 1b 1c			
1	Total Plant Related	(Total Lines 1)	0
	Labor Related, Subj	ect to Wages & Salary Allocator	
2a 2b 2c			
2	Total Labor Related	l (Total Lines 2)	0
	Other Included, Sub	oject to Gross Plant Allocator	
3a 3b 3c			
3	Total Other Include	d (Total Lines 3)	0
4	Total Included (Li	nes 1 to 3)	0
	Taxes Other Than I	ncome Excluded Per Notes A to E	
5a 5b 5c			
5	Total Excluded Tax	es Other Than Income (Total Lines 5)	0
6 7	Total Taxes Other I	Chan Income, Included and Excluded (Lines 4 and 5) ncome from p115.14.g	0
8	Difference (L	ine 6 - Line 7)	-
	Items Included in La (Enter Negative)	ine 4, that Are To Be Excluded from Formula Per Attachment 5-P3 Support Note F	
9a 9b			
9	Total Labor Re	lated Taxes to be Excluded (Total Lines 9)	-
10a 10b			
10	Total Plant Rel	ated Taxes to be Excluded (Total Lines 10)	-

Criteria for Allocation:

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

Attachment 6 True-Up Interest Rate **PECO Energy Company**

[A]

#/DIV/0!

#/DIV/0!

		Month (Note A)	FERC Monthly Interest Rate
1		January	-
2		February	-
3		March	-
4		April	-
5		May	-
6		June	-
7		July	-
8		August	-
9		September	-
10		October	-
11		November	-
12		December	-
13		January	-
14		February	-
15		March	-
16		April	-
17		May	-
18	Average of lines 1-17 above		#/DIV/0!

Note A:

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

19

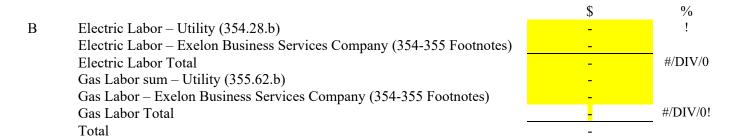
Year 20 С D В E F A RTO Project Number or Zonal 17 Months Monthly Project Name Amount Interest Interest Rate Attachment 3, Col. C x Col Line 18 Col. G + Col H $D \ x \ Col \ E$ above 21 Zonal Zonal 17 #/DIV/0! #/DIV/0! 21a 17 #/DIV/0! #/DIV/0! 21b 17 #/DIV/0! #/DIV/0! 21c #/DIV/0! #/DIV/0! 17 17 #/DIV/0! #/DIV/0! #/DIV/0! #/DIV/0! 17 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! #/DIV/0! #/DIV/0! 17 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! #/DIV/0! 17 #/DIV/0! 17 #/DIV/0! #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! #/DIV/0! 17 #/DIV/0! 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! #/DIV/0! 17 #/DIV/0! 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! #/DIV/0! #/DIV/0! 17 #/DIV/0! #/DIV/0! 17

Attachment 7 PBOPs **PECO Energy Company**

	Calculation of PBOP Expenses (a)		(b) PECO Total	(c) Portion not Capitalized	(d) Electric Col. (c) x Electric Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	#/DIV/0!
2	Total PBOP Expenses in A&G in the current year			-	#/DIV/0!
3	PBOP Adjustment	Line 1 minus line 2			#/DIV/0!



The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the A attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.



 \mathbf{C} The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor.

				Tittaciii	nent o - Depreciation	and Timortization				
	(A)	(B)	(C)	(D)	(E)	(F)	(G) Gross Depreciable	(H) Accumulated	(I) Net Depreciable	(J) Depreciation
			Estimated	Mortality	Weighted Average	Depreciation/	Plant (Year End Balance)	Depreciation	Plant	Expense
	Number	Plant Type	Life	Curve	Remaining Life	Amortization	\$	\$	\$	\$
			Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1								As of 12/31/2020		FY 2020
2		Electric Transmission						110 01 12/01/2020		112020
3	352	Structures and Improvements	N/A	N/A	N/A	1.8687%			_	-
4	353	Station Equipment	N/A	N/A	N/A	1.7478%			-	-
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1927%			-	-
6	355	Poles and Fixtures	N/A	N/A	N/A	1.2786%			-	-
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5445%			-	-
8	357	Underground Conduit	N/A	N/A	N/A	1.6009%			-	-
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5896%			-	-
10	359	Roads and Trails	N/A	N/A	N/A	1.1028%			-	-
11							-	-	-	-
12		Electric General								
13	390	Structures and Improvements	40	R1		2.5812%			-	-
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ		10.5126%			-	-
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ		4.9888%			-	-
16	391.3	Office Furniture and Equipment - Computers	5	SQ		15.8019%			-	-
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ		290.0453%			-	-
18	393	Stores Equipment	15	SQ		8.6809%			-	-
19	394	Tools, Shop, Garage Equipment	15	SQ		6.5890%			-	-
20	395.1	Laboratory Equipment - Testing	20	SQ		4.3003%			-	-
21	395.2	Laboratory Equipment - Meters	15	SQ		6.4479%			-	-
22	397	Communication Equipment	20	L3		5.3368%			-	-
23	397.1	Communication Equipment - Smart Meters	15	S2		6.4827%			-	-
24	398	Miscellaneous Equipment	15	SQ		12.7286%			-	-
25							-	-	-	-

PECO Energy Company Attachment 8 - Depreciation and Amortization

1		Electric Intercible								
2	303	Electric Intangible Software - Transmission 2-year Life (Note 10)	2	N/A	N/A	27.3897%				
2	303		2	N/A N/A	N/A N/A	27.3897% N/A			-	-
3 1	303	Software - Transmission 3-year Life (Note 10) Software - Transmission 4-year Life (Note 10)	3 1	N/A N/A	N/A N/A	N/A N/A			-	-
4	303		4 5	N/A N/A	N/A N/A	18.7368%			-	-
3		Software - Transmission 5-year Life (Note 10)		N/A N/A					-	-
7	303 303	Software - Transmission 7-year Life (Note 10)	10	N/A N/A	N/A N/A	N/A N/A			-	-
0		Software - Transmission 10-year Life (Note 10)	10	N/A N/A	N/A N/A	N/A N/A			-	-
8	303 303	Software - Transmission 13-year Life (Note 10)	13	N/A N/A	N/A N/A	N/A N/A			-	-
10	303	Software - Transmission 15-year Life (Note 10)	15	N/A	N/A	N/A			-	-
10							-	-	-	-
11	303	Software - Electric General 2-year Life (Note 10)	2.	N/A	N/A	N/A			-	_
12	303	Software - Electric General 3-year Life (Note 10)	3	N/A	N/A	33.3327%			-	_
13	303	Software - Electric General 4-year Life (Note 10)	4	N/A	N/A	N/A			_	<u>-</u>
14	303	Software - Electric General 5-year Life (Note 10)	5	N/A	N/A	14.3383%			_	_
15	303	Software - Electric General 7-year Life (Note 10)	7	N/A	N/A	N/A			_	_
16	303	Software - Electric General 10-year Life (Note 10)	10	N/A	N/A	N/A			_	_
17	303	Software - Electric General 13-year Life (Note 10)	13	N/A	N/A	N/A			_	_
18	303	Software - Electric General 15-year Life (Note 10)	15	N/A	N/A	N/A			<u>-</u>	<u>-</u>
19	303	Software - Electric General 13-year Effe (Note 10)	13	11/74	11///	14/74		-		
19							-	-	-	<u>-</u>
20	303	Software - Electric Distribution	N/A	N/A	N/A	N/A			_	_
21	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A			-	Zero
22	505	regulatory initiatives, poprenarged to regresser	1 1/11	11/11	11/11	1071	-	-	-	-
22									_	
23		Common General - Electric								
24	303	Software - 2-year Life (Note 10)	2	N/A	N/A	N/A			_	_
25	303	Software - 3-year Life (Note 10)	3	N/A	N/A	16.4566%			_	_
26	303	Software - 4-year Life (Note 10)	4	N/A	N/A	N/A			_	_
27	303	Software - 5-year Life (Note 10)	5	N/A	N/A	9.8153%			_	_
28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A			_	_
29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A			_	_
30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A			_	_
31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A			_	_
32	303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	N/A			_	Zero
33	390	Structures and Improvements	50	R1	14/11	1.7771%			_	2010
34	391.1	Office Furniture and Equipment - Office Machines	10	SQ		10.4616%			_	
35	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SO		7.0705%			_	
36	391.3	Office Furniture and Equipment - Computers	5	SQ		18.8147%			_	
37	392.1	Transportation Equipment - Automobiles	6	L3		N/A			_	Zero
38	392.1	Transportation Equipment - Automobiles Transportation Equipment - Light Trucks	12	L3 L4		N/A				Zero
39	392.2	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks	1 <i>L</i> 1 <i>L</i>	R4		N/A N/A				Zero
40	392.3	Transportation Equipment - Treavy Trucks Transportation Equipment - Tractors	11	L2		N/A N/A				Zero
41	392.4	Transportation Equipment - Tractors Transportation Equipment - Trailers	15	R2		N/A N/A			-	Zero
42	392.3 392.6	Transportation Equipment - Transers Transportation Equipment - Other Vehicles	15	R2		N/A N/A			-	Zero
42	392.0 392.7	Transportation Equipment - Other Vehicles Transportation Equipment - Medium Trucks	N/A	N/A		N/A N/A			-	Zero
	392.7					6.5573%				ZC10
44 45		Stores Equipment Tools Shop Garage Equipment Construction Tools	15 15	SQ		93.7374%			-	-
45 46	394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ					-	-
46 47	394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ		6.6084%			-	- 7
47 48	394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ		N/A			-	Zero
48	396	Power Operated Equipment	11	L2		N/A			-	Zero
49 50	397	Communication Equipment	20	L3		4.5672%			-	-
50	398	Miscellaneous Equipment	15	SQ		6.7131%			-	-
51								-	-	-

PECO Energy Company Attachment 8 - Depreciation and Amortization

		Current Year Depr./Amor. Exp Per Formula Total Company	Current Year Depr./Amor. Exp Per FF1 / Atta 4D for Intangible Total Company	Current Year Difference Total Company	Allocation % To Transmission	Current Year Difference Allocated To Transmission	Prior Year Total Cumulative Difference Total Company	Prior Year Total Cumulative Difference Transmission	Current Year Total Cumulative Difference Total Company	Current Year Total Cumulative Difference Transmission
1	Transmission	\$ -		_	100.00%	<u>-</u>			-	-
2	Electric General	\$ -		-	0.00%	-			-	-
3	Common - Electric	\$ -		-	0.00%	-			-	-
4	Intangible - Transmission	\$ -	\$ -	-	100.00%	-			-	-
5	Intangible - General	\$ -	\$ -	-	0.00%	-			-	-
6 7	Intangible - Distribution	\$ -	\$ -	-	0.00%	-	-	-	-	-
8	Accumulative Depreciation									
	•		Average Accumulative Depr./Amor. Per Book	Total Cumulative Adjustment	Adjusted Average Accumulative Depr./Amor.	Allocation % To Transmission	Adjusted Average Accumulative Depr./Amor.			
9			Total Company	Total Company	Total Company		Transmission			
10	Transmission		\$ -	-	-	100.00%	-			
11	Electric General		\$ -	-	-	0.00%	-			
12	Common - Electric		\$ -	-	-	0.00%	-			
13	Intangible - Transmission		#DIV/0!	-	#DIV/0!	100.00%	#DIV/0!			
14	Intangible - General		#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!			
15	Intangible - Distribution		#DIV/0!	\$ -	#DIV/0!	0.00%	#DIV/0!			
16	Total Intangible		#DIV/0!	\$ -	#DIV/0!		#DIV/0!			
17										

 Attachment 8 - Depreciation and Amortization

Notes:

- 1 Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation / amortization expense is calculated separately for each row.
- For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the account of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- For FERC accounts 303, 352 through 359 and 390 through 398, Column F is fixed and cannot be changed absent Commission approval or acceptance.
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- 5 Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- 7 Reserved
- At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of the plant absent Commission approval or acceptance. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- The depreciation expenses related to Common General Electric reflect electric common plant. The depreciation expenses associated with Transportation Equipment, Garage Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

Attachment 9 Excess / (Deficient) Deferred Income Taxes (Note B and Attachment H-7 Notes N, O and P) PECO Energy Company

	EDITA (* 1. A.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
	EDIT Amortization Amount (Note C)		January	February	March	April	May	June	July	August	September	October	November	December	Total
1 2 3	Protected Property Transmission General		J	J		1	J		J	5	1				\$ - \$ -
4	Transmission Allocation % (Att H-7 P4, L11, Col 5)														
5 6	Allocated to Transmission Common (To Be Split TDG)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ -
7	Transmission Allocation % (L 4 * Electric Facto P356)	r in FERC Form 1													
8	Allocated to Transmission Total Protected Property		\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
10 11	Non-Protected, Non-Property - Pension Asset(Note A)		Ψ	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ	\$ -
12 13	Non-Protected, Non-Property - Non-Pension Ass Total Non-Protected, Non-Property (Note A)	et (Note A)	•	\$ -	\$ -	•	•	•	•	•	•	•	\$ -	\$ -	\$ - \$ -
13	EDIT Balance (Notes C and D)		\$ -	Ф -	\$ -	Ф -	5 -	Ф -	Ф -	Ф -	\$ -	Ф -	\$ -	Ф -	5 -
	, ,	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December Average
14	Protected Property		January	February	March	April	May	June	July	August	September	October	November	December	Current
15	Protected Property Transmission		January -	February -	March -	April -	May -	June -	July -	August	September -	October -	November -	December	Current December
	Protected Property		January - -	February - -	March	April - -	May - -	June - -	July - -	August	September	October - -	November	December	Current December
15 16 17 18	Protected Property Transmission General Transmission Allocation % Allocated to Transmission		January - - -	February	March	April	May - - -	June - -	July - - -	August	September	October	November	December	Current December
15 16 17 18 19	Protected Property Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG)	Year	January - - - -	February - - - -	March	April	May - - -	June - - -	July - - - -	August	September	October	November	December	Current December
15 16 17 18	Protected Property Transmission General Transmission Allocation % Allocated to Transmission	Year	January - - - - -	February	March	April	May	June	July - - - -		September	October	November	December	Current December
15 16 17 18 19 20 21 22	Protected Property Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation % Allocated to Transmission Total Protected Property	Year	January	February		April		June	July		September				Current December
15 16 17 18 19 20 21	Protected Property Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation % Allocated to Transmission Total Protected Property Non-Protected Property (Note A) Non-Protected, Non-Property - Pension	Year	January	February	March	April	May	June	July		September				Current December
15 16 17 18 19 20 21 22 23	Protected Property Transmission General Transmission Allocation % Allocated to Transmission Common (To Be Split TDG) Transmission Allocation % Allocated to Transmission Total Protected Property Non-Protected Property (Note A)	Year	January	February	March	April	May	June	July		September				Current December

Notes:

A EDIT data, including EDIT amounts and balance, for Protected, Non-Protected Property and Non-Protected, Non-Property shall reflect the Transmission portion of EDIT amounts. The amounts and categorization of these balances as of December 31, 2017 is:Protected Property - Transmission (Line 15): \$79,726,712;Protected Property - Electric General to be allocated between Distribution and Transmission (Line 16):\$1,683,749; Protected Property - Common to be allocated between Distribution, Transmission and Gas (Line 19):\$11,901,494; Non-Protected Property (Line 23):\$16,962,821; Non-Protected Non-Property (Line 26):(\$260,021).

The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with

the following periods:

Protected: ARAM
Non-Protected Property: 7 years
Non-Protected, Non-Property: 5 years

The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.

- C The data of the annual amortization amount and balance are from PECO's Tax Accounting records.
- D EDIT balance was reclassified from ADIT to EDIT in December 2017.

PECO Energy
Company
Accumulated
Deferred Income
Taxes
Remeasurement
Attachment 9A - Deficient /
(Excess) Deferred Income Taxes
Worksheet

										T	ax (Cuts	and J	obs Act	of 2017							
					Γ - Pre ecembe					- Post					Deficie	ent / (Excess)	Deferred I	ncome Taxes	(December	31, 2017)		
Line	Detailed Descripti on	Descripti on	Categor y	Federa l Gross Timing	Fede ral ADI	Stat e AD IT	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral ADI T @ 21%	Stat e AD IT	FI	Tot al AD IT	Rate Chan ge Defer red Tax Impac t	Non- Recover able	Income Tax Regulator y Asset / Liability Deferred Taxes	Total Defici ent / (Exce ss) ADIT Balan ce	Jurisdict ion Allocato r	Electric Transmis sion	Alloca tor (Note B,C)	Transmis sion Allocated Deficient / (Excess) ADIT Balance	FER C Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(0)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 (Note A)																					
1	Accrued Benefits Addback	Accrued Benefits Addback	Non- Property															100% Distributi on	No	0.000 %		190
2	of NQSO Expense Addback of	of NQSO Expense Addback	Non- Property															A&G Ratio	Yes	9.700 %		190
3	OtherEqui ty Comp Expense Amort-		Non- Property															A&G Ratio	Yes	9.700 %		190
4	Organizati onal Costs Bad Debt	Organizati onal Costs Bad Debt																N/A	No	0.000		190
5	- Change in Provision Charitable	- Change in Provision Charitable	Non- Property															N/A	No	0.000 %		190
6		Carryforw ard	Non- Property															N/A	No	0.000 %		190

	Customer Advances	Customer Advances	
7	Constructi on Deferred	Constructi on Deferred	Non- Property
8	Compensa tion	Compensa tion	Non- Property
9	Deferred Revenue	Deferred Revenue	Non- Property Non-
10	FAS 112	FAS 112	Property
11	Federal NOL	Federal NOL	Protecte d Property
12	FIN 47 ARO Gross Up-	FIN 47 ARO Gross Up-	Non- Property
13	Bill E Credit Incentive	Bill E Credit Incentive	Non- Property Non-
14	Pay Injuries and	Pay Injuries and	Property
15	Damage Payments Merger	Damage Payments Merger	Non- Property Non-
16	Costs Deferred Charges - Tax Repairs Bill	Costs Deferred Charges - Tax Repairs Bill	Property
17	Credit- Dist Obsolete	Credit- Dist Obsolete	Non- Property
18	Materials Provision	Materials Provision	Non- Property
19	Other Current Facility	Other Current Facility	Non- Property
20	Commitm ent Fees	Commitm ent Fees	Non- Property
21	Fines & Other MGP	Fines & Other MGP	Non- Property
22	Liability Reg Asset MGP	Liability Reg Asset MGP	Non- Property
23	Reserve- Current Other	Reserve- Current Other	Non- Property
24	Current Reg Asset	Current Reg Asset	Non- Property

100%		0.000	
Distributi on 100%	No	0.000 %	190
Distributi		0.000	
on 100%	No	%	190
Distributi		0.000	
on	No	% 2. 7 00	190
A&G Ratio	Yes	9.700 %	190
Katio	1 68	70	190
		0.000	
Plant	No	%	190
100%			
Distributi		0.000	
on	No	%	190
		0.000	
N/A	No	%	190
A&G	3.7	9.700	100
Ratio	Yes	%	190
		0.000	
N/A	No	%	190
		0.000	
N/A	No	%	190
100%			
Distributi		0.000	
on	No	%	190
100%			
Distributi		0.000	100
on 100%	No	%	190
Distributi		0.000	
on	No	%	190
		0.000	
Plant		0.000	
	No	%	190
100%	No		190
Distributi		0.000	
	No No		190 190
Distributi on 100%		0.000	
Distributi on		0.000 %	
Distributi on 100% Gas	No	0.000 % 0.000 %	190
Distributi on 100%	No	0.000 % 0.000	190
Distributi on 100% Gas 100% Gas 100%	No No	0.000 % 0.000 % 0.000 %	190 190
Distributi on 100% Gas 100% Gas	No No	0.000 % 0.000 % 0.000	190 190

	Other	Other	
	Noncurren	Noncurren	
	t-	t-	NI
25	Railroad	Railroad	Non-
23	Liability Other	Liability Other	Property
	Unearned	Unearned	
	Revenue-	Revenue-	
	Deferred	Deferred	Non-
26	Rents	Rents	Property
	Payroll	Payroll	Non-
27	Taxes	Taxes	Property
	Pennsylva	Pennsylva	Non-
28	nia NOL	nia NOL	Property
	Pension	Pension	N
20	Expense	Expense	Non-
29	Provision Pole	Provision Pole	Property
	Attachme	Attachme	Non-
30	nt Reserve	nt Reserve	Property
50	Post	Post	Troperty
	Retiremen	Retiremen	Non-
31	t Benefits	t Benefits	Property
	Rabbi	Rabbi	
	Trust &	Trust &	
	Maxi Flat	Maxi Flat	Non-
32	Income	Income	Property
	Reserve	Reserve	
	For	For	
	Employee Litigation	Employee Litigation	Non-
33	S	S	Property
55	Sec	Sec	Тюрену
	162(m) -	162(m) -	
	Excess	Excess	
	Officers	Officers	
	Comp -	Comp -	Non-
34	Temp	Temp	Property
	Sec 263A	Sec 263A	
	- Inventory	- Imriantami	
	Inventory Adjustme	Inventory Adjustme	Non-
35	nt	nt	Property
	SA	SA	risporty
	Unbilled	Unbilled	Non-
36	Reserve	Reserve	Property
	SECA	SECA	Non-
37	Refund	Refund	Property
	SEPTA	SEPTA	
20	Railroad	Railroad	Non-
38	Rent	Rent	Property
	Severance PMTS	Severance PMTS	
	Change in	Change in	Non-
39	Provision	Provision	Property
	Vacation	Vacation	- F J
	Pay	Pay	
	Change in	Change in	Non-
40	Provision	Provision	Property

Plant	No	0.000 %	190
Plant A&G Ratio	No No	0.000 % 0.000 % 8.778	190 190
Plant A&G	Yes	% 0.000	190
Ratio	No	% 0.000	190
N/A A&G	No	% 9.636	190
Ratio	Yes	%	190
N/A	No	0.000 %	190
100% Distributi on	No	0.000 %	190
A&G Ratio	No	0.000 %	190
100% Gas 100%	No	0.000 %	190
Distributi on	No	0.000 % 0.000	190
N/A 100% Distributi	No	% 0.000	190
on	No	%	190
A&G Ratio	Yes	9.755 %	190
Distributi on	No	0.000 %	190

	Vegetatio	Vegetatio							100%			
	n MGMT	n MGMT	Non-						Distributi	NT.	0.000	100
41	Accrual Workers	Accrual Workers	Property						on	No	%	190
	Compensa	Compensa										
	tion	tion	Non-						A&G		9.700	
42	Reserve	Reserve	Property						Ratio	Yes	%	190
	Total											
	FERC											
42	Account											
43	190											
	FERC											
	Account											
	282											
	282 (Note A)											
	Property	Property										
	Related	Related										
	ADIT,	ADIT,										
	Excl. ARO -	Excl. ARO -										
44	Federal	Federal										
			Protecte									
4.5	C	C	d						DI 4	37	7.715	202
45	Common	Common	Property						Plant	Yes	%	282
	Distributi	Distributi	Protecte									
	on -	on -	d								0.000	
46	Electric	Electric	Property						Plant	No	%	282
			Donatoria									
	Electric	Electric	Protecte d								9.881	
47	General	General	Property						Plant	Yes	%	282
			1 3									
			Protecte						100%			
40	Transmiss	Transmiss							Transmis	3 7	100.00	202
48	ion	ion	Property						sion	Yes	0%	282
			Protecte									
	Distributi	Distributi	d								0.000	
	on - Gas	on - Gas	Property						Plant	No	%	282
50		_										
	Property	Property										
	Related ADIT,	Related ADIT,										
	Excl.	Excl.										
	ARO -	ARO -										
51	Federal	Federal										
			TT4									
			Unprote cted								0.000	
52	Common	Common	Property						Plant	No	%	282
									•		-	
	Distributi	Distributi	Unprote									
53	on -	on -	cted						D14	NI.	0.000	202
53	Electric	Electric	Property						Plant	No	%	282

Electr Gener		Unprote cted Property					Plant	No	0.000 %
Trans ion	smiss Transmi	Unprote ss cted Property					100% Transmis sion	Yes	100.00 0%
Trans ion - CIAC	ion -	ss Unprote cted Property					Plant	No	0.000 %
Distri 57 on - C							Plant	No	0.000 %
Prope Relate ADIT Excl. ARO State	ed Related T, ADIT, Excl ARO -								
60 Comr	non Commo	Unprote cted n Property					Plant	No	0.000 %
Distri on - Electr	on -	cted					Plant	No	0.000 %
Electr 2 Gener		Unprote cted Property					Plant	No	0.000 %
Trans ion	smiss Transmi	Unprote ss cted Property					100% Transmis sion	Yes	100.00 0%
Transion - CIAC		ss Unprote cted Property					Plant	No	0.000 %
Distri on - C							Plant	No	0.000 %
	Other	Unprote							0.000

FERC Account 282

FERC Account

283																	
(Note A))																
ACT 129															100%		
Smart	Smart	Non-													Distributi		0.000
																No	
	Meter	Property													on 1000/	No	%
AEC	AEC	N													100%		0.000
Receivabl		Non-													Distributi		0.000
e	e	Property													on	No	%
Amort-	Amort-																
BK-	BK-																
Premiums	s Premiums																
on Reacqo	d on Reacqd																
Debt-	Debt-	Non-															9.700
9.5%	9.5%	Property													Plant	Yes	%
CAP	CAP	T 4)														1 -0	, 0
Forgivene															100%		
ss Reg	ss Reg	Non-													Distributi		0.000
Asset	Asset															No	0.000 %
CAP	CAP	Property													on 100%	INO	70
		N															0.000
Shopping		Non-													Distributi	n.⊤.	0.000
Reg Asset	t Reg Asset	Property													on	No	%
DSP 2 -	DSP 2 -	27													100%		
Regulator	Regulator	Non-													Distributi		0.000
y Asset	y Asset	Property													on	No	%
Elec Rate																	
Case EXP															100%		
- Reg	- Reg	Non-													Distributi		0.000
Asset	Asset	Property													on	No	%
Energy	Energy	-													100%		
Efficiency		Non-													Distributi		0.000
Reg Asset		Property													on	No	%
FAS109	FAS109	1															-
Non	Non	Non-															0.000
TCJA	TCJA	Property													N/A	No	%
FAS 109	FAS 109	Non-													1 1/1 1	110	0.000
TCJA	NonTCJA	Property													N/A	No	%
Gas Rate		Troperty													1 N/ / TA	110	/0
		Non													100%		0.000
Case -	Case -	Non-														Na	0.000 %
Reg Asset		Property													Gas	No	70
Gross Up																	
on State	on State																
Def Tax	Def Tax																
Adj-	Adj-	27															2 2 2 2
AMR Reg		Non-															0.000
Asset	Asset	Property													N/A	No	%
Holiday	Holiday																
Pay	Pay																
	n Change in	Non-													A&G		0.000
Provision		Property -	-	-		-	-	-	-	-	-	-	-	-	Ratio	No	%
		•													100%		
OCI-Def	OCI-Def	Non-													Distributi		0.000
			_	_		_	_	_	_	_	_	_	_	_	on	No	%
Loss of	Loss of	op ••••													~ 	1.0	, 0
Reaquired		Non-															0.000
Debt	Debt	Property -	_			_	_		_	_	_			_	Plant	No	%
Vacation	Vacation	Non-	_			_	_	_	_	-	-	_	-	_	A&G	110	0.000
acation	V acation	NON- Property													A&G Ratio	No	0.000
A CCTII2	A CCTII21	Property -	_	_				_	_	_	_			_	K 3HA	INIA	V/A

Property -

Accrual

Smart Meter

Accrual

Smart

85 Meter

283

283

Ratio 100%

on

Distributi

No

No

0.000

%

	CAP	CAP																		
	Shopping	Shopping															100%			
	Reg Asset	Reg Asset	Non-														Distributi		0.000	
86	- Current	- Current	Property	_	_	_		_	_	_	_	_	_	_	_	_	on	No	%	283
00	CAP	CAP	Troperty														on	110	, 0	203
	Forgivene																			
	ss Reg	ss Reg															100%			
			NI																0.000	
0.7	Asset -	Asset -	Non-														Distributi	N.T.	0.000	202
87	Current	Current	Property	-	-	-		-	-	-	-	-	-	-	-	-	on	No	%	283
			Non-														A&G		0.000	• • •
88	FAS 112	FAS 112	Property	-	-	-		-	-	-	-	-	-	-	-	-	Ratio	No	%	283
	Elec Rate	Elec Rate																		
	Case Exp	Case Exp																		
	- Reg	- Reg															100%			
	Asset -	Asset -	Non-														Distributi		0.000	
89	Current	Current	Property	-	-	-		-	-	-	-	-	-	-	-	-	on	No	%	283
																	100%			
			Non-														Distributi		0.000	
90	PURTA	PURTA	Property	-	-	-		-	-	-	-	-	-	-	-	-	on	No	%	283
	Seamless	Seamless	Non-														A&G		0.000	
91	Moves	Moves	Property	-	-	-		-	-	-	-	-	-	-	-	-	Ratio	No	%	283
	Pension	Pension																		
	Expense	Expense	Non-														A&G		23.487	
92	Provision	Provision	Property														Ratio	Yes	%	283
	Rate	Rate															100%			
	Chance	Chance	Non-														Distributi		0.000	
93	Reg Asset	Reg Asset	Property														on	No	%	283
	State Tax	State Tax	Non-														A&G		9.702	
94	Reserve	Reserve	Property														Ratio	Yes	%	283
																	100%			
	ARO-	ARO-	Non-														Distributi		0.000	
95	Reg Asset	Reg Asset	Property														on	No	%	283
	Total	C	1 2																	
	FERC																			
	Account																			
96	283																			
	Grand																			
97	Total																			
,	10001																			
															Protected					
															Property					
															Unprotect					
															ed					
															Property					
															Non-					
															Property					
															P J					
															Total					
															Total Unprotec					
															Total Unprotec ted					
															Unprotec					
															Unprotec					

Deficient

(Excess)A	
(Excess)/1	
DIT	
ווע	

Instructions

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

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

Not

es

Categorization of items as protected or nonprotected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting

- changes will be prominently disclosed including the basis for the change. The allocation percentage in Column T are based on the applicable percentages at the date of the rate change.

 The allocation factors for lines 45 and 47 are subject to the change as reflected in Attachment 9 Excess / (Deficient) Deferred Income Taxes, lines 17 and 20.

Attachment 10 Pension Asset Discount Worksheet PECO Energy Company

1	13 Month Average Pension Asset (Note A)	-	Source (Attachment 4, line 28(i))
2 3 4	Net ADIT Balance Prior Year ADIT Related to Transmission Pension Asset Current Year ADIT Related to Transmission Pension Asset Average ADIT Balance Related to Transmission Pension Asset	#DIV/0!	(Attachment 4B "PENSION EXPENSE PROVISION" times S&W Allocator) (Attachment 4C "PENSION EXPENSE PROVISION" times S&W Allocator) (Average of Lines 2 and 3)
5	Net Unamortized EDIT Balance	-	(Attachment 9 line 24 "Average")
6	Net Pension Asset	#DIV/0!	(Line 1 plus Line 4 plus Line 5)
7	100% of ATRR on Net Pension Asset	#DIV/0!	(Line 6 times Attachment H-7 page 3, line 34, col (3) times (1+Attachment H-7 page 4, line 18, col (5))
8	Times Pension Discount %	60%	
9	ATRR Discount on Net Pension Asset	#DIV/0!	(Line 7 times Line 8)

Note:

A: PECO's transmission-related Pension Asset balance is capped at \$33 million. Such limit may only be changed pursuant to a section 205 or 206 filing.

Attachment 11 Cost of Capital PECO Energy Company

		Pl	ECO Energy	Company											
Lin															
<u>e</u>	<u>-</u>														
	Long Term Interest (117, lines 62 through 67), Excluding LVT Interest														
1	Interest on Long-Term Debt (427)														
2	Amort. of Debt Disc. and Expense (428)														
3	Amortization of Loss on Reacquired Debt (428.1)														
4	(Less) Amort. of Premium on Debt-Credit (429)														
3	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1))													
6	Interest on Debt to Assoc. Companies (430)														
/	(Less) Short-term Interest (5-P3 Support Note G)	(I : 7)				Φ O									
8	Total Long Term Interest (Line 1 + Line 2 + Line 3 - Line 4 - Line 5 + Li	ne 6 - Line 7)				\$0									
	13-Month Average Balance of Long-term Debt,														
	Long -term Debt (112, Lines 18 through 21)	December	January	Februar	Marc	Apri	Ma	Jun	Jul	Augus	Septembe	Octobe	Novembe	Decembe	13-
	201g 001 in 2 000 (212, 21100 10 011 011g 121)	Prior Year	<i>j</i>	у	h	1	У	e	У	t	r	r	r	r	Month
				•			•		,						Average
9	Bonds (221)														#DIV/0!
10	(Less) Reacquired Bonds (222)														#DIV/0!
11	Advances from Associated Companies (223)														#DIV/0!
12	Other Long-Term Debt (224)														#DIV/0!
13	Total (Line 9 - Line 10 + Line 11 + Line 12)	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						-	-	-	-						
	Duanuistany Canital (112 line 2 through 15)														
14	Proprietary Capital (112, line 2 through 15) Common stock issued (201)														#DIV/0!
15	Preferred Stock (204) (112.3.c) (5-P3 Support Note B)														#DIV/0!
16	Capital Stock Subscribed (202, 205)														#DIV/0!
17	Stock Liability for Conversion (203, 206)														#DIV/0!
18	Premium on Capital Stock (207)														#DIV/0!
19	Other Paid-in Capital (208-211)														#DIV/0!
20	Installments Received on Capital Stock (212)														#DIV/0!
21	(Less) Discount on Capital Stock (213)														#DIV/0!
22	(Less) Capital Stock Expense (214)														#DIV/0!
23	Retained Earning s(215, 215.1, 216)														#DIV/0!
24	Unappropriated Undistributed Subsidiary Earnings (216.1)														#DIV/0!
25	(Less) Reacquired Capital Stock (217)														#DIV/0!
26	Noncorporate Proprietorship (Non-major only) (218)														#DIV/0!
27	Accumulated other Comprehensive Income (219)														#DIV/0!
28	Total Proprietary Capital (Line 14+ Line 15 + Line 16 + Line 17 + Line 18	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
	+ Line 19 + Line 20 - Line 21 - Line 22 + Line 23 + Line 24 - Line 25 +														
	Line 26 + Line 27)														
29	Preferred Stock (line 15)	\$ -	\$ -	\$ -	\$ -	\$	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
						-	-	-	-						

30 Common Stock (line 28 -line 29)

Attachment D

Testimony and Exhibits of
Joseph Svachula
on Behalf of Atlantic City Electric Company,
Delmarva Power & Light Company and PECO Energy Company

Exhibit No. JS

Testimony of Joseph Svachula

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

TESTIMONY OF JOSEPH SVACHULA ON BEHALF OF ATLANTIC CITY ELECTRIC COMPANY, DELMARVA POWER & LIGHT COMPANY AND PECO ENERGY COMPANY

SEPTEMBER 29, 2021

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

TESTIMONY OF JOSEPH SVACHULAON BEHALF OF ATLANTIC CITY ELECTRIC COMPANY, DELMARVA POWER & LIGHT COMPANY AND PECO ENERGY COMPANY

1	Q1.	Please state your name and position.
2	A1.	My name Joseph Svachula, I am the Senior Vice President, Transmission
3		and Compliance of Exelon Utilities ("EU"). I am testifying on behalf of PECO
4		Energy Company ("PECO"), Atlantic City Electric Company ("ACE"), and
5		Delmarva Power & Light Company ("DPL").
6 7	Q2.	What are your responsibilities in your role as Senior Vice President, Transmission and Compliance?
8	A2.	I am responsible for the oversight of the transmission systems for the
9		Exelon Utilities ("ACE", "BGE", "ComEd", "DPL", "PECO", and "PEPCO").1
10		I oversee the transmission operations, long-term planning, interconnections, North
11		American Electric Reliability Corporation ("NERC") compliance program, and
12		management of the interface with regulatory authorities and all interconnected
13		third parties.

¹ Specifically, ACE – Atlantic City Electric Company, BGE – Baltimore Gas and Electric Company, ComEd – Commonwealth Edison Company, DPL – Delmarva Power & Light Company, PECO – PECO Energy Company, Pepco – Potomac Electric Power Company.

1 Q3. Please state your educational background and professional experience.

I received a Bachelor of Science degree in Electrical Engineering from

University of Illinois Chicago and a Master's degree in Engineering Management

from Northwestern University. I began my career at ComEd in 1987 and worked

in various engineering, management, and executive positions. My last position at

ComEd was Vice President of Smart Grid and Technology. I joined Exelon

Utilities in 2016 as Vice President of Strategic Planning. I assumed my current

position in August 2021.

9 Q4. Have you previously testified before the Federal Energy Regulatory Commission ("FERC" or "Commission") or other regulatory bodies?

11 A4. This is my first time testifying at FERC, but I have previously testified before the Illinois Commerce Commission in Docket No. 17-0331.

Q5. What is the purpose of your Testimony?

13

My testimony is offered on behalf of PECO, ACE and DPL in support of 14 A5. their request to modify their transmission Wages and Salary Allocator ("W&S 15 Allocator") for use in each company's respective Formula Rate. My testimony will 16 describe the pre-consolidation transmission system operations control ("TSO") 17 facilities, the post-consolidation TSO facility, and the customer and system 18 benefits of consolidation. Company Witness Jamison will discuss the Formula 19 Rate changes that are needed to the PECO W&S Allocator and Company Witness 20 Ziminsky will discuss those needed to the ACE and DPL W&S Allocators because 21 of the TSO facility consolidation. Company Witnesses Jamison and Ziminsky will 22

also explain the impact of the W&S Allocator tariff change in their respective testimonies.

3 Q6. Do you sponsor any exhibits?

7

8

9

10

11

12

13

14

15

16

17

A7.

4 A6. No. I am only sponsoring my testimony.

Q7. Why are PECO, ACE and DPL requesting to update their W&S allocation factor?

The current W&S Allocator calculation works well for standalone utilities. However, for companies² that utilize a consolidated TSO approach, a change is necessary to ensure proper allocation of common and general costs between transmission and distribution. Exelon is in the process of consolidating the TSO function for PECO, ACE and DPL to operate out of one upgraded facility with a single, shared staff. The first phase of the project, the updated control room, will become operational in early to mid-2022. Additional work to complete a new training facility and external security improvements will be completed by the end of 2022. This facility will be referred to as EU TSO Mid-Atlantic North ("TSO North") and is located at a facility in Pennsylvania jointly owned by PECO, ACE, and DPL. This facility was purchased by PECO, ACE, and DPL from a non-

² American Electric Power ("AEP") operates in this fashion and its affiliates that are PJM transmission owners having FERC approved formula rates that structure the calculation of the transmission wages and salary allocator in a manner similar to the proposal in this filing. Please see Wheeling Power Company, Ohio Power Company, Kingsport Power Company, Kentucky Power Company, Indiana Michigan Power Company, Appalachian Power Company, AEP Appalachian Transmission Company, Inc., AEP Indiana Michigan Transmission Company, Inc., AEP Chio Transmission Company, Inc., and AEP West Virginia Transmission Company, Inc.

utility third party in 2019. To facilitate the consolidation for TSO North, current operations staff that are currently employed by the individual utilities will be transferred to Exelon Business Service Company ("EBSC"). The transition will be effective January 1, 2022.

Why is this consolidation necessary?

A9.

O8.

A8. This consolidation is the least cost option over upgrading and maintaining separate facilities at PECO, ACE and DPL, and is necessary for Exelon to adapt to a changing environment and potential security threats to the transmission system.

The consolidation of the TSOs will enhance control center security, improve system operator situational awareness, establish continuity of electric system control for disaster recovery scenarios, and improve overall operational excellence.

Q9. Why is the change to the W&S Allocator necessary?

As identified in the testimonies of Company Witnesses Jamison and Ziminsky, under the current PECO, ACE and DPL Formula Rates, the transmission W&S Allocator is based on labor information obtained from the utility's FERC Form 1, page 354, which only reflects internal utility company labor. Page 354 does not include any labor outside of the utility itself. When PECO, ACE and DPL transmission employees move from the utility to EBSC as part of the TSO consolidation, the current PECO, ACE and DPL transmission W&S Allocators will not include the labor incurred to perform the transmission

operations functions at the TSO because utility service company labor is not reflected on FERC Form 1 page 354. While the transmission function, work, and scope of the employees moving from the utility to EBSC will not change, their related labor services will not be appropriately reflected unless the calculation of the W&S Allocator is modified. In addition, employees performing transmission labor functions that are already employed by the affiliated utility services companies will also need to be accurately captured in the W&S Allocator.

A10.

Q10. Why is January 1, 2022 the date when all employees will complete the move to the EBSC?

January 1, 2022 is the target date to complete the transfer of TSO employees from PECO, ACE and DPL to Exelon's utility services organization (EBSC). The updated control room is anticipated to become operational in early to mid 2022. Except for the control room, construction on the rest of the new facility will continue through the remainder of 2022.

Having gone through a similar consolidation process for BGE and Pepco (facility was completed in April 2021), we have gained valuable insight which we intend to apply here with Mid-Atlantic North. Developing a consolidated TSO with staff from three utilities that have not previously worked together, coupled with a new and improved control room that has slight idiosyncrasies that staff will have to train and adapt to, requires significant on the job training and a period to adapt and adopt new processes. Staff will need to work through and learn the new facility implementation protocols and to establish and refine the staffing and

operational process. Moving staff to EBSC on January 1, 2022 will provide the necessary time to ensure that control room staff have worked through and adequately trained in the new environment and can effectively operate from TSO North upon completion of the new control room in early to mid-2022.

A11.

Additionally, transferring employees on January 1, 2022 minimizes the impact to our staff, both physical and financial, as mid-year transfers can have withholding tax consequences for both employees and employers. Adopting January 1, 2022 as the target date for our employees to transition to EBSC positions them and the accounting correctly for work activities occurring in 2022.

Q11. Pre-consolidation, can you please talk about the location of the PECO, ACE and DPL transmission system control function and how each is operated?

PECO's primary transmission control function is performed at a facility in Pennsylvania. This facility contains other utility business functions, several corporate functions, and is in the center of a major metropolitan area in Pennsylvania. PECO has a separate facility in Pennsylvania that serves as the backup-facility.

ACE's primary transmission system control function is performed at an ACE facility in New Jersey. This facility houses a joint distribution system operation ("DSO") and transmission system operations ("TSO") control room and other utility business functions. The back-up ACE transmission control room function is housed at a DPL facility in Delaware, which also serves as DPL's primary transmission system control facility.

DPL's primary transmission control function is performed at a DPL facility in a densely populated urban center in Delaware. This facility contains a joint DSO and TSO control room and other business functions. The back-up DPL transmission control room function is housed at an ACE facility in New Jersey, which also serves as ACE's primary transmission system control facility.

As part of the transmission consolidation, a jointly owned facility in Pennsylvania will serve as the PECO, ACE and DPL primary TSO (TSO North). The facility that will become TSO North is currently undergoing renovation to accommodate a combined PECO, ACE and DPL TSO. Upgrades to this TSO North facility are expected to be complete in 2022 with the control room being completed first, in early to mid 2022. My answer to question 10 above explained why the transfer of employees to EBSC is needed on January 1, 2022, in advance of the control room becoming operational later in 2022. Additionally, my testimony below further describes the process we undertook to evaluate the PECO, ACE and DPL primary transmission control function facilities to serve as the location for the consolidated TSO North. My answer to question 21 also addresses the shortcomings of the current PECO, ACE and DPL facilities.

The Exelon Utilities Mid-Atlantic South TSO ("TSO South") facility in Maryland will ultimately serve as the "hot" back-up for the TSO North. TSO South is currently operational.

1 2 3	Q12.	Post-consolidation, please state what happens to the facilities that previously housed the primary transmission control functions for PECO, ACE and DPL?
4	A12.	The PECO facility which currently houses the primary transmission control
5		function is a shared facility which also houses other utility and business corporate
6		functions. This facility will continue to operate.
7		The ACE and DPL facilities which currently house the primary
8		transmission control functions are shared facilities which also include the DSO
9		and other business functions. The two facilities will continue to operate and will
10		house standalone DSOs along with other business functions.
11 12 13	Q13.	Pre-consolidation, do the PECO, ACE and DPL transmission system control functions meet current minimum regulatory standards for transmission control?
14	A13.	Yes. All NERC and Reliability First Corporate reliability standards (693
15		Standards) and Critical Infrastructure Protection ("CIP") standards are met.
16 17	Q14.	Pre-consolidation, do the PECO, ACE and DPL transmission control functions meet current utility industry best practices?
18	A14.	No, they do not. While they are certainly adequate to address day-to-day
19		needs and compliance requirements, industry best practices have been quickly
20		evolving in recent years to better reflect the foundational role that the electric grid
21		plays in our Nation's critical energy infrastructure, and the changing threat
22		landscape. Consequently, there has been an increasing focus on anticipating
23		threats to the electric system from severe weather, physical and cyber-attacks, and
24		electromagnetic pulses ("EMPs"), and a corresponding industry focus on activities

that secure and harden facilities against these threats. In addition, benchmarking has identified opportunities for PECO, ACE and DPL to improve transmission system performance and resilience through optimized transmission system operator staffing, training, and situational awareness, with increased continuity of transmission system controls for disaster recovery purposes.

A15.

Exelon undertook comprehensive internal and external analyses of the EU transmission system control functions to assess how those functions stacked up against the transmission control functions of our comparably sized peer utility companies. Ultimately, we concluded that, although meeting all applicable minimum regulatory standards, our transmission system control functions are not comparable to current and continually improving industry best practices. To enable PECO, ACE and DPL to implement best practices at the lowest cost option, it was determined that consolidating the primary control facilities into one modern facility was the most secure, resilient, operationally efficient, and cost-effective approach for our customers.

Q15. If the pre-consolidated PECO, ACE and DPL transmission system control functions meet current minimum regulatory standards, isn't that sufficient?

No. Threats to the electric grid are real and changing over time. As a result, the utility industry must adapt as the threat landscape evolves, and utilities must be prepared to identify and implement best practices and not just meet minimum standards. PECO, ACE and DPL serve critical service territories, including the City of Philadelphia, Atlantic City and Wilmington. Additionally, TSO North and

TSO South will serve as the back-up facility for one another; TSO North will not only be responsible for serving the areas already mentioned but will also provide security and resiliency across the Mid-Atlantic including the city of Baltimore and the Nation's Capital. Simply maintaining the status quo will not meet the expectations of our customers and our regulators. Instead, we need to identify industry best practices, and implement them in a consistent, thoughtful, and cost-effective manner.

Q16. Please describe the consolidated facilities.

A16.

TSO North is an upgraded, existing facility in Pennsylvania, and will act as the primary transmission system control facility to serve PECO, ACE and DPL customers. The transmission system operations control facility (TSO South) for our affiliates BGE and Pepco will serve as the back-up for TSO North. TSO South is an upgraded, existing facility in Maryland. The two transmission control facilities will operate in a "hot-hot" continuously staffed mode, which means that they will operate as a back-up for each other, thus ensuring continuity of operations in a disaster recovery scenario. This hot-hot backup strategy will allow us to reduce the number of backup facilities across Exelon utilities. PECO, ACE and DPL each have one primary transmission system operations control facility. PECO has its own dedicated back-up facility while the primary transmission control facilities for ACE and DPL act as eachother's back-up TSO facility. The consolidation allows us to go from the four individual transmission facilities for

PECO, ACE and DPL to one primary transmission control facility. The backup facility will be a the consolidate BGE and Pepco TSO. Consolidating form four transmission facilities to one transmission facility provides a more secure, resilient, and efficient system for our customers at a lower cost.

The proposed TSO North facility will address the physical security concerns with the current PECO, ACE and DPL primary transmission control facilities, which are further discussed in my answer to question 21. TSO North will be located outside a city and any congested area and will be in a less publicly visible location. The site entrance will have visitor processing and a vehicle reject lane to ensure only authorized vehicles enter the security perimeter. Setbacks to adjacent public areas and the landscape of the property will provide an additional proximity buffer. TSO North will also be located inland, and far from a coastal area with hurricane exposure.

The design of TSO North will also incorporate EMP hardening, which is not present in the existing primary transmission control facilities for PECO, ACE and DPL. The consolidation to TSO North will also result in cyber security benefits. PECO, ACE and DPL had separate Energy Management Systems ("EMS") for transmission monitoring and control. The consolidation includes the implementation of a standardized EMS solution across TSO North and TSO South. This will provide a modern up-to-date system and eliminate the current need to monitor four separate systems concurrently across the Exelon Mid-Atlantic utilities for proper performance and to guard against threats.

Q17. Please describe the evaluation process used to develop the transmission operation consolidation strategy.

1

2

A17. We took a multi-pronged approach to the evaluation process. Internally, 3 we developed our own benchmarking criteria and considered peer utilities 4 including Duke Energy Corporation, American Electric Power ("AEP"), Center 5 Point, FirstEnergy Corporation ("FirstEnergy"), Dominion Energy ("Dominion"), 6 7 Tennessee Valley Authority ("TVA"), and Public Service Electric and Gas Company ("PSEG")³. Outreach to our peer utilities was conducted along with site 8 visits to their primary transmission system operations control facilities. We also 9 sought external expertise and hired global consulting firms with expertise in utility 10 operations to assess our mid-Atlantic primary transmission systems operations 11 control facilities using our benchmark evaluation criteria, along with additional 12 criteria recommended by external experts. We also considered the North 13 American Transmission Forum ("NATF") best practices for transmission 14 operation control centers. In addition, we evaluated the relative merits of our 15 16 existing facilities to determine if they could function as the site of a consolidated transmission control facility. 17

³ FirstEnergy Corporation announced in 2012 its intention to construct a \$45 million transmission system control center. Similarly, Dominion Energy announced plans to build an \$80 million transmission system control center in 2014. In 2018, it was announced that TVA would build a \$300 million system operations center. The costs of new transmission control facilities have continued to increase since these projects were first announced.

2		operations sites?
3	A18.	We evaluated the sites using several criteria as follows:
4 5 6 7 8 9 10		Security & Exposure: Including consideration of site hardening and periphery, perimeter fencing, facility overtness and branding, limited line of sight from perimeter to building ingress, ownership and type of perimeter properties, clearance around the fence line, setback from perimeter, closed circuit TV ("CCTV") coverage of building exterior and CCTV capabilities, vehicle access, security controls for vehicle access, barriers at vehicle access points, vehicle parking away from building, vehicles around the perimeter, and shelter in place in control center for active shooter scenarios.
12 13		<u>Control Room Space:</u> Including control room environment, size requirement, and space utilization.
14 15		<u>Staff Impacts:</u> Including employee relocation impact, stakeholder impact, and other functions.
16 17 18		<u>Facility:</u> Including consideration of ease of construction, timeline alignment with information technology initiatives, and timeline alignment with organizational consolidation, if any.
19		<u>Location</u> : Location access and distance between north and south locations.
20 21		<u>Operational Awareness:</u> Including room layout, number of operator consoles, ease of operator communication, and video wall display.
22		Other Factors: Cost and occupancy timeline were also important considerations.
23 24	Q19.	How did the company conclude that consolidation was the most appropriate solution?
25	A19.	We evaluated various scenarios and solutions to address the identified
26		deficiencies in the transmission control functions compared to the current and
27		continually improving industry best practices. Our approach was to look at
28		solutions on a standalone and consolidated basis. We considered:
29		1) Consolidation of the transmission functions and facilities.
30		2) Renovation of existing facilities at current standalone TSO locations.

Q18. What specific criteria were used to assess the current transmission system

3) Development of new standalone TSO facilities for each of the mid-Atlantic Exelon utilities.

Our analysis identified that consolidating facilities among utilities within close proximity of each other offered the more cost-effective approach, with significant operational benefits compared to building standalone facilities for each utility. Most of the existing facilities had significant drawbacks that simply could not be remedied given their location and public accessibility. In fact, our benchmarking showed that, when other major utilities have constructed similar EMP-hardened facilities from the ground up, the construction cost of such facilities could exceed well over \$100 million for each standalone utility. After analyzing all scenarios, the consolidated strategy was the most operationally efficient, cost-effective, and forward-looking option for the Exelon utilities.

Q20. When the criteria noted above were used to evaluate the existing transmission system control facilities, what was the result?

A20. We concluded that none of the existing transmission system operations locations for PECO, ACE and DPL were optimal for the TSO North location.

Given the result, we engaged in a detailed process and identified the Pennsylvania existing facility as the optimal location for TSO North, with some enhancements to accommodate PECO, ACE and DPL TSO personnel and necessary upgrades to enhance the facility to track industry best practices more closely.

Q21. Were the primary transmission system control facilities for PECO, ACE and DPL evaluated?

3 A21. Yes, all three primary transmission system control facilities were evaluated, 4 but as mentioned earlier, none of those were optimal.

The PECO TSO is currently inside a facility in a high exposure downtown urban setting. Other PECO utility operations are in the building along with a large workforce. The building is accessible to the public and has a bill pay area located within proximity to the TSO control room. Major public events can threaten and disrupt needed control center access and ability to operate. The location is adjacent to a railroad, a river, and the building is on city streets which allow public access next to the building that cannot be secured.

The ACE facility was not a suitable candidate to serve as the consolidated TSO location. It currently operates as both a DSO and TSO, it includes the Office of the ACE Regional President, engineering, project management, construction management, real estate, metering, fleet, facilities, government affairs, forestry, and bulk power system services. The facility also houses meeting and training rooms, a customer bill payment location, and adjoining credit union and a day care center. Additionally, the location is home to ACE's line crews, equipment storage and maintenance, and work crew dispatch. The current facility containing ACE's primary transmission system control function is the primary job site for approximately 320 employees. It is a busy, multi-use site, with significant public and employee access, is relatively close to the coast and potentially susceptible to

1		the impacts of coastal storms, and site access security is below industry peers,
2		lacking guard booths and vehicle reject lanes. The current ACE facility housing
3		the ACE TSO has the most public exposure of all the Exelon TSO facilities.
4		The DPL primary transmission system control facility is within a busy
5		regional office that also houses the DSO. The building also contains a public
6		access bill pay center, is near a congested visible area, has limited setbacks, and
7		experiences significant daily truck and vehicle traffic inside the security fence.
8		The proposed TSO North facility will address the physical security
9		concerns noted above. My answer to question 16 provides more detail on the
10		physical security benefits that the TSO North facility provides.
11 12	Q22.	Please describe some of the benefits of the transmission operation facilities consolidation strategy.
13	A22.	There are a variety of significant security, resiliency, operational, and cost
14		benefits from the consolidation strategy. The consolidation strategy:
15 16		 Aligns with good utility practices as revealed through our benchmarking work.
17 18		• Significantly increases security in serving major American cities and the densely populated mid-Atlantic region, including the Nation's Capital.
19 20 21		 Greatly enhances the physical and cyber security of the TSO facilities, and minimizes operational risks, while greatly increasing operator situational awareness.
22 23 24 25		• Facilitates a "hot-hot" mid-Atlantic mode of operation which improves resiliency and reliability, enables continuous system monitoring and control during control center evacuations, and facilitates continuous operation in a disaster recovery scenario, all in a cost-effective manner.

1 2 3		 Addresses existing aging control room infrastructure, and maximizes realization of the benefits of organizational consolidation and staffing efficiencies.
4 5 6 7		 Reduces facility maintenance, operational support, and NERC CIP Physical Security Perimeter security monitoring by moving from four transmission facilities (three primary and one back-up) to one primary transmission facility for PECO, ACE and DPL.
8 9 10		 Improves operator training and enables modern large-scale visualization technology to be deployed thereby improving operator situational awareness as well as system reliability and resiliency.
11 12 13		• Allows for enhanced sharing of best practices in one center of excellence so that we may better manage a dynamic and evolving grid to constantly transport power for our communities and customers.
14		I would note that this is not intended as a complete list of consolidation
15		benefits but is an effort to highlight some of the more significant advantages of the
16		consolidation strategy.
17 18 19	Q23.	Does the consolidation raise any concerns with respect to not having sufficient redundancy to allow for uninterrupted electric operations in the event of an adverse incident at the dedicated new facility?
20	A23.	The consolidation through the TSO North facility strengthens our electric
21		operations. As mentioned earlier in my testimony, the "hot-hot" mid-Atlantic
22		mode of operation (TSO South is the "hot" back-up facility) improves resiliency
23		and reliability, enables continuous system monitoring and control during
24		evacuations, and enables continuous operation in a disaster recovery scenario.
25	Q24.	Please describe the costs of the consolidation proposal.
26	A24.	The direct cost for TSO North, based on near final (+90% engineering)
27		design completion and up to date labor and materials cost, is approximately \$90

- million⁴. EU anticipates allocating the cost of the consolidation between PECO,
- 2 ACE and DPL based on transmission peak load contribution ("PLC") ratio share.
- Using this approach, direct costs would be allocated in the following manner:
- PECO 56 percent, ACE 17 percent and DPL 27 percent⁵. PECO's share of the
- total estimated \$90 million is approximately \$51 million, ACE's share for the TSO
- facility is approximately \$15 million and DPL's share is approximately \$24
- 7 million.

13

14

8 Q25. How does this compare to the cost of a new or upgraded facility for each of the three utilities?

10 A25. The cost to share TSO North is significantly less compared to a new or
11 upgraded facility for each of the three utilities. Our estimates for direct cost are as
12 follows:

		(Standalone vs Consolidated)											
		Standalone	Mic	orth									
	PECO	ACE	DPL	PECO	ACE								
TSO Facility Upgrade/New	\$60 - \$100M	\$60 - \$100M	\$60 - \$100M	\$51M	\$15M								

^{*}We took a conservative approach to come up with the estimated range for a new standalone TSO facility and excluded the TVA facility cost of \$300M.

As you can see, the cost to build or upgrade each individual facility would be significantly greater for each utility than the consolidated Mid-Atlantic TSO

⁴ \$90 million represents the current estimate for direct facility costs allocated to the three utilities based on the PLC ratio. We anticipate an additional \$6 million in indirect facility costs which are internal utility costs and are allocated solely to the utility that incurred them.

⁵ Percentage based on the 5-year average of PECO, ACE and DPL's Network Service Peak Load ("NSPL") for the years 2016 – 2020.

North facility. The TSO North cost includes EMP hardening. The cost to build a new facility is dependent on variable factors, such as proximity to adequate infrastructure to incorporate feeder lines (e.g., electric, water, data, alternative fuel and sanitary), amount of installed fiber optic communication, and real estate cost. For estimating purposes, the PECO, ACE and DPL individual operations control center cost range estimate reflects the cost of a new primary control center consistent with the cost of the new primary control centers of the industry peers. We note that the peers cited earlier in my testimony presented public estimates for new primary control centers from seven to nine years ago. Cost of labor and material has increased and adding EMP hardening to a control room would likely push the actual cost of a new standalone TSO facility towards the higher end of the range identified above.

The consolidated TSO North solution provides clear savings. The total cost, including direct and indirect cost, for TSO North is estimated at approximately \$96 million. PECO's total share of the forecasted cost for the TSO North facility is approximately \$53 million, ACE's share is approximately \$17M and DPL's share is approximately \$26 million. Without the consolidation and cost sharing, PECO, ACE and DPL would have to each build a new facility, for the reasons mentioned earlier in my testimony, at a cost of approximately \$60 - \$100 million per facility, and likely closer to the higher end of the range. The combined standalone cost of up to \$300 million is significantly higher than the cost of sharing the consolidated TSO North facility based on each utility's PLC ratio.

1	026.	Can vo	u please	identify	the on-	going o	perating	costs of	TSO	North?
	~ - · ·	Cull yo	a picase	i a cii cii ,	tile oil		per acring	COSES OI	100	1 101 011 1

A26. The on-going operating costs will include, but are not limited to, items such 2 as depreciation, property taxes, cleaning/trash removal, building repairs and 3 maintenance, utilities, grounds/landscaping, snow removal, security, and supplies. 4 These costs will exist regardless of where the functions are performed, but by 5 reducing the number of transmission facilities from four to one, we anticipate a 6 reduction in maintenance, support staff and other facility costs that are common 7 per facility. The ongoing annual operating costs will be shared between PECO, 8 ACE and DPL, also on a load ratio share basis. 9

10 **Q27.** Can you please explain the anticipated staffing level between TSO North and standalone facilities?

12

13

14

15

16

17

18

19

A27. The table below provides a comparison between PECO, ACE and DPL's shared labor as part of consolidating transmission control room functions at TSO North and the next best alternative of upgrading or building a new facility for each company and staffing them at the appropriate level.

The standalone headcount estimates for PECO, ACE and DPL assume consistent staffing using minimum requirements for each facility and include fully dedicated operators and support staff.

				(Standalone vs Consolidated)						
	Today (Pre-Consolidation)			Standalone			Mid-Atlantic North			
	PECO (Standalone TSO)	ACE (combined DSO/TSO)	DPL (combined DSO/TSO)	PECO	ACE	DPL	PECO	ACE	DPL	
TSO Staffing (FTE)	31 FTE	13 FTE	11 FTE	31 FTE	29 FTE	29 FTE	27 FTE	8 FTE	12 FTE	
Total Control Room Facility Staffing (FTE) Today*	31 FTE	50 FTE	70 FTE					47 FTE		

^{*} Prior to consolidation the PECO primary control facility is a transmission-only control room staffed by 31 transmission FTEs dedicated solely to transmission. The ACE and DPL primary control facilities are shared TSO & DSO facilities operated by 50 and 70 operations and support staff, respectively. This individual address both transmission and distribution. In ACE, 13 of the 50 FTEs have been solely dedicated to transmission and the remaining FTEs have dual roles for supporting distribution and transmission related activities. Similar, for DPL, 11 of the 70 FTEs have been solely dedicated to transmission and the remaining FTEs have dual roles supporting distribution and transmission related activities.

Similar to the capital and construction costs, TSO North provides clear benefits from an ongoing operational perspective. The estimates in the above table reflect the adequate staffing of the control center for 24x7 operation and includes an operations manager, transmission operators, reliability operators, shift managers, and support staff. TSO North is estimated to operate with a 47 person staff on day one. Using the PLC ratio, the TSO North headcount would be allocated 56 percent to PECO, 17 percent to ACE and 27 percent to DPL. Therefore, PECO's share of headcount on day one of TSO North going live is 27 FTEs, ACE's share is 8 FTEs, and DPL's share is 12 FTEs. On a standalone basis, if PECO, ACE and DPL operated individual standalone facilities, optimal transmission staffing level would be 31 FTEs, 29 FTEs and 29 FTEs respectively, which is 43 more FTEs than under the consolidated TSO approach. As shown

above, TSO North provides clear headcount savings compared with the next best alternative of upgrading (if feasible) or building new stand-alone primary transmission control centers for each utility.

Q28. What would it mean to PECO, ACE and DPL if the consolidation to TSO
North occurred and employees were transferred from PECO, ACE and DPL
to the EBSC, and current EBSC company employees performed direct
transmission functions, but the W&S Allocator did not reflect the labor costs
of these employee?

Without a change to the W&S Allocator, employees transferred to the EBSC would be performing core transmission utility functions, but the related labor costs would not be considered in allocating common and general costs to transmission rates. In other words, distribution customers would be paying too much for common and general costs because all the costs to serve transmission customers would not be reflected in the allocation ratio used to distribute those costs to the appropriate lines of business. Therefore, not capturing the EBSC employees who perform transmission operations in the W&S Allocator would be unreasonable and would lead to an inaccurate allocation of common and general costs between transmission and distribution customers.

Q29. Can you please summarize your testimony?

9

10

11

12

13

14

15

16

17

18

19

A28.

20 A29. My testimony apprises the Commission of Exelon's decision to consolidate
21 the PECO, ACE and DPL individual primary and back-up transmission control
22 facilities into the primary TSO North facility and to utilize TSO South as its "hot"
23 back-up. The new TSO North facility is a cost-effective option, compared to the

next best alternative of building or upgrading each individual TSO (and maintaining a separate backup TSO for each utility), and provides benefits to customers. However, consolidating PECO, ACE and DPL into TSO North requires the shifting of core transmission function employees from PECO, ACE and DPL to the EBSC. When this happens, the labor dollars associated with the PECO, ACE and DPL employees that shift to the EBSC are no longer part of the PECO, ACE and DPL W&S Allocator formula, resulting in a lower transmission W&S Allocator ratio which is not reflective of the true transmission allocation ratio. In addition, current employees of the affiliated utility services companies who are also performing transmission labor functions are not captured as part of the W&S allocator formula. The modification to the tariff is necessary to ensure that the PECO, ACE and DPL tariffs accurately calculate the transmission W&S Allocator.

The Company requests that the Commission authorize the Formula Rate changes to ensure labor costs supporting the transmission function are correctly accounted for in order to achieve the proper allocation of common and general costs between transmission and distribution.

18 Q30. Does this conclude your testimony?

19 A30. Yes, it does.

VERIFICATION

Pursuant to 28 U.S.C. § 1746 (2012), I state under penalty of perjury that the foregoing testimony is true and correct to the best of my knowledge, information, and belief.

Executed this 28th day of September 2021.

Joseph Svachula

Senior Vice President, Transmission &

Compliance Exelon Utilities

Attachment E

Testimony and Exhibits of Jay C. Ziminsky an Behalf of Atlantic City Electric Company

Exhibit No. JCZ-ACE

Testimony of Jay C. Ziminsky

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

TESTIMONY OF JAY C. ZIMINSKY ON BEHALF OF ATLANTIC CITY ELECTRIC COMPANY

September 29, 2021

TABLE OF CONTENTS

		Page
I.	Introduction	1
II.	Background – Transmission Functions Supporting ACE	4
III.	Background – W&S Allocator	6
IV.	Proposal Request	8

LIST OF SPONSORED EXHIBITS

Exhibit No. JCZ-ACE-1

Exhibit No. JCZ-ACE-2

Exhibit No. JCZ-ACE-3

Exhibit No. JCZ-ACE-4

ATTACHMENTS 1 & 2

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

TESTIMONY OF JAY C. ZIMINSKY ON BEHALF OF ATLANTIC CITY ELECTRIC COMPANY

September 28, 2021

1	1.	INTRODUCTION
2	Q1.	Please state your name and position.
3	A1.	My name is Jay C. Ziminsky. I am Director, Regulatory Strategy &
4		Revenue Policy, in the Regulatory Affairs Department of Pepco Holdings, LLC.
5		("PHI"). I am testifying on behalf of Atlantic City Electric Company ("ACE" or
6		the "Company").
7 8	Q2.	What are your responsibilities in your role as Director, Regulatory Strategy & Revenue Policy?
9	A2.	I am responsible for the coordination of the PHI utilities' (Pepco, Atlantic
10		City Electric Company and Delmarva Power & Light Company) transmission and
11		distribution revenue requirements, cost allocations, and rate determinations at the
12		Federal Energy Regulatory Commission ("FERC" or the "Commission") and in
13		Maryland, New Jersey and Delaware. In addition, I am responsible for
14		coordinating and supporting regulatory strategy, revenue policy, and various other
15		regulatory compliance matters.

1 Q3. Please state your educational background and professional experience.

A3.

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

I received a Bachelor of Science Degree in Business Administration with a concentration in Accounting from Drexel University in 1988 and a Master's in Business Administration with a concentration in Finance from the University of Delaware in 1996. I earned my Certified Public Accountant certification in the State of Pennsylvania in 1988.

In 1988, I joined Price Waterhouse as a Tax Associate. In 1991, I joined Delmarva Power & Light Company as a Staff Accountant in the General Accounting section of the Controller's Department. In 1994, I joined the Management Information Process Redesign team as a Senior Accountant. In 1995, I joined the Conectiv Enterprises Business & Financial Management team as a Senior Financial Analyst. In 1996, I was promoted to Finance & Accounting Manager of Conectiv Communications, where I was later promoted to Finance & Accounting Director (in 1999) and Vice President – Finance (in 2000). In 2002, I joined the PHI Treasury Department as Finance Manager. In 2006, I joined the PHI Regulatory Department and was promoted to Manager, Revenue Requirements in 2008, where my responsibilities included the coordination of revenue requirement determinations in New Jersey, Delaware and Maryland as well as coordinating various other regulatory compliance matters. With the consummation of the merger between Pepco Holdings, Inc., and Exelon, I was promoted to my current position in April 2016. I am also the Co- Chairperson of the New Jersey Utilities Association's Finance & Regulations Committee.

1 Q4. Have you testified before FERC or other regulatory bodies?

- 2 A4. Yes. I have submitted testimony before FERC, Delaware Public Service
- 3 Commission, District of Columbia Public Service Commission, Maryland Public
- 4 Service Commission and New Jersey Board of Public Utilities. Exhibit No.
- 5 JCZ-ACE-1 provides a list of cases in which I have submitted testimony.

Q5. What is the purpose of your Testimony?

6

14

15

16

A5. My Testimony is offered on behalf of ACE in support of its request for
approval to modify its tariff to reflect changes to the Wages and Salary ("W&S")
Allocator in light of certain organizational changes as discussed in Witness
Svachula Testimony. These tariff modifications are necessary to ensure that the
ACE tariff continues to accurately measure transmission rate base and cost of
service by ensuring the costs of personnel supporting and executing the
transmission operations function of the company are included in the W&S

Allocator. This request requires revisions to Attachment H-1A, which are

Q6. Do you sponsor any exhibits?

discussed in my Testimony.

17 A6. Yes. In addition, to my Testimony, I am sponsoring the following Exhibits:
18 1) JCZ-ACE-1, containing a listing of previous utility cases in which I have filed
19 testimony; 2) JCZ-ACE-2, containing a marked PJM Open Access Transmission
20 tariff sheet for ACE (Attachment H-1A) reflecting the requested modifications to
21 the W&S Allocator; 3) JCZ-ACE-3, showing which transmission-related functions

- are provided directly in ACE, which are provided in Exelon Business Services

 Company ("EBSC"), which are provided in PHI Service Company ("PHISCO"),

 and which of these will change after the control center consolidation described in

 Mr. Svachula's Testimony; and 4) JCZ-ACE-4 which contains two attachments:
 - Attachment 1 containing the relevant pages from the ACE 2021 Annual
 Update filed with FERC on May 14, 2021;
 - Attachment 2 containing an illustrative version of the relevant portion of the 2021 ACE Annual Update, annotated to reflect the proposed tariff modifications and related revenue requirement impacts.

II. <u>BACKGROUND – TRANSMISSION FUNCTIONS SUPPORTING ACE</u>

Q7. Do transmission functions reside at ACE, EBSC, and PHISCO?

A7.

Yes. Certain transmission functions supporting ACE reside at the utility ("ACE") and are 100% performed by utility employees. There are additional transmission functions that are performed by EBSC and PHISCO employees, the cost of which is allocated to all utilities. A mapping of the primary transmission functions at the various entities is provided in Exhibit JCZ-ACE-3. In general, the functions residing at the utility and PHISCO include operational activities directly impacting ACE's transmission operations and asset management. Following the Pepco merger with Conectiv in 2002, PHISCO was formed to leverage economies of scale of specific services to support all three utilities (Pepco, Atlantic City Electric and Delmarva Power) under Pepco Holdings and lower the cost of service for our distribution and transmission customers. Similar to PHISCO, EBSC

leverages economies of scale by supporting multiple utilities (Commonwealth 1 Edison Company, PECO Energy Company and Baltimore Gas & Electric 2 Company ("BGE")) in addition to the PHI family of companies. The services 3 supported by EBSC include information technology-related functions and strategic 4 oversight of the overall transmission function at Exelon. ACE's use of 5 transmission-related services provided by PHISCO and EBSC is intended to 6 increase overall efficiency. As Exhibit JCZ-ACE-3 shows, the transmission-7 related services PHISCO and EBSC provide to ACE do not duplicate 8 9 transmission-related services provided by one another, nor do they duplicate 10 transmission-related services that ACE performs directly. Exhibit JCZ-ACE-3 11 also shows that, as a result of the control center consolidation, the Transmission System Operations function and the Transmission Planning function will be 12 13 moved from ACE to EBSC. Q8. Are the costs of transmission functions at EBSC and PHISCO charged to the 14 transmission line of business? 15 A8. Yes, they are charged to the transmission line of business (FERC Accounts 16 560 - 573) as these functions directly support the transmission business. Please 17 note, however, that in the current ACE formula rate model, the labor costs 18 associated with EBSC and PHISCO transmission activities are not included in the 19

W&S allocator ratio.

20

1 Q9. How are the costs of transmission functions at EBSC & PHISCO allocated to affiliates?

A9. The allocation of PHISCO and EBSC costs to ACE is performed in 3 accordance with the methodology set forth in PHISCO's and EBSC's FERC Form 4 60s, which are filed with FERC, and with the PHI Cost Allocation Manual 5 ("CAM"), which is provided upon request and during distribution rate case 6 7 proceedings to the New Jersey Board of Public Utilities (NJBPU) Commission. PHISCO and EBSC costs are directly charged to affiliates to the greatest extent 8 possible, but where that is not possible or practical, the FERC Form 60 and CAM 9 specify the parameters of the appropriate allocation mechanisms to use. 10

III. <u>BACKGROUND - W&S ALLOCATOR</u>

Q10. What is the W&S Allocator?

11

12

13

14

15

16

17

18

19

20

21

22

23

A10.

The W&S Allocator is a ratio calculated using utility labor costs to functionalize cost between transmission and distribution for common and general rate base and cost of service components that are included in the ACE formula rate model. The input data used for this allocator is obtained from the utility's FERC Form 1, page 354, relating to "Distribution of Wages and Salaries." This page includes internal ACE wages and salary by function in any given year. The W&S Allocator is calculated by dividing the Numerator (Utility Transmission labor) by the Denominator (Total Utility Labor excluding Utility Labor) to allocate common costs between transmission and distribution for ratemaking purposes, the W&S Allocator is applied to common and general shared cost components included in

- plant in service, accumulated depreciation, amortization reserve, certain

 accumulated deferred income taxes ("ADIT") balances, Administrative & General

 ("A&G") expense, depreciation, amortization, and certain taxes other than income taxes ("TOIT").
- 5 Q11. Why are these modifications required at this time?
- A11. As stated in Mr. Svachula Testimony, the Transmission System Operations 6 ("TSO") organization at ACE will be transitioned and consolidated with the same 7 function at Delmarva and PECO during 2022. The consolidated organization will 8 support the new Mid-Atlantic North TSO organization, which includes PECO, 9 ACE, Delmarva. This transition will be finalized by the end of 2022. The transfer 10 of the utility TSO Employees to EBSC is scheduled for January 1, 2022. Once 11 this transfer takes place, the cost of these employees will no longer be considered 12 ACE direct wages and salary and, as a result, will no longer be reported on FERC 13 Form 1, page 354. If the formula were to remain the same, this change would 14 cause the W&S Allocator to decline in that it would no longer include the TSO 15 organization's full labor. This exclusion would preclude the ratio from accurately 16 allocating common costs, an outcome inconsistent with our current approved 17 methodology and an outcome inconsistent with cost causation principles. To 18 ensure transmission labor is applied properly in the computation of the W&S 19 Allocator, ACE proposes in this filing that the formula be modified to include the 20

labor transferred to the utility service companies.¹ The proposed change modifies the W&S allocator to include all transmission labor costs regardless of whether the wages and salaries are a direct cost of the utility or an allocation from the service companies that are currently recorded in FERC expense accounts "Other than A&G expense" and not on Form 1, page 354. It is important to note that this proposal would maintain an allocation ratio methodology accurately capturing labor cost that supports and executes the transmission operations of the utility.

8 IV. PROPOSAL REQUEST

A12.

9 Q12. What specific tariff changes are being proposed?

This filing proposes to add new rows to the W&S Allocator calculation to capture the labor costs of employees transferred to EBSC and those employees that perform transmission function at PHISCO. In the numerator, ACE proposes to include two new rows (lines 1a & 1b) which will include the transmission portion of operations and maintenance expense ("O&M") salary and wages charged to ACE by EBSC and PHISCO, for employees performing the transmission function and also charging transmission O&M FERC accounts. These new rows will contribute to the final numerator that includes all other transmission labor from line 1, which is proposed to be line 1c.

In the denominator, ACE proposes to include two new rows (lines 2a & 2b) under "Total Wages Expense" to include all electric O&M salary and wages

¹ The utility labor for the TSO and Transmission planning that is transferred will continue to be an integral function to operate the utilities' transmission system.

charged to ACE by EBSC and PHISCO. The "Total Wages Expense" subtotal in the denominator (proposed to be line 2c) would include line 2a and 2b in addition to line 2. ACE is also requesting that an additional two new rows be included in the denominator category, "Less A&G Wages Expense," (lines 3a &3b) which would include A&G expenses charged to ACE by EBSC and PHISCO. The subtotal of "Less A&G Wages Expense" is proposed to be line 3c. The final denominator designated "Total," which remains line 4, would subtract lines 2c and 3c to determine total wages, including EBSC and PHISCO labor, minus A&G wages. The "Wages & Salary Allocator" would divide line 1c by line 4. The Company is requesting that these changes become effective on January 1, 2022.

Q13. What is the net effect of these changes?

A13. The numerator in the W&S Allocator calculation will include electric transmission O&M salary and wages directly in ACE and charged to ACE by EBSC and PHISCO for employees performing direct transmission functions for the utility (FERC accounts 560-573). The denominator will likewise make provision for electric O&M wage and salary charged to ACE by the utility service company employees. ACE's proposal modifies the W&S Allocator's denominator to include EBSC and PHISCO labor charged to 1) Direct transmission (FERC accounts 560 - 573), 2) Direct distribution (FERC accounts 580 - 598), and 3) Customer Accounts & Customer Service and Informational (FERC accounts 901 - 910).

- Q14. What will be the source of the Utility Service companies' wages and salary amounts to be included in the W&S Allocator?
- A14. The source used for these updates will be based on internal company records, obtained from the EBSC and PHISCO accounting records. ACE also plans to provide a new footnote in its FERC Form 1, page 354, identifying the values used for the updates to the W&S Allocator.

7 Q15. What effect will these changes have on ACE customers?

A15. The impact on ACE transmission customers is illustrated in Exhibit No. JCZ-8 ACE-4, Attachments 1 and 2. Attachment 1 is a copy of the ACE 2021 Annual 9 10 Update. Attachment 2 is a revised version of Attachment 1 marked up to show the estimated impact of the transmission control center consolidation, and resulting 11 change to the W&S Allocator. Attachment 2 reflects both the impact of the ACE 12 TSO & Planning employees moving to the utility service company as well as the 13 tariff changes to include the electric O&M wages and salary charged to ACE by 14 EBSC and PHISCO in the W&S Allocator calculation. 15

Q16. Please explain further.

16

17 A16. It must initially be recognized that the movement of the employees to EBSC
18 without updating the formula will cause the W&S ratio to decline, so that it is not
19 reflective of the proper W&S ratio to accurately allocate common costs to the
20 transmission line of business. In addition, current EBSC and PHISCO employees
21 directly support the transmission function. It is not reasonable to exclude
22 employees performing transmission functions from the W&S Allocator calculation

as these staff members are directly involved in the operation of ACE's transmission assets. The tariff change properly includes all employees performing transmission functions in the calculation of the W&S allocator, including those moving to EBSC as well as those presently in EBSC and PHISCO.

As discussed in Mr. Svachula's Testimony, the consolidation of the TSO organization will provide both qualitative and quantitative benefits for ACE's customers. The consolidation of facilities and staffing will clearly result in economies of scale compared to a standalone approach which would require ACE, Delmarva and PECO to expend significant amounts of capital.

In the 2022 rate year, ACE anticipates a decrease in the W&S Allocator after the tariff changes are applied and the consolidation is implemented. ACE's 2021 annual update reflected a ratio of 13.89% as shown in Attachment 1. As reflected on Attachment 2, the expected W&S Allocator would be 11.98%, primarily resulting from decreased headcount from the TSO consolidation and inclusion of service company labor. This proposal would decrease ACE wholesale transmission customers' rates. We are estimating a net decrease \$1.6 million annual revenue requirement.² This decrease reflects efficiencies and economies of scale for the consolidated TSO of \$3.3 million partially offset by increased revenue requirement impact of \$1.7 million for the new consolidated facility. If

² The Net Revenue Requirements shown on Line 168 of the "Attachment H-1A" of Exhibit JCZ-ACE-4 Attachment 1 and Exhibit JCZ-ACE-4 Attachment 2 are approximately \$175.8 million and \$174.2 million, respectively. The difference between these two amounts is approximately (\$1.6) million.

- ACE built a standalone facility and fully-staffed the operations center, the
- 2 estimated revenue requirement annual increase would be in the range of
- 3 \$13-\$18 million.
- 4 Q17. When will transmission customers see the impact of these changes?
- 5 A17. ACE will begin transitioning the Mid-Atlantic North TSO employees to
- 6 EBSC as of January 1, 2022. The first Phase for updating the consolidated control
- room, will become operational by mid- 2022. Additional work to complete a new
- 8 training facility and external security improvements will be completed by the end
- of 2022. ACE anticipates the proposed W&S allocator change would first appear
- in customer rates in June 2023.
- 11 Q18. Does this conclude your Testimony?
- 12 A18. Yes, it does.

VERIFICATION

Pursuant to 28 U.S.C. § 1746 (2012), I state under penalty of perjury that the foregoing testimony is true and correct to the best of my knowledge, information, and belief.

Executed this 28 of September, 2021.

Director, Regulatory Strategy & Revenue Policy Regulatory Affairs Department

Pepco Holdings, LLC.

Exhibit No. JCZ-ACE-1

Atlantic City Electric Company Expert Testimony Provided by Jay C. Ziminsky

<u>Year</u>	<u>Juris</u>	Case/Docket No.	<u>Utility</u>	<u>Service</u>	<u>Subject</u>
2010	DE	09-414	Delmarva Power & Light Company	Electric	Revenue Requirements
2010	MD	9249	Delmarva Power & Light Company	Electric	Revenue Requirements
2011	DE	11-528	Delmarva Power & Light Company	Electric	Revenue Requirements
2011	MD	9285	Delmarva Power & Light Company	Electric	Revenue Requirements
2011	NJ	ER11080469	Atlantic City Electric Company	Electric	Revenue Requirements
2012	DE	12-546	Delmarva Power & Light Company	Gas	Revenue Requirements
2013	DE	13-115	Delmarva Power & Light Company	Electric	Revenue Requirements
2014	MD	9232	Delmarva Power & Light Company	Electric	Standard Offer Service
2014	MD	9226	Potomac Electric Power Company	Electric	Standard Offer Service
2014	NJ	ER14030245	Atlantic City Electric Company	Electric	Revenue Requirements
2016	DC	FC-1139	Potomac Electric Power Company	Electric	Revenue Requirements
2016	DE	16-0649	Delmarva Power & Light Company	Electric	Revenue Requirements
2016	DE	16-0650	Delmarva Power & Light Company	Gas	Revenue Requirements
2016	MD	9424	Delmarva Power & Light Company	Electric	Revenue Requirements
2016	NJ	ER16030252	Atlantic City Electric Company	Electric	Revenue Requirements
2017	DC	FC-1150	Potomac Electric Power Company	Electric	Revenue Requirements
2017	DE	17-0977	Delmarva Power & Light Company	Electric	Revenue Requirements
2017	DE	17-0978	Delmarva Power & Light Company	Gas	Revenue Requirements
2017	MD	9455	Delmarva Power & Light Company	Electric	Revenue Requirements
2017	MD	9443	Potomac Electric Power Company	Electric	Revenue Requirements
2017	NJ	ER17030308	Atlantic City Electric Company	Electric	Revenue Requirements
2018	MD	9472	Potomac Electric Power Company	Electric	Revenue Requirements
2018	NJ	ER18080925	Atlantic City Electric Company	Electric	Revenue Requirements
2019	DC	FC-1156	Potomac Electric Power Company	Electric	Revenue Requirements
2019	MD	9630	Delmarva Power & Light Company	Electric	Revenue Requirements
2019	MD	9602	Potomac Electric Power Company	Electric	Revenue Requirements
2020	DE	20-0149	Delmarva Power & Light Company	Electric	Revenue Requirements
2020	DE	20-0150	Delmarva Power & Light Company	Gas	Revenue Requirements
2020	NJ	ER20120746	Atlantic City Electric Company	Electric	Revenue Requirements
2020	FERC	ER21-83	Potomac Electric Power Company	Electric	Depreciation
2021	FERC	ER-21-2020-001	Potomac Electric Power Company	Electric	Cost Allocation
2021	MD	9670	Delmarva Power & Light Company	Electric	Revenue Requirements

Exhibit No. JCZ-ACE-2

ATTACHMENT H-1A

Atlantic City Electric

Formula Rate -- Appendix A

FERC Form 1 Page # or Instruction

Shaded cells are input cells

S		
<u> </u>	Wages & Salary Allocation Factor	
1	Direct Transmission Wages Expense	p354.21b
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote
1b	PHI Service Company Transmission Wages Expense	p354 footnote
1c	Total Transmission Wages Expense	(Line 1+1a+1b)
2	Total Direct Wages Expense	p354.28b
2a	Total Exelon Business Services Company Wages Expense	p354 footnote
2b	Total PHI Service Company Wage Expense	p354 footnote
2c	Total Wages Expense	(Line 2+2a+2b)
3	Less Direct A&G Wages Expense	p354.27b
3a	Less Exelon Business Services Company A&G Expense	p354 footnote
3b	Less PHI Service Company A&G Expense	p354 footnote
4	Total	(Line 2c-3-3a-3b)
5	Wages & Salary Allocator	(Line 1c / 4)

Exhibit No. JCZ-ACE-3

ATLANTIC CITY ELECTRIC

Primary Transmission-Related functions Performed by ACE, PHISCO and EBSC Pre- and- Post Control Center Consolidation

			Current State			Future Stat	е
		ACE	PHISCO	EBSC	ACE	PHISCO	EBSC
Function	Services	Direct	Allocated	Allocated	Direct	Allocated	Allocated
1 Transmission System Operations (TSO)	System control and dispatch	Χ					X
2 Substation Operations and Maintenance	Proactive and reactive substation O&M	Χ			Χ		
3 Non- IT NERC Policy and Compliance	NERC CIP Policy and Compliance		Χ			Χ	
4 Relay & Controls	Relay preventive and corrective O&M	Χ			Χ		
5 Vegetation Management	Transmission tree trimming		Χ			Χ	
6 Underground Operations and Maintenance	Corrective maintenance activities	Χ			Χ		
7 Engineering and Standards	Engineering Support	Χ			Χ		
	Protection and control Engineering		Χ			Χ	
8 Damage Prevention	Patrol standby activities	Χ			X		
9 Transmission Planning	Project Planning		Χ				X
10 Overhead Operations & Maintenance	Corrective & Preventative maintenance activities	Χ			X		
11 Project Management	Project scheduling and execution	Χ			Х		
12 Project Management	Supervisory, Admin and Controls		X			Χ	
13 IT NERC CIP Compliance	IT-related NERC CIP Compliance			X			Χ
14 Strategy and Compliance	Strategic direction and oversight			Χ			Χ
15 Transmission SCADA support	Business system Support			X			Χ



X Functions shifting from Utility to EBSC Exelon Business Service Company ("EBSC")

Pepco Holdings Service Company ("PHISCO")

^{*} PHI labor supports Pepco, DPL and ACE.

^{**} EBSC Labor supports (All Exelon Utilities)

Exhibit No. JCZ-ACE-4, Attachment 1

ATTACHMENT H-1A

					2021 Proje
	ula Rate Appendix A ed cells are input cells		Notes	FERC Form 1 Page # or Instruction	
cato	rs				
V	Vages & Salary Allocation Factor Transmission Wages Expense			p354.21b	\$ 5,04
	Total Wages Expense			p354.28b	\$ 39,58
	Less A&G Wages Expense Total			p354.27b (Line 2 - 3)	\$ 3,23 36,3-
V	Vages & Salary Allocator			(Line 1 / 4)	13.8
Р	lant Allocation Factors Electric Plant in Service		(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$ 4,727,28
ı	Less Merger Costs to Achieve Common Plant In Service - Electric			Attachment 10, line 80, column b (Line 24 - 24a)	\$ 96
	Total Plant In Service			(Line 6 - 6a +7)	4,726,3
a)	Accumulated Depreciation (Total Electric Plant) Less Merger Costs to Achieve			p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b	\$ 989,39 \$ 6
a	Accumulated Intangible Amortization Less Merger Costs to Achieve		(Note A)	p200.21c (See Attachment 9, line 14, column h) Attachment 9, line 15, column h	\$ 37,52 \$ 60
а	Accumulated Common Amortization - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i	
a	Accumulated Common Plant Depreciation - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column g) Attachment 9, line 15, column g	
	Total Accumulated Depreciation			(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,026,24
	Net Plant			(Line 8 - 13)	3,700,00
G	Transmission Gross Plant Gross Plant Allocator			(Line 29 - Line 28) (Line 15 / 8)	1,794,38 37.9
N	Transmission Net Plant let Plant Allocator			(Line 39 - Line 28) (Line 17 / 14)	1,475,1 39.8
_	Iculations			(2002)	
Р	Plant In Service				
a	Transmission Plant In Service Less Merger Costs to Achieve		(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b	\$ 1,754,69
	This Line Intentionally Left Blank This Line Intentionally Left Blank				
	Total Transmission Plant In Service			(Line 19 -19a)	1,754,6
a	General & Intangible Less Merger Costs to Achieve			p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c	286,7 9
1	Common Plant (Electric Only) Less Merger Costs to Achieve		(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	
	Total General & Common Wage & Salary Allocation Factor			(Line 23 -23a + 24 - 24a) (Line 5)	285,7 13.8
	General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)		(Note C)	(Line 25 * 26) p214 (See Attachment 9, line 30, column c)	39,6
	OTAL Plant In Service		(10000)	(Line 22 + 27 + 28)	1,795,2
_	ccumulated Depreciation			,	-
	Transmission Accumulated Depreciation		(Note B)	p219.25.c (See Attachment 9, line 14, column e)	305,9
a)	Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to .	Achieve		Attachment 9, line 15, column e (Line 30 - 30a)	305,9
1	Accumulated General Depreciation Less Merger Costs to Achieve			p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f	59,1
	Accumulated Intangible Amortization Accumulated Common Amortization - Electric			(Line 10 - 10a) (Line 11 - 11a)	36,9
	Common Plant Accumulated Depreciation (Electric Only)			(Line 12 - 12a)	
	Total Accumulated Depreciation Wage & Salary Allocation Factor			(Line 31 - 31a + 32 + 33 + 34) (Line 5)	95,9 13.8
T	General & Common Allocated to Transmission OTAL Accumulated Depreciation			(Line 35 * 36) (Line 30b + 37)	13,3
_	OTAL Net Property, Plant & Equipment			(Line 300 + 37) (Line 29 - 38)	1,475,9
	ent To Rate Base			Lino 20 day	1,110,01
	accumulated Deferred Income Taxes (ADIT)				
a 0	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46	15,6
c d	Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92	-276,2 -1,8
f	Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmissio	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)	-262,4
	Inamortized Deficient / (Excess) ADIT				
)	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State	Projected Activity Projected Activity	(Note W) (Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146	-62,7
	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	-62,7
a Ti	Adjusted Accumulated Deferred Income Taxes Allocated To Tra ransmission Related CWIP (Current Year 12 Month weighted average		(Note B)	(Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b)	-325,1
	ransmission Related CWIP (Current Year 12 Month Weighted averag	go salelitos)	(NOTE D)	p2.5. 5.0 (OCC ALECTINISTICS, IIIIC 50, COLUMN 0)	
	Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5	-5,8
	Prepayments Prepayments Total Prepayments Allocated to Transmission		(Note A)	Attachment 9, line 30, column f	6,7
M	Total Prepayments Allocated to Transmission Materials and Supplies			(Line 45)	6,7
·	undistributed Stores Exp Wage & Salary Allocation Factor		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)	1
	Vage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies		(Note AA)	(Line 47 * 48) p227.8c + p227.5c (See Attachment 9, line 30, column d)	2,9
	a a. maaion matonaia di oupplica		(NOTE AVA)		2,9
)	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	2,5
)				(Line 49 + 50)	35,4

56 57	Network Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Out	standing Network Credits	(Note N) (Note N)	From PJM From PJM	
	Net Outstanding Credits		, , ,	(Line 55 - 56)	
	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	-316,912,8
9 .	Rate Base			(Line 39 + 58)	1,159,012,2
M	Transmission O&M				
0	Transmission O&M			Attachment 11A, line 27, column c	22,134,0
i1 i2	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5	
3	Less Account 565			p321.96.b	
3a i4	Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and book	ked to Account 565	(Note O)	Attachment 10, line 1, column x PJM Data	
5 6	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	22,134,
	Allocated General & Common Expenses				
7 8	Common Plant O&M Total A&G		(Note A)	p356 Attachment 11B, line 15, column a	95,550
За	For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 5	-473
3b 3c	Less Merger Costs to Achieve Less Other			Attachment 10, line 2, column b Attachment 5	-21 396
9	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note E)	p323.185b p323.189b	595, 1,551,
1	Less General Advertising Exp Account 930.1		(Note E)	p323.191b	458
2	Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note D)	p335.b p352-353	266,
4	General & Common Expenses		(10.0.2)	(Lines 67 + 68) - Sum (68b to 73)	92,304,
5 6	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Line 5) (Line 74 * 75)	13.888 12,820
	Directly Assigned A&G				
7 8	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	265,
9	Subtotal - Transmission Related		_	(Line 77 + 78)	265
0	Property Insurance Account 924		(Note F)	p323.185b	595,
12	General Advertising Exp Account 930.1 Total		(Note F)	p323.191b (Line 80 + 81)	595,
3	Net Plant Allocation Factor A&G Directly Assigned to Transmission			(Line 18) (Line 82 * 83)	39.8 237,
5					
5	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	35,457,
orec	ation & Amortization Expense				
	Depreciation Expense				
ô	Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	43,524
7	General Depreciation			p336.10b&c (See Attachment 5)	11,561,
′а 8	Less Merger Costs to Achieve Intangible Amortization		(Note A)	Attachment 10, line 8, column b p336.1d&e (See Attachment 5)	23, 16,510,
Ba .	Less Merger Costs to Achieve Total			Attachment 10, line 9, column b	174,
9	Wage & Salary Allocation Factor			(Line 87 - 87a + 88 - 88a) (Line 5)	27,873, 13.888
1	General Depreciation Allocated to Transmission			(Line 89 * 90)	3,871,
12	Common Depreciation - Electric Only Common Amortization - Electric Only		(Note A) (Note A)	p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5)	
4 5	Total Wage & Salary Allocation Factor			(Line 92 + 93) (Line 5)	13.888
6	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	
7	Total Transmission Depreciation & Amortizatior			(Line 86 + 91 + 96)	47,395
es (other than Income				
В	Taxes Other than Income			Attachment 2	1,247,
9	Total Taxes Other than Income			(Line 98)	1,247
	Capitalization Calculations				
urn.	Long Term Interest				
00	Long Term Interest		(Note P)	p117.62c through 67c Attachment 8	
			(Note P)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)"	1,781,
00 01 02	Long Term Interest Less LTD Interest on Securitization Bonds		(Note P) enter positive	Attachment 8	1,781,
00 01 02 03	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock			Attachment 8 "(Line 100 - line 101)" p118.29c	1,781, 58,815,
10 11 12 13	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital		enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c	1,781, 58,815,
10 11 12 13 14 15	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1		enter positive enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c	1,781, 58,815,
10 11 12 13 14 15 16 6a	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock		enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114)	1,781 58,815 \$ 1,335,242,
10 11 12 13 14 15 16 66 67	Loss LTD Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216 1 Less Account 219 Common Stock Capitalization		enter positive enter negative enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)	1,781 58,815 \$ 1,335,242,
10 11 12 13 13 14 15 16 6a 17	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt		enter positive enter negative enter negative enter negative (Note Z)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c	\$ 1,335,242; 1,335,242;
10 11 12 13 13 14 15 16 66 68 17	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c	1,781 58,815, \$ 1,335,242, 1,335,242, 1,360,378, -3,693
0 1 2 3 4 5 6 6 8 7 8 9 0 1	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Galin on Reacquired Debt Less ADIT associated with Galin or Loss Less LTD on Securitization Bonds	(Note P)	enter positive enter negative enter negative enter negative (Note Z) enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8	1,781 58,815 \$ 1,335,242, 1,335,242, 1,360,376 -3,693 1,088
0 1 2 3 4 5 6 6 3 7 8 9 0 1 2 3	Loss LTD Interest on Securitization Bonds Less LTD Interest on Securitization Bonds Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Cain on Reacquired Debt Less ADIT associated with Cain or Loss Less LTD on Securitization Bonds Total Long Term Debt	(Note P)	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter negative (Note X)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p111.81c Attachment 8 - ADIT EOY, Line 7 Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112)	1,781 58,815 \$ 1,335,242, 1,335,242 1,360,378 -3,693 1,038
0 1 1 2 3 4 5 6 6 6 7 8 9 0 1 2 3 4 5 6 4 5 7 7 8 9 8 9 9 1 8 9 1 8 9 1 8 9 1 8 9 1 8 9 1 8 9 1 8 9 1 8 9 1 8 9 1 8 1 8	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock	(Note P)	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 18 (Sum Lines 108 to 112) p12.3c (Line 107)	1,781 58,815 \$ 1,335,242; 1,335,242 1,360,378 -3,693 1,038 -19,516 1,338,205
0 11 2 3 4 5 6 3a 7 8 9 0 1 2 3 4 5 6	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization		enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X) (Note X)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	1,781 58,815 \$ 1,335,242, 1,335,242, 1,335,242 1,336,378 -3,693 1,088 -19,516 1,338,205 1,335,242 2,673,448
00 01 02 03 04 05 06 6a 07 08 09 10 11 12 13 14 15 16	Loss LTD Interest Less LTD Interest Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less Account 219 Total Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Preferred Stock Common Stock Common Stock Common Stock Total Long Term Debt Total Cong Term Debt Debt %	otal Long Term Debt	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note X) (Note Y)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116)	1,781 58,815 \$ 1,335,242,4 1,335,242,4 1,360,378, -3,693 1,038 -19,516 1,338,205, 1,352,242, 2,673,448,
00 01 02 03 04 05 06 6a 07	Loss LTD Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Tot Preferred % Tot Preferred %		enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X) (Note X)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	1,781 58,815, \$ 1,335,242, 1,335,242, 1,360,376, -3,693 1,088, -19,516, 1,335,242, 2,673,448, 50
10 11 12 13 14 15 16 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Loss LTD Interest Less LTD Interest National Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Total Long Term Debt Total Long Term Debt Common Stock Total Long Term Debt Total Capitalization Total Capitalization Debt % Total Capitalization	ital Long Term Debt eferred Stock mmon Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116)	1,781 58,815, \$ 1,335,242, 1,335,242, 1,360,378, -3,693, 1,0516, 1,338,205, 1,335,242, 2,673,448, 50 0
00 01 01 02 03 04 05 06 66a 07 08 09 10 11 12 13 14 15 16 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19	Loss LTD Interest Less LTD Interest Dividends Common Stock Proprietary Capital Less Account 219 Common Stock Capitalization Long Term Interest Capitalization Long Term Debt Less Account 219 Common Stock Capitalization Long Term Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less LOSS on Reacquired Debt Less LOSS on Reacquired Debt Common Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Common Stock Total Capitalization Debt % Preferred % Common % Co Debt Cost Preferred Cost	ital Long Term Debt eferred Stock immon Stock tal Long Term Debt eferred Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q) (Note Q)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114/116) (Line 115/116) (Line 115/116) (Line 115/113) (Line 103/111)	1,781, 58,815, \$ 1,335,242,\$ 1,335,242,\$ 1,360,378, -3,693, 1,038, -19,516, 1,338,205, 1,335,242, 2,673,448, 500 0 50
10 11 12 13 14 15 16 16 16 17 18 19 10 11 22 33 44 55 67 78 99 11 12 12 13 14 15 16 16 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Loss LTD Interest on Securitization Bonds Less LTD Interest on Securitization Bonds Common Stock Proprietary Capital Less Preferred Stock Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less LTD on Securitization Bonds Total Long Term Debt Treferred Stock Common Stock Total Capitalization Debt % Total Capitalization Debt % Preferred % Common % Common % Common % Common Cost atal Long Term Debt eferred Stock mmon Stock Ital Long Term Debt eferred Stock mmon Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed	1,781 58,815, \$ 1,335,242,5 1,360,378 -3,693, 1,038, -19,516, 1,338,205, 1,335,242, 2,673,448, 50 00 00 0.0	
100 111 121 131 141 151 166 166 171 181 190 112 134 156 167 178 181 190 190 190 190 190 190 190 190 190 19	Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 219 Common Stock Capitalization Long Term Debt Less Account 219 Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Co Debt Cost Preferred % Common % Co Weighted Cost of Debt Tot Tot Weighted Cost of Debt Tot Tot Weighted Cost of Debt Tot Tot Weighted Cost of Debt Tot Tot Weighted Cost of Debt Tot Tot Weighted Cost of Debt Tot Tot Tot Tot Tot Tot Tot To	ital Long Term Debt eferred Stock ommon Stock tal Long Term Debt eferred Stock ommon Stock tal Long Term Debt (WCLTD)	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q) (Note Q)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 117 * 120)	1,781, 58,815, \$ 1,335,242, 1,335,242, 1,360,378, -3,693, 1,038, -19,516, 1,338,205, 1,335,242, 2,673,448, 50 0 0 0.0 0.1
012 3 4566a7 890123456 789 012 345	Less LD Interest on Securitization Bonds Less LD Interest on Securitization Bonds Common Stock Proprietary Capital Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less LOSS on Reacquired Debt Plus Gain on Securitization Bonds Total Long Term Debt Preferred Stock Common Cost Veighted Cost of Debt Weighted Cost of Preferred	atal Long Term Debt eferred Stock mmon Stock Ital Long Term Debt eferred Stock mmon Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q) (Note Q)	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed	\$ 1,335,242,5 \$ 1,335,242,5 1,335,242,5 1,360,378,-3,693,-3,693,-1,0,516,-1,338,205,-1,335,242,-2,673,448,-500,000,000,000,000,000,000,000,000,00

	ite Income Taxes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)		9.00%
130	P	(Percent of federal income tax deductible for	state purposes)		0.00%
131	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * F	P)} =		28.11%
132a	T/ (1-T)	******			39.10%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3910
	TC Adjustment		(Note U)		
133	Investment Tax Credit Amortization	e	enter negative	Attachment 1B - ADIT EOY	-120.057
134	Tax Gross-Up Factor	_		(Line 132b)	1.3910
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	-167,002
	Other Income Tax Adjustment				== 10=
136a	Tax Adjustment for AFUDC Equity Component of Transmissio		(Note T)	Attachment 5, Line 136a	79,425
136b 136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - T Amortization Deficient / (Excess) Deferred Taxes (State) - Trai		(Note T) (Note T)	Attachment 5, Line 136b Attachment 5, Line 136c	-13,268,254 0
136d	Amortization of Other Flow-Through Items - Transmission Cor		(Note T)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)	iponent	(Note 1)	(Line 136a + 136b + 136c + 136d)	-13,188,830
136f	Tax Gross-Up Factor			(Line 132b)	1.3910
136g	Other Income Tax Adjustment			(Line 136e * 136f)	-18,345,847
5					,,
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WC	CLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	23,792,479
138	Total Income Taxes			(Line 135 + 136g +137)	5,279,630
REVEN	UE REQUIREMENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	1,475,925,125
140	Adjustment to Rate Base			(Line 58)	-316,912,864
141	Rate Base			(Line 59)	1,159,012,261
142	O&M			(Line 85)	35,457,088
143	Depreciation & Amortization			(Line 97)	47,395,548
144	Taxes Other than Income			(Line 99)	1,247,237
145 146	Investment Return Income Taxes			(Line 127) (Line 138)	86,318,231 5,279,630
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	175,697,735
	Adjustment to Remove Revenue Requirements Associated with Exc	luded Transmission Facilities			
148	Transmission Plant In Service			(Line 19)	1,754,695,686
149	Excluded Transmission Facilities		(Note M)	Attachment 5	0
150	Included Transmission Facilities			(Line 148 - 149)	1,754,695,686
151	Inclusion Ratio			(Line 150 / 148)	100.00%
152	Gross Revenue Requirement			(Line 147)	175,697,735
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	175,697,735
154	Revenue Credits & Interest on Network Credits Revenue Credits			A H 1 1 O	
154 155	Interest on Network Credits			Attachment 3	4 400 000
155	interest on Network Credits				4,406,382
156			(Note N)	PJM Data	4,406,382
	Net Revenue Requirement		(Note N)		-
	Net Revenue Requirement		(Note N)	PJM Data (Line 153 - 154 + 155)	4,406,382 - 171,291,352
	Net Plant Carrying Charge		(Note N)	(Line 153 - 154 + 155)	171,291,352
157	Net Plant Carrying Charge Net Revenue Requirement		(Note N)	(Line 153 - 154 + 155)	171,291,352 171,291,352
157 158	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant		(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30)	171,291,352 171,291,352 1,448,750,507
157 158 159	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge		(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 177 / 158)	171,291,352 171,291,352 1,448,750,507 11,8234%
157 158 159 160	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation		(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	171,291,352 171,291,352 1,448,750,507 11.8234% 8.8191%
157 158 159	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge	ncome Taxes	(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 177 / 158)	171,291,352 171,291,352 1,448,750,507 11,8234%
157 158 159 160 161	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In		(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	171,291,352 171,291,352 1,448,750,507 11,8234% 8.8191%
157 158 159 160 161	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In		(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158	171,291,352 171,291,352 1,44,750,507 11,8234% 8,8191% 2,4966%
157 158 159 160 161	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In		(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966%
157 158 159 160 161 162 163	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Revenue Requirement Less Return and Taxes Increased Return and Taxes	in ROE	(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,658,873
157 158 159 160 161	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes	in ROE	(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 157 - 86 - 145 - 146)	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966%
157 158 159 160 161 162 163 164	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in RC	in ROE DE	(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 19 - 30) (Line 184 / 165)	171,291,352 171,291,352 1,448,750,507 1,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,352,364 1,448,750,507 12,3796%
157 158 159 160 161 162 163 164 165	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant	in ROE DE	(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 - 17 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30)	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,352,364 1,448,750,507
157 158 159 160 161 162 163 164 165 166 167	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point in ROE withou	in ROE DE	(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 - 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 19 - 30) (Line 164 - 86) / 165	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,352,364 1,448,750,507 12,3796% 9,3755%
157 158 159 160 161 162 163 164 165 166 167	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point in ROE withou Net Revenue Requirement	in ROE DE	(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 - 17 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 - 166) / 165 (Line 156)	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,362,444 1,448,750,507 12,3795% 9,3755%
157 158 159 160 161 162 163 164 165 166 167	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point in ROE withou Net Revenue Requirement True-up amount	in ROE DE It Depreciation	(Note N)	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 164 - 86) / 165 (Line 164 - 86) / 165 (Line 156) Attachment 4 (Line 164 - 86) / 165 (Line 164 - 86) / 165	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,656,873 179,352,364 1,448,750,507 12,3799% 9,3755% 171,291,352 4,243,520
157 158 159 160 161 162 163 164 165 166 167 168 169 170	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point in ROE withou Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than	in ROE DE IE IDepreciation In PJM Sch. 12 projects		(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 - 17 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 / 165) (Line 164 / 165) (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,352,444 1,448,750,507 12,3796% 9,3755%
157 158 159 160 161 162 163 164 165 166 167	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in RC Net Plant Carrying Charge per 100 Basis Point in ROE withou Net Revenue Requirement True-up amount	in ROE DE IE IDepreciation In PJM Sch. 12 projects		(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 164 - 86) / 165 (Line 164 - 86) / 165 (Line 156) Attachment 4 (Line 164 - 86) / 165 (Line 164 - 86) / 165	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,656,873 179,352,364 1,448,750,507 12,3798% 9,3755% 171,291,352 4,243,520
157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point in ROE withou Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other tha Facility Credits under Section 30.9 of the PJM OATT and Faci Net Zonal Service Rate	in ROE DE IE IDepreciation In PJM Sch. 12 projects	15	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 19 - 30) (Line 164 - 86) / 165 (Line 164 - 86) / 165 (Line 168) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171)	171,291,352 171,291,352 1448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,352,344 1,448,750,507 12,3798% 9,3755% 171,291,352 4,243,520 293,035 175,827,908
157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point in ROE without Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other tha Facility Credits under Section 30.9 of the PJM OATT and Faci Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	in ROE DE IE IDepreciation In PJM Sch. 12 projects		(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 - 17 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 / 165) (Line 164 - 86) / 165 (Line 168 - 168) Attachment 6A, line 4, column j Attachment 6A, line 4, column 12 Attachment 5 (Line 188 + 169 + 170 + 171) PJM Data	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,382,344 1,448,750,507 12,3798% 9,3755% 171,291,352 4,243,520 293,035 175,827,908
157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point in ROE withou Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other tha Facility Credits under Section 30.9 of the PJM OATT and Faci Net Zonal Service Rate	in ROE DE IE IDepreciation In PJM Sch. 12 projects	15	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 19 - 30) (Line 164 - 86) / 165 (Line 164 - 86) / 165 (Line 168) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171)	171,291,352 171,291,352 1,448,750,507 1,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,352,344 1,444,750,507 12,3798% 9,3755% 171,291,352 4,243,520 293,035
157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172	Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge without Depreciation, Return, nor In Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in RC Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point in ROE without Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other tha Facility Credits under Section 30.9 of the PJM OATT and Faci Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	in ROE DE IE IDepreciation In PJM Sch. 12 projects	15	(Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 - 17 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 / 165) (Line 164 - 86) / 165 (Line 168 - 168) Attachment 6A, line 4, column j Attachment 6A, line 4, column 12 Attachment 5 (Line 188 + 169 + 170 + 171) PJM Data	171,291,352 171,291,352 1,448,750,507 11,8234% 8,8191% 2,4966% 79,693,491 99,658,873 179,382,344 1,448,750,507 12,3789% 9,3755% 171,291,352 4,243,520 293,035 175,827,908

- Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant B Exclude Construction Work in Progress and leases that are expensed as USM (rather than amontized). New transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission pla to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

 C Transmission Portion Only

 L BEPRI Annual Membership Dues

 All Expertances. sion plant expected

- All Regulatory Commission Expenses
- Safety related advertising included in Account 930.1
- Salety leafed advertising fluctuate unit revicuous 30.1.

 Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

 The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.

 The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the

- Education and outreach expenses relating to transmission, for example siting or billing
 As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- As provided for in Section 9.1, 10 fm P-JW ON 11 and not her JW established billing determinants will not be revised or updated in the annual rate reconciliations p. Amount of transmission plant excluded from rates per Attachment 5.

 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) lowards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155. Payments made under Schedule 12 of the PUM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in on line 64.

- It mey are pooxed to Acct book, mey are included in the capital structure per settlement in ER05-515.

 ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.

 Per the settlement in ER05-515, the facility credit of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.

 See Attachment 5 Cost Support, section entitled "BDP Expense in FERC Account \$26" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.

 See Attachment 5 Cost Support, section entitled "BDP Expenses in FERC Account \$26" for additional information.

- Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).
- reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 268.8.f) multiplied by (1/1-T). The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured up the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-(1h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected provenue requirement will result in an adjustment to the projected provenue and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsamen
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V; regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate false ase Adjustment, Column F for the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment Column F for the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment See ADIT Rate Project See Additional Project See Attachment 1D ADIT Rate Base Adjustment See ADIT Rate Project - Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through Novembe shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- on portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

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

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	December 31, 2021 (Projected) Only Transmission Related	Plant Related	Labor Related
1 2 3 4 5	ADIT-190 ADIT-281 ADIT-282 ADIT-283 ADITC-285	16,211,638 (188,855,433) (1,659,743)	- - - - -		15,315,337 - (188,855,433) 52,585 -	896,301 - - (1,333,724)
6	Subtotal - Transmission ADIT	(174,303,538)	-	(378,604)	(173,487,511)	(437,422)

(1,038,322) Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT (Reacquired Debt)

Exhibit No. JCZ-ACE-4, Attachment 2

ATTACHMENT H-1A

	In Date - Assessment A				2021 Projec
ade	la Rate Appendix A d cells are input cells		Notes	FERC Form 1 Page # or Instruction	
ators	•				
Wa	ges & Salary Allocation Factor Direct Transmission Wages Expense			p354.21b	\$ 4.152
	Exelon Business Services Company Transmission Wages Exper	ise		p354 footnote	1,630
	PHI Service Company Transmission Wages Expense			p354 footnote	1,024
	Total Transmission Wages Expense			(Line 1+1a+1b)	\$ 6,807
	Total Direct Wages Expense			p354.28b	\$ 38,69
	Total Exelon Business Services Company Wages Expense			p354 footnote	9,468
	Total PHI Service Company Wages Expense Total Wages Expense			p354 footnote (Line 2+2a+2b)	\$ 78,26
	Less Direct A&G Wages Expense			p354.27b	\$ 3,239
	Less Exelon Business Services Company A&G Wages Expense			p354 footnote	6,443
	Less PHI Service Company A&G Wages Expense			p354 footnote	11,749
	Total			(Line 2c - 3 -3a-3b)	56,82
Wa	ges & Salary Allocator			(Line 1c / 4)	11.9
Pla	nt Allocation Factors				
	Electric Plant in Service Less Merger Costs to Achieve		(Note B)	p207.104g (See Attachment 9A, line 14, column j) Attachment 10, line 80, column b	\$ 4,741,781 \$ 969
	Common Plant In Service - Electric			(Line 24 - 24a)	
	Total Plant In Service			(Line 6 - 6a +7)	4,740,81
	Accumulated Depreciation (Total Electric Plant) Less Merger Costs to Achieve			p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b	\$ 989,767
	Accumulated Intangible Amortization		(Note A)	p200.21c (See Attachment 9, line 14, column h)	\$ 37,523
	Less Merger Costs to Achieve Accumulated Common Amortization - Electric		(Note A)	Attachment 9, line 15, column h p356 (See Attachment 9, line 14, column i)	\$ 607
	Less Merger Costs to Achieve		(10071)	Attachment 9, line 15, column i	
	Accumulated Common Plant Depreciation - Electric		(Note A)	p356 (See Attachment 9, line 14, column g)	
	Less Merger Costs to Achieve Total Accumulated Depreciation			Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,026,61
	Net Plant			(Line 8 - 13)	3,714,19
C	Transmission Gross Plant oss Plant Allocator			(Line 29 - Line 28) (Line 15 / 8)	1,803,42
210				· · · ·	38.0
Net	Transmission Net Plant Plant Allocator			(Line 39 - Line 28) (Line 17 / 14)	1,485,61 39.9
Calcu	ulations				
Pla	nt In Service				
	Transmission Plant In Service		(Note B)	p207.58.g (See Attachment 9, line 14, column b)	\$ 1,769,19
	Less Merger Costs to Achieve This Line Intentionally Left Blank			Attachment 9, line 15, column b	
	This Line Intentionally Left Blank			(1)	
	Total Transmission Plant In Service			(Line 19 -19a)	1,769,19
	General & Intangible			p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	286,75
	Less Merger Costs to Achieve			Attachment 9, line 15, column c	96
	Common Plant (Electric Only) Less Merger Costs to Achieve		(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	
	Total General & Common			(Line 23 -23a + 24 - 24a)	285,78
	Wage & Salary Allocation Factor			(Line 5)	11.97
	General & Common Plant Allocated to Transmission			(Line 25 * 26)	34,23
	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)	81
TO	TAL Plant In Service			(Line 22 + 27 + 28)	1,804,24
Acc	cumulated Depreciation				
	Transmission Accumulated Depreciation		(Note B)	p219.25.c (See Attachment 9, line 14, column e)	306,31
	Less Merger Costs to Achieve	abiana		Attachment 9, line 15, column e	306,31
	Transmission Accumulated Depreciation Less Merger Costs to A	cnieve		(Line 30 - 30a)	306,31
	Accumulated General Depreciation			p219.28.c (See attachment 9, line 14, column f)	59,13
	Less Merger Costs to Achieve			Attachment 9, line 15, column f	6
	Accumulated Intangible Amortization Accumulated Common Amortization - Electric			(Line 10 - 10a) (Line 11 - 11a)	36,9
	Common Plant Accumulated Depreciation (Electric Only)			(Line 12 - 12a)	
	Total Accumulated Depreciation	<u></u>		(Line 31 - 31a + 32 + 33 + 34)	95,98 11.97
	Wage & Salary Allocation Factor General & Common Allocated to Transmission			(Line 5) (Line 35 * 36)	11.97
-	TAL Accumulated Depreciation			(Line 30b + 37)	317,8
	TAL Net Property, Plant & Equipment			(Line 29 - 38)	1,486,42
ТО	t To Rate Base				
TO					
TO	cumulated Deferred Income Taxes (ADIT) Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23	15.63
TO	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 46	
TO	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69	-276,45
TO	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 255 (Account Deferred Investment Tax Credits)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115	-276,45 -1,74
TO	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other)	Projected Activity Projected Activity Projected Activity	(Note V) (Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92	-276,45 -1,74 -262,57
TO Men	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 256 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmission amortized Deficient / (Excess) ADIT	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity	(Note V) (Note V) (Note V) (Note U)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)	-276,45 -1,74 -262,57
TO Men	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 285 (ADIT - Other) Account No. 285 (Account Deferred Investment Tax Credits) Account No. 255 (Account No. 255	Projected Activity Projected Activity Projected Activity	(Note V) (Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115	-276,45 -1,74 -262,57
TO men	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 256 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmission amortized Deficient / (Excess) ADIT	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity	(Note V) (Note V) (Note V) (Note U) (Note W)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73	-276,45 -1,74 -262,57
TO	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 285 (Accum. Deferred Investment Tax Credits) Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmission amortized Deficient / (Excess) ADIT Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity	(Note V) (Note V) (Note V) (Note U) (Note W)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146	-276,44 -1,74 -262,57 -62,71
TO Men Acc	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 285 (Accum. Deferred Investment Tax Credits) Account No. 285 (Accum. Per Taxes Allocated To Transmission amortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Smission	(Note V) (Note V) (Note V) (Note U) (Note W)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)	-276,44 -1,74 -262,51 -62,7*
TO Men	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 285 (ADIT - Other) Account No. 285 (Account Delerred Investment Tax Credits) Account No. 255 (Account Delerred Investment Tax Credits) Account No. 255 (Account Delerred Investment Tax Credits) Account No. 255 (Account Delerred Investment Tax Credits) Adjusted Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Transmission Related CWIP (Current Year 12 Month weighted average	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Smission	(Note V) (Note V) (Note V) (Note U) (Note W) (Note W)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 125 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42)	-276,44 -1,74 -262,51 -62,7*
TO Men	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 285 (Accum. Deferred Investment Tax Credits) Account No. 255 (Accum. Deferred Investment Tax Credits) Account No. 255 (Accum. Deferred Investment Tax Credits) Amortized Deficient (Excess) ADIT - Federal Unamortized Deficient (Excess) ADIT - State Unamortized Deficient (Excess) ADIT - Adjusted to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Transmission	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Smission	(Note V) (Note V) (Note V) (Note U) (Note W) (Note W)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 125 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42)	-276.48 -1.72 -262.57 -62.7' -325.29
TO Tra	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 285 (Accoun. Deferred Investment Tax Credits) Account No. 255 (Accoun. Deferred Investment Tax Credits) Account No. 255 (Accoun. Deferred Investment Tax Credits) Account No. 255 (Accoun. Deferred Investment Tax Credits) Accounties of Comment of Comment Investment Tax Credits) Amortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT - Allocated to Transmission Adjusted Accountiated Deferred Income Taxes Allocated To Transmission Related CWIP (Current Year 12 Month weighted averagensission O&M Reserves Total Balance Transmission Related Account Reserves	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Smission	(Note V) (Note V) (Note V) (Note U) (Note U) (Note W) (Note W) (Note B) Enter Negative	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 99 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 5	-276.44 -1,7/ -262,51 -62,7' -62,7' -325,24
TO Men Acco	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel Amort) Account No. 281 (ADIT - Accel Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 285 (Accum. Deferred Investment Tax Credits) Account No. 285 (Accum. Deferred Investment Tax Credits) Account No. 285 (Accum. Deferred Investment Tax Credits) Amortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Transmission Related CWIP (Current Year 12 Month weighted averagensmission O&M Reserves Total Balance Transmission Related Account Reserves	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Smission	(Note V) (Note V) (Note V) (Note U) (Note U) (Note W) (Note W) (Note B)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b)	-276,45 -1,74
Tra Tra	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort) Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 255 (Accoun. Deferred Investment Tax Credits) Account No. 255 (Accoun. Deferred Investment Tax Credits) Account No. 255 (Accoun. Deferred Investment Tax Credits) Amortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Transmission Related CWIP (Current Year 12 Month weighted average Insmission O&M Reserves Total Balance Transmission Related Account Reserves Perpayments Total Prepayments Allocated to Transmission	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Smission	(Note V) (Note V) (Note V) (Note U) (Note U) (Note W) (Note W) (Note B) Enter Negative	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 5 Attachment 9, line 30, column f	-276.45 -1,74 -262,57 -62,71 -62,71 -325,29
To Una	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel, Amort) Account No. 281 (ADIT - Accel, Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 283 (ADIT - Other) Account No. 285 (Accum. Deferred Investment Tax Credits) Account No. 285 (Accum. Deferred Investment Tax Credits) Account No. 285 (Accum. Deferred Income Taxes Allocated To Transmission amortized Deficient (Excess) ADIT - Federal Unamortized Deficient (Excess) ADIT - State Unamortized Deficient (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Transmission Related CWIP (Current Year 12 Month weighted average nsmission O&M Reserves Total Balance Transmission Related Account Reserves payments Prepayments	Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Projected Activity Smission	(Note V) (Note V) (Note V) (Note U) (Note U) (Note W) (Note W) (Note B) Enter Negative	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e) Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 5 Attachment 9, line 30, column f	-276.45 -1,74 -262,57 -62,71 -62,71 -325,29

50	Transmission Materials & Supplies	(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	2,968,938
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	2,968,938
Cas	sh Working Capital			
52	Operation & Maintenance Expense		(Line 85)	33,155,845
53	1/8th Rule		x 1/8	12.50%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	4,144,481

55	Network Credits Outstanding Network Credits		(Note N)	From PJM	
56 57	Less Accumulated Depreciation Associated with Facilities with Ou Net Outstanding Credits	tstanding Network Credits	(Note N)	From PJM (Line 55 - 56)	
58 T	OTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	-317,662,16
59 F	Rate Base			(Line 39 + 58)	1,168,763,22
&M					
T 60	ransmission O&M Transmission O&M			Attachment 11A, line 27, column c	21,595,24
31 32	Less extraordinary property loss			Attachment 5	21,000,2
3	Plus amortized extraordinary property loss Less Account 565			Attachment 5 p321.96.b	
3a 34	Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and boo	ked to Account 565	(Note O)	Attachment 10, line 1, column x PJM Data	
65 66	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	21,595,24
	Allocated General & Common Expenses				
i7 i8	Common Plant O&M Total A&G		(Note A)	p356 Attachment 11B, line 15, column a	95,550,9
Ba Bb	For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve	i	(Note S)	Attachment 5 Attachment 10, line 2, column b	-473,1: -21,2
Вс 9	Less Other Less Property Insurance Account 924			Attachment 5 p323.185b	396,3: 595,6
0	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b p323.191b	1,551,3 458,3
2	Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds		(New D)	p335.b	
3	Less EPRI Dues General & Common Expenses		(Note D)	p352-353 (Lines 67 + 68) - Sum (68b to 73)	266,3 92,304,0
5 6	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Line 5) (Line 74 * 75)	11.9787 11,056,8
	Directly Assigned A&G				
7 8	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	265,5
9	Subtotal - Transmission Related			(Line 77 + 78)	265,5
) 1	Property Insurance Account 924 General Advertising Exp Account 930.1		(Note F)	p323.185b p323.191b	595,6
2	Total Net Plant Allocation Factor		V. S. S. S.	(Line 80 + 81) (Line 18)	595,6° 40.00
4	A&G Directly Assigned to Transmission			(Line 82 * 83)	238,2
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	33,155,8
	the American Services				
oreele	ation & Amortization Expense				
i6	Depreciation Expense Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	43,898,3
7	General Depreciation			p336.10b&c (See Attachment 5)	11,561,5
7a 8	Less Merger Costs to Achieve Intangible Amortization		(Note A)	Attachment 10, line 8, column b p336.1d&e (See Attachment 5)	23,7 16,510,3
За 9	Less Merger Costs to Achieve Total			Attachment 10, line 9, column b (Line 87 - 87a + 88 - 88a)	174,6° 27,873,5
0	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission			(Line 5) (Line 89 * 90)	11.9787 3,338,8°
2	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	-,,-
3	Common Amortization - Electric Only Total		(Note A)	p356 or p336.11d (See Attachment 5) (Line 92 + 93)	
5 6	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission			(Line 5) (Line 94 * 95)	11.9787
	Common Depreciation - Licente Only Anocared to Hansinission			(Line of 50)	
7 <u>T</u>	otal Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	47,237,11
kes O	ther than Income				
98 T	axes Other than Income			Attachment 2	1,191,88
9 T	otal Taxes Other than Income			(Line 98)	1,191,8
turn /	Capitalization Calculations				
00 L	ong Term Interest Long Term Interest			p117.62c through 67c	60,597,5
)1)2	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	1,781,5
	Long Term Interest			"(Line 100 - line 101)"	58,815,9
03 F	Preferred Dividends		enter positive	p118.29c	-
	Common Stock				
	Proprietary Capital			p112.16c	\$ 1,335,242,52
04 05	Less Preferred Stock		enter negative	(Line 114)	\$ 1,335,242,52
04 05 06 6a	Less Preferred Stock Less Account 216.1 Less Account 219		enter negative enter negative	(Line 114) p112.12c p112.15c	
)4)5)6 6a)7	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock		enter negative	(Line 114) p112.12c	
04 05 06 06a 07 07	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt		enter negative enter negative (Note Z)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c	1,335,242,5 1,360,378,0
04 05 06 6a 07 08 09	Less Praferred Stock Less Account 216.1 _Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter negative (Note Z) enter negative enter positive	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c	1,335,242,5; 1,360,378,0 -3,693,7
04 05 06 6a 07 08 09 10	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds	(Note P)	enter negative enter negative (Note Z) enter negative enter positive enter positive enter negative enter negative enter negative enter negative	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8	1,335,242,5 1,360,378,0 -3,693,7 1,038,3 -19,516,8
04 05 06 6a 07 08 09 10 11 12	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss	(Note P)	enter negative enter negative (Note Z) enter negative enter positive enter positive	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 1B - ADIT EOY, Line 7	1,335,242,5 1,360,378,0 -3,693,7 1,038,3 -19,516,8
04 05 06 6a 07 08 09 10 11 12 13 14	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock	(Note P)	enter negative enter negative (Note Z) enter negative enter positive enter positive enter negative (Note X)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107)	1,335,242,5 1,360,378,0 -3,693,7 1,038,3 -19,516,8 1,336,205,6 1,335,242,5
004 005 006 66a 007 007 008 009 100 111 112 113 114 115	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization		enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	1,335,242,5 1,360,378,0 -3,693,7 1,038,3 -19,518,8 1,338,205,6 1,335,242,5 2,673,448,2
04 005 006 006 006 007 007 007 007 007 007 007	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securifization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Total Preferred % Tr	otal Long Term Debt referred Stock	enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116)	1,335,242,5 1,360,378.0 -3,693,7 1,038,3 -1,9,16,8 1,338,205,6 1,335,242,5 2,673,448,2
004 005 006 006 007 007 007 007 007 007 007 007	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % T. Preferred % P. Common % C.	otal Long Term Debt referred Stock ommon Stock	enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X) (Note Y) (Note Q)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116)	1,335,242,5; 1,360,376,0 -3,693,7; 1,036,3; 1-9,516,8; 1,338,205,6; 1,335,242,5; 2,675,446,2
004 005 006 66a 007 008 009 100 111 112 113 114 115 116	Less Preferred Stock Less Account 216 1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securifization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % T. Preferred % P. Common % C. Debt Cost Debt Cost Treferred Ost	otal Long Term Debt referred Stock ommon Stock botal Long Term Debt referred Stock	enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X) (Note Y) (Note Q) (Note Q) (Note Q)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114)	1,335,242,52 1,360,378,0 -3,693,74 1,038,31 -19,516,8 1,338,205,66 1,335,242,55 2,673,448,2* 50.0 0.0 0.04 0.004
004 005 006 006 007 007 008 008 008 008 008 008 008 008	Less Preferred Stock Less Account 216 1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LDT Do Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Tr Preferred % P Common % C Debt Cost Preferred % P Common Cost C Common Cost C C C C C C C C C C C C C C C C C C C	otal Long Term Debt referred Stock ommon Stock otal Long Term Debt referred Stock ommon Stock	enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed	\$ 1,335,242,52 1,360,378,01 -3,693,76 1,038,32 -19,516,86 1,338,205,66 1,335,242,52 2,673,448,27 50,0 0,0 0,0 0,0 0,0 0,0 0,0 0,
04 05 06 16a 07 08 09	Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LDT on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Treferred % Common % Common % Common % Common % Common % Common % Common Cost Comm	otal Long Term Debt referred Stock ommon Stock botal Long Term Debt referred Stock	enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X) (Note Y) (Note Q) (Note Q) (Note Q)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114)	1,335,242,52 1,360,378,01 -3,693,76 1,038,33 -19,516,86 1,335,242,52 2,673,448,21 50,0 0,0 0,0 0,00 0,044 0,000 0,100 0,000 0,
04 04 05 06 06 06 06 06 06 06 06 06 06 06 06 06	Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less LDT on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred Cost Common Cost Weighted Cost of Perferred Preferred P	otal Long Term Debt referred Stock ommon Stock otal Long Term Debt referred Stock ommon Stock otal Long Term Debt (WCLTD)	enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X) (Note Y) (Note Q) (Note Q) (Note Q)	(Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 117 * 120)	1,335,242,52 1,360,378,01 -3,693,76 1,038,32 -19,516,86 1,336,205,66 1,335,242,52 2,673,448,21 50.00 0.00 0.04

Composi	te Income Taxes				
Ir	ncome Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)		9.00%
130	P	(Percent of federal income tax deductible	e for state purposes)	0.00%
131	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * F	IT * P)} =		28.11%
132a	T/ (1-T)				39.10%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3910
	TC Adjustment		(Note U)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B - ADIT EOY	-120,293
134	Tax Gross-Up Factor			(Line 132b)	1.3910
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	-167,330
_					
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmissio		(Note T)	Attachment 5, Line 136a	79,425
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - T		(Note T)	Attachment 5, Line 136b	-13,268,254
136c 136d	Amortization Deficient / (Excess) Deferred Taxes (State) - Trail		(Note T)	Attachment 5, Line 136c	0
	Amortization of Other Flow-Through Items - Transmission Cor	mponent	(Note T)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c + 136d)	-13,188,830
136f	Tax Gross-Up Factor			(Line 132b)	1.3910
136g	Other Income Tax Adjustment			(Line 136e * 136f)	-18,345,847
	- ·				
137 Ir	ncome Tax Component =	CIT=(T/1-T) * Investment Return * (1	-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	23,992,649
138 T	otal Income Taxes			(Line 135 + 136g +137)	5,479,472
DEVEN!	JE REQUIREMENT				
MEVENU	DE NEGONEWENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	1,486,425,380
140	Adjustment to Rate Base			(Line 58)	-317,662,160
141	Rate Base			(Line 59)	1,168,763,220
142	O&M			(Line 85)	33,155,845
143	Depreciation & Amortization			(Line 97)	47,237,187
144	Taxes Other than Income			(Line 99)	1,191,881
145	Investment Return			(Line 127)	87,044,441
146	Income Taxes			(Line 138)	5,479,472
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	174,108,827
	·			,	
Α	djustment to Remove Revenue Requirements Associated with Exc	cluded Transmission Facilities			
148	Transmission Plant In Service			(Line 19)	1,769,195,686
149	Excluded Transmission Facilities		(Note M)	Attachment 5	0
150	Included Transmission Facilities		` '	(Line 148 - 149)	1,769,195,686
151	Inclusion Ratio			(Line 150 / 148)	100.00%
152	Gross Revenue Requirement			(Line 147)	174,108,827
153				(Line 147) (Line 151 * 152)	174,106,627
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	174,108,827
R	Revenue Credits & Interest on Network Credits				
154	Revenue Credits			Attachment 3	4,368,235
155	Interest on Network Credits		(Note N)	PJM Data	-
			(,		
156	Net Revenue Requirement			(Line 153 - 154 + 155)	169,740,591
	•			,	
	let Plant Carrying Charge				
157	Net Revenue Requirement			(Line 156)	169,740,591
158	Net Transmission Plant			(Line 19 - 30)	1,462,876,407
159	Net Plant Carrying Charge			(Line 157 / 158)	11.6032%
160	Net Plant Carrying Charge without Depreciation			(Line 157 - 86) / 158	8.6024%
161	Net Plant Carrying Charge without Depreciation, Return, nor In	ncome Taxes		(Line 157 - 86 - 127 - 138) / 158	2.2776%
N	let Plant Carrying Charge Calculation per 100 Basis Point increase	in ROE			
162	Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)	77,216,678
163	Increased Return and Taxes			Attachment 4	100,652,743
164	Net Revenue Requirement per 100 Basis Point increase in RC	DE		(Line 162 + 163)	177,869,422
165	Net Transmission Plant			(Line 19 - 30)	1,462,876,407
166	Net Plant Carrying Charge per 100 Basis Point increase in RC	DE		(Line 164 / 165)	12.1589%
167	Net Plant Carrying Charge per 100 Basis Point in ROE withou			(Line 164 - 86) / 165	9.1581%
400	N-15			(1)= - 450)	400 = 10 = 01
168	Net Revenue Requirement			(Line 156)	169,740,591
169	True-up amount			Attachment 6A, line 4, column j	4,243,520
170	Plus any increased ROE calculated on Attachment 7 other tha			Attachment 6, line 18, column 12	292,647
171 172	Facility Credits under Section 30.9 of the PJM OATT and Faci Net Zonal Revenue Requirement	lity Credits to Vineland per settlement in ERC	15-515	Attachment 5 (Line 168 + 169 + 170 + 171)	174,276,759
	'			(Ellie 100 + 100 + 170 + 171)	174,270,759
	letwork Zonal Service Rate				
173	1 CP Peak		(Note L)	PJM Data	2,635
174	Rate (\$/MW-Year)			(Line 172 / 173)	66,152
175	Notwork Conice Data (\$\frac{1}{2}			// ima 474\	20.450
1/5	Network Service Rate (\$/MW/Year)			(Line 174)	66,152

- Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant B Exclude Construction Work in Progress and leases that are expensed as USM (rather than amontized). New transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission pla to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

 C Transmission Portion Only

 L BEPRI Annual Membership Dues

 All Expertances. sion plant expected

- All Regulatory Commission Expenses
- Safety related advertising included in Account 930.1
- Salety leafed advertising fluctuate unit revicuous 30.1.

 Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

 The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.

 The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the

- Education and outreach expenses relating to transmission, for example siting or billing
 As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- As provided for in Section 9.1, 10 fm P-JW ON 11 and not her JW established billing determinants will not be revised or updated in the annual rate reconciliations p. Amount of transmission plant excluded from rates per Attachment 5.

 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) lowards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155. Payments made under Schedule 12 of the PUM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in on line 64.

- It mey are pooxed to Acct book, mey are included in the capital structure per settlement in ER05-515.

 ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.

 Per the settlement in ER05-515, the facility credit of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.

 See Attachment 5 Cost Support, section entitled "BDP Expense in FERC Account \$26" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.

 See Attachment 5 Cost Support, section entitled "BDP Expenses in FERC Account \$26" for additional information.

- Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).
- reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 268.8.f) multiplied by (1/1-T). The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured up the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-(1h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected provenue requirement will result in an adjustment to the projected provenue and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsament and pulsament to the projected pulsament and pulsament to the projected pulsament and pulsamen
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V; regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate false ase Adjustment, Column F for the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment Column F for the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment See ADIT Rate Project See Additional Project See Attachment 1D ADIT Rate Base Adjustment See ADIT Rate Project - Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through Novembe shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in ACE's books and records (trial balance or monthly balance sheet).
- on portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

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

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	December 31, 2021 (Projected) Only Transmission Related	Plant Related	Labor Related
1 2 3 4 5	ADIT-190 ADIT-281 ADIT-282 ADIT-283 ADIT-255	16,118,447 (189,226,417) (1,476,201)		(378,604)	15,345,422 - (189,226,417) 52,688	773,025 - - - (1,150,284)
6 Line	Subtotal - Transmission ADIT Description	(174,584,171) Total		- (378,604)	(173,828,306)	(377,260)

(1,038,322) Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT (Reacquired Debt)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	910,738	-	-	-	910,738	8 ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Bonuses & Incentives	2,337,728				2 337 728	recoverable in the transmission formula 8 ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Environmental Liability	335,677	335,677	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Legal	17,569	17,569	-	-		-
Accrued OPEB	3,352,662	-	-	-	3,352,662	2 FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	1,455,932	1,455,932	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	172,674	-	-	-	172,674	4 ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Retention	2,249	-	-	-	2,24	SADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	2,462	-	-	-	2,46	2ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
					<u> </u>	recoverable in the transmission formula
Accrued Vacation	877,645	877,645	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Worker's Compensation	3,027,490	-	-	-	3,027,490	0 ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Allowance for Doubtful Accounts	12,178,747	12,178,747	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	1,593,988	1,593,988	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation	20,114	20,114	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Revenue	3,289,206	3,289,20€	-			- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
NJ AMA Credit	443,467		-	443,467		- ADIT relates to all functions and attributable to plant in service that is included in rate ba
Other Deferred Credits	(223,215	(223,213	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes	(130,870	(130,870 8,082,488	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability Sales & Use Tax Reserve	8,082,48t 305,98t	305,989	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul - ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(28'	(281	-	-		- State Income Taxes
Charitable Contribution Carryforward	173,732	173 732	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	39,896,229	- 173,732	-	39,896,229		- The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant
Unamortized Investment Tax Credit	672.385			672.385		service that is included in rate base - Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all
unamotized invesiment i ax Credi.	672,363	-	-	672,385		Pursuant to the requirements of ASC AD, ACE's accumulated otherefore income asset must encompass and timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	3,58	3,585	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	74,684,674	74,684,674	-	-	-	 Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. T balance is excluded from rate base and removed below.
Merger Commitments	-	-	-	-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Long-term Incentive Plan	-	-	-	-	-	- ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Subtotal: ADIT-190 (Not Subject to Proration)	153,483,066	102,664,981	-	41,012,081	9,806,004	
ess: ASC 740 ADIT Adjustments excluded from rate base	_					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(672,385)	_		(672.385)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(61,111,549)	(61,111,549)	-	\		
Less: OPEB related ADIT, Above if not separately removed	(3,352,662)	-		-	(3,352,662)	
Total: ADIT-190 (Not Subject to Proration)	88,346,470	41,553,432	-	40,339,696	6,453,342	
Wages & Salary Allocator					11.98%	6
Gross Plant Allocator				38.04%	11.90%	
Transmission Allocator			100.00%	55.5-7/6		
Other Allocator		0.00%	100.00%			
ADIT - Transmission	16,118,447	0.0076		15.345.422	773.025	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-190 (Subject to Proration)	-				-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.04%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission		-		-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	153,483,066	102,664,981		41,012,081	9,806,004	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	153,483,066	102,664,981	-	41,012,081	9,806,004	

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E) (F)		(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(494.521.142	2.912.941		(497,434,083	-	ADIT attributable to plant in service that is included in rate bas
CIAC	22,261,346	22,261,346		-		ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(10,255,981)	(7,176,432)	(3,079,549)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDG-
		-				Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Plant Deferred Taxes - Flow-through	(15,570,262)	-		(15,570,262)	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of wheth
						the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(498,086,038)	17,997,855	(3,079,549)	(513,004,345)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-				
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	10,255,981	7,176,432	3,079,549	-		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	15,570,262			15,570,262		
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(472,259,796)	25,174,288	-	(497,434,083)	-	
Wages & Salary Allocator					11.98%	4
Gross Plant Allocator				38.04%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(189,226,417)	-		(189,226,417)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(249,055,353			(249,055,353		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(249,055,353)		-	(249,055,353)		
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(-,,,		
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(249,055,353)	-	-	(249,055,353)		
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.04%		
Transmission Allocator			100.00%			
Other Allocator		0.00%			·	
ADIT - Transmission	(94,741,904)	-	-	(94,741,904)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(498,086,038)	17,997,855	(3,079,549)	(513,004,345)	-	
ADIT-282 (Subject to Proration)	(249,055,353)	-		(249,055,353)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(747,141,391)	17,997,855	(3,079,549)	(762,059,698)	-	

- Instructions for Account 282:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)		
		Gas, Production,	Only					
		Distribution, or	Transmission	Plant	Labor			
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification		
Accrued Property Taxes	((-		((
Asset Retirement Obligation	(216,515	(216,515	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul		
Materials Reserve	138,505	-	-	138,50€		ADIT relates to all functions and attributable materials and supplies included in rate ba		
Other Deferred Debits	(532,485	(532,485		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul		
Pension Asset	(9,602,771)	-		-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for		
						book purposes & deductibility of cash funding's for tax purposes		
Regulatory Asset	(30,443,283	(30,443,283		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul		
Regulatory Asset - Accrued Vacation	(1,416,613	(1,416,613		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul		
Regulatory Asset - FERC Transmission True-up	(378,604) -	(378,604)	-		ADIT relates to transmission function and included in rate base.		
Renewable Energy Credits	(107,221			-		- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul		
Unamortized Loss on Reacquired Debt	(835,245) (835,245	-	-		- The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the n		
						bond issue for book purposes. Excluded here since included in Cost of Debt		
Subtotal: ADIT-283 (Not Subject to Proration)	(43,394,233)	(33,551,362)	(378,604)	138,505	(9,602,771)			
Less: ASC 740 ADIT Adjustments excluded from rate base	-							
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-							
Less: OPEB related ADIT, Above if not separately removed	-							
Total: ADIT-283 (Not Subject to Proration)	(43,394,233)	(33,551,362)	(378,604)	138,505	(9,602,771)			
	, , , , ,	, , ,			,			
Wages & Salary Allocator					11.98%			
Gross Plant Allocator				38.04%				
Transmission Allocator			100.00%					
Other Allocator		0.00%						
ADIT - Transmission	(1,476,201)	-	(378,604)	52,688	(1,150,284)			

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.04%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(43,394,233)	(33,551,362)	(378,604)	138,505	(9,602,771)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(43,394,233)	(33,551,362)	(378,604)	138,505	(9,602,771)	

- Institution for Account yea.

 ADI tiems related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

 2. ADI T tiems related to Plat Transmission are directly assigned to Column D

 3. ADI T tiems related to Plat Transmission are directly assigned to Column E

 4. ADI T tiems related to Plat Transmission are directly assigned to Column E

 4. ADI T tiems related to Plat Transmission are directly assigned to Column E

 4. ADI T tiems related to be and not in Column E C as are included in Column E

 4. ADI T tiems one taxes arise when Items are included in Column E

 4. ADI T tiems one taxes arise when Items are included in Column E

 4. ADI T tiems one taxes arise when Items are included in Column E

 5. ADI T tiems one taxes arise when Items are included in Column E

 6. ADI T tiems one taxes arise when Items are included in Column E

 7. ADI T tiems one taxes arise when Items are included in Column E

 8. ADI T tiems one taxes arise when Items are included in Column E

 9. ADI T tiems one taxes arise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded to the Column E

 9. ADIT T to T the T tiems of T tiems one taxes arise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded to the Column E

 9. ADIT T tiems one taxes arise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded to the ADIT is not included in the formula, the associated ADIT amount shall be excluded to the ADIT tiems of the
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,391,979)			(2,391,979)		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax
						expense, rather than to reduce rate base by unamortized investment tax credi
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,391,979)	-	-	(2,391,979)	-	
Less: Adjustment to rate base	2,391,979			2,391,979		
Total: ADIT-255	-	-		-		
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.04%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-		-		

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	1 400 41
Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	316,224			316,224		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization
Subtotal: (Form No. 1 p. 266 & 267)	316,224	-	-	316,224	-	
Wages & Salary Allocator					11.989	6
Gross Plant Allocator				38.04%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	120,293	-		120,293		

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

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	December 31, 2020 (Actual) Only Transmission Related	Plant Related	Labor Related
1 2 3	ADIT-190 ADIT-281 ADIT-282	15,125,590 - (179,760,361)			14,229,289 - (179,760,361)	896,301 -
4 5	ADIT-263 ADITC-255	(2,010,012)		- (378,604) 	51,643 -	(1,683,050)
6	Subtotal - Transmission ADIT	(166,644,783)		- (378,604)	(165,479,429)	(786,749)
Line	Description	Total				

(1,038,322) Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT (Reacquired Debt)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	910,738	-	-	-	910,738	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	2,337,728	-	-	-	2,337,728	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liability	335,677	335,677	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Legal	17,569	17,569	-	-	-	
Accrued OPEB	4,854,641	-	-	-	4,854,641	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	2,181,575	2,181,575	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	172,674	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Retention	2,249	-	-	-	2,249	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	2,462	-	-	-	2,462	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	877,645	877,645	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Worker's Compensation	3,027,490	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	12,178,747	12,178,747	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
sset Retirement Obligation	1,593,98(1,593,988	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation Deferred Revenue	3,289,206	20,114 3,289,206	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
NJ AMA Credit	443.467	3,269,200		443.467		ADIT relates to all functions and attributable to plant in service that is included in rate ba:
Other Deferred Credits	49.150	49.15(443,407		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes	(130,870	(130,870	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	8,082,486	8,082,488	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	305,989	305,989	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(210	(210	-	-		State Income Taxes
Charitable Contribution Carryforward	173,732	173,732	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	37,719,224	-	-	37,719,224		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plan service that is included in rate base
Inamortized Investment Tax Credit	761,276	-	-	761,276		Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized of flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	2,32	2,327	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	76,260,428	76,260,428	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. T balance is excluded from rate base and removed below.
Merger Commitments		-				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
ong-term Incentive Plan	-	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Subtotal: ADIT-190 (Not Subject to Proration)	155,469,505	105,237,555	-	38,923,967	11,307,983	
.ess: ASC 740 ADIT Adjustments excluded from rate base	-					
.ess: ASC 740 ADIT Adjustments related to unamortized ITC	(761,276)	(70.000.400)	-	(761,276)		
.ess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) .ess: OPEB related ADIT. Above if not separately removed	(76,260,428)	(76,260,428)	-	-	(4.854.641)	
Fotal: ADIT-190 (Not Subject to Proration)	73,593,161	28,977,127	-	38,162,691	6,453,342	
Wages & Salary Allocator				27.000	13.89%	
Gross Plant Allocator Transmission Allocator			100.00%	37.29%		
Other Allocator	<u> </u>	0.00%	100.00%			
Other Allocator ADIT - Transmission	15,125,590	0.00%		14,229,289	896,301	
ADIT - Hallotiliooloti	15,125,590	-	-	14,229,269	090,301	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-		-		
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-190 (Subject to Proration)	-	-		-	-	
Wages & Salary Allocator	<u>"</u>	·			13.89%	
Gross Plant Allocator	<u>"</u>	·		37.29%	·	
Transmission Allocator	<u>"</u>	·	100.00%		·	
Other Allocator	<u>"</u>	0.00%			·	
ADIT - Transmission	-		-		-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	155,469,505	105,237,555		38,923,967	11,307,983	
ADIT-190 (Subject to Proration)	-	-		-	-	
Total - FERC Form 1, Page 234	155,469,505	105,237,555		38,923,967	11,307,983	

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(479,224,919	2,889,069		(482,113,989		ADIT attributable to plant in service that is included in rate bas
CIAC	19,662,643	19,662,643		-		ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(10,079,579)	(7,546,254)	(2,533,326)	-		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDQ-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Plant Deferred Taxes - Flow-through	(15,583,707)	-		(15,583,707)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of wheth
						the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(485,225,563)	15,005,459	(2,533,326)	(497,697,696)		
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-				
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	10,079,579	7,546,254	2,533,326	-		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	15,583,707			15,583,707		
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(459,562,276)	22,551,712	-	(482,113,989)		
Wages & Salary Allocator					13.899	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(179,760,361)	-		(179,760,361)		
•		*				

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(240,566,345			(240,566,345		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(240,566,345)	-	-	(240,566,345)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(240,566,345)			(240,566,345)		
W 00 1 4 1 1					40.000	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(89,697,238)	-		(89,697,238)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(485,225,563)	15,005,459	(2,533,326)	(497,697,696)	-	
ADIT-282 (Subject to Proration)	(240,566,345)	-	-	(240,566,345)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(725,791,908)	15,005,459	(2,533,326)	(738,264,041)	-	

- Instructions for Account 282:

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

 2. ADIT items related to Plant and not in Columns C & D are included in Column E

 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	·		
ADVE COMMISSION OF THE COMMISS		Distribution, or Other Related	Transmission Related	Plant Related	Labor	Justification
ADIT- 283 (Not Subject to Proration)	Total	Otner Related	Related	Related	Related	Justinication
Accrued Property Taxes	((-		((-	
Asset Retirement Obligation	(216,515	(216,515	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Materials Reserve	138,505	-	-	138,50€		ADIT relates to all functions and attributable materials and supplies included in rate ba
Other Deferred Debits	(532,485			-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(12,117,913)	-		-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash funding's for tax purposes
Regulatory Asset	(36,650,800	(36,650,800		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(1,416,613	(1,416,613		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - FERC Transmission True-up	(378,604) -	(378,604)	-	-	ADIT relates to transmission function and included in rate base.
	, .	<i>'</i>	, , ,			
Renewable Energy Credits	(107,221	(107,221	-		-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(983,311) (983,311		-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the n
·	, .	, · ·				bond issue for book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (Not Subject to Proration)	(52.264.957)	(39.906.945)	(378,604)	138.505	(12.117.913)	
	(-,-,-,-,	(,,,-	12			
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	
·	,				• • • • • • • • • • • • • • • • • • • •	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%	· ·			
ADIT - Transmission	(2,010,012)		(378,604)	51,643	(1,683,050)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	151			11111111	110.000	
Subtotal: ADIT-283 (Subject to Proration)	-			-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Subject to Proration)	-			-	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			<u> </u>
Other Allocator		0.00%				
ADIT - Transmission	-	•		-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	

- Instructions for Account 283:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,708,204)			(2,708,204)		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credi
						expense, father than to reduce rate base by unamortized investment tax credi
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,708,204)	-		(2,708,204)	-	
Less: Adjustment to rate base	2,708,204			2,708,204		
Total: ADIT-255	-		-	-	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-			-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	L on a
Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	325,763			325,763		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax
						expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization.
						tax expense and reduces the revenue requirement by the amount of the investment Tax Credit Amortization.
Subtotal: (Form No. 1 p. 266 & 267)	325,763	-		325,763		
Wages & Salary Allocator					13.899	6
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	121,464	-		121,464		

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxe	es	Page 263 Col (i)		Allocator	Allocated Amount
Plant	Related		Gros	s Plant Allocat	or
2 3	Real property (State, Municipal or Local) Personal property City License Federal Excise	2,193,7	0 0 0		
Total	Plant Related	2,193,7	'19	38.0405%	834,502
Labo	r Related	И	/ages	& Salary Alloca	ator
5 6	Federal FICA & Unemployment and Unemployment(State)	2,983,46	63		
Total	Labor Related	2,983,4	63	11.9787%	357,379
Othe	r Included		Gros	s Plant Allocat	or
7	Miscellaneous				
Total	Other Included		0	38.0405%	0
Total	Included				1,191,881
	Excluded				
	State Franchise tax		-		
	TEFA	/22	-		
	Use & Sales Tax BPU Assessment	(691,37			
	Excluded State Dist RA Amort in line 5	3,126,60 11,02			
11	Total "Other" Taxes (included on p. 263)	7,623,4	36		
12	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	7,623,43	36_		
13	Difference		(0)		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		Tot	al Amount	Allocation Factor	Allocation % Incl	otal Amount luded In Rates		
1 Rent from Electric Property - Transmission Related (Note 3)		S	1,217,503	Transmission	100% \$	1,217,503		
2 Total Rent Revenues	(Sum Lines 1)	\$	1,217,503		\$	1,217,503		
Account 456 - Other Electric Revenues (Note 1)								
3 Schedule 1A		\$	810,951	Transmission	100% \$	810,951		
4 Net revenues associated with Network Integration Transmission Service (NITS) fo load is not included in the divisor (difference between NITS credits from PJM and								
charges paid by Transmission Owner) (Note 4)				Transmission	100% \$	-		
5 Point to Point Service revenues for which the load is not included in the divisor re	ceived by Transmission Owner (Note 4) \$	1,816,356	Transmission	100% \$	1,816,356		
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100% \$	-		
7 PJM Transitional Market Expansion (Note 1)				Transmission	100% \$	-		
8 Professional Services (Note 3)				Transmission	100% \$	-		
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		\$	619,380	Transmission	100% \$	619,380		
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100% \$	-		
11 Affiliate Credits		\$	1,996,959	Wages and Salaries	11.98% \$	239,209		
11a Miscellaneous Credits (Attachment 5)		\$	444,707	Various	\$	444,707	\$ 6	583,916
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	6,905,856		\$	5,148,107		
13 Less line 18g		\$	(779,872)	Transmission	100% \$	(779,872)		
14 Total Revenue Credits					\$	4,368,235		

- Revenue Adjustment to determine Revenue Credit.

 15 Notes 1: All revenues related to transmission that are received as a transmission corner (i.e., not received as a 1/SE, if or which be cost of the service is recovered under this formula, each of the control of the service is recovered under this formula, will be included as a revenue credit or included in the peak on line 173 of Appendix A.
- 16 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Nation, The distribution of the control of the cont

	costs associated with each secondary use (except for the cost of the associated income taxes).			
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		\$	1,217,503
18b	Costs associated with revenues in line 18a	Attachment 5 - Cost Support	\$	342,240
18c	Net Revenues (18a - 18b)			875,263
18d	50% Share of Net Revenues (18c / 2)			437,631
18e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.			
18f	Net Revenue Credit (18d + 18e)			437,631
18g				(779,872)
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule			
	12.			2,957,703
20	Amount offset in line 4 above		- 1	136,986,863
21	Total Account 454, 456 and 456.1		1	146,850,423

21 Total Account 454, 456 and 456.1
22 Note 4: SECA revenues booked in Account 447.

Adurác City Electric Company											
Electric / Non-electric Cost Support	Am	chment	t 5 - Cost Supp	port							
Plat Allacina Factor Plat Allacina Factor Amendment have been seen a proper seem of the	age #s and instructions (hins A) g000.21c (See Attachment'il, column h) (hins A) g305 (See Attachment'il, column l) (hins A) g305 (See Attachment'il, column g)	1	06,287,995 0 0	60,737,995 0 0 0		Respondent a Electric USBy only.	Death				
24 Common Plant (Electric Only) Acromylated Referred Income Trans	(Notes A & D) g355 (See Attachment 9, column d)										
41 Accountated investment Tax Credit Account No. 225 Wheterfals and Supplies 47 Underhalted Stone Kop	(Note: A.E. I) g265.h (See Attachment 19) (Note: A.E. g227.6c.E.16.c (See Attachment 9, column e)		2,381,879	2381,879		Requested a Decita USIQ only.					
Allocated General & Common Expenses ES Plus Transmission Lease Payments	(Nate A) p200.3 c	3				Respondent is Electric Utility only.					
ET Common Plant OMM	(Note A) g355										
Transmission / Non-transmission Cost Support											
Attachment A Line #s, Descriptions, Notes, Form 1 Pa	age #s and Instructions	~	m 1 Amount	Transmission Related	Son transmission Related		Date				
20 Plant Held for Future Use (Including Land) Directly Assigned AAG	(Note C) g214 (See Attachment 9, column c)	8	13,262,694	762,629	12,680,665	Specificaled	afor based or plant econic. The following plant investments are included				
						2					
CWIP & Expensed Lease Worksheet		-				•					
Attachment A Line #s., Descriptions, Notes, Form 1 Pa	ana Se and Instructions		n I Amusi	CRIF is Farm 1	Superced Lease In Parts 1.5 mount						
Plant Allocation Factors 6 Electric Plant in Service	(Note 9) g207.104g (See Attachment SA, column b)	1	6.896.833.839								
Plant in Service 19 Transmission Plant in Service	Note 11 a 202 Stin Cas Startmant Stretches N		1,824,406,369				See Form 1				
Accomplaint Decembries	(Notes A & D) g355 (See Attachment 9, line 15, column d)										
20 Transmission Accumulated Depreciation	(Note \$) g219.25 c (See Attachment 9, column e)	1	328,049,638				Section 1				
EPRI Dues Cost Support											
Attachment A Line Rs, Descriptions, Notes, Form 1 Pa Allocated General & Common Expenses 73 Lass EPR Dates	age #s and Instructions	~	700 774	1900 ton			Desirie Seatland 1				
73 Less EPR Oues	(Note D) 9353-353	1	264,334	266,336			See Form 1				
Regulatory Expense Related to Transmission Cost Support		_									
Attachment A Line #s, Descriptions, Notes, Form 1 Pv	and the said backward and	١.		Tomorbalan	Sections						
Allocated General & Common Expenses 10 Less Regulatory Commission Exp Account 629	(Note E) p322.188b	,	1,151,888	200.001	1289,847	PERCPAIN 1 page 381.1 for 13 (1) and 15 (4), tomorroom					
Directly Assigned AAG 77 Requistor Commission Sup Account 928	Note G #222.1985	Ĺ	1.001.000	200.001	5200.000	PINC Form 1 page 2011 for 12 fill and 10 fill becomes					
		•					•				
Safety Related Advertising Cost Support		_						_			
Attachment A Line #s, Descriptions, Notes, Form 1 Pa	age #s and Instructions	74	m 1 America	Saley Separat	Normal Printer		ben				
Directly Assigned AAG 81 General Advertising Exp Account 920.1	(Nate F) g322.191b		634,332	-	658,33	1	tion				
Multistate Worknamer											
Attachment A Line #s, Descriptions, Notes, Form 1 Pa	age #s and Instructions		Bio 1	Set 1	Birt 1	Red Red	besis				
129 STI-State Income Tax Rate or Composite	(Note 1) 9.00%	Н	N2 N20%				Enter Calculation Apparlment N. 100 300%, PA 00000%				
Education and Out Reach Cost Support											
Attachment A Line Fs., Descriptions, Notes, Form 1 Pa	age #s and Instructions	Par	m 1 Amount	Outresh	Oliw		Drafts				
78 General Advertising Exp Account 200.1	(Nate K) g322.191b		618,332		698,33		None				
Excluded Plant Cost Support											
Attachment A Line #s, Descriptions, Notes, Form 1 Pa	age #s and Instructions	-	Terities			Description	of the Taillies				
Alpained in Emero Secure Regiments Associated with Enduded Transmission Facilities 148 Excluded Transmission Facilities	(Note M) Attachment S	1				Securitions	plan of the Facilities				
Instructions:			Date 1				Name .				
 Remove all investment below 69 W/ or generator step up transformers included in transmission plant i are not a result of the RTEP Process. 											
 If unable to determine the investment below GBV in a substation with investment of GBV and higher the following formula will be used: Example:	as well as below 65 kV,	Г	D David								
A Total investment in substation 1,000,000 s (dentifiable investment in Transmission (provide vorloopers) 100,000											
c Identifiable investment in Distribution (provide workpapers) ass_ass_ ass_ass_ $Amount$ to be excluded $(A \times C / (B + C))$ ass_ass_											
		_	_			Miles he favory					

Prepayments																
Attachment A Line #s, Descriptions, Notes,	Form 1 Page #s and Instructions															Countylian of the Propagatets
45 Prepayments																
														Indul Year		
															mater Albertian Factor	
	p.111, LS7	874,784	1,599,174	2,356,914		1,271,876									11.979% Labor	
Prepaté Pensions Envil Industrial in Prepayments		12,316,363	53,589,596	32,600,854				47,833,188						39,827,905	11.979% Labor	Proposit Pressure in recorded in PSRC assisted 1981 (see PSRC Form 1 page 233).
Total Martiny Sistance Included in Rates		6,376,623	6,630,874	6,559,312	6,312,459	6,337,657	3,961,266	5,775,835	5,595,299	3,302,000	3,311,799	5,220,885	3,032,418	4,879,262		Allahmed I, the 1720, submort

Transmission Related Account Reserves														
Attachment A Line #s, Descriptions, Notes														
44 Transmission Related Account Reserves														
Current and sang-form Portions recorded in PERC Accounts (262, 282, 288.1, 228.1, 228.1, 228.5, & 228.6) and the accrued portions of below items that have not	et.													
been transferred to tructs, escrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore available to Company.													End of Your	
	Secretar Salar Vanc. 3		Edward	Manh	Arri	Mer	han.	ber	Aurent	Serios de la companya della companya	October	Name to a		12 Month Armen
Body Service - Dest Extend	0.00.00	(2890118)	(271031)	0.798101	0.0591	0.600.601	Q.BCM1	0311026	(2)896220	16293 692	10.025.002	15.630.000	15.00.102	0.89710
Bride Debries - Labor Related	627.130	001427	680.298	100.295	067300	1575,000	107.80	021880	1005299	090,290	010,210	(311.29)	080.290	106,800
Carrier A.B. Worker Core	277306	30311	236.062	223.500	332,626	11200	331.02	329 926	129 (01)	28.86	25.88	223.760	323,210	329.338
Other A.E. Nordown Comp	1,080,710	1,090,764	1,040,294	1,043,390	1,80,600	1,000,070	1,037,168	1,00,071	10,00	80,86	89,79	872,000	875,867	960,767
Non-Pension Positroine Branchi Obligation	(17,748,760)	(17267,323)	(16376.662	(2686200)	(16,796,669)	(14,704281)	(968)9312	(16,025,003)	(16436/30)	(76206770)	(16296.085)	(14,916,010)	(30,860,720)	(16,737,962)
PARE III Liebin	00.110	(302116)	012111	00314	012116	20,00	GG N 6	(92316)	00310	poste	012110	ggane	00316	002316
Cummit & Long term learning Plans	(21.10)													(1,626)
Workers Comp.: Long Toron	(6,792,803)	(8,673,630)	(6286628	(4,348,612	(6416298)	(6,275,460)	(6,623,310)	(9,000,701)	(9,211,299)	(4,220,670)	(9211,610)	(8,119,642)	(6,210,411)	(6375366)
Workers Comp.: Bloom Toron	(80,17)	(1001,660)	(1,006,810	(886,281	(1216309)	(99,40)	(1,739,902)	(1296,708)	(1,106,662)	(1,110,722)	(172678)	(1,046,126)	(1,296,747)	0.002,000
Other Payord Taxes	(08,300)	(279,706)	(200,000	(000,010	grapes	(201,707)	(287,000)	(987,000)	(313,300)	pss.726	grt,445	976/03	(0'0,686)	(84.717)
Revenue Lishility	(676,653)	(09,610)	(380,908	psr791	g14,040	(219,305)	(208,601)	(1830)	(761,260)	(123,308)	(85,073)	(6179)	(10,126)	(202,296)
Accres Remon & Incention	(6,364,602)	(7,617,706)	(901,762	(1,324,863	(1,710,900)	(2,103,070)	(3,810,682)	(GETERTS)	(6382,849)	(4396,660)	(9,479,780)	(625,00)	(8,216,280)	(C,CR)(29)
Accread Results: Molical, Deniel, Vision Results, str.	(2,717,646)	(2,602,046)	(2,896,782	(2,396,381	(2,640,044)	(2,301,990)	(6,710)(20)	(2,873,740)	(2,730,138)	(2007)346	(2,643,90)	(2,746,300)	(3,342,687)	9,711(14)
ARC 712 OPER ORIginion - Current & Longition	(10,10)	(102302)	(142)42	(10343	(142143)	(10,10)	(10,N2)	(10310)	(10.10)	(103.102)	(142142)	(10,10)	(10310)	(102,002)
Acresi Erimin	(81,889)	(88,216)	(00)667	(01,000	(62,660)	(63,600)	(68,202)	(86,811)	(98,200)	(8,200)	(8,000)	(8,300)	(8,000)	(63,000)
Deleved Comp Fine - Level 2	(30,000)	(38,984)	(07,40)	pus	pases	(37,860)	(41,872)	(64,802)	(81,770)	(02,368)	(94,216)	(64,00)	(71,860)	(66,522)
Transmission Related Assessed Reserves Mentily Balance	(8011,20)	payoutry	90306431	(33,337,660	92,420,310	92,317,703	(81,037,14)	pum.zzt	9690373	91/37386	(9021029)	G178,770	(0,219,80)	(98,000,000)
Note: The Termin Liter shall include a credit to such how for all anticolar excess (finals collected from continues that [[i] have not been set incide in a twas, convey or artistrical accression and [in] in [iii] by the same allowaters used in the formula for the cent accreasis to the account that is recovered under the Termin Liter. Excess conveys on be asseted by an effecting field									a balance short are	neri). Early veloc	ini source will be a	soluted on lines of	tern Thrafinators	act of

Flore School	Whenton (Was)	Amount	Labor Baland Sources	Allowerine	1000	
Regron Amount	Allowers	Allowed	Amount	Alleumen	Amount Albound Transposopon	Tool Borron
(3,899,730)	35.00%	0.475665		11.90		(LCSMS)
	36.00%		(414,904)	11.00%	(14,479)	(14,679)
	36.60%		324,334	11.00%	29,400	29,010
	36.60%		90,117	11.00%	117,669	117,609
	36.60%		(34,737,842)	11.00%	(2,004,910)	(2,004,000)
	36.00%		gana	11.00%	(24,640)	(24,040)
	36.60%		(1,429)	11.00%	(246)	(240)
	36.60%		(4,751,181)	11.00%	(50,00)	(563,000)
	36.60%		(1,042,009)	11.00%	(136,636)	(124,604)
	36.60%		(194,117)	11.00%	(42,419)	(42,62%)
	36.60%		(24),214	11.98%	(28,77%)	(21,774)
	36.60%		(4,479,479)	11.98%	(411,830)	(131,304)
	36.60%		(3,775,664)	11.98%	(102,170)	(332,176)
	36.60%		(142,942)	11.98%	(24,800)	(24,918)
	36.60%		(41,000)	11.98%	(5,130)	(8,381)
	36.60%		(44,833)	11.00%	(0.70)	(0.074)
9,897.0		0.63.80	Chartests		0.76301	0.26200 Anadeses 15.15, Linc 61

Miscellaneous Revenue Credits			Mecater	Allecation Factor	Description
Miscellaneaus Revenue-Credits Kenneth Square Revit Revenue	Act 69	444,705.95 444,705.95	11.58% 100% 38.54%	Wages & Salary 2005 Transmission Gross Plant	
		440,07	Atachnert 1	Revenue Credit line 11s	

Outstanding Network Credits Cost Support	Associated and the second and the se
Attachment A Line Fs., Descriptions, Notes, Form 1 Page Fs and Instructions Network Credits	Codin Coupling of the Codin Code (
55 Outstanding National Credits (Note N) From PSM	E Consul Securition of the Credita
	-
55 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Ente (Note N) From FSM	i e
	to the second se
	Million for Pressury
Extraordinary Property Loss	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions (1 Less witsordray propely loss Atachnent 5	Anniard Number of years Annotation of releval
E2 Plus amortized extraordinary property loss Attachment 5	1 1 1
Interest on Outstanding Network Credits Cost Support	
Attachment A Line Fs, Descriptions, Notes, Form 1 Page Fs and instructions Reverse Craft & Marrier do Resort Craft 105 Intered or Miscol Craft (Main N) FAV Cate	Credits Description of the Internal on the Credits
155 Internet on Natural Condition (Note N.) PUM Date	0 Canada Davirylan of the Craffs
	Date 1
	Add mare from Encourage
Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER0	5-515
Net Revenue Requirement A Line Ms., Descriptions, Notice, Form 1 Page Ms and instructions Net Revenue Requirement (7) Facility Credits under Section 200 of the PAR CATT and Facility Credits to Vireland per settlement in EPSS-515	Annual Control of the
1/1 Hody Clean Cross Section 200 of the Poli CATT and Hody Clean to Visionic per Letterner in Licit-5/15	1
PJM Load Cost Support	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Network Zonal Service Rate	107 Nati
(7) 1 CP Pask Non-Li P.M Cata	1(II) In first 1
Statements BG/BH (Present and Proposed Revenues)	
Customer Silling Determinants Current Rate Proposed Rate ACS zone	Current Revenues Proposed Revenues Change in Revenues
Test	
Plant Related Exclusions - Cost Support	
	Point Emouris Copid Loses Non-Loses
6 Electic Plant in Service 9007.194g 9 Accumulated Depreciation (Italia Electric Plant) 9719.25c	ANDERS TABLES ANALYSIS CHARGES CHARGES TABLES ANALYSIS SECURIOR TO
	SCITTEN 2MG CTJ 2MG CTJ 2MG CTG CommitCode(Losen SD.MG CTJ
19 Transmission District in Service x 2017 file x	2017/2019 1,384.384 28.88.8171 Cerest Copie Louis 20,343.384
25 General & Interphia p.005.5 g & p.001.90 g 26 Accumulated General Depreciation p.118.20c	MALDS MARINE
Expense Related Exclusions - Cost Support	
Attachment & Line So Descriptions Notes Form 1 Page So and Instructions	Data Approved Bestimating Com Data Approved Bestimating Com Data Approved Data App
Amacoment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	rom common empreson especial finite fluid function constitute per fluidate.
68 Total AAG Total AAG 100 2023 Mr is 60 Tenensimion OAM 9221 102 5	MARANIA (F1,500) 210,917 10,938 2,981 M.7N,ESA 27,880,523
60 Transmission GMM 9221.112.b	73830 23830
Depreciation & Amortization - Cost Support	
Attachment A Line #s, Descriptions and Notes	Annualis Bargar Carls Non Targai Tidated
55 Tomentosion Depreciation Expense EF General Depreciation Sin Integrible Anotasion	GARGETT - GARGETT TANKETT - GARGETT TANKETT - GARGETT TANKETT - GARGETT TANKETT - GARGETT
56 Transmissio Deposition Expense 17 General Deposition Capense 18 Inseptio Americanion 18 Inseptio Americanion 19 Common Expension - Danatic Crity 19 Common Expension - Dana	NATURE NAME NAME NAME NAME NAME NAME NAME NAM
nu Cummo reconsissor - emon CRIV	1 1
PBOP Expense in FERC 926	
Attachment A Line Fa. Descriptions, Notes, Form 1 Page Fa and Instructions	Total All Annual St. PRESS NEED NEED NEED NEED NEED NEED NEED N
	, p
	The advantage information and OPER reported in FERC ISS decimated 35.8 million from the order man. The decimate was majely dark in formation
Total A&G	The about in the control of Tilling agency in 1755, 150 decimated 150 collection by the pipe of the Collection of the Co
New York Peters Associated Str. (1972) 1973 and is	management 11,400,000 (\$77,000) 287,000 decimates inference can be and from the following in tribuil and many flat of the transact in service code.
Attachment 3 - Revenue Credit Workpaper	
176 Cooks associated with resentance in time 176 \$ 503,380	
Reviews Subject to 10(10) Chaining (SEEARMENT 1: 100 2777) \$ 1,212,566 Findow State Of Security State (SEEARMENT 1: 100 2777) \$ 1,212,566 Findow State Of Security State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,57 Market State (
Reviews Subject to 10(10) Chaining (SEEARMENT 1: 100 2777) \$ 1,212,566 Findow State Of Security State (SEEARMENT 1: 100 2777) \$ 1,212,566 Findow State Of Security State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,567 Market State (SEEARMENT 1: 100 2777) \$ 1,212,57 Market State (
Secure Indignal Polything (Stationard Van) 1	National Table Date
Record object in high charge grant some in the in the control of t	Expense Amount Attachment H-1A, Line 12 Amount to Line 136s
Record object to high damp (procedure) to 10 to	Copposition Tax and Non- Equation Fig. 1
Record object to high damp (procedure) to 10 to	Expense Amount Attachment H-1A, Line 12 Amount to Line 136s
The state of the s	Copposition Tax and Non- Equation Fig. 1
The control of the co	Segment Assess A
The control of the co	Segment Assess A
The control of the co	Segment Assess A
The control of the co	Segment Assess A
The control of the co	Segment Assess A
The control of the co	Segment Assess A
The control of the co	Segment Assess A
The control of the co	Segment Assess A
The control of the co	Segment Assess A
The control of the co	Segment Assess A

Attachment 9 Rate Base Worksheet Atlantic City Electric Company

	(Note G)	G	Fross Plant In Service			Accumulated Depreciation		Accumula	ted Amortization		Net Plant In Service	
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)
	Attachment H-1A. Line No:	19	23	24	30	31	12	10	11	3,		
		207.58.g minus 207.57.g. Projected			Projected monthly balances							
		monthly balances that are the amounts			that are expected to be							
		expected to be included in 207.58.g for		Electric Only, Form No 1,	included in 219.25.c for end		Electric Only, Form No 1,		Electric Only, Form No 1, page 356			
		end of year and records for other months	207.99.g minus 207.98.g for end	page 356 for end of year,	of year and records for other	219.28.c for end of year,	page 356 for end of year,	200.21c for end of year,	for end of year, records for other			
		(Note E)	of year, records for other months	records for other months	months (Note E)	records for other months	records for other months	records for other months	months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h) Col	l. (d) - Col. (g) - Col. (i)
1	December Prior Year	1,668,224,393	266,738,889	-	284,525,424	53,436,883		29,627,601	-	1,383,698,96	9 183,674,405	-
2	January	1,671,053,201	267,406,322		287,957,750	54,358,653	-	30,784,261	-	1,383,095,45	1 182,263,408	-
3	February	1,674,808,288	268,640,441		291,398,123	55,283,151	-	31,952,973	-	1,383,410,16	5 181,404,316	-
4	March	1,680,395,651	277,329,202	-	294,850,470	56,239,544	-	33,223,065	-	1,385,545,18	1 187,866,593	-
5	April	1,722,894,326	281,861,882	-	298,393,893	57,182,375	-	34,553,988	-	1,424,500,43	3 190,125,520	-
6	May	1,772,829,484	283,332,437		302,044,330	58,130,448	-	35,893,051	-	1,470,785,15	4 189,308,938	-
7	June	1,792,487,606	288,659,052		305,736,894	59,086,591	-	37,295,694	-	1,486,750,71	2 192,276,766	-
8	July	1,795,509,420	292,405,771		309,435,935	60,050,350	-	38,737,006	-	1,486,073,48	5 193,618,415	-
9	August	1,799,310,021	294,695,107		313,143,120	61,021,769	-	40,192,553	-	1,486,166,90	1 193,480,785	-
10	September	1,803,613,022	296,601,754		316,859,527	62,000,304	-	41,657,662	-	1,486,753,49		-
11	October	1,806,507,782	299,246,960		320,582,137	62,989,395	-	43,133,900	-	1,485,925,64	5 193,123,666	-
12	November	1,809,004,356	302,361,544		324,310,097	63,991,935	-	44,620,053	-	1,484,694,25	8 193,749,556	-
13	December	1,814,406,369	308,517,935	-	328,049,635	65,017,056		46,137,995	-	1,486,356,73	5 197,362,885	-
	Average of the 13 Monthly Balances (Attachment 9A)	1,754,695,686	286,753,638		305,945,180			37,523,831	-	1,448,750,50		-
	Less Merger Cost to Achieve (Attachment 10)	·	969,311			66,635		607,641	<u> </u>		295,035	
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,754,695,686	285,784,327		305,945,180	59,070,938	-	36,916,190	-	1,448,750,50	7 189,797,199	-

Adjustments to Rate Base

							Unamortized Regulatory	Account No. 282 Accumulated Deferred	Account No. 283 Accumulated Deferred Income	Account No. 190 Accumulated Deferred Income	Account No. 255 Accumulated Deferred
Line N	o Month	CWIP	PHFU		Undistributed		Asset	Income Taxes (Note C)	Taxes (Note C)	Taxes (Note C)	Investment Credit
	(a)	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments					
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H-1A, Line No:	43a	28	50	47	45					
				227. 8. c + 227.5.c (see A							
			214 for end of year, records for		f (227.16.c * Labor Ratio) for end of year, records for other						
		(Note B)	other months	months	months	(Note F)	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	(Note B)	1,194,950			6,376,623	(NOIC A)	Attachment i	Attachment 1	Attachment 1	Attachment I
	January		782,029			6,610,874					
	February		782,029			6,559,312					
20	March		782,029	327,16	8	6,242,459					
	April		782,029		•	6,117,017					
	May		782,029			5,961,264					
	June		782,029			5,773,835					
	July		782,029			5,595,199					
	August		782,029			5,502,040					
	September		782,029			5,311,766					
	October November		782,029 782,029			5,220,335 5,032,418					
	November December		782,029 782,029			5,032,418 4,879,262					
	Average of the 13 Monthly Balances (except ADIT - see Attachment 1		- 813,792			5,783,262		<u>"</u>	•		<u>'</u>
30	Average of the 15 Monthly Balances (except ADIT - see Attachment 1		613,792	2,900,93		3,763,202					

- Notes:

 A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

 Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; iii) the CWIP balance included in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216 b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.

 C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances.

 C C alculate using 13 month waverage balance, except ADIT.

 E Projected balances are for the calendar year the revenue under this formula begins to be charged.

 F From Attachment 5 for the end of year balance and records for other months.

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

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	()	(x)
O&M Cost To Achieve FERC Account		Total	Allocation to Trans.			Total
PERC Account	Transmission O&M	I otal	Allocation to Trans.			\$
	A&G	(21,20				s (
						s
Total		\$ (21,20	9)			\$ (
	ization Expense Cost To Achieve					
FERC Account		Total	Allocation to Trans.			Total
	General Plant	23,7				\$
	Intangible Plant	174,61	0 11.98%			\$ 2
Total		\$ 198,38	9			\$ \$ 2
Total		3 176,36				9 2
Capital Cost To Achiev	ve included in the General and Intangible Plant	General	Intangible			
Gross Plant	v		Ü			Total
December Prior Year		115,88	6 853,426			\$ 96
January		115,88				\$ 96
February		115,88				\$ 96
March		115,88				\$ 96
April		115,88				\$ 96
May June		115,88 115,88				\$ 96 \$ 96
July		115,88				\$ 96
August		115,88				\$ 96
September		115,88				\$ 96
October		115,88				\$ 96
November		115,88				\$ 96
December		115,88				\$ 96
Average		115,88	6 853,426			96
		_				_
Accumulated Deprecia	tion	General	Intangible			Total
December Prior Year		54,7				\$ 57 \$ 59
January Eabruary		56,75				
February March		58,72				\$ 60 \$ 62
March April		60,70				\$ 62 \$ 64
May		64,65				\$ 65
June		66,63				\$ 67
July		68,6				\$ 69
August		70,58				\$ 70
September		72,50				\$ 72
October		74,54	1 665,864			S 74
November		76,5	8 680,420			\$ 75
December		78,49				\$ 77
Average		66,63	5 607,641			67
	Atlantic City Electr	ic Company				
	Attachment 10 - Merger Costs		(a)	(4)	()	(v)
Net Plant = Gross Plan	(a)	(b)	(c) Intangible	(d)	()	(x) Total
		(b) General	Intangible	(d)	()	Total
Net Plant = Gross Plan December Prior Year January	(a)	(b)	Intangible 9 333,120	(d) - -	() -	
December Prior Year	(a)	(b) General 61,10	Intangible 9 333,120 3 318,564	(d) - -	-	Total \$ 39
December Prior Year January	(a)	(b) General 61,10 59,13	Intangible 19 333,120 3 318,564 6 304,008	(d) - - -	-	Total \$ 39 \$ 37
December Prior Year January February	(a)	(b) General 61,10 59,13 57,13	Intangible 9 333,120 3 318,564 6 304,008 0 289,452	(d)	-	Total \$ 39 \$ 37 \$ 36
December Prior Year January February March April May	(a)	(b) General 61,11 59,12 57,12 55,13 53,20 51,22	Intangible 9 333,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341	(d)	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31
December Prior Year January February March April May June	(a)	(b) General 61.10 59.1.2 57.1: 55.11 53.20 51.22 49.2:	Intangible	- - - -	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29
December Prior Year January February March April May June July	(a)	(b) General 61,14 59,15 57,15 55,18 53,2(51,22 49,22 47,2'	Intangible 9 333,120 3 318,564 6 304,008 6 289,452 3 274,896 7 260,341 6 245,785 4 231,229	- - - - - - - -	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27
December Prior Year January February March April May June July August	(a)	(b) General 61,1(59,1: 57,14: 55,1,1 53,2(49,2: 47,2' 45,2(45,2	Intangible 9 333,120 3 318,564 66 304,008 60 289,452 67 260,341 0 245,785 4 231,229 7 216,673	- - - -	- - - - - - -	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26
December Prior Year January February March April May June July August September	(a)	(b) General 61,1(59,1: 57,1: 55,1: 53,2(51,2: 49,2: 47,2: 43,3: 43,3:	Intangible 333,120 3 18,564 6 304,008 0 289,452 7 260,341 0 245,785 4 231,229 7 216,673 11 202,117	- - - - - - - -	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24
December Prior Year January February March April May June July August September October	(a)	(b) General 61,1(1 59,1: 57,1: 55,18 53,2(51,2: 49,2: 47,2: 45,2(43,3: 41,3:	Intangible 333,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341 10 245,785 4 231,229 7 216,673 11 202,117 4 187,561	- - - - - - - -	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24 \$ 22
December Prior Year January February March April May June July August September October November	(a)	(b) General 61,14 59,12 57,1: 55,12 53,22 49,2: 47,2: 43,3: 43,3: 41,3: 39,3: 39,3:	Intangible 333,120 3 318,564 6 304,008 0 289,452 0 245,785 0 245,785 0 245,785 1 202,117 202,117 4 187,561 8 173,006	-	- - - - - - -	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21
December Prior Year January February March April May June July August September October November December	(a)	(b) General 61,1(59,1: 57,1: 55,1: 53,2(51,2: 49,2: 42,2: 43,3: 41,3: 39,3(37,3:	Intangible 3 33,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341 0 245,785 4 231,229 7 216,673 11 202,117 4 187,561 11 37,506 11 158,450	- - - - - - - -	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November	(a)	(b) General 61,14 59,12 57,1: 55,12 49,2: 49,2: 47,2: 43,3: 43,3: 43,3: 39,3:3	Intangible 3 33,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341 0 245,785 4 231,229 7 216,673 11 202,117 4 187,561 11 37,506 11 158,450	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21
December Prior Year January February March April May June July August September October November December Average	(a) t Minus Accumulated Depreciation from above	(b) General 61,14 59,1: 57,1: 55,14 53,2(51,2; 49,2: 47,2' 45,2: 43,3: 41,3: 39,3: 49,2:	Intangible 333,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341 0 245,785 4 231,229 7 216,673 1 202,117 4 187,561 1 173,006 11 158,450 0 245,785	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average	(a)	(b) General 61,14 59,12 57,1: 55,14 53,22 11,2; 49,2: 45,2: 43,3; 41,3; 39,3: 47,2: General	Intangible 3 33,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341 0 245,785 4 231,229 7 216,673 11 202,117 4 187,561 8 173,006 11 158,450 0 245,785	-	-	Total \$ 39 \$ 377 \$ 36 \$ 34 \$ 32 \$ 11 \$ 29 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19 29
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January)	(a) t Minus Accumulated Depreciation from above	(b) General 61,14 59,12: 57,1: 55,18 53,2(2: 49,2: 47,2: 43,3: 41,3: 37,38 49,2: General 1,9'	Intangible 3 33,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341 0 245,785 4 231,229 7 216,673 1 202,117 4 187,561 1 158,450 0 245,785	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 21 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19 29 Total \$ 1
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January January	(a) t Minus Accumulated Depreciation from above	(b) General 61,11 59,12 57,14 55,11 53,22 49,22 45,22 43,33 39,34 37,33 40,22 General 1,9 1,9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 0 245,785 4 231,229 7 216,673 11 82,117 4 187,561 8 173,006 1 158,450 0 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24 \$ 22 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March	(a) t Minus Accumulated Depreciation from above	(b) General 61,14 59,12 57,1: 55,18 53,2(2 51,2; 49,2: 47,2; 45,2; 43,3; 41,3; 39,3; 49,2: General 1,9' 1,9' 1,9' 1,9'	Intangible 3 33,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341 1 231,229 1 202,117 4 187,561 1 158,450 2 45,785 Intangible 7 14,556 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 22 \$ 21 \$ 19 29 Total \$ 1 \$ 1 \$ 1 \$ 1 \$ 1
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April	(a) t Minus Accumulated Depreciation from above	(b) General 61,14 59,1.2 57,1: 55,18 53,2(2 49,2: 49,2: 47,2: 43,3: 41,3: 39,3,4 40,2: Ceneral 1,9 1,9; 1,9;	Intangible 3 33,120 3 318,564 6 304,008 7 269,452 3 274,896 7 260,341 1 231,229 7 216,673 1 202,117 4 187,561 1 158,450 0 245,785 Intangible 7 14,556 7 14,556 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24 \$ 222 \$ 21 \$ 19 Total \$ 1 \$ 1 \$ 1 \$ 1 \$ 1
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May May May May May May May May May May	(a) t Minus Accumulated Depreciation from above	(b) General 61.11 59.12 57.15 55.11 53.22 49.22 47.22 45.23 43.33 43.33 49.22 General 1 1.9 1.9 1.9 1.9 1.9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 0 245,785 4 231,229 7 216,673 11 87,561 8 173,006 11 158,450 0 245,785 Intangible 7 14,556 7 14,556 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19 29 Total \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June	(a) t Minus Accumulated Depreciation from above	(b) General 61,14 59,12 57,12 55,18 53,2,2 14,2,2 49,22 47,2,2 43,33 41,3,3 49,3,3 37,3,3 49,22 General 1,9 1,9 1,9 1,9 1,9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 1 202,117 4 187,561 1 173,006 11 158,450 245,785 Intangible 7 14,556 7 14,556 7 14,556 7 14,556	-	-	Total S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June June July	(a) t Minus Accumulated Depreciation from above	(b) General 61.11 59.12 57.15 55.11 53.22 49.22 47.22 45.23 43.33 43.33 49.22 General 1 1.9 1.9 1.9 1.9 1.9	Intangible 3 33,120 3 318,564 6 304,008 7 260,341 0 245,785 4 231,229 7 216,673 1 202,117 4 187,561 1 158,450 0 245,785 Intangible 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19 29 Total \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June	(a) t Minus Accumulated Depreciation from above	(b) General 61,11 59,12 57,14 55,18 53,22 49,22 45,22 43,33 39,34 39,34 37,38 49,22 General 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9	Intangible 3 33,120 3 318,564 6 304,008 3 274,896 7 260,341 7 260,341 7 21,229 1 22,16,673 1 22,117 4 187,561 1 158,450 2 45,785 Intangible 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 31 \$ 29 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July June July June July June July August	(a) t Minus Accumulated Depreciation from above	(b) General 61,14 59,12 57,1: 55,18 53,2(2 49,2: 47,2: 44,3; 41,3; 39,3; 37,3; 49,2: General 1,9,9 1,	Intangible 3 33,120 3 318,564 6 304,008 0 289,452 3 274,896 7 260,341 1 0245,785 4 231,229 11 202,117 4 187,561 1 158,450 0 245,785 Intangible 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 36 \$ 34 \$ 32 \$ 31 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19 29 Total \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January March April May June July August September October November October November	(a) t Minus Accumulated Depreciation from above	(b) General 61,14 59,12 57,1: 55,18 53,2(2 49,22 47,2; 44,2; 43,3; 41,3; 39,3; 49,22 General 1,9' 1,9' 1,9' 1,9' 1,9' 1,9' 1,9' 1,9'	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 33 274,896 70 245,785 4 231,229 11 202,117 4 187,561 11 158,450 0 245,785 Intangible 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556 7 14,556	-	-	Total S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October November December November Depreciation (Monthly January February March April May June July August September October November December	(a) t Minus Accumulated Depreciation from above	(b) General 61,11 59,12 57,14 55,18 53,2,2 49,2;2 44,2;2 44,3,3 93,3,3 74,38 41,3,4 1,9,1	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 31 274,896 77 260,341 10 245,785 4 231,229 71 216,673 11 202,117 4 187,561 11 158,450 0 245,785 Intangible 7 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January March April May June July August September October November October November	(a) t Minus Accumulated Depreciation from above	(b) General 61,14 59,12 57,1: 55,18 53,2(2 49,22 47,2; 44,2; 43,3; 41,3; 39,3; 49,22 General 1,9' 1,9' 1,9' 1,9' 1,9' 1,9' 1,9' 1,9'	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 31 274,896 77 260,341 10 245,785 4 231,229 71 216,673 11 202,117 4 187,561 11 158,450 0 245,785 Intangible 7 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556	-	-	Total S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October November December November Depreciation (Monthly January February March April May June July August September October November December	(a) t Minus Accumulated Depreciation from above	(b) General 61,11 59,12 57,14 55,18 53,2,2 49,2;2 44,2;2 44,3,3 93,3,3 74,38 41,3,4 1,9,1	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 31 274,896 77 260,341 10 245,785 4 231,229 71 216,673 11 202,117 4 187,561 11 158,450 0 245,785 Intangible 7 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June June Juny June June June June June Depreciation May June Depreciation May June Depreciation May June Depreciation Depreciation May June Depreciation Depreciation May June Depreciation Depreciation May June Depreciation Depreciation Monthly December December Total	(a) t Minus Accumulated Depreciation from above	(b) General 61,11 59,12 57,14 55,18 53,2,2 49,2;2 44,2;2 44,3,3 93,3,3 74,38 41,3,4 1,9,1	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 31 274,896 77 260,341 10 245,785 4 231,229 71 216,673 11 202,117 4 187,561 11 158,450 0 245,785 Intangible 7 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556 77 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June June Juny June June June June June Depreciation May June Depreciation May June Depreciation May June Depreciation Depreciation May June Depreciation Depreciation May June Depreciation Depreciation May June Depreciation Depreciation Monthly December December Total	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61,11 59,12 57,14 55,13 53,2 49,22 45,22 45,22 43,33 39,33 77,38 49,22 General 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 1 0245,785 4 231,229 7 216,673 1 1 202,117 4 187,561 1 158,450 0 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June June July August September Cotober November December Average Cotober November Depreciation (Monthly January March April May June July August September Cotober November December Total Capital Cost To Achiev December Prior Year January January	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61.11 59.12 57.15 53.22 49.22 47.22 45.23 43.33 43.33 49.22 General 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 10 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October Average Cetober November December Total Capital Cost To Achiev December Prior Year January February	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61,14 59,12 57,12 53,24 14,22 49,22 47,22 45,23 43,33 49,22 General 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 1 202,117 4 187,561 1 158,450 2 45,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October November December Total Capital Cost To Achiev December Prior Year January February March Foecember Total	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61,11 59,12 57,14 55,18 53,22 49,22 45,22 44,22 45,22 43,33 93,3 73,32 49,22 General 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 31 274,896 77 260,341 10 245,785 4 231,229 71 216,673 11 202,117 4 187,561 11 158,450 0 245,785 Intangible 7 14,556 77 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October October November December Total Capital Cost To Achiev December Prior Year January February March April May June July August September October November December Total	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61,14 59,12 57,1: 55,14 53,22 14,2; 49,2: 44,2; 44,3; 41,3; 49,2: General 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 31 274,896 7 260,341 10 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September Cotober November December Total Capital Cost To Achiev December Prior Year January February March December Total Capital Cost To Achiev December Prior Year January February March April May May May May May May May May May May	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61.11 59.12 57.14 53.22 149.22 149.22 149.22 149.23 141.33 193.33 193.33 19.32 General 1.99 1.99 1.99 1.99 1.99 1.99 1.99 1.9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 4 231,229 11 202,117 4 187,561 11 158,450 0 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September Cotober October November December Average Depreciation (Monthly January February March April May June Cotober Total Capital Cost To Achiev December Prior Year January February March April May June June January February March April May June	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61.11 59.1.1 57.1.1 55.11 53.2(2 14.2(2) 1	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 10 245,785 21,229 11 202,117 4 187,561 11 188,450 10 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October Average Ceober Average Ceober Average Cetober August September October Total Capital Cost To Achiev December Prior Year January February March April May June January February March April May June January March April May June June July May June July May June July May June July July June July July June July July June July July June July July July July July July July July	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61.14 59.1.1 57.1: 55.11 53.2(2 149.2: 49.2: 47.2: 44.3,3 39.3,4 37.3,3 49.2: General 1.9,9 1.9	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 33 274,896 7 260,341 10 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October November December Total Capital Cost To Achiev December Prior Year January February March April May June July August December Total	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61,11 59,12 57,14 55,18 53,22 49,22 49,22 45,22 43,33 39,34 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 31 39,34 39,34 39,34 39,34 39,33	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 1 202,117 4 187,561 1 158,450 0 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October October November December Average Depreciation (Monthly January February March April May June July August September Total Capital Cost To Achiev December Prior Year January February March April May June July June July June July August September September September September January January January January January January January January January January January January January January September	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61.11 59.1.1 57.1.1 55.11 53.2(2 14.2(2) 44.2(2) 44.2(2) 44.2(2) 45.2(3) 43.3(3) 39.3(3) 37.3(4) 49.2(2) General 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9	Intangible 3 33,120 3 318,564 6 304,008 30 289,452 31 274,896 7 260,341 10 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October November December Total Capital Cost To Achiev December Prior Year January February March April May June July August September October November December Total	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61,11 59,12 57,14 55,18 53,2 149,22 45,22 44,2,2 44,3,3 93,3,3 73,3 49,2 General 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9 1,9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 1 202,117 4 187,561 1 158,450 2 45,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19
December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly January February March April May June July August September October October November December Average Depreciation (Monthly January February March April May June July August September Total Capital Cost To Achiev December Prior Year January February March April May June July June July June July August September September September September January January January January January January January January January January January January January January September	(a) t Minus Accumulated Depreciation from above Change of Accumulated Depreciation from above)	(b) General 61.11 59.1.1 57.1.1 55.11 53.2(2 14.2(2) 44.2(2) 44.2(2) 44.2(2) 45.2(3) 43.3(3) 39.3(3) 37.3(4) 49.2(2) General 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9 1.9	Intangible 3 33,120 3 318,564 6 304,008 3 289,452 3 274,896 7 260,341 10 245,785 21,229 11 202,117 4 187,561 11 188,450 10 245,785 Intangible 7 14,556	-	-	Total \$ 39 \$ 37 \$ 36 \$ 34 \$ 32 \$ 27 \$ 26 \$ 24 \$ 22 \$ 21 \$ 19

Atlantic City Electric Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 2,897,495		\$	2,897,495
2	Load Dispatch-Reliability	561.1	3,066		\$	3,066
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	988,559		\$	988,559
4	Load Dispatch-Trans Svc & Scheduling	561.3	1,408		\$	1,408
5	Scheduling, Sys Control & Dispatch Svc	561.4	(3,038)		\$	(3,038)
6	Reliability Planning & Standards Devel	561.5	5,916		\$	5,916
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	(120)		\$	(120)
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	1,939,060		\$	1,939,060
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0			\$	-
17	Maintenance of Structures	569.0	856,080		\$	856,080
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2			\$	-
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	6,883,492		\$	6,883,492
23	Maintenance of Overhead Lines	571.0	8,030,202		\$	8,030,202
24	Maintenance of Underground Lines	572.0	38,303		\$	38,303
25	Maintenance of Misc Transmission Plant	573.0	493,582		\$	493,582
	Adj		(538,763)		\$	(538,763)
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 21,595,242	\$ -	\$	21,595,242

Transmission O&M Total 21,595,242

Atlantic City Electric Company Attachment 11B - A&G Workpaper

			32	23.181.b to 323.196.b					
				Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned	
1	Administrative and General Salaries	920.0	\$	3,793,261	\$ 3,793,261			\$	-
2	Office Supplies and Expenses	921.0	\$	3,593,725	3,593,725				-
3	Administrative Expenses Transferred-Credit	922.0	\$	-	-				-
4	Outside Service Employed	923.0	\$	71,246,114	70,870,986		375,128		-
5	Property Insurance	924.0	\$	595,673		595,673			-
6	Injuries and Damages	925.0	\$	1,594,625	1,594,625				-
7	Employee Pensions and Benefits	926.0	\$	11,763,379	11,763,379				-
8	Franchise Requirements	927.0	\$	-	-				-
9	Regulatory Commission Expenses	928.0	\$	1,551,388	-		1,285,847		265,541
10	Duplicate Charges-Credit	929.0	\$	-	-				-
11	General Advertising Expenses	930.1	\$	458,332			458,332		-
12	Miscellaneous General Expenses	930.2	\$	952,692	686,358		266,334		-
13	Rents	931.0	\$	-	-				-
14	Maintenance of General Plant	935	\$	1,763	\$ 1,763			\$	<u>-</u> _
15	Administrative & General - Total (Sum of lines 1-14)		\$	95,550,952	\$ 92,304,097	\$ 595,673	\$ 2,385,641	\$	265,541
16				Allocation Factor	11.98%	40.00%	0.00%		100.00%
17				Transmission A&G 1	11,056,804	238,259	-		265,541
18							Total ²		\$11,560,603

(b)

(c)

(d)

(e)

(a)

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	910,738	-	-	-	910,738	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Bonuses & Incentives	2,337,728			_	2 337 72	recoverable in the transmission formula ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Environmental Liability	335,677	335,677	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Legal	17,569	17,569	-	-	-	
Accrued OPEB	3,352,662	-	-	-	3,352,662	2FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	1,455,932	1,455,932	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	172,674	-	-	-	172,674	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Retention	2,249	-	-	-	2,24	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	2,462	-	-	-	2,46	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
A DV 6						recoverable in the transmission formula
Accrued Vacation	877,645 3.027.490	877,645	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Worker's Compensation	3,027,490	-	-	-	3,027,490	DADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	12.178.747	12.178.747				- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	1,593,988	1,593,988				- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation	20 114	20 114	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Revenue	3,289,206	3,289,206	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
NJ AMA Credit	443,467	-	-	443,467		- ADIT relates to all functions and attributable to plant in service that is included in rate ba:
Other Deferred Credits	(223,213	(223,213	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes	(130,870	(130,870	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	8,082,488	8,082,488	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	305,989	305,989	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(28)	(281	-	-		State Income Taxes
Charitable Contribution Carryforward	173,732	173,732	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	39,896,229	-	-	39,896,229		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant service that is included in rate base
Unamortized Investment Tax Credit	672,385	-	-	672,385	•	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	3,58!	3,585	-	-	-	- ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	74,684,674	74,684,674	-	-		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. T balance is excluded from rate base and removed below.
Merger Commitments	-	-	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Long-term Incentive Plan	-	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Subtotal: ADIT-190 (Not Subject to Proration)	153,483,066	102,664,981	-	41,012,081	9,806,004	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(672,385)	_	-	(672,385)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(61,111,549)	(61,111,549)	-	-		
Less: OPEB related ADIT, Above if not separately removed	(3,352,662)	-	-	-	(3,352,662	
Total: ADIT-190 (Not Subject to Proration)	88,346,470	41,553,432	-	40,339,696	6,453,342	
Wages & Salary Allocator					13.89%	6
Gross Plant Allocator				37.97%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	16.211.638	-	-	15.315.337	896.301	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-190 (Subject to Proration)	-				-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.97%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-		-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	153,483,066	102,664,981		41,012,081	9,806,004	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	153,483,066	102,664,981	-	41,012,081	9,806,004	

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(494,521,142	2.912.941		(497.434.083	-	ADIT attributable to plant in service that is included in rate bas
CIAC	22,261,346	22,261,346		-	-	ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(10,255,981)	(7,176,432)	(3,079,549)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Plant Deferred Taxes - Flow-through	(15,570,262)	-		(15,570,262)	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of wheth
						the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(498,086,038)	17,997,855	(3,079,549)	(513,004,345)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-			-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	10,255,981	7,176,432	3,079,549	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	15,570,262			15,570,262		
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(472,259,796)	25,174,288	-	(497,434,083)		
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.97%		
Transmission Allocator			100.00%			
Other Allocator		0.00%			·	
ADIT - Transmission	(188,855,433)	-		(188,855,433)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(249,055,353			(249,055,353		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(249,055,353)	-		(249,055,353)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(249,055,353)			(249,055,353)	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator		·		37.97%		
Transmission Allocator		·	100.00%	·		
Other Allocator		0.00%			·	
ADIT - Transmission	(94,556,159)	-	-	(94,556,159)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(498,086,038)	17,997,855	(3,079,549)	(513,004,345)	-	
ADIT-282 (Subject to Proration)	(249,055,353)	-		(249,055,353)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(747,141,391)	17,997,855	(3,079,549)	(762,059,698)	-	

- Instructions for Account 282:

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

 2. ADIT items related to Plant and not in Columns C & D are included in Column E

 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	((-		((-	
Asset Retirement Obligation	(216,515	(216,515	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Materials Reserve	138,505	-	-	138,50€		ADIT relates to all functions and attributable materials and supplies included in rate ba
Other Deferred Debits	(532,485	(532,485	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(9,602,771)	-		-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash funding's for tax purposes
Regulatory Asset	(30,443,283	(30,443,283		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(1,416,613	(1,416,613		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - FERC Transmission True-up	(378,604) -	(378,604)	-	-	ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(107,221			-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(835,245) (835,245	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the n
						bond issue for book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (Not Subject to Proration)	(43,394,233)	(33,551,362)	(378,604)	138,505	(9,602,771)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(43,394,233)	(33,551,362)	(378,604)	138,505	(9,602,771)	
	, , , , ,	, , ,				
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.97%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%				
ADIT - Transmission	(1,659,743)		(378,604)	52,585	(1,333,724)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	H					
Subtotal: ADIT-283 (Subject to Proration)						
Subtotal. Addi-265 (Subject to Fioration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	1					
Less: OPEB related ADIT, Above if not separately removed	-					
• • • • • • • • • • • • • • • • • • • •						
Total: ADIT-283 (Subject to Proration)	-	-		•	-	
W. and the second					40.000/	
Wages & Salary Allocator				07.070/	13.89%	
Gross Plant Allocator			400.000/	37.97%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(43,394,233)	(33,551,362)	(378,604)	138,505	(9,602,771)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(43,394,233)	(33,551,362)	(378,604)	138,505	(9,602,771)	

- Institution for Account yea.

 ADI tiems related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

 2. ADI T tiems related to Plat Transmission are directly assigned to Column D

 3. ADI T tiems related to Plat Transmission are directly assigned to Column E

 4. ADI T tiems related to Plat Transmission are directly assigned to Column E

 4. ADI T tiems related to Plat Transmission are directly assigned to Column E

 4. ADI T tiems related to be and not in Column E C as are included in Column E

 4. ADI T tiems one taxes arise when Items are included in Column E

 4. ADI T tiems one taxes arise when Items are included in Column E

 4. ADI T tiems one taxes arise when Items are included in Column E

 5. ADI T tiems one taxes arise when Items are included in Column E

 6. ADI T tiems one taxes arise when Items are included in Column E

 7. ADI T tiems one taxes arise when Items are included in Column E

 8. ADI T tiems one taxes arise when Items are included in Column E

 9. ADI T tiems one taxes arise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded to the Column E

 9. ADIT T to T the T tiems of T tiems one taxes arise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded to the Column E

 9. ADIT T tiems one taxes arise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded to the ADIT is not included in the formula, the associated ADIT amount shall be excluded to the ADIT tiems of the
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,391,979)			(2,391,979)		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax
						expense, rather than to reduce rate base by unamortized investment tax credi
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,391,979)	-	-	(2,391,979)	-	
Less: Adjustment to rate base	2,391,979			2,391,979		
Total: ADIT-255	-	-		-		
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.97%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-		-		

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	1 400 41
Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	316,224			316,224		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income
						tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization.
Subtotal: (Form No. 1 p. 266 & 267)	316,224	-		316,224		
Wages & Salary Allocator					13.899	6
Gross Plant Allocator				37.97%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	120,057	-		120,057		

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

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	December 31, 2020 (Actual) Only Transmission Related	Plant Related	Labor Related
1 2 3	ADIT-190 ADIT-281 ADIT-282	15,125,590 - (179,760,361)			14,229,289 - (179,760,361)	896,301 -
4 5	ADIT-263 ADITC-255	(2,010,012)		- (378,604) 	51,643 -	(1,683,050)
6	Subtotal - Transmission ADIT	(166,644,783)		- (378,604)	(165,479,429)	(786,749)
Line	Description	Total				

(1,038,322) Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111. The ADIT balance is based on the 13 month average.

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.

ADIT (Reacquired Debt)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	910,738	-	-	-	910,738	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Bonuses & Incentives	2,337,728	-	-	-	2,337,728	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Environmental Liability	335,677	335,677	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Legal	17,569	17,569	-	-	-	
Accrued OPEB	4,854,641	-	-	-	4,854,641	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	2,181,575	2,181,575	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	172,674	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Retention	2,249	-	-	-	2,249	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Severance	2,462	-	-	-	2,462	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Vacation	877,645	877,645	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Worker's Compensation	3,027,490	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Allowance for Doubtful Accounts	12,178,747	12,178,747	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
sset Retirement Obligation	1,593,98(1,593,988	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation Deferred Revenue	3,289,206	20,114 3,289,206	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
NJ AMA Credit	443.467	3,269,200		443.467		ADIT relates to all functions and attributable to plant in service that is included in rate ba:
Other Deferred Credits	49.150	49.15(443,407		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Prepaid Taxes	(130,870	(130,870	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	8,082,486	8,082,488	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	305,989	305,989	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(210	(210	-	-		State Income Taxes
Charitable Contribution Carryforward	173,732	173,732	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Net Operating Loss Carryforward	37,719,224	-	-	37,719,224		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plan service that is included in rate base
Inamortized Investment Tax Credit	761,276	-	-	761,276		Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized of flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	2,32	2,327	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	76,260,428	76,260,428	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. T balance is excluded from rate base and removed below.
Merger Commitments		-				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
ong-term Incentive Plan	-	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Subtotal: ADIT-190 (Not Subject to Proration)	155,469,505	105,237,555	-	38,923,967	11,307,983	
.ess: ASC 740 ADIT Adjustments excluded from rate base	-					
.ess: ASC 740 ADIT Adjustments related to unamortized ITC	(761,276)	(70.000.400)	-	(761,276)		
.ess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) .ess: OPEB related ADIT. Above if not separately removed	(76,260,428)	(76,260,428)	-	-	(4.854.641)	
Fotal: ADIT-190 (Not Subject to Proration)	73,593,161	28,977,127	-	38,162,691	6,453,342	
Wages & Salary Allocator				27.000	13.89%	
Gross Plant Allocator Transmission Allocator			100.00%	37.29%		
Other Allocator	<u> </u>	0.00%	100.00%			
Other Allocator ADIT - Transmission	15,125,590	0.00%		14,229,289	896,301	
ADIT - Hallotiliooloti	15,125,590	-	-	14,229,269	090,301	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-		-		
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-190 (Subject to Proration)	-	-		-	-	
Wages & Salary Allocator	<u>"</u>	·			13.89%	
Gross Plant Allocator	<u>"</u>	·		37.29%	·	
Transmission Allocator	<u>"</u>	·	100.00%		·	
Other Allocator	<u>"</u>	0.00%			·	
ADIT - Transmission	-		-		-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	155,469,505	105,237,555		38,923,967	11,307,983	
ADIT-190 (Subject to Proration)	-	-		-	-	
Total - FERC Form 1, Page 234	155,469,505	105,237,555		38,923,967	11,307,983	

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(479,224,919	2,889,069		(482,113,989		ADIT attributable to plant in service that is included in rate bas
CIAC	19,662,643	19,662,643		-		ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(10,079,579)	(7,546,254)	(2,533,326)	-		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDQ-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
						excluded from Rate Base
Plant Deferred Taxes - Flow-through	(15,583,707)	-		(15,583,707)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of wheth
						the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(485,225,563)	15,005,459	(2,533,326)	(497,697,696)		
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-				
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	10,079,579	7,546,254	2,533,326	-		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	15,583,707			15,583,707		
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(459,562,276)	22,551,712	-	(482,113,989)		
Wages & Salary Allocator					13.899	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(179,760,361)	-		(179,760,361)		
•		*				

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(240,566,345			(240,566,345		ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(240,566,345)	-	-	(240,566,345)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(240,566,345)			(240,566,345)		
W 00 1 4 1 1					40.000	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(89,697,238)	-		(89,697,238)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(485,225,563)	15,005,459	(2,533,326)	(497,697,696)	-	
ADIT-282 (Subject to Proration)	(240,566,345)	-	-	(240,566,345)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(725,791,908)	15,005,459	(2,533,326)	(738,264,041)	-	

- Instructions for Account 282:

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

 2. ADIT items related to Plant and not in Columns C & D are included in Column E

 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	·		
ADV		Distribution, or Other Related	Transmission Related	Plant Related	Labor	Justification
ADIT- 283 (Not Subject to Proration)	Total	Otner Related	Related	Related	Related	Justinication
Accrued Property Taxes	((-		((-	
Asset Retirement Obligation	(216,515	(216,515	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Materials Reserve	138,505	-	-	138,50€		ADIT relates to all functions and attributable materials and supplies included in rate ba
Other Deferred Debits	(532,485			-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(12,117,913)	-		-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash funding's for tax purposes
Regulatory Asset	(36,650,800	(36,650,800		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(1,416,613	(1,416,613		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - FERC Transmission True-up	(378,604) -	(378,604)	-	-	ADIT relates to transmission function and included in rate base.
	, .	<i>'</i>	, , ,			
Renewable Energy Credits	(107,221	(107,221	-		-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(983,311) (983,311		-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the n
·	, .	, · ·				bond issue for book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (Not Subject to Proration)	(52.264.957)	(39.906.945)	(378,604)	138.505	(12.117.913)	
, , , , , , , , , , , , , , , , , , , ,	(-,-,-,-,	(,,,-	12			
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	
·	,				• • • • • • • • • • • • • • • • • • • •	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%				
ADIT - Transmission	(2,010,012)		(378,604)	51,643	(1,683,050)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	151			11111111	110.000	
Subtotal: ADIT-283 (Subject to Proration)	-			-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Subject to Proration)	-			-	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			<u> </u>
Other Allocator		0.00%				
ADIT - Transmission	-	•		-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(52,264,957)	(39,906,945)	(378,604)	138,505	(12,117,913)	

- Instructions for Account 283:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
ADITO-255 (Glidifiortized investment Tax Credits)	I Otal	Other Related	Relateu	Relateu	Relateu	Justinication
Account No. 255 (Accum. Deferred Investment Tax Credits)	(2,708,204)			(2,708,204)		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credi
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,708,204)	-	-	(2,708,204)	-	
Less: Adjustment to rate base	2,708,204			2,708,204		
Total: ADIT-255	-	-		-	-	
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-		-	-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	325,763			325,763		Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization
Subtotal: (Form No. 1 p. 266 & 267)	325,763	-	-	325,763		
Wages & Salary Allocator					13.89%	
Gross Plant Allocator				37.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	121,464	-		121,464		

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	s	Page 263 Col (i)	Allocator	Allocated Amount
Plant	Related	Gr	oss Plant Allocate	or
2 I 3 (Real property (State, Municipal or Local) Personal property City License Federal Excise	2,193,719 0 0		
Total	Plant Related	2,193,719	37.9659%	832,866
Labor	Related	Wag	es & Salary Alloca	ator
5 I 6	Federal FICA & Unemployment and Unemployment(State)	2,983,463		
Total	Labor Related	2,983,463	13.8889%	414,371
Other	Included	Gr	oss Plant Allocate	or
7	Miscellaneous			
Total	Other Included	0	37.9659%	0
Total	Included			1,247,237
	Excluded			
8 5	State Franchise tax	-		
	TEFA	-		
	Use & Sales Tax	(691,370)		
	BPU Assessment Excluded State Dist RA Amort in line 5	3,126,601 11,023		
11	Total "Other" Taxes (included on p. 263)	7,623,436		
12	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	7,623,436		
13	Difference	(0)		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		Tot	al Amount	Allocation Factor	Allocation % Inc.	otal Amount luded In Rates		
1 Rent from Electric Property - Transmission Related (Note 3)		\$	1,217,503	Transmission	100% \$	1,217,503		
2 Total Rent Revenues	(Sum Lines 1)	\$	1,217,503		\$	1,217,503		
Account 456 - Other Electric Revenues (Note 1)								
3 Schedule 1A		\$	810,951	Transmission	100% \$	810,951		
4 Net revenues associated with Network Integration Transmission Service (NITS) fo load is not included in the divisor (difference between NITS credits from PJM and								
charges paid by Transmission Owner) (Note 4)				Transmission	100% \$	-		
5 Point to Point Service revenues for which the load is not included in the divisor re	ceived by Transmission Owner (Note 4	\$	1,816,356	Transmission	100% \$	1,816,356		
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100% \$	-		
7 PJM Transitional Market Expansion (Note 1)				Transmission	100% \$	-		
8 Professional Services (Note 3)				Transmission	100% \$	-		
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		\$	619,380	Transmission	100% \$	619,380		
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100% \$	-		
11 Affiliate Credits		\$	1,996,959	Wages and Salaries	13.89% \$	277,356		
11a Miscellaneous Credits (Attachment 5)		\$	444,707	Various	\$	444,707	\$	722,063
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	6,905,856		\$	5,186,254		
13 Less line 18g		\$	(779,872)	Transmission	100% \$	(779,872)		
14 Total Revenue Credits					\$	4,406,382		

146,850,423

- Revenue Adjustment to determine Revenue Credit.

 15 Notes 1: All revenues related to transmission that are received as a transmission corner (i.e., not received as a 1/SE, if or which be cost of the service is recovered under this formula, each of the control of the service is recovered under this formula, will be included as a revenue credit or included in the peak on line 173 of Appendix A.
- 16 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Takes, the association terretines are not not supported accordany uses of transmission assets: (1) right-drawp leases and leases for space on transmission facilities for assection; (2) transmission to treat leases for transmission (2) transmission to treat leases for transmission; (2) transmission to treat leases for transmission (2) right-drawp properly leases for farming, grazing or russeries; (4) licenses of intellectual properly (nobuling, a portable of leganification process and scheduling observace) and (5) transmission maintenance and consulting services (including energized circuit mantenance, high-voltage substation maintenance, asign-training, transformer of leating, and circuit beavier testing) to other utilities and large outsomers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, to FERC § 61.34. Note: in order to use lines 18a · 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income

	costs associated with each secondary use (except for the cost of the associated income		
	taxes).		
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	\$	1,217,503
18b	Costs associated with revenues in line 18a Attachment 5 - Cost Support	\$	342,240
18c	Net Revenues (18a - 18b)		875,263
18d	50% Share of Net Revenues (18c / 2)		437,631
18e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
18f	Net Revenue Credit (18d + 18e)		437,631
18g	Line 18f less line 18a		(779,872)
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is show here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule		
	12.		2,957,703
20	Amount offset in line 4 above	1	36,986,863

21 Total Account 454, 456 and 456.1
22 Note 4: SECA revenues booked in Account 447.

		ntic City Electric Company											
		tic City Electric Company schment 5 - Cost Support											
Electric / Non-electric Cost Support						1	1	1	i	1	1	1	1
Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #s and Instructions	Front Street Easts Feder Services Feder		Death									
Plant Alecation Factors 10 Assumulated brangle Amortantion 11 Assumulated Common Amortantion - Stactic 12 Assumulated Common Plant Depositation - Stactic 13 Assumulated Common Plant Depositation - Stactic 14 Plant in Service 15 Service	(Note A) g000.21c (See Attachment 9, column b) (Note A) g335 (See Attachment 9, column b) (Note A) g335 (See Attachment 9, column g)	\$ 64,327,895 64,327,895 0 0 0 0 0 0 0	Respondent is Electric USBy only.										
Plant in Service 24 Common Plant (Slack): Only Accommodated Defended Income Tasse	(Notes A & D) g355 (See Attachment 9, column d)												
peace is service. 4 Common Plant (Electric Only) Accountained Celebred Income Traset 4 Accountained Celebred Tac Cred Account No. 205 Batesfalls and Supplies 4 The Celebrated Stores Exp. 4 The Celebrated Stores Exp.	(Note: A & 1) p365 h (See Attachment 19) (Note: A) q227 Sc & 16 c (See Attachment 9; column e)		Requested a Decita URIS only. Responded a Decita URIS only.										
Allocated General & Common Expenses 65 Plus Transmission Lease Payments 67 Common Plant OBM	(Rote A) 9207 oc a filir (pae Atlactment V, countrie) (Rote A) 9200 3 c (Rote A) 9205		- American and and										
	pcco.A.j g255												
Transmission / Non-transmission Cost Support													
	erm 1 Page #s and Instructions	Tomorision Seriosentales Familiario Related Related		Death									
26 Plant Held for Future Use (Including Land) Directly Assigned A&G	(Note C) g214 (See Attachment R, column c)	\$ 13,242,694 762,629 12,690,665	Specific shell	hater based or plant ecods. The following plant investments are incl.	**								
			1										
			4										
CWIP & Expensed Lease Worksheet													
Attachment A Line Fs, Descriptions, Notes, Fo	rm 1 Page #s and Instructions	CRF b Furn 1 Expensel Laure In Furn 1 Sensel Furn 1 Sensel		Death									
Plant Allocation Factors 6 Electric Plant in Service Plant is Service 19 Transmission Plant in Service 24 Common Plant [Service Critiq 19 Transmission Plant in Service 25 Common Plant [Service Critiq 19 Transmission Plant Service Critiq 10 Transmissi	(Note B) p207.104g (See Attachment SA, column b)	5 484400,009 0 0											
19 Transmission Plant In Service 24 Common Plant (Electric Only)	(Note \$1) p307.58.g (See Attachment R, column b) (Notes A & II) p356 (See Attachment R, line 16, column d)	5 1,814,400,869 0 0		See Face 1									
Accumulated Depreciation 30 Transmission Accumulated Depreciation	(Note 1) g219.25 c (See Attachment 9, column e)	S 228,049,639 0 0		See Farm 1									
EPRI Dues Cost Support													
Attachment A Line #s, Descriptions, Notes, Fo Allocated General & Common Expenses 73 Less EPR Clust	rm 1 Page #s and Instructions	Fem 1 Annual (FFD Less 2 206.336 206.336		Death									
	(Note D) 9353-353	\$ 200,336 200,336		Section 1									
Regulatory Expense Related to Transmission Cost Support													
Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #s and Instructions	Tomestation Socionestation Form 1 Security Stated Stated		Delta									
Alliacated General & Common Expense To Less Regulatory Commission Exp. Account 608 Directly Assigned AAG To Seguintory Commission Exp. Account 908	(Nato E) p222.197b	S 1,551,888 265,961 1,285,967	PERC Part 1 page 351.1 line 13 (t) and 15 (t), transmiss	sion related only.									
	Note Q p222.1926	\$ 1,001,000 200,007 6,000,600	PERC Fam 1 page 381.1 live 13 (k) and 15 (k) is exercise	on sold of									
Safety Related Advertising Cost Support													
Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #s and Instructions	Form 1 Service Substitution Services States		Delta									
Directly Assigned A&G 81 General Advertising Exp Account 200.1	(Note F) 9222.1915	1 68332 - 6833		Non									
Multistate Workpaper													
Attachment A Line #s, Descriptions, Notes, Foliages Tax Rates	rm 1 Page #s and Instructions	See 1 See 2 See 3	tied tiet	Death									
123 SIT-State Income Tax Rate or Composite	(Nata) 2.025	N2 PA. 830%		Bale Education Apparismed AJ 00-0000L FA 00000									
Education and Out Reach Cost Support													
Attachment A Line Fs. Descriptions, Notes, Fc Directly Assigned AMG	rm 1 Page #s and Instructions	Form 1 Amount Outreach Other		Drafts									
78 General Advertising Exp Account 200.1	(Note IC) g222 1915	1 68332 - 6833		Nine									
Excluded Plant Cost Support		Statuted Terrentour											
Attachment A Line #s, Descriptions, Notes, Fo Alpetent in Serve Repotential Associated with Evolution Translation Facilities 193 Excluded Translation Facilities	rm 1 Page #s and Instructions Note M. Atachest 5	Facilities	Description	on of the Facilities									
				iplor of the Facilities									
	asion plant in service that	too 1		None									
2 If unable to determine the investment below GMV in a substation with investment of GMV the substation with investment of GMV the following brands will be used: Figure 9.	and higher as well as below SFKX;	O District											
Remone all Investment below SEVV or generative glue, up prosidement sockade in travent are not an audit of the REEP Process. 2 if unable to determine the investment below SEVV in a substition with investment of SEVX the following brands will be used. A Total investment in instruction is bestfalled investment in Terrestoriation (provide vorlappers) c learning in investment in Terrestoria (provide vorlappers) c learning in investment in Terrestoria (provide vorlappers) c Amount to the calcided (SEV. CFI.) A mount to the calcided (SEV. CFI.) A mount to the calcided (SEV. CFI.) A mount to the calcided (SEV. CFI.) A mount to the calcided (SEV. CFI.) The calcid	,000,000 500,000												
c Identifiable investment in Distribution (provide workpapers) or Amount to be excluded $(A \times (C / (B + C)))$	600,000 644,446												
		ı	Ald now how Presences										
Prepayments													
Attachment A Line #s, Descriptions, Notes, Fo 45 Prepayments	rm 1 mage #\$ and Instructions					End of Your			Description of the Propagateria	Description of the Propagateria	Description of the Propagatests	Description of the Propagateria	Securities of the Propagatesis
Fingagements. Fingage Pensions. E. mil. Included in Fingagements.	p.111, LS7	December Prior Year January February 876,788 1,589,374 2,896,80	March April Nay 1,079,367 1,271,876	Jane July August 1,217,043 816,775 615,616 1,122,6 1,127,0431 67,022,310 61,027,627 61,020, 1,021,026 61,000,600 61,007,002 61,070	Neptredor October N 27 778,818 1,280,862	100,126 905,009	13.889% Labor				Presid Preside is recorded in PERC account 186 feet PERC From 1 sace 222.		
Proposit Pensions Enall included in Propagaments Total Manifely Salance Included in Rales		12,016,063 13,089,106 12,021,01 7,011,122 7,665,129 7,605,16	1 11,000,000 09,794,000 00 1 7,337,062 7,092,116 0	(346,134 67,832,381 66,636,272 64,830, 6,932,833 6,894,665 6,687,682 6,376,	85 65,965,256 62,819,295 87 6,316,868 6,012,817	45,075,872 99,827,905 5,836,952 5,637,572	13.889% Later		Prepaid Person is recorded in PSN Allahomet S, time 17-25, solute 1	Proped Preson a recorded a PSRC assured 198 (see PSRC Form 1 p Allahomet 3, line 11-20, solutes 1	Project Process is recorded in PERC assessed 186 (see PERC From 1 page 200). Milatines II, line 17-20, solding 1	Project Preside is recorded in PERC assumed TMI (see PERC From Typey 220). All advanced it, the 17-20, solices I	Proped President retained of PEPC assert 166 (see PEPC Pare 1 page 233). All advanced 1, See 17-23, values 1
Transmission Related Account Reserves Attachment A Line #s, Descr	ptions, Notes	•											
Current and Long Term Portions recorded in PERC Accounts (202, 212, 213, 228.1, 22 been Standarded to Truck, estation accounts or rectricted accounts, but, are ctill to	E.Z., ZZE.R, & ZZE.E) and the accrued particle of below there that have no opened accounts as of year-end and therefore available to Company.	*				End of Your			Facilities Allegan	Flori School Allestics (Flori Amount Labor	Plant Exhibit Allowing (Fast Annual Labor Exhibit Engrava (Labor	Plant School Atlantion (Plant Amount Labor School School Cabor 100N	Plant Related Allocation (Flori Amount Labor Related Reservo (Labor 100%)
Smith Squares - Pleas Salamid		Donales Prior Year James Edward (2002)	March April May	CHECKET CHECKET CHECKET	Neptrador October N DQ (4201,680) (4,631,680)	nomber December 13 Mont	(A. Armego (A. MATTO)		Energy Amount Allowers (USP4710) 17.47%	Energy Amount Allowine) Allowind (USRATIN) 27-87% (USPATIN)	Part Part		
Roddy Engines - Floot Related Roddy Engines - Labor Echand Comma A.R. Workson - Comp Other A.R. Workson - Comp Other A.R. Workson - Comp One Previous Practice on Branch Chilipation		802.00 (802.00)	DOS10 DES100 DOS100 DES100 DE	(\$400,000) (\$400,000) (\$127,200) (\$400,000) (\$120,000) (\$200,000)	000 (000000 (00000) 01 20,364 20,389 00 80,888 81,714 00 (04,007,710 (10,004,307) 00 (04,007,710 (10,004,307)	(4.25.46) (4.05.30) (98.28) (98.28) 20.70 20.28 87.00 87.61 (9.86.26) (9.86.70) (9.21.10 (9.21.10)	Q,880730 (964,000 200,000 (907,000) (902,000) (902,000) (904,170) (904,170) (904,170) (904,170) (904,170) (904,000) (904,000) (904,000) (904,000) (904,000) (904,000)		27.87% 27.87%		27.67% 200,000 10.69% 27.67% 900,007 10.69%	1	
Non-Pension Positetion Benefit Obligation FASS 112 Liability Commit & Lone tem Intention Plans.		(17.00,00) (17.00,00) (10.00,00) (0.00) (0.00) (0.00)	projeté projeté	between between between between between	no paine paine	(N,86,00) (N,86,701) (M,86,00) (N,86,701)	(N.737)628 (N.2314) (1.628)		27.47% 27.47%	27.6% 27.6%	27.0% (N,727,60) 13.0% 27.0% (N,727,60) 13.0% 17.0% (N,727,60) 13.0%	22.00% (M,225,00) 13.89% (J,326,00) 22.00% (M,225,00) 13.89% (J,00) 22.00% (M,225,00) 13.89% (M,225,00) 22.00% (M,225,00) 13.89% (17.07% (04.717.00) 17.09% (3.254.00) (2.254.00) 17.07% (04.274) 17.09% (3.00) 17.07% (3.00) 17.09% (3.00)
Weekers Comp.: Long Toron Weekers Comp.: Short Toron		\$75,00 (675,00) (536,00 \$55,50) (100,00) (100,00)	(60000) (57520) (60000) (57520)	8,376,860 (6,603,00) (6,003,00) (6,011,0 (88,600) (7,004,00) (7,004,00) (7,004,00)	mm (6,220,670) (6,211,610) mm (1,110,720) (1,100,780)	(6,716,642) (6,042,645) (1,046,745) (1,046,745)	(1)312300) (1)312300) (1)312300)		27.87% 27.87%	27.6% 27.6%	27.87% (U.SS_20) (U.SS_20) (U.SS_20)	27.6% (04.754.0) (1.60% (04.75	25.00% (4.54.00) (3.89% (40.50) (40.50) 25.00% (4.54.10) (3.89% (40.50) (40.50) 25.00% (4.64.20) (3.89% (44.120)
Non-Procure Description See Michigane 24.00 (12) Michigane See Michigane Water Comp. Long Year. Water Comp. Long Y		(JT. 50) (JT	(1,000,02) (1,000,02)			(8.736.60) (9.200.60) (1.000.70) (1.000.50) (276.00) (1.000.50) (1.770) (1.000.60) (1.770) (1.000.60) (2.700.20) (1.000.60) (1.000.60) (1.000.60) (1.000.60) (1.000.60) (1.000.60) (1.000.60)	(84,715) (90,290) (4,00,630)		27.47% 27.47% 27.47%	27.6% 27.6%	20.60% (864,17) 10.80% 20.60% (964,00) 10.80% 20.60% (64,00,00) 10.80%	27-75 - (264,17) 13.9% (94,10) 27-75 - (262,14) 13.9% (33.98) 27-75 - (44,99,49) 13.9% (464,49)	27.6% - (0.64.17) 13.9% (94.00) (94.00) 27.6% - (0.62.0) 13.9% (33.00) (33.00) 27.6% - (4.69.00) 13.9% (0.64.00) (0.64.00)
Accord Results: Maded, David, Vision Breedix, etc. AIC 712 OFBR Obligation - Current & Long-torn		(2,717,600 (2,000,000) (2,000,70 (16,000) (16,000) (16,000)	(128381) (14904) (14240) (14261)	(2,00,00) (3,70,00) (270,00) (270,00) (10,00) (10,00) (10,00) (10,00)	DESCRIPTION OF THE PERSON OF T	(278,30) (330,60) (30,80) (10,90)	(H2)H2)		27.87%	17.4% 17.4%	27.6% (277.6%) 23.8% 27.6% (645.62) 23.8%	27.47% (1771,546) 23.99% (180,147) 27.47% (142,642) 23.99% (22,411)	27-75% (2771,566) 13.89% (803,407) (803,405) 27-87% (642,642) 13.89% (22,611) (22,610)
Autream Arbeiten Deleved Comp Plan - Lored 2		(RUM) (RUM) (RUM)	Drizel Dries	(27,800) (47,823) (46,823) (40)	(8,000) (8,000) (110) (82,000) (84,216)	No. (1,1919)	(44,000)				27.47% . (94.60%) 13.89%	27.47% - (45.000) 23.97% (47.00) 27.47% - (46.02) 23.97% (4.447)	27.47% - (47.60% 13.89% (4.975) (9.95%) 27.47% - (46.81%) 13.89% (4.64%) (4.64%)
Transmission Related Assessed Enterview Mentility Relates: Note: The Formula Entershall include a sensit to rate how for all unlanded enterview (heads ordinate).	d from continuous that III have not from set mide in a treat course we work in f	partural papeurs popular	gazarust gazarust o	SEATTON DESCRIPTION OF DESCRIPTION OF THE PROPERTY OF THE PROP	ra guerra posses	(37,78,76) (8,219,96) while has done. The allowers in Col. (s	(0.00.00		(0.000,700)	0,000,700	(AMAZIN (AMAZIN (AMAZIN)	GARATRI (CATANIA (CATANIA) (CATANIA)	(1.87.70) (1.87.70) (1.97.20) (1.97.20) (1.97.20)
Note: The Fermila Extrahall include a smile to mix how for all subsoluted externor, (finals collision and Col. (m) will be the same allocators and in the fermila for the contact each to the assess that	is necessary under the Francis Ease. New owners can be assisted by an effecting in	later that account, when they bring bear account, the amount to be	is assumets that are recovered under the Formula Este, is behaving from rate base should evaluate the portion office	or by morbor halmon short account.	ran smaar nove will be in	nere remark to Calif	-						
1								_					
Miscellaneous Revenue Credits Miscellaneous Revenue Credits		Affector Affection Factor	Description										
Kenneth Square Rect Revenue Act 454		13.89% Wages & talony 444,706.95 150% 150% Toloninassa 27.87% Gross Plant											
		27.57% Great Plant											
		AUST History 1. Space - Cod to 1	.										

Outstanding Netw	vork Credits Cost Support		Contract States			
Network Credits SS Outstanding Nata	Attachment A Line #s, Descriptions, Notes, Form 1 Pa		Codin Enter E		Exemples of the Coeffs	
SS Outstanding Natu	ion Credita	(Note N) From FSM			Consent Description of the Coulina	
					_	
SS Less Accumula	ated Depreciation Associated with Facilities with Outstanding Network Credits (Ente	(Note N) From FJM				
Extraordinary Pro	nerty Loss		•			
		ge #s and Instructions Atachnet 5	Amount Sunter of years of	nuclation windered		
© Plus anortized ex	ry property loss draodrany property loss	Abdment 5				
Interest on Outsta	anding Network Credits Cost Support					
Sevenue Credity & In	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	ge #s and Instructions	Codis		Description of the Internal on the Condits	
155 Interest on Nativo	rtereut on Network Credit ok Credits	(Note N) PUM Data			Consent Description of the Credita	
			train 1		-	
Encilltu Crodite un	nder Section 30.9 of the PJM OATT and Facility Co	adite to Visaland per cottlement in ED0	E 515	Mans	n Contact	
Net Revenue Require		ge #s and Instructions	Annual Annual		Description & P.SE Decementation	
171 Fadily Credits or	nder Section 30.9 of the PUNI CATT and Facility Credits to Viseland per settlement in	ER05-515				
PJM Load Cost S	upport					
Network Zonal Servic		ge #s and Instructions (Not): P.M.Date	1 O' Paul.		Searlylon LFSI Securedation	
		peakly v3M Data	380		Serion 1	
Statements BG/BI	H (Present and Proposed Revenues)	creat Date Oroccari Date	Current Sevennes	Drowned Severage Co.	note in Generalis	
	ACE zone	rigonorial		C.	-	
	Total		·	<u>.</u>	<u> </u>	
Blue Belleted C	wines Carl Support					
At Related Exclu	этом эторого		Parm I Security Capital Leaves 1	become.		1
6 Electric Plant in S 9 Accumulated Dec	Service preciation (Total Electric Plant)	p207.134g p219.28c	GROROW TORON	4,84,75,235 Green/Capiel Leave 215,361,355 90,300,767		
	poble involvator	-200 20-				1
10 Accumulated into 19 Transmission Pla 23 General & Intang 31 Accumulated Gen		p207.55.g p205.5.g 8.p207.99.g p219.29c	16823038 - 108438 2021120 0.8438 838030	1,88,20,30 28,80,70 Green/Ceptal Leave 21,36,200 33,80,000		1
31 Accumulated Ger	neral Degraciation	g219.28c	12,942,130	80,80,000		
Expense Related E:	xclusions - Cost Support					
	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	ge #s and Instructions	Total Pare 1 Securit - Margar Code	State Approved Membership Distribution Reg in 603 Reposition Code Asset Smart Selection current rate	Total Amount After year Embasium	
68 Total A&G 60 Transmission O&	M	Teal p.202197.b p.221.112.b	MUSECHEZ (21,20%) 20,734,00%	20,917 16,08	2,001 N., Th.,004 20,106,008	
	· · · · · · · · · · · · · · · · · · ·	·				_
Depreciation & Ar	mortization - Cost Support					
	Attachment A Line #s, Descriptions an	d Notes	Amusta Beger Cods	See Torge Edited		
85 Transmission Dep 87 General Depreci	gradation Expense aston testion		6300211 - 1080311 2078 100028 1038	63,000,011 11,007,760 16,000,000		
	zelon lation - Slecnic Only ration - Slecnic Only		10/10/01 110/01	14,300,00		
PBOP Expense in	FERC 926			NOS NOS		
	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	ge #s and Instructions	Fairl SES Assessed IOS Form 1 Assessed From 1 Assessed	FRECEDE PRINCESS CONTROL TOTAL PRINCESS CONTROL TOTA	Explanation of change in PECF in PESC DE	
		Total a 2021 MT a		The advantal asset stores	pidentinal enant al CPEE expense in PERC ISS decimand 26.5 million from the pair year. The decimans we wished war SLASS in SEE compand to the expension from all EFS. Relation SCEE wars undescribe all 46.5 feet. or ACT, For Perc Latence date decimand from CET-to 2005 in 257.5 in 2005. The regular of the decimans in emblaced and increases service and, from the CET-to 2005 in 257.5 in 2005. The regular file increase is serviced.	s matrly due to beautiful i compared to the the dissipations
68 Total ABG		Total p.223.197 is Association p.223.1975 and a	N(600)82 T(700,379	(FT3,130) SET,200 decreases of	emicrost and increases service and, however, the decrease in internel and more than other the increase in service	se sod.
Attachment 3 - Rev	enue Credit Workpaper]			
179 Conta associated		142,300				
	Revenue Subject to 50/50 sharing (Ritachment I - Ine 174) Pedesal focuses Tax Side Pedesal Tax on Revenue subject to 5050 sharing	1,317,508 21,00%				
	Findman Tax on Minimum studyne in 5000 sharing Shel Resemble studyne in 5000 sharing Composite Male beasen Tax Fishe Male Tax on Minimum studyne in 5000 sharing Taxin Tax on Minimum studyne in 5000 sharing	940,827				
	State Tax on Revenue subject to 5000 sharing Total Tax on Revenue subject to 5000 sharing	80,364 842,245				
Other Income Yes	distinguis					
A III.OHW IEE A			Transmission Depreciation	Tax Rate from		
tine Component D		Instruction References te inst: 1, 2, 3 below	Expense Amount	Attachment H-1A, Line 12 × 28.11% =	Amount to Line 1984 5 79.425	
136a Tax Adjustme Amortization of 136b Amortization	nn na re-sauce explity (Component or I transmission Depreciation Expen Deficient / (Excess) Defend Taxes - Transmission Componer Deficient / (Excess) Defend Taxes (Federal) - Transmission Compo-	se Instr. 1, 2, 3 below sent Instr. 4 below	3 262,550	28.11%	\$ 79,425 (13,260,254)	
136c Amortization of 136d Amortization of 136e Tend Other by	nt for AFUDC Equity Component of Transmission Depreciation Expen Deficient (Scassa) Deferred Taxes - Transmission Composes Deficient (Scassa) Deferred Taxes (Federal) - Transmission Compose Deficient (Scassa) Deferred Taxes (Federal) - Transmission Compose Deficient (Scassa) Deferred Taxes (State) - Transmission Compose Cother Fiber-Trough Inters - Transmission Composes come Tax Adjustments - Expense / (Benefit)	of Instr. 4 below Instr. 5 below Instr. 6 below				
	come Tax Adjustments - Expense / (Benefit)	Instr. 6 below			3 (13,186,600	
met: fis destructions met: 1 Transmission C attributable to t	Depreciation Expense is the gross cumulative amount based upon tax reco the transmission function multiplied by the Capital Recovery Rate (describe	ds of capitalized AFUIDC equity embedded in the gross pla d in Instruction 2).	et			
Inst. 2 Capital Recove Inst. 3 "AFUDC-Equity	Depreciation Capense is the gross cumulative amount based upon tax soon the transmission function multiplied by the Capital Riscovery Pain (describe by Rate is the book depreciation use applicable to the underlying joint ass of category reflects the sondeductible component of depreciation expense orestruction (APLDCS).	ets. Wated to the capitalized equity portion of Allowance for Fu	nds			
Used During Co Inst. 4 Upon enactmen	onstruction (AFUDC) of of changes in tax law, accumulated deferred income taxes are re-measurances in accumulated deferred income taxes are re-measurances.	red and adjusted in the Company's books of account, resulted and APAT ambusted to the transmission for	ting			
upon tax record purposer See	memoral processored deterred income takes (ACFI). Such deficient or (ex- ds and calculated in the calendar year in which the deficient or (excess) and Attachment 1E - ADIT Amortization. Column F. Line 50 and I lose 10 feet	way reun audited to the transmission function will be but ount was measured and recorded for financial reporting difficual information and support for the ourself way.	nero.			
	he current year amortization of deficient and (excess) ACIT is recorded in rough Items - In the past regulatory agencies required certain federal and s	SRC Accounts 410.1 and 411.1. site income tax savings resulting from temporary difference				
Inst. 5 Other Flow-Thr						
Inst. 5 Other Flow-Thr between the an "flowed through	mount of taxes computed for ratemaking purposes and taxes on the amount "rates for certain assets. The "flow-through" savings were accounted for that while tax assistant would be immediately flowed through to ratemate	n deferred tax balances, based on the expectation and the finantinously expense, incurred when the temporary				
Inst. 5 Other Flow-Thr between the ar "flowed through understanding differences new expense relatin	mount of bases computed for ratemaking purposes and tases on the amount "rates for certain assets." The You-through "aurings were accounted for that while tax savings would be immediately flowed through to rategayers, erise would be recovered from rategayers. The "Amorization of Other Flow Ig to the inversal of these temporary differences. The Other Flow-Through	in deferred tax balances, based on the expectation and the flow-through expense incurred when the temporary -Through thems' represents the transmission portion of tax balance as of September 30, 2018 will reverse beginning				
ant 5 Other Flow-Thr behven the ar flowed though understanding differences review expense relatin October 1, 201 trat. 6 Negative amou	mount of taxes computed for ratemaking purposes and taxes on the amount "rates for certain seasors. The "flow formugh" saving sever accounted for that which tax savings would be immediately flowed through to ratespases, serve would be recovered from ratespapers. The "Amortisation of Other Flow go to the inversal of these temporary differences. The Other Flow-Through the taxes of the prescribed periods. Into (i.e. tax benefits) include recoverable tax expenses and positive amount.	or deferred tax balances, based on the expectation and the flow-through expense incurred when the temporary "Provagit here" represents the transmission profes of tax balance as of September 30, 2018 will reverse beginning it (i.e. tax expense) increase recoverable tax expense.				
inst. 5 Other Flow-The between the ar "flowed through undentanding difference new expense relation October 1, 201 Inst. 6 Negative amou	of colleges where the college	or defend tax bilances, based on the expectation and he flow-though expense incurred when the supportation and he flow-though expense incurred when the supposed to Through them: represent the transmission portion of balance as of September 20, 2019 will revenue beginning to (i.e. tox expense) increase recoverable tax expense.				

Attachment 9 Rate Base Worksheet Atlantic City Electric Company

	av											
y .	(Note G)	C.	Gross Plant In Service			Accumulated Depreciation		Accumula	ted Amortization		Net Plant In Service	
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(1)
	Attachment H-1A, Line No:	19	23	24	30	31	12	10	ii			
		207.50 : 207.57 B : . I			B. C. C. L. all I. I.							
		207.58.g minus 207.57.g. Projected			Projected monthly balances							
		monthly balances that are the amounts		EL COLE N. I	that are expected to be included in 219.25.c for end		Electric Only, Form No 1.		FL . C O L F N L L 266			
		expected to be included in 207.58.g for end of year and records for other months	207.00			210.28 - 6		200.21c for end of year.	Electric Only, Form No 1, page 356 for end of year, records for other			
			of year, records for other months			records for other months		records for other months		Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h) Co	1 (4) C-1 (-) C-1 (2)
1	December Prior Year	1,668,224,393	266,738,889	records for other months	284,525,424		records for other months	29,627,601		1,383,698,969		i. (a) - Coi. (g) - Coi. (i)
	January	1,671,053,201	267,406,322		287,957,750		-	30,784,261		1,383,095,45		1
2	February	1,674,808,288	268,640,441		201 200 122			31,952,973		1,383,410,16		7
3	March	1,680,395,651	208,040,441		001050450		-	33,223,065		1,385,410,10		7
		1,722,894,326	281,861,882	•	**********		-	33,223,065	-	1,385,545,18		7
3	April May	1,722,894,326	283,332,437	•	20201122		-	34,553,988 35,893,051		1,424,500,43.		7
0				•			-	35,893,051	-			7
,	June July	1,792,487,606	288,659,052	•	305,736,894		-	37,295,694	-	1,486,750,712		7
		1,795,509,420	292,405,771		307,133,733		-			1,486,073,483		7
	August	1,799,310,021	294,695,107		313,113,120		-	40,192,553	-	1,486,166,90		7
	September	1,803,613,022	296,601,754		310,037,327		-	41,657,662	-	1,486,753,49		7
	October	1,806,507,782	299,246,960	-	320,302,137		-	43,133,900	-	1,485,925,64		7
	November	1,809,004,356	302,361,544		324,310,097		-	44,620,053	-	1,484,694,25		7
	December	1,814,406,369	308,517,935	-	328,049,635		-	46,137,995	=	1,486,356,73		
	Average of the 13 Monthly Balances (Attachment 9A)	1,754,695,686	286,753,638	*	305,945,180		-	37,523,831	-	1,448,750,50		
	Less Merger Cost to Achieve (Attachment 10)		969,311			66,635		607,641			295,035	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieva	1,754,695,686	285,784,327		305,945,180	59,070,938		36,916,190	<u> </u>	1,448,750,50	189,797,199	-

Adjustments to Rate Base

Line N	D Month	CWIP	PHFU		Undistributed		Unamortized Regulatory Asset	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Taxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
Line N		CWIP in Rate Base	Held for Future Use	Materials & Supplies		D	Asset	meome raxes (Note C)	Taxes (Note C)	Taxes (Note C)	investment Credit
	(a)					Prepayments		45			a)
		(b)	(c) 28	(d) 50	(e) 47	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H-1A, Line No:	43a	28			45					
				227. 8. c + 227.5.c (see At							
			2146 16 16		f (227.16.c * Labor Ratio) for						
		ar . m	214 for end of year, records for		end of year, records for other	27 - 70	27				
		(Note B)	other months	months	months	(Note F)	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	December Prior Year		1,194,950			7,393,522					
	January		782,029			7,665,129					
	February		782,029)	7,605,345					
	March		782,029	327,16	3	7,237,962					
21	April		782,029	319,019)	7,092,516					
	May		782,029	3,649,570	5	6,911,924					
	June		782,029	4,303,43	1	6,694,605					
24	July		782,029	4,394,27	í	6,487,482					
	August		782,029			6,379,467					
	September		782,029			6,158,848					
	October		782,029			6,052,837					
	November		782,029			5,834,952					
	December		782,029			5,657,372					
	Average of the 13 Monthly Balances (except ADIT - see Attachment 1		813,792			6,705,536	_	*	*	*	
50			015,772	2,700,731		0,700,000					

- Notes:

 A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

 Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; iii) the CWIP balance included in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216 b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.

 C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances.

 C C alculate using 13 month waverage balance, except ADIT.

 E Projected balances are for the calendar year the revenue under this formula begins to be charged.

 F From Attachment 5 for the end of year balance and records for other months.

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

Attachment 10 - Merger Costs

	Attachment 10 - Merger Costs						
	(a)	(b)	(c)	(d)	()		(x)
	O&M Cost To Achieve FERC Account	Total	Allocation to Trans.				Total
1	Transmission O&M	Total -	100.00%			s	Total -
2	A&G	(21,209)				s	(2,946
3						\$	-
4	Total	\$ (21,209)				\$	(2,946
5 6	Depreciation & Amortization Expense Cost To Achieve						
7	FERC Account	Total	Allocation to Trans.				Total
8	General Plant	23,718	13.89%			s	3,294
9	Intangible Plant	174,670	13.89%			\$	24,260
10						\$	-
11	Total	\$ 198,388				\$	27,554
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible				
	Gross Plant	General	Intangible				Total
12	December Prior Year	115,886	853,426			\$	969,311
13	January	115,886	853,426			\$	969,311
14	February	115,886	853,426			\$	969,311
15 16	March April	115,886 115,886	853,426 853,426			S S	969,311 969,311
17	May	115,886	853,426			\$	969,311
18	June	115,886	853,426			s	969,311
19	July	115,886	853,426			\$	969,311
20	August	115,886	853,426			\$	969,311
21	September October	115,886 115,886	853,426 853,426			s s	969,311 969,311
23	November	115,886	853,426 853,426			\$	969,311
24	December	115,886	853,426			\$	969,311
25	Average	115,886	853,426				969,311
	A completed Proceedings		T-7 0.5				T
26	Accumulated Depreciation December Prior Year	General 54,776	Intangible 520,306			s	Total 575,082
27	January	56,753	534,862			\$	591,615
28	February	58,729	549,418			\$	608,147
29	March	60,706	563,973			s	624,679
30	April	62,682	578,529			s	641,212
31	May	64,659	593,085			\$	657,744
32 33	July	66,635 68,612	607,641 622,197			s s	674,276 690,809
34	August	70,588	636,753			\$	707,341
35	September	72,565	651,308			s	723,873
36	October	74,541	665,864			s	740,406
37	November	76,518	680,420			\$	756,938
38 39	December Average	78,494 66,635	694,976 607,641			\$	773,470 674,276
3,	Atlantic City Electric C		007,041				0/4,2/0
	Additio ony Electric of	ompany					
	Attachment 10 - Merger Costs						
							()
	(a)	(b)	(c)	(d)	()		(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	(d)	()		Total
40	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year	General 61,109	Intangible 333,120	(d) -	=	s	Total 394,229
41	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January	General 61,109 59,133	Intangible 333,120 318,564	(d) - -	-	\$	Total 394,229 377,697
41 42	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February	General 61,109 59,133 57,156	Intangible 333,120 318,564 304,008	(d) - - -	=	S S	Total 394,229 377,697 361,164
41	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March	General 61,109 59,133 57,156 55,180	Intangible 333,120 318,564	(d) - - - -	- - -	s s s	Total 394,229 377,697 361,164 344,632
41 42 43	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February	General 61,109 59,133 57,156	Intangible 333,120 318,564 304,008 289,452	(d)	- - - -	S S	Total 394,229 377,697 361,164 344,632
41 42 43 44 45 46	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785	(d)	- - - -	\$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035
41 42 43 44 45 46 47	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785 231,229	(d)	- - - -	\$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503
41 42 43 44 45 46 47 48	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785 231,229 216,673	(d)	- - - - - - -	\$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970
41 42 43 44 45 46 47 48 49	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117	- - - - - - -	- - - -	\$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438
41 42 43 44 45 46 47 48	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785 231,229 216,673	- - - - - - -	- - - - - - - -	\$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970
41 42 43 44 45 46 47 48 49 50	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561	- - - - - - -	- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841
41 42 43 44 45 46 47 48 49 50	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006		- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373
41 42 43 44 45 46 47 48 49 50 51	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 49,368 37,391	Intangible 333,120 318,864 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006		- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841
41 42 43 44 45 46 47 48 49 50 51	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 49,368 37,391	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785		- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841
41 42 43 44 45 46 47 48 49 50 51 52 53	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 49,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,5-61 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -	s s s s s s s s	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January January February	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,8450 245,785 Intangible 14,556		- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December A Verage Depreciation (Monthly Change of Accumulated Depreciation from above) January February March	General 61,109 69,133 77,156 55,180 53,203 51,227 49,220 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977 1,977 1,977	Intangible 333,120 318,564 304,008 289,452 274,896 260,3441 245,785 231,229 21,6673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556 14,556 14,556		- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977 1,977 1,9777	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556 14,556		- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January March April May May May May	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977 1,977 1,9777 1,9777	Intangible 333,120 318,564 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 202,117 173,006 158,450 245,785 Intangible 14,556 14,556 14,556 14,556		- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,238 228,906 212,373 105,841 295,035 Total 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977 1,977 1,9777	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556 14,556		- - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December A Verage Depreciation (Monthly Change of Accumulated Depreciation from above) January March April May January March April May June July June July June July June July June July June	General 61.109 59.133 57.156 55.180 53.203 51.227 49.250 47.274 45.297 43.321 41.344 39.368 37.391 49.250 General 1.977 1.977 1.977 1.977 1.977 1.977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556		- - - - - - - - -	S S S S S S S S S S S S S S S S S S S	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,5
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Average	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 49,368 37,391 49,250 General 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556 14,556 14,556 14,556 14,556 14,556 14,556		- - - - - - - - -	S S S S S S S S S S S S S S S S S S S	Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Appil May June July August September October	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556		- - - - - - - - -	S S S S S S S S S S S S S S S S S S S	Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,532 16,532 16,532 16,532 16,532 16,532 16,532 16,532
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 56 67 58 59 60 61 62 63 64	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April March April March April March April May June July August September October November October Average	General 6,109 59,133 57,156 55,180 53,203 51,227 49,220 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977	Intangible 333,120 318,564 304,008 289,452 274,896 260,3441 245,785 231,229 216,673 202,117 187,561 173,3006 158,450 245,785 Intangible 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556		- - - - - - - - -	S S S S S S S S S S S S S S S S S S S	Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,5
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Appil May June July August September October	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556 14,556		- - - - - - - - -	S S S S S S S S S S S S S S S S S S S	Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 78 89 60 61 62 63 64 65	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June July September October November December Accumulated Depreciation from above) January February March April May June July August September October November December	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 78 89 60 61 62 63 64 65	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November October November December Average	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
41 42 43 44 45 46 47 48 49 50 51 52 53 56 57 58 60 61 62 63 64 65 66	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April March April March April March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total	General 61.109 59.133 57.156 55.180 53.203 51.227 49.220 47.274 45.297 43.321 41.344 39.368 37.391 49.250 General 1.977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 78 89 60 61 62 63 64 65	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November October November December Average	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 61 62 63 64 65 66	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 67 62 63 64 65 66 66	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 39,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
41 42 43 44 45 46 47 48 49 50 51 52 53 56 57 58 60 61 62 63 64 65 66	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June July July June June July June July June July June July June July June June July June July June July June July June June June June June July June June July June June June June June June June June	General 61.109 59.133 57.156 55.180 53.203 51.227 49.250 47.274 45.297 43.321 41.344 39.368 37.391 49.250 General 1.977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
411 42 43 444 45 46 47 48 49 50 51 52 53 55 66 61 62 63 64 65 66 67 68 69 70 71 72	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May July August September October November December Average Captial Cost To Achieve included in Total Electric Plant in Service December January February March April May May May May May May May May May May	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 49,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 295,035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,5
411 42 43 444 45 46 47 48 49 50 51 52 53 56 56 57 58 60 61 62 63 64 65 66 66	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Capital Cost To Achieve included in Total Electric Plant in Service December Total March April March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June	General 61.109 59.133 57.156 55.180 53.203 51.227 49.250 47.274 45.297 43.321 41.344 39.368 37.391 49.250 General 1.9777 1.9777 1.9777 1.9777 1.9777 1.9777 1.9777 2.3.718	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,
411 42 43 444 45 46 47 48 49 50 51 52 53 55 66 61 62 63 64 65 66 67 68 69 70 71 72	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May July August September October November December Average Captial Cost To Achieve included in Total Electric Plant in Service December January February March April May May May May May May May May May May	General 61,109 59,133 57,156 55,180 53,203 51,227 49,250 47,274 45,297 43,321 41,344 49,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,
411 42 43 444 45 46 47 48 49 50 51 52 53 56 57 58 60 61 62 63 64 65 66 66 67 70 71 72 73 74 75 76 76 77 77 77 77 77 77 77 77 77 77 77	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December February March April May June July August September September September September September September September September September September September	General 61.109 59.133 57.156 55.180 53.203 51.227 49.250 47.274 45.297 43.321 41.344 39.368 37.391 49.250 General 1.977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 159,844 295,035 Total 16,532 16,
411 422 433 444 455 50 511 52 53 55 56 57 57 58 59 60 60 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75 75 76 77	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Area September October Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June January February March April May June January February March April May June January February March April May June July August September October October November December Prior Year January February March April May June July August September October O	General 61,109 59,133 57,156 55,180 53,203 51,227 49,220 47,274 45,297 43,321 41,344 49,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,
411 422 43 444 45 50 51 52 53 55 56 66 67 68 69 70 71 72 73 74 77 78	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December At Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November September October April May June July August September October November September October November	General 6,109 59,133 57,156 55,180 53,203 51,227 49,220 47,274 43,321 41,344 39,368 37,391 49,250 General 1,977 1	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,
411 422 433 444 455 50 511 52 53 55 56 57 57 58 59 60 60 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75 75 76 77	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Area September October Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June January February March April May June January February March April May June January February March April May June July August September October October November December Prior Year January February March April May June July August September October O	General 61,109 59,133 57,156 55,180 53,203 51,227 49,220 47,274 45,297 43,321 41,344 49,368 37,391 49,250 General 1,977	Intangible 333,120 318,8-64 304,008 289,452 274,896 260,341 245,785 231,229 216,673 202,117 187,561 173,006 158,450 245,785 Intangible 14,556		- - - - - - - - -		Total 394,229 377,697 361,164 344,632 328,100 311,567 259,5035 278,503 261,970 245,438 228,906 212,373 195,841 295,035 Total 16,532 16,

Atlantic City Electric Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 2,897,495		\$	2,897,495
2	Load Dispatch-Reliability	561.1	3,066		\$	3,066
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	988,559		\$	988,559
4	Load Dispatch-Trans Svc & Scheduling	561.3	1,408		\$	1,408
5	Scheduling, Sys Control & Dispatch Svc	561.4	(3,038)		\$	(3,038)
6	Reliability Planning & Standards Devel	561.5	5,916		\$	5,916
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	(120)		\$	(120)
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	1,939,060		\$	1,939,060
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0			\$	-
17	Maintenance of Structures	569.0	856,080		\$	856,080
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2			\$	-
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	6,883,492		\$	6,883,492
23	Maintenance of Overhead Lines	571.0	8,030,202		\$	8,030,202
24	Maintenance of Underground Lines	572.0	38,303		\$	38,303
25	Maintenance of Misc Transmission Plant	573.0	493,582		\$	493,582
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 22,134,005	\$ -	\$	22,134,005

Transmission O&M Total 22,134,005

Atlantic City Electric Company Attachment 11B - A&G Workpaper

323.181.b to 323.196.b Net Plant Allocation Total S&W Allocation Non-Recoverable Directly Assigned \$ Administrative and General Salaries 920.0 3,793,261 3,793,261 \$ Office Supplies and Expenses 921.0 \$ 3,593,725 3,593,725 Administrative Expenses Transferred-Credit 922.0 \$ Outside Service Employed 923.0 \$ 71,246,114 70,870,986 375,128 5 Property Insurance 924.0 \$ 595,673 595,673 \$ Injuries and Damages 925.0 1,594,625 1,594,625 \$ **Employee Pensions and Benefits** 926.0 11,763,379 11,763,379 Franchise Requirements 927.0 \$ Regulatory Commission Expenses 928.0 \$ 1,551,388 1,285,847 265,541 Duplicate Charges-Credit 929.0 \$ \$ 11 General Advertising Expenses 930.1 458,332 458,332 12 Miscellaneous General Expenses 930.2 \$ 952,692 686,358 266,334 \$ 13 Rents 931.0 1,763 Maintenance of General Plant \$ 1,763 14 935 \$ Administrative & General - Total (Sum of lines 1-14) 95,550,952 92,304,097 \$ 595,673 \$ 2,385,641 \$ 265,541 16 Allocation Factor 13.89% 39.87% 0.00% 100.00% Transmission A&G 1 17 12,820,064 237,478 265,541 Total ² 18 \$13,323,083

(a)

(b)

(c)

(d)

(e)

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

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

Attachment F

Testimony and Exhibits of Jay C. Ziminsky on Behalf of Delmarva Power & Light Company

Exhibit No. JCZ-DPL

Testimony of Jay C. Ziminsky

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

TESTIMONY OF JAY C. ZIMINSKY ON BEHALF OF DELMARVA POWER & LIGHT COMPANY

September 29, 2021

TABLE OF CONTENTS

		Page
I.	Introduction	1
II.	Background – Transmission Functions Supporting Delmarva	4
III.	Background – W&S Allocator	6
IV.	Proposal Request	8

LIST OF SPONSORED EXHIBITS

Exhibit No. JCZ-DPL-1

Exhibit No. JCZ-DPL-2

Exhibit No. JCZ-DPL-3

Exhibit No. JCZ-DPL-4

Attachments 1 & 2

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

TESTIMONY OF JAY C. ZIMINSKY ON BEHALF OF DELMARVA POWER & LIGHT COMPANY

1	I.	<u>INTRODUCTION</u>
2	Q1.	Please state your name and position.
3	A1.	My name is Jay C. Ziminsky. I am Director, Regulatory Strategy &
4		Revenue Policy, in the Regulatory Affairs Department of Pepco Holdings, LLC
5		("PHI"). I am testifying on behalf of Delmarva Power & Light Company
6		("Delmarva" or the "Company").
7 8	Q2.	What are your responsibilities in your role as Director, Regulatory Strategy & Revenue Policy?
9	A2.	I am responsible for the coordination of the PHI utilities' (Pepco, Atlantic
10		City Electric Company and Delmarva Power & Light Company) transmission and
11		distribution revenue requirements, cost allocations, and rate determinations at the
12		Federal Energy Regulatory Commission ("FERC" or the "Commission") and in
13		Maryland, New Jersey and Delaware.
14		In addition, I am responsible for coordinating and supporting regulatory
15		strategy, revenue policy, and various other regulatory compliance matters.
16	Q3.	Please state your educational background and professional experience.
17	A3.	I received a Bachelor of Science Degree in Business Administration with a
18		concentration in Accounting from Drexel University in 1988 and a Master's in

Business Administration with a concentration in Finance from the University of Delaware in 1996. I earned my Certified Public Accountant certification in the State of Pennsylvania in 1988.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

In 1988, I joined Price Waterhouse as a Tax Associate. In 1991, I joined Delmarva Power & Light Company as a Staff Accountant in the General Accounting section of the Controller's Department. In 1994, I joined the Management Information Process Redesign team as a Senior Accountant. In 1995, I joined the Conectiv Enterprises Business & Financial Management team as a Senior Financial Analyst. In 1996, I was promoted to Finance & Accounting Manager of Conectiv Communications, where I was later promoted to Finance & Accounting Director (in 1999) and Vice President – Finance (in 2000). In 2002, I joined the PHI Treasury Department as Finance Manager. In 2006, I joined the PHI Regulatory Department and was promoted to Manager, Revenue Requirements in 2008, where my responsibilities included the coordination of revenue requirement determinations in New Jersey, Delaware and Maryland as well as coordinating various other regulatory compliance matters. With the consummation of the merger between Pepco Holdings, Inc., and Exelon, I was promoted to my current position in April 2016. I am also the Co-Chairperson of the New Jersey Utilities Association's Finance & Regulations Committee.

1 Q4. Have you testified before FERC or other regulatory bodies?

- 2 A4. Yes. I have submitted testimony before FERC, Delaware Public Service
- 3 Commission, District of Columbia Public Service Commission, Maryland Public
- 4 Service Commission and New Jersey Board of Public Utilities. Exhibit No.
- 5 JCZ-DPL-1 provides a list of cases in which I have submitted testimony.

6 Q5. What is the purpose of your Testimony?

A5. My Testimony is offered on behalf of Delmarva in support of its request for 7 approval to modify its tariff to reflect changes to the Wages and Salary ("W&S") 8 Allocator in light of certain organizational changes as discussed in Witness 9 Svachula's Testimony. These tariff modifications are necessary to ensure that the 10 Delmarva tariff continues to accurately measure transmission rate base and cost of 11 service by ensuring the costs of personnel supporting and executing the 12 transmission operations function of the company are included in the W&S 13 Allocator. This request requires revisions to Attachment H-3D, which are 14 discussed in my Testimony. 15

Q6. Do you sponsor any exhibits?

16

17 A6. Yes. In addition, to my Testimony, I am sponsoring the following Exhibits:
18 1) JCZ-DPL-1, containing a listing of previous utility cases in which I have filed
19 testimony; 2) JCZ-DPL-2, containing a marked PJM Open Access Transmission
20 tariff sheet for Delmarva (Attachment H-3D) reflecting the requested
21 modifications to the W&S Allocator; 3) JCZ-DPL-3, showing which

l	transmission-related functions are provided directly in Delmarva, which are
2	provided in Exelon Business Services Company ("EBSC"), which are provided in
3	PHI Service Company ("PHISCO"), and which of these will change after the
1	control center consolidation described in Mr. Svachula's Testimony; and 4)
5	JCZ-DPL-4 which contains two attachments:

- Attachment 1 containing the relevant pages from the Delmarva 2021
 Annual Update filed with FERC on May 14, 2021;
- Attachment 2 containing an illustrative version of the relevant portion of the 2021 Delmarva Annual Update, annotated to reflect the proposed tariff modifications and related revenue requirement impacts.

11 II. BACKGROUND – TRANSMISSION FUNCTIONS SUPPORTING 12 DELMARVA

A7.

Q7. Do transmission functions reside at Delmarva, EBSC, and PHISCO?

Yes. Certain transmission functions supporting Delmarva reside at the utility (Delmarva) and are 100% performed by utility employees. There are additional transmission functions that are performed by EBSC and PHISCO employees, the cost of which is allocated to all utilities. A mapping of the primary transmission functions at the various entities is provided in Exhibit JCZ-DPL-3. In general, the functions residing at the utility and PHISCO include operational activities directly impacting Delmarva's transmission operations and asset management. Following the Pepco merger with Conectiv in 2002, PHISCO was formed to leverage economies of scale of specific services to support all three utilities (Pepco,

Atlantic City Electric, and Delmarva Power) under Pepco Holdings and lower the cost of service for our distribution and transmission customers. Similar to PHISCO. EBSC leverages economies of scale by supporting multiple utilities (Commonwealth Edison Company, PECO Energy Company, and Baltimore Gas & Electric Company ("BGE")) in addition to the PHI family of companies. The services supported by EBSC include information technology-related functions and strategic oversight of the overall transmission function at Exelon. Delmarva's use of transmission-related services provided by PHISCO and EBSC is intended to increase overall efficiency. As Exhibit JCZ-DPL-3 shows, the transmissionrelated services PHISCO and EBSC provide to Delmarva do not duplicate transmission-related services provided by one another, nor do they duplicate transmission- related services that Delmarva performs directly. Exhibit JCZ-DPL-3 also shows that, as a result of the control center consolidation, the Transmission System Operations function and the Transmission Planning function will be moved from Delmarva to EBSC.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

A8.

Q8. Are the cost of transmission functions at EBSC and PHISCO charged to the Transmission line of business?

Yes, they are charged to the transmission line of business (FERC Accounts 560 – 573) as these functions directly support the transmission business. Please note, however, that in the current Delmarva formula rate model, the labor costs associated with EBSC and PHISCO transmission activities are not included in the W&S allocator ratio.

1 Q9. How are the cost of transmission functions at EBSC & PHISCO allocated to affiliates?

A9. The allocation of PHISCO and EBSC costs to Delmarva is performed in accordance with the methodology set forth in PHISCO's and EBSC's FERC Form 60s, which are filed with FERC, and with the PHI Cost Allocation Manual ("CAM"), which is filed annually with the Maryland Public Service Commission and provided to the Delaware Public Service Commission upon request or during distribution rate case proceedings. PHISCO and EBSC costs are directly charged to affiliates to the greatest extent possible, but where that is not possible or practical, the FERC Form 60 and CAM specify the parameters of the appropriate allocation mechanisms to use.

12 III. <u>BACKGROUND - W&S ALLOCATOR</u>

13 Q10. What is the W&S Allocator?

3

4

5

6

7

8

9

10

11

A10. The W&S Allocator is a ratio calculated using utility labor costs to 14 functionalize cost between transmission and distribution for common and general 15 rate base and cost of service components that are included in the Delmarva formula 16 rate model. The input data used for this allocator is obtained from the utility's 17 FERC Form 1, page 354, relating to "Distribution of Wages and Salaries." This 18 page includes internal Delmarva wages and salary by function in any given year. 19 The W&S Allocator is calculated by dividing the Numerator (Utility 20 Transmission labor) by the Denominator (Total Utility Labor excluding Utility 21 Labor Charged to administrative and general ("A&G") expense accounts). To 22

appropriately allocate common costs between transmission and distribution for
ratemaking purposes, the W&S Allocator is applied to common and general
shared cost components included in plant in service, accumulated depreciation,
amortization reserve, certain accumulated deferred income taxes ("ADIT")
balances, Administrative & General ("A&G") expense, depreciation, amortization,
and certain taxes other than income taxes ("TOIT").

Q11. Why are these modifications required at this time?

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

A11. As stated in Mr. Svachula's Testimony, the Transmission System Operations ("TSO") organization at Delmarva will be transitioned and consolidated with the same function at ACE and PECO during 2022. The consolidated organization will support the new Mid-Atlantic North TSO organization, which includes ACE, Delmarva, and PECO. This transition will be finalized by the end of 2022. The utility TSO employees are scheduled to be transferred to the EBSC on Jan 1, 2022. Once the transfer takes place, cost of these employees will no longer be considered Delmarva direct wages and salary and, as a result, will no longer be reported on FERC Form 1, page 354. If the formula were to remain the same, this change would cause the W&S Allocator to decline in that it would no longer include the TSO organization's full labor. This exclusion would preclude the ratio from accurately allocating common costs, an outcome inconsistent with our current approved methodology and an outcome inconsistent with cost causation principles. To ensure transmission labor is applied properly in the computation of the W&S Allocator, Delmarva proposes in this filing that the formula be modified to include the labor transferred to the utility service companies. The proposed change modifies the W&S allocator to include all transmission labor costs regardless of whether the wages and salaries are a direct cost of the utility or an allocation from the service companies that are currently recorded in FERC expense accounts "Other than A&G expense" and not on Form 1, page 354. It is important to note that this proposal would maintain an allocation ratio methodology accurately capturing labor cost that supports and executes the transmission operations of the utility.

IV. PROPOSAL REQUEST

A12.

Q12. What specific tariff changes are being proposed?

This filing proposes to add new rows to the W&S Allocator calculation to capture the labor costs of employees transferred to EBSC and those employees that perform transmission function at PHISCO. In the numerator, Delmarva proposes to include two new rows (lines 1a & 1b) which will include the transmission portion of operations and maintenance expense ("O&M") salary and wages charged to Delmarva by EBSC and PHISCO, for employees performing the transmission function and also charging transmission O&M FERC accounts. These new rows will contribute to the final numerator that includes all other transmission labor from line 1, which is proposed to be line 1c. In the denominator,

¹ The utility labor for the TSO and Transmission planning that is transferred will continue to be an integral function to operate the utilities' transmission system.

Delmarva proposes to include two new rows (lines 2a & 2b) under "Total Wages 1 Expense" to include all electric O&M salary and wages charged to Delmarva by 2 EBSC and PHISCO. The "Total Wages Expense" subtotal in the denominator 3 (proposed to be line 2c) would include line 2a and 2b in addition to line 2. 4 Delmarva is also requesting that an additional two new rows be included in the 5 denominator category, "Less A&G Wages Expense," (lines 3a &3b) which would 6 include A&G expenses charged to Delmarva by EBSC and PHISCO. The subtotal 7 of "Less A&G Wages Expense" is proposed to be line 3c. The final denominator 8 9 designated "Total," which remains line 4, would subtract lines 2c and 3c to 10 determine total wages, including EBSC and PHISCO labor, minus A&G wages. 11 The "Wages & Salary Allocator" would divide line 1c by line 4. The Company is requesting that these changes become effective on January 1, 2022. 12

Q13. What is the net effect of these changes?

13

14

15

16

17

18

19

20

21

A13. The numerator in the W&S Allocator calculation will include electric transmission O&M salary and wages directly in Delmarva and charged to Delmarva by EBSC and PHISCO for employees performing direct transmission functions for the utility (FERC accounts 560-573). The denominator will likewise make provision for electric O&M wage and salary charged to Delmarva by the utility service company employees. Delmarva's proposal modifies the W&S Allocator's denominator to include EBSC and PHISCO labor charged to 1) Direct transmission (FERC accounts 560 - 573), 2) Direct distribution (FERC accounts

- 580 598), and 3) Customer Accounts & Customer Service 12 and Informational (FERC accounts 901 -910).
- Q14. What will be the source of the Utility Service companies' wages and salary amounts to be included in the W&S Allocator?
- The source used for these updates will be based on internal company records, obtained from the EBSC and PHISCO accounting records. Delmarva also plans to provide a new footnote in its FERC Form 1, page 354, identifying the values used for the updates to the W&S Allocator.

9 Q15. What effect will these changes have on Delmarva customers?

A15. The impact on Delmarva transmission customers is illustrated in Exhibit 10 No. JCZ-DPL-4, Attachments 1 and 2. Attachment 1 is a copy of the Delmarva 11 2021 Annual Update. Attachment 2 is a revised version of Attachment 1 marked up 12 to show the estimated impact of the transmission control center consolidation, and 13 resulting change to the W&S Allocator. Attachment 2 reflects both the impact of 14 the Delmarva TSO & Planning employees moving to the utility service company as 15 well as the tariff changes to include the electric O&M wages and salary charged 16 to Delmarva by EBSC and PHISCO in the W&S Allocator calculation. 17

18 **Q16.** Please explain further.

19 A16. It must initially be recognized that the movement of the employees to
20 EBSC without updating the formula will cause the W&S ratio to decline, so that it
21 is not reflective of the proper W&S ratio to accurately allocate common costs to the

transmission line of business. In addition, current EBSC and PHISCO employees directly support the transmission function. It is not reasonable to exclude employees performing transmission functions from the W&S Allocator calculation as these staff members are directly involved in the operation of Delmarva's transmission assets. The tariff change properly includes all employees performing transmission functions in the calculation of the W&S allocator, including those moving to EBSC as well as those presently in EBSC and PHISCO.

As discussed in Mr. Svachula's Testimony, the consolidation of the TSO organization will provide both qualitative and quantitative benefits for Delmarva's customers. The consolidation of facilities and staffing will clearly result in economies of scale compared to a standalone approach which would require ACE, Delmarva, and PECO to expend significant amounts of capital.

In the 2022 rate year, Delmarva anticipates minimal change in the W&S Allocator after the proposed tariff changes are applied and the consolidation is implemented. Delmarva's 2021 annual update reflected a ratio of 13.02% as shown in Attachment 1. As reflected on Attachment 2, the expected W&S Allocator is estimated to be 13.08%. Basically, there is no change compared to the company recent annual filing. We do anticipate the revenue requirement to increase by \$3.1 million, primarily as a result of the facility cost for the new TSO center, which is significantly less than the cost for Delmarva to build a standalone

- facility and staff the control center operations.² If Delmarva built a standalone
- 2 facility and fully-staffed the operations center, the estimated annual revenue
- requirement increase would range from \$16-\$21 million.

4 Q17. When will transmission customers see the impact of these changes?

- Delmarva will begin transitioning the Mid-Atlantic North TSO employees to
 EBSC as of January 1, 2022. The first Phase for updating the consolidated control
 room, will become operational by mid-2022. Additional work to complete a new
 training facility and external security improvement will be completed by the end
 of 2022. Delmarva anticipates the proposed W&S allocator change would first
- 11 Q18. Does this conclude your Testimony?

appear in customer rates in June 2023.

12 A18. Yes, it does.

10

² The Net Revenue Requirements shown on Line 168 of the "Att H-3D" of Exhibit JCZ-DPL- 4 Attachment 1 and Exhibit JCZ-DPL-4 Attachment 2 are approximately \$183.0 million and \$186.1 million, respectively. The difference between these two amounts is approximately \$3.1 million.

VERIFICATION

Pursuant to 28 U.S.C. § 1746 (2012), I state under penalty of perjury that the foregoing testimony is true and correct to the best of my knowledge, information, and belief.

Executed this 28th day of September, 2021.

Director, Regulatory Strategy & Revenue Policy Regulatory Affairs Department

Pepco Holdings, LLC.

Exhibit No. JCZ-DPL-1

Delmarva Power & Light Company Expert Testimony Provided by Jay C. Ziminsky

Voor	lurio	Case/Docket No.	Utility	Sarvica	Subject
<u>Year</u> 2010	<u>Juris</u> DE	09-414	Delmarva Power & Light Company	<u>Service</u> Electric	Revenue Requirements
2010	MD	9249	Delmarva Power & Light Company	Electric	Revenue Requirements
2010	DE	11-528	Delmarva Power & Light Company	Electric	Revenue Requirements
2011	MD	9285	Delmarva Power & Light Company	Electric	Revenue Requirements
2011	NJ	ER11080469	Atlantic City Electric Company	Electric	Revenue Requirements
2011	DE	12-546	Delmarva Power & Light Company	Gas	Revenue Requirements
2012	DE	13-115	Delmarva Power & Light Company	Electric	Revenue Requirements
2013	MD	9232	Delmarva Power & Light Company	Electric	Standard Offer Service
2014	MD	9232	Potomac Electric Power Company	Electric	Standard Offer Service
2014	NJ	9220 ER14030245			
			Atlantic City Electric Company	Electric	Revenue Requirements
2016	DC	FC-1139	Potomac Electric Power Company	Electric	Revenue Requirements
2016	DE	16-0649	Delmarva Power & Light Company	Electric	Revenue Requirements
2016	DE	16-0650	Delmarva Power & Light Company	Gas	Revenue Requirements
2016	MD	9424	Delmarva Power & Light Company	Electric	Revenue Requirements
2016	NJ	ER16030252	Atlantic City Electric Company	Electric	Revenue Requirements
2017	DC	FC-1150	Potomac Electric Power Company	Electric	Revenue Requirements
2017	DE	17-0977	Delmarva Power & Light Company	Electric	Revenue Requirements
2017	DE	17-0978	Delmarva Power & Light Company	Gas	Revenue Requirements
2017	MD	9455	Delmarva Power & Light Company	Electric	Revenue Requirements
2017	MD	9443	Potomac Electric Power Company	Electric	Revenue Requirements
2017	NJ	ER17030308	Atlantic City Electric Company	Electric	Revenue Requirements
2018	MD	9472	Potomac Electric Power Company	Electric	Revenue Requirements
2018	NJ	ER18080925	Atlantic City Electric Company	Electric	Revenue Requirements
2019	DC	FC-1156	Potomac Electric Power Company	Electric	Revenue Requirements
2019	MD	9630	Delmarva Power & Light Company	Electric	Revenue Requirements
2019	MD	9602	Potomac Electric Power Company	Electric	Revenue Requirements
2020	DE	20-0149	Delmarva Power & Light Company	Electric	Revenue Requirements
2020	DE	20-0150	Delmarva Power & Light Company	Gas	Revenue Requirements
2020	NJ	ER20120746	Atlantic City Electric Company	Electric	Revenue Requirements
2020	FERC	ER21-83	Potomac Electric Power Company	Electric	Depreciation
2021	FERC	ER-21-2020-001	Potomac Electric Power Company	Electric	Cost Allocation
2021	MD	9670	Delmarva Power & Light Company	Electric	Revenue Requirements
			. ,		•

Exhibit No. JCZ-DPL-2

ATTACHMENT H-3D

Delmarva Power & Light

Formula Rate -- Appendix A

FERC Form 1 Page # or Instruction

Shaded cells are input cells

Miloca	101	
S		
	Wages & Salary Allocation Factor	
1	Direct Transmission Wages Expense	p354.21b
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote
1b	PHI Service Company Transmission Wages Expense	p354 footnote
1c	Total Transmission Wages Expense	(Line 1+1a+1b)
2	Total Direct Wages Expense	p354.28b
2a	Total Exelon Business Services Company Wages Expense	p354 footnote
2b	Total PHI Service Company Wage Expense	p354 footnote
2c	Total Wages Expense	(Line 2+2a+2b)
3	Less Direct A&G Wages Expense	p354.27b
3a	Less Exelon Business Services Company A&G Expense	p354 footnote
3b	Less PHI Service Company A&G Expense	p354 footnote
4	Total	(Line 2c-3-3a-3b)
5	Wages & Salary Allocator	(Line 1c / 4)

Exhibit No. JCZ-DPL-3

Delmarva Power & Light

Primary Transmission-Related functions Performed by DPL, PHISCO and EBSC Pre- and- Post Control Center Consolidation

			Current State			Future Stat	е
		DPL	PHISCO	EBSC	DPL	PHISCO	EBSC
Function	Services	Direct	Allocated	Allocated	Direct	Allocated	Allocated
1 Transmission System Operations (TSO)	System control and dispatch	Χ					Х
2 Substation Operations and Maintenance	Proactive and reactive substation O&M	Χ			X		
3 Non- IT NERC Policy and Compliance	NERC CIP Policy and Compliance		Х			Х	
4 Relay & Controls	Relay preventive and corrective O&M	Χ			Χ		
5 Vegetation Management	Transmission tree trimming		Х			Χ	
6 Underground Operations and Maintenance	Corrective maintenance activities	Χ			Χ		
7 Engineering and Standards	Engineering Support	Χ			X		
	Protection and control Engineering		Х			Χ	
8 Damage Prevention	Patrol standby activities	Χ			X		
9 Transmission Planning	Project Planning		Χ				X
10 Overhead Operations & Maintenance	Corrective & Preventative maintenance activities	Χ			X		
11 Project Management	Project scheduling and execution	Χ			Х		
12 Project Management	Supervisory, Admin and Controls		Χ			Χ	
13 IT NERC CIP Compliance	IT-related NERC CIP Compliance			Χ			X
14 Strategy and Compliance	Strategic direction and oversight			X			Χ
15 Transmission SCADA support	Business system Support			Х			X



X Functions shifting from Utility to EBSC

Exelon Business Service Company ("EBSC") Pepco Holdings Service Company ("PHISCO")

^{*} PHI labor supports Pepco, DPL and ACE.

^{**} EBSC Labor supports (All Exelon Utilities)

Exhibit No. JCZ-DPL-4, Attachment 1

ATTACHMENT H-3D

	nula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	2021 Projected
nad	led cells are input cells				
	Wages & Salary Allocation Factor				
	Transmission Wages Expense Total Wages Expense			p354.21b p354.28b	\$ 5,526 46,006
	Less A&G Wages Expense Total			p354.27b (Line 2 - 3)	\$ 3,549 42,45
V	Wages & Salary Allocator			(Line 1 / 4)	13.0
_	Plant Allocation Factors			(Line 174)	10.0
1	Electric Plant in Service		(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$ 4,835,26
1	Less Merger Costs to Achieve Common Plant In Service - Electric Total Plant In Service			Attachment 10, line 80, column b (Line 24 - 24a)	\$ 1,03 149,57
				(Line 6 - 6a +7)	4,983,80
1	Accumulated Depreciation (Total Electric Plant) Less Merger Costs to Achieve			p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b	\$ 1,223,05 13
a a	Accumulated Intangible Amortization Less Merger Costs to Achieve		(Note A)	p200.21c (See Attachment 9, line 14, column h) Attachment 9, line 15, column h	\$ 26,93 64
а	Accumulated Common Amortization - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i	26,6
a a	Accumulated Common Plant Depreciation - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column g) Attachment 9, line 15, column g	61,42
3	Total Accumulated Depreciation			(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	1,337,23
ļ	Net Plant			(Line 8 - 13)	3,646,57
	Transmission Gross Plant			(Line 29 - Line 28)	1,891,08
_	Gross Plant Allocator			(Line 15 / 8)	37.9
, B <u>N</u>	Transmission Net Plant Net Plant Allocator			(Line 39 - Line 28) (Line 17 / 14)	1,419,68 38.9
t Ca	alculations				
	Plant In Service		a		
a a	Transmission Plant In Service Less Merger Costs to Achieve		(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b	\$ 1,829,02
)	This Line Intentionally Left Blank This Line Intentionally Left Blank				
	Total Transmission Plant In Service			(Line 19 -19a)	1,829,0
a	General & Intangible Less Merger Costs to Achieve			p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c	328,2 1,0
a	Common Plant (Electric Only) Less Merger Costs to Achieve		(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	149,5
; ;	Total General & Common Wage & Salary Allocation Factor			(Line 5)	476,75 13.0
	General & Common Plant Allocated to Transmission			(Line 3) (Line 25 * 26)	62,0
3	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)	
<u> </u>	TOTAL Plant In Service			(Line 22 + 27 + 28)	1,891,08
A	Accumulated Depreciation				
) a	Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Note B)	p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e	446,18
b	Transmission Accumulated Depreciation Less Merger Costs to A	chieve		(Line 30 - 30a)	446,18
l a	Accumulated General Depreciation Less Merger Costs to Achieve			p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f	79,52 13
2	Accumulated Intangible Amortization			(Line 10 - 10a) (Line 11 - 11a)	26,28 26,6°
1	Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)			(Line 12 - 12a)	 61,42
5	Total Accumulated Depreciation Wage & Salary Allocation Factor			(Line 31 - 31a + 32 + 33 + 34) (Line 5)	193,70 13.0
_	General & Common Allocated to Transmission			(Line 35 * 36)	25,21
-	TOTAL Accumulated Depreciation			(Line 30b + 37)	471,39
	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)	1,419,6
	Accumulated Deferred Income Taxes (ADIT)				
a 0	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46	15,4
	Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92	-290,69 -7,2
	Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmission	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)	-5:
d e	Accumulated Deferred medine Taxes Allocated To Transmission			(Line 408 · 408 · 400 · 400)	-200,01
d e f	Inamediated Deficient / (Excess) ADIT				-74,81
d f L	Unamortized Deficient / (Excess) ADIT Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73	
d f L a		Projected Activity	(Note W) (Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)	-74,8
d e f u a	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State	Projected Activity		Attachment 1D - ADIT Rate Base Adjustment, Line 146	
d e f u a b	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission	Projected Activity		Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)	
de f a b b	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Tran	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42)	
d ee e f l l l l l l l l l l l l l l l l	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Aliocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Transmission Related CWIP (Current Year 12 Month weighted average	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b)	-357,8:
deeff	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Tran Transmission Related CWIP (Current Year 12 Month weighted average Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments	Projected Activity	(Note B) (Note B) Enter Negative	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 9, line 30, column h Attachment 5	-357,8. -4,5
d dee de	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Aliocated to Transmission Adjusted Accumulated Deferred Income Taxes Aliocated To Tran Transmission Related CWIP (Current Year 12 Month weighted average Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 9, line 30, column h	-357,8: -4,5
d dee of t a b b c t a b b c t t t t t t t t t t t t t t t t t	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Tran Transmission Related CWIP (Current Year 12 Month weighted average Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments Prepayments Prepayments Otal Prepayments Allocated to Transmission Materials and Supplies	Projected Activity	(Note W) (Note B) Enter Negative (Note A)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 9, line 30, column h Attachment 5 Attachment 9, line 30, column f (Line 45)	-357,82 -4,50
deelif Labe	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Related Accumulated Deferred Income Taxes Allocated To Transmission Related CWIP (Current Year 12 Month weighted average Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp Wage & Salary Allocation Factor	Projected Activity	(Note B) (Note B) Enter Negative	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 9, line 30, column h Attachment 5 Attachment 9, line 30, column f (Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)	-4,5l
a bb 2 3 a T bb L T F F F F F F F F F F F F F F F F F F	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Tran Transmission Related CWIP (Current Year 12 Month weighted average Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp	Projected Activity	(Note W) (Note B) Enter Negative (Note A)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 9, line 30, column h Attachment 9, line 30, column f (Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e)	-74,81 -357,82 -4,5(19,42 19,42
d dee ff L aab! F F F F F F F F F F F F F F F F F F F	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission Adjusted Accumulated Deferred Income Taxes Allocated To Tran Transmission Related CWIP (Current Year 12 Month weighted average Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated	Projected Activity	(Note W) (Note B) Enter Negative (Note A)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b) (Line 40f + 42) p216.43.b (See Attachment 9, line 30, column b) Attachment 9, line 30, column h Attachment 9, line 30, column f (Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 47 * 48)	-357,82 -4,5(19,42 19,43

7	Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outs	standing Network Credits	(Note N) (Note N)	From PJM From PJM	
	Net Outstanding Credits	narrang Hothork Oroans	(110.011)	(Line 55 - 56)	
Т	OTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-334,397,
R	ate Base			(Line 39 + 58)	1,085,286,
_	ransmission O&M				
1	ransmission O&M Transmission O&M			Attachment 11A, line 27, column c	23,627,
	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5	
	Less Account 565			p321.96.b	
	Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and book	ed to Account 565	(Note O)	Attachment 10, line 1, column x PJM Data	
	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	23.627
				(2000 00 01 102 00 000 101 100)	20,027
А	Ilocated General & Common Expenses Common Plant O&M		(Note A)	p356	
	Total A&G For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 11B, line 15, column a Attachment 5	96,541 -837
	Less Merger Costs to Achieve		(11010 0)	Attachment 10, line 2, column b	-18
	Less Other Less Property Insurance Account 924			Attachment 5 p323.185b	527 673
	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note E)	p323.189b p323.191b	2,200 478
	Less DE Enviro & Low Income and MD Universal Funds			p335.b	6,177
	Less EPRI Dues General & Common Expenses		(Note D)	p352-353 (Lines 67 + 68) - Sum (68b to 73)	239 86,263
	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Line 5)	13.01
	·			(Line 74 * 75)	11,228
D	irectly Assigned A&G Regulatory Commission Exp Account 928		(Note G)	p323.189b	252
	General Advertising Exp Account 930.1		(Note K)	p323.191b	
	Subtotal - Transmission Related			(Line 77 + 78)	252,
	Property Insurance Account 924 General Advertising Exp Account 930.1		(Note F)	p323.185b p323.191b	673
	Total		(1515.1)	(Line 80 + 81)	673
	Net Plant Allocation Factor A&G Directly Assigned to Transmission			(Line 18) (Line 82 * 83)	38. 262
	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	35,370
	Total Transmission Odivi			(Ellie 60 + 70 + 73 + 64)	55,570
cia	tion & Amortization Expense				
_	epreciation Expense				
_	Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	49,262
	Amortization of Abandoned Transmission Plant			Attachment 5	
	General Depreciation				16,439
	Less Merger Costs to Achieve			p336.10b&c (See Attachment 5) Attachment 10, line 8, column b	46
	Intangible Amortization Less Merger Costs to Achieve		(Note A)	p336.1d&e (See Attachment 5) Attachment 10, line 9, column b	22,449 186
	Total			(Line 87 - 87a + 88 - 88a)	38,656
	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission			(Line 5) (Line 89 * 90)	13.01 5,031
	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	3,903
	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)	6,120
	Total Wage & Salary Allocation Factor			(Line 92 + 93) (Line 5)	10,024 13.01
	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	
					1,304
_				41 42 41	
Т	otal Transmission Depreciation & Amortizatior			(Line 86 + 91 + 96)	
	otal Transmission Depreciation & Amortizatior her than Income			(Line 86 + 91 + 96)	
Ot				(Line 86 + 91 + 96) Attachment 2	55,598
Ot	her than Income				55,598 12,306,
s Ot	her than Income axes Other than Income			Attachment 2	55,598 12,306,
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations			Attachment 2	55,598 12,306,
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest			Attachment 2 (Line 98) p117.62c through 67c	55,598 12,306, 12,306
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds		(Note P)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8	55,598 12,306, 12,306 \$ 62,003,
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest		, ,	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)"	55,598 12,306, 12,306 \$ 62,003,
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest		(Note P) enter positive	Attachment 2 (Line 98) p117.62c through 67c Attachment 8	55,598 12,306, 12,306 \$ 62,003,
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock		, ,	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 *(Line 100 - line 101)* p118.29c	\$ 62,003 62,003
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock		enter positive	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114)	\$ 62,003 1,643,584
Ol T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations Ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1		enter positive enter negative enter negative	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c	\$ 62,003 1,643,584
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock		enter positive	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114)	\$ 62,003, 62,003 1,643,584 2,177
T T C	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock apitalization		enter positive enter negative enter negative enter negative	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)	\$ 62,003 62,003 1,643,584 2,177
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock apitalization Long Term Debt		enter positive enter negative enter negative enter negative (Note Z)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c	\$ 62,003 \$ 62,003 \$ 1,643,584 2,177 1,645,761
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock apitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p111.81c	\$ 62,003 \$ 62,003 \$ 62,003 1,643,584 2,177 1,645,761 1,621,076 -5,298
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Account 216.1 Less Account 216.1 Less Account 219 Common Stock apitalization Long Term Debt Less Loss on Reacquired Debt	(Note P)	enter positive enter negative enter negative enter negative (Note Z) enter negative	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c	\$ 62,003 \$ 62,003 1,643,584 2,177 1,645,761 1,621,076 -5,296
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock spitalization Long Term Debt Less Loss on Reacquired Debt Pius Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Total Long Term Debt Total Long Term Debt Total Total Term Debt Total Term Debt Total Term Debt Total Term Debt Total Term Tebet Total Term Debt Total Term Tebet	(Note P)	enter positive enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112)	\$ 62,003 \$ 62,003 \$ 62,003 1,643,584 2,177 1,645,761 1,621,076 -5,298 1,468
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Long Term Interest Long Term Interest Long Term Interest Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 216.1 Less Account 219 Common Stock sapitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Secunitization Bonds Total Long Term Debt Preferred Stock Common Stock	(Note P)	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 8 Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107)	\$ 62,003 \$ 62,003 62,003 1,643,584 2,177 1,645,761 1,621,076 -5,298 1,468 1,617,246
T T C	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 216.1 Less Account 219 Common Stock apitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Treferred Stock	(Note P)	enter positive enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p114.17c through 21c p111.81c p113.16t p118.10c p118.1	\$ 62,003 \$ 62,003 62,003 1,643,584 2,177 1,645,761 1,621,076 -5,298 1,468 1,617,246
T T	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Vertical Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock apitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Tot	al Long Term Debt	enter positive enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter negative (Note X)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p12.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116)	\$ 62,003 \$ 62,003 62,003 1,643,584 2,177 1,645,761 1,621,076 -5,298 1,468 1,617,246 1,845,761 3,263,008
T T C	her than Income axes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Less LTD Interest on Securitization Bonds Cong Term Interest referred Dividends common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock apitalization Long Term Debt Less Loss on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Tot Preferred % Tot		enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y) (Note Q)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.30c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116)	\$ 62,003 \$ 62,003 \$ 62,003 1,643,584 2,177 1,645,761 1,621,076 -5,298 1,468 1,617,246 1,845,761 3,263,008 49,
T T C	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Terferred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Incomparison Stock Less Account 219 Common Stock Less Account 219 Common Stock Less Account 219 Common Stock Less LTD Interest on Seacquired Debt Less Loss on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Tot Preferred % Pre	al Long Term Debt ferred Stock nmon Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y)	Attachment 2 (Line 98) p117.82c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.2c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 115 / 116)	\$ 62,003, 62,003 1,643,584 2,177 1,645,761 1,621,076 -5,298 1,468 1,617,246 1,645,761 3,263,008
T T C	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock spitalization Long Term Debt Less Loss on Reacquired Debt Pius Gain on Reacquired Debt Pius Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Pre Common % Cor Debt Cost	al Long Term Debt ferred Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y) (Note Q)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.30c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116)	\$ 62,003, 62,003, 62,003, 1,643,584, 2,177, 1,645,761, 1,621,076, -5,298, 1,468, 1,617,246, 1,645,761, 3,263,008, 0,0
T T C	her than Income axes Other than Income Capitalization Calculations ong Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Less LTD Interest on Securitization Bonds Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock apitalization Long Term Debt Less Loss on Reacquired Debt Less Acoson tagin on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred Stock Common % Cor Debt Cost Tot Preferred Cost Tot Preferred Soc Total Capitalization Debt % Preferred Soc Total Cor Total Capitalization Total Capitalizati	al Long Term Debt ferred Slock mmon Slock al Long Term Debt	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y) (Note Q)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 18 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113)	\$ 62,003, 62,003, 62,003, 1,643,584, 2,177, 1,645,761, 1,621,076, -5,298, 1,468, 1,617,246, 1,645,761, 3,263,008, 49,5
T T	her than Income axes Other than Income otal Taxes Other than Income Ospitalization Calculations ong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest referred Dividends ommon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 216.1 Less Account 219 Common Stock aspitalization Long Term Debt Less Loss on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Total Capitalization Debt % Common % Cor Debt Cost Debt Cost Preferred Cost Common % Cor Debt Cost Preferred Cost Common Cost Cor Weighted Cost of Debt Tot	al Long Term Debt ferred Stock mmon Stock al Long Term Debt ferred Stock mmon Stock al Long Term Debt (WCLTD)	enter positive enter negative enter negative enter negative (Note Z) enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 18 - In Alta Poly (Line 107) (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 107 ' 120)	1,643,584, 2,177, 1,645,761, 1,621,076, -5,298, 1,468, 1,617,246, 1,645,761, 3,263,008, 49,9, 0,0 0,0 0,0 0,1
T T C	her than Income axes Other than Income otal Taxes Other than Income Capitalization Calculations Income Term Interest Less LTD Interest and Securitization Bonds Long Term Interest Less LTD Interest on Securitization Bonds Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest Income Term Interest	al Long Term Debt ferred Stock mmon Stock al Long Term Debt ferred Stock mmon Stock	enter positive enter negative enter negative enter negative (Note Z) enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c p113.15c (Sum Lines 108 to 112) p113.15c (Line 113 / 115) (Line 117) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116) (Line 115 / 116) (Line 113 / 111) (Line 102 / 113) (Line 103 / 114) Fixed	\$ 62,003, \$ 62,003, 62,003, 1,643,584, 2,177, 1,645,761, 1,621,076, -5,298, 1,468, 1,617,246, 1,645,761, 3,263,008, 0,0

Comp	site Income Taxes			
Сотпр				
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)	1	8.50%
130 131	P T	(Percent of federal income tax deductible for state purpose T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)} =	es)	0.00% 27.72%
132a	T/ (1-T)	1-1-11(1-311) (1-111)]/(1-311 111 1-)]-		38.34%
132b	Tax Gross-Up Factor	1*1/(1-T)		1.3834
		,		
	ITC Adjustment	(Note U)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	-96,443
134 135	Tax Gross-Up Factor		(Line 132b)	1.3834 -133.420
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-133,420
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission	Depreciation Expense (Note T)	Attachment 5, Line 136a	138.971
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Tra	nsmission Component (Note T)	Attachment 5, Line 136b	-12,065,834
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Trans	mission Component (Note T)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Comp	onent (Note T)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-11,926,863
136f	Tax Gross-Up Factor		(Line 132b)	1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-16,499,776
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	22,036,839
	moone rax compension	on (mm) intestinent (moznam)	(2010-1024-127-(1-(1207-120)))	22,000,000
138	Total Income Taxes		(Line 135 + 136g +137)	5,403,643
REVE	NUE REQUIREMENT			
	Summary			
139	Net Property, Plant & Equipment		(Line 39)	1,419,684,070
140	Adjustment to Rate Base		(Line 58)	-334,397,442
141	Rate Base		(Line 59)	1,085,286,628
				,,
142	O&M		(Line 85)	35,370,085
143	Depreciation & Amortization		(Line 97)	55,598,904
144	Taxes Other than Income		(Line 99)	12,306,282
145	Investment Return		(Line 127)	78,098,120
146	Income Taxes		(Line 138)	5,403,643
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	186,777,034
<u> </u>	Cross November Nodalisment		(Gain Enios Fiz to Fig)	100,111,001
	Adjustment to Remove Revenue Requirements Associated with Exclu	ded Transmission Facilities		
148	Adjustment to Remove Revenue Requirements Associated with Exclu Transmission Plant In Service	ded Transmission Facilities	(Line 19)	1,829,026,358
	Transmission Plant In Service		(Line 19) Attachment 5	
148 149 150	Transmission Plant In Service Excluded Transmission Facilities	ded Transmission Facilities (Note M)	Attachment 5	0
149	Transmission Plant In Service			
149 150 151	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio		Attachment 5 (Line 148 - 149) (Line 150 / 148)	0 1,829,026,358 100.00%
149 150 151 152	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement		Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 147)	0 1,829,026,358 100.00% 186,777,034
149 150 151	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio		Attachment 5 (Line 148 - 149) (Line 150 / 148)	0 1,829,026,358 100.00%
149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits		Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152)	0 1,829,026,358 100.00% 186,777,034 186,777,034
149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits	(Note M)	Attachment 5 (Line 146 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3	0 1,829,026,358 100.00% 186,777,034
149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits		Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152)	0 1,829,026,358 100.00% 186,777,034 186,777,034
149 150 151 152 153 154 155	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits	(Note M)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 147) (Line 147) (Line 151 * 152) Attachment 3 PJM Data	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806
149 150 151 152 153	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits	(Note M)	Attachment 5 (Line 146 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3	0 1,829,026,358 100.00% 186,777,034 186,777,034
149 150 151 152 153 154 155	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement	(Note M)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 147) (Line 147) (Line 151 * 152) Attachment 3 PJM Data	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806
149 150 151 152 153 154 155 156	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits	(Note M)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155)	0 1.829.026.358 100.00% 186,777,034 186,777,034 9,577,806 177,199,227
149 150 151 152 153 154 155 156	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Included Transmission Pacilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant	(Note M)	Attachment 5 (Line 146 - 149) (Line 150 / 148) (Line 147) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 159 - 30)	0 1.829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227
149 150 151 152 153 154 155 156	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge	(Note M)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 19 - 7/158)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 - 177,199,227 1,382,840,869 1,28141%
149 150 151 152 153 154 155 156 157 158 159 160	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge	(Note M)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 157 / 148) (Line 151 * 152) Attachment 3 P.JM Data (Line 153 - 154 + 155) (Line 156) (Line 157 / 158) (Line 157 / 158) (Line 157 / 158) (Line 157 / 158)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,25174
149 150 151 152 153 154 155 156	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge	(Note M)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 19 - 7/158)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 1,382,840,869 1,28141%
149 150 151 152 153 154 155 156 157 158 159 160	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge	(Note M)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 157 / 148) (Line 151 * 152) Attachment 3 P.JM Data (Line 153 - 154 + 155) (Line 156) (Line 157 / 158) (Line 157 / 158) (Line 157 / 158) (Line 157 / 158)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,25174
149 150 151 152 153 154 155 156 157 158 159 160	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc.	(Note M) (Note N)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 157 / 148) (Line 151 * 152) Attachment 3 P.JM Data (Line 153 - 154 + 155) (Line 156) (Line 157 / 158) (Line 157 / 158) (Line 157 / 158) (Line 157 / 158)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,25174
149 150 151 152 153 154 155 156 157 158 159 160 161	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc. Net Plant Carrying Charge calculation per 100 Basis Point increase in	(Note M) (Note N)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 - 86 - 127 - 138) / 158 (Line 157 - 86 - 127 - 138) / 158	1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,2517% 3,2133%
149 150 151 152 153 154 155 156 157 158 159 160	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc.	(Note M) (Note N)	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 157 / 148) (Line 151 * 152) Attachment 3 P.JM Data (Line 153 - 154 + 155) (Line 156) (Line 157 / 158) (Line 157 / 158) (Line 157 / 158) (Line 157 / 158)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,25174
149 150 151 152 153 154 155 156 157 158 159 160 161	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge calculation per 100 Basis Point increase in Net Revenue Requirement Less Return and Taxes Increased Return and Taxes	(Note M) (Note N) ome Taxes	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19-30) (Line 197-188) (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 1777,199,227 177,199,227 1,382,840,869 1,28141% 9,2517% 3,2133%
149 150 151 152 153 154 155 156 157 158 159 160 161	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge self-bush of Depreciation Net Plant Carrying Charge Self-bush of Depreciation Net Plant Carrying Charge Self-bush of Depreciation Net Plant Carrying Charge Self-bush of Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant	(Note M) (Note N) ome Taxes	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 193 - 30)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806
149 150 151 152 153 154 155 156 157 158 159 160 161	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge Requirement Net Plant Carrying Charge Requirement Net Plant Carrying Charge Section Plant Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Transmission Plant	(Note M) (Note N) ome Taxes	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 - 86) / 158 (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,2517% 3,2133% 93,697,465 91,074,364 184,777,829 1,382,840,869 12,3518%
149 150 151 152 153 154 155 156 157 158 159 160 161	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge self-bush of Depreciation Net Plant Carrying Charge Self-bush of Depreciation Net Plant Carrying Charge Self-bush of Depreciation Net Plant Carrying Charge Self-bush of Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant	(Note M) (Note N) ome Taxes	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 193 - 30)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806
149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge Calculation per 100 Basis Point increase in Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge Per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge Per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge Per 100 Basis Point in ROE without Depreciation ROE Net Plant Carrying Charge Per 100 Basis Point in ROE without Depreciation ROE Net Plant Carry	(Note M) (Note N) ome Taxes	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 158 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 163 - 86) / 165 (Line 163 - 86) / 165	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,2517% 3,2133% 93,697,465 91,074,364 184,777,829 1,382,840,869 12,3618% 9,7993%
149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without (Note M) (Note N) ome Taxes	Attachment 5 (Line 146 - 149) (Line 147) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 30) (Line 157 - 88) / 158 (Line 157 - 88 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 19 - 30) (Line 161 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 - 165) (Line 163 - 86) / 165 (Line 163 - 86) / 165	0 1.829,026,358 100,00% 186,777,034 186,777,034 186,777,034 9,577,806 1777,199,227 177,199,227 1,382,840,869 1,28141% 9,2517% 3,2133% 93,697,465 91,074,364 184,777,829 1,382,840,869 13,3618% 9,7993% 177,199,227	
149 150 151 152 153 154 155 156 157 158 169 160 161 162 163 164 165 166 167 168 169	Transmission Plant In Service Excluded Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without I Net Revenue Requirement True-up amount	(Note M) (Note N) ome Taxes ROE	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 - 86) / 158 (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 153 - 86) / 165 (Line 156 - 86) / 165 (Line 156 - 165) (Line 164 / 165) (Line 165 - 165)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141,74,829 1,382,840,869 13,3618% 9,7993% 177,199,227 1,362,840,869 13,3618% 9,7993%
149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge by Without Depreciation Net Plant Carrying Charge per 100 Basis Point increase in Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant	(Note M) (Note N) ome Taxes POE Pepreciation	Attachment 5 (Line 146 - 149) (Line 147) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 30) (Line 157 - 88) / 158 (Line 157 - 88 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 19 - 30) (Line 161 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 - 165) (Line 163 - 86) / 165 (Line 163 - 86) / 165	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 1777,199,227 177,199,227 1,382,840,869 1,28141% 9,2517% 3,2133% 93,697,465 91,074,364 184,771,829 1,382,840,869 13,3618% 9,7993% 177,199,227
149 150 151 152 153 154 155 157 158 159 160 161 162 163 164 166 167 168 169 170	Transmission Plant In Service Excluded Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without I Net Revenue Requirement True-up amount	(Note M) (Note N) ome Taxes POE Pepreciation	Attachment 5 (Line 146 - 149) (Line 150 / 148) (Line 151 * 152) Attachment 3 P.JM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 - 80) (Line 157 - 80) (Line 157 - 80) (Line 157 - 80) (Line 157 - 80) (Line 157 - 80) (Line 157 - 80) (Line 157 - 80) (Line 157 - 80) (Line 157 - 80) (Line 163 - 80) (Line 164 - 145) (Line 163 - 86) (Line 163 - 86) (Line 164 / 165) (Line 163 - 86) (Line 165 - 165) (Line 166 - 165) (Line 167 - 80) (Line 168 - 80)	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141,74,829 1,382,840,869 13,3618% 9,7993% 177,199,227 1,362,840,869 13,3618% 9,7993%
149 150 151 152 153 154 155 156 157 158 169 161 162 163 164 165 166 167 168 169 170 171	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge Per 100 Basis Point increase in ROE Net Plant Carrying Charge Per 100 Basis Point increase in ROE Net Plant Carrying Charge Per 100 Basis Point increa	(Note M) (Note N) ome Taxes POE Pepreciation	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 156) (Line 157 - 86) / 158 (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 163 - 86) / 165 (Line 156 - 165) (Line 164 / 165) (Line 165 - 165) (Line 164 / 165) (Line 165 - 165) (Line 164 / 165) (Line 165 - 165) (Line 165 - 165) (Line 164 / 165) (Line 165 - 165) (Line 165 - 165) (Line 164 / 165) (Line 165 -	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141,74,829 1,382,840,869 13,3618% 9,7993% 177,199,227 1,362,840,869 13,3618% 9,7993%
149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 164 166 167 168 169 170 171	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Fransmission Plant Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge Potton Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Revenue Requirement True-up amount True-up amount True-up amount True-up Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement	(Note M) (Note N) ome Taxes POE Pepreciation	Attachment 5 (Line 146 - 149) (Line 147) (Line 150 / 148) (Line 151 * 152) Attachment 3 P.JM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 - 158) (Line 157 - 158) (Line 157 - 158) (Line 157 - 158) (Line 157 - 158) (Line 157 - 158) (Line 157 - 158) (Line 157 - 158) (Line 158 - 145 - 148) (Line 158 - 145 - 148) (Line 158 - 145 - 148) (Line 158 - 158) (Line 158	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 1,382,840,869 12,8141% 9,2517% 3,2133% 93,697,465 91,074,364 184,777,829 1,362,840,869 13,3618% 9,7993% 177,199,227 5,446,173 408,710
149 150 151 152 153 154 155 156 157 158 160 161 162 163 164 165 166 167 168 169 170 171 171 172	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge For Depreciation Net Plant Carrying Charge Potential Depreciation Net Plant Carrying Charge Potential Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge Per 100 Basis Point increase in ROE Net Plant Carrying Charge	(Note M) (Note N) Ome Taxes ROE Depreciation PJM Sch. 12 projects y Credits to Vineland per settlement in ER05-515	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 163 - 86) / 165 (Line 156) Attachment 64, line 18, column J Attachment 6, line 18, column 12 Attachment 5 Attachment 6	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,32,240,869 12,2141% 9,2517% 3,2133% 93,697,465 91,074,364 184,771,829 1,382,240,869 1,326,1868 1,326,1868 1,326,187 1,326,
149 150 151 152 153 154 155 156 157 158 160 161 162 163 164 165 166 167 171 171 171 172	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge Post Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis	(Note M) (Note N) ome Taxes POE Pepreciation	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 - 86) / 158 (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 163 - 86) / 165 (Line 163 - 86) / 165 (Line 165 - 146 - 146) Attachment 6A, line 4, column j Attachment 6A, line 4, column j Attachment 6A, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a) PJM Data	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,2517% 3,2133% 93,697,465 91,074,364 184,771,829 1,382,840,869 13,3618% 9,7993% 177,199,227 5,446,173 408,710
149 150 151 152 153 154 155 156 157 158 160 161 162 163 164 165 166 167 168 169 170 171 171 172	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge For Depreciation Net Plant Carrying Charge Potential Depreciation Net Plant Carrying Charge Potential Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge Per 100 Basis Point increase in ROE Net Plant Carrying Charge	(Note M) (Note N) Ome Taxes ROE Depreciation PJM Sch. 12 projects y Credits to Vineland per settlement in ER05-515	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 151 * 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 163 - 86) / 165 (Line 156) Attachment 64, line 18, column J Attachment 6, line 18, column 12 Attachment 5 Attachment 6	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806
149 150 151 152 153 154 155 156 157 158 160 161 162 163 164 165 166 167 171 171 171 172	Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation, Return, nor Inc Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge Post Depreciation Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis	(Note M) (Note N) Ome Taxes ROE Depreciation PJM Sch. 12 projects y Credits to Vineland per settlement in ER05-515	Attachment 5 (Line 148 - 149) (Line 150 / 148) (Line 150 / 148) (Line 151* 152) Attachment 3 PJM Data (Line 153 - 154 + 155) (Line 153 - 154 + 155) (Line 157 - 86) / 158 (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 163 - 86) / 165 (Line 163 - 86) / 165 (Line 165 - 146 - 146) Attachment 6A, line 4, column j Attachment 6A, line 4, column j Attachment 6A, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a) PJM Data	0 1,829,026,358 100,00% 186,777,034 186,777,034 9,577,806 177,199,227 177,199,227 1,382,840,869 12,8141% 9,2517% 3,2133% 93,697,465 91,074,364 184,771,829 1,382,840,869 13,3618% 9,7993% 177,199,227 5,446,173 408,710

- Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant B Exclude Construction Work in Progress and leases that are expensed as USM (rather than amontized). New transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission pla to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

 C Transmission Portion Only

 L BEPRI Annual Membership Dues

 All Expertances. sion plant expected

- All Regulatory Commission Expenses
- Safety related advertising included in Account 930.1
- Salety leafed advertising fluctuate unit revicuous 30.1.

 Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

 The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.

 The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the

- Education and outreach expenses relating to transmission, for example siting or billing
 As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- As provided for in Section 9.1, 10 fm P-JW ON 11 and not her JW established billing determinants will not be revised or updated in the annual rate reconciliations p. Amount of transmission plant excluded from rates per Attachment 5.

 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) lowards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155. Payments made under Schedule 12 of the PUM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in on line 64.

- It mey are pooxed to Acct book, mey are included in the capital structure per settlement in ER05-515.

 ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.

 Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.

 See Attachment 5 Cost Support, section entitled "BDP Expense in FERC Account \$26" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.

 See Attachment 5 Cost Support, section entitled "BDP Expenses in FERC Account \$26" for additional information.

 Authority of the Account \$20.00 for the Account \$20.00 for additional information.

- A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a an quisment to the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference of the difference to the other projection of ADIT activity. However, when projected monthly ADIT activity is an increase and actual monthly adult activity is a bit necesses and actual monthly ADIT activity is an increase and actual monthly ADIT activity is an increase of proceed of actual monthly ADIT activity is an increase. is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filling, see Attachment 1A - ADIT Summary Column H for inputs. For the Annual Update (True-Up) filling, See Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balances will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through Novembe shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

			Gas, Production,	ecember 31, 2021 (Projected) Only		
Line	ADIT (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related
1 2	ADIT-190 ADIT-281	15,049,671	-	- -	14,459,139	590,532
3 4 5	ADIT-282 ADIT-283 ADITC-255	(162,007,470) (7,155,411) (480,978)	-	(462,758) -	(162,007,470) (1,780,547) (480,978)	(4,912,106)
6	Subtotal - Transmission ADIT	(154,594,188)	-	(462,758)	(149,809,856)	(4,321,574)
Line	Description	Total				

7 ADIT (Reacquired Debt) (1,468,465)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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)
		Gas, Production,	Only	P		
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ccrued Benefits	1,298,894	181,845		-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
		. ,				recoverable in the transmission formula
ccrued Bonuses & Incentives	2,368,297	331,562	-	-	2,036,736	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Environmental Liability	250,461	250,461	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Liability - Legal	17,322	17,322	-	-		
Accrued OPEB	3,938,264	551,357	-	-	3,386,907	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	3,156,517	3.156.517				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
ccrued Payroll Taxes - AIP	166.081	23,251		-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
,		., .				recoverable in the transmission formula
Accrued Retention	(0)	(0)	-	-	(0)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Severance	25,095	3,513	-	-	21,582	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Vacation	439,208	439,208	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Worker's Compensation	1,416,978	198,377	-	-	1,218,601	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Allowance for Doubtful Accounts	8,372,832	8,372,832	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	4,371,483	4,371,483	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation	21,784	21,784	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Revenue	3,247,612	3,247,612	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Merrill Creek Liability	(0)	(0)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Credits	339,382	339,382	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Purchased Power	3,708,022	3,708,022 2,588,611	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability Sales & Use Tax Reserve	2,588,611 296,364	2,588,611	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
			-			
State Income Taxes	(68,784)	(68,784)	-	-		Federal Taxes on state income taxes
State Net Operating Loss Carryforward	47,518,412	9,412,467	-	38,105,945	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plan service that is included in rate base
Jnamortized Investment Tax Credit	381.372	3.648	_	377.724		Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all
A CONTRACT OF CONT	551,512	0,040		577,724		timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	3,650	3,650	-	_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
FAS 109 Regulatory Liability Gross Up	107,331,990	10,733,199	-	96,598,791	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. The balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Merger Commitments	-	-		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-190 (Not Subject to Proration)	191,189,846	48,183,683	-	135,082,460	7,923,703	
.ess; ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC	(381.372)	(3.648)	-	(377.724)		
			-		-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT. Above if not separately removed	(107,331,990)	(10,733,199) (551,357)	-	(96,598,791)	(3.386.907	
	(1,111, 1,		-	00.405.045	(-,,	
Total: ADIT-190 (Not Subject to Proration)	79,538,220	36,895,479	-	38,105,945	4,536,797	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%	· · · · · · · · · · · · · · · · · · ·	
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	15.049.671	_		14.459.139	590.532	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	-		-	-	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		-
Transmission Allocator			100.00%	·		-
Other Allocator		0.00%				
ADIT - Transmission	-	-		-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	191,189,846	48,183,683		135,082,460	7,923,703	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	191,189,846	48,183,683		135,082,460	7,923,703	

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(508,333,902)	(81,375,733)		(426,958,170)		ADIT attributable to plant in service that is included in rate bas
CIAC	21,889,679	21,889,679		_		ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(12,087,589)	(2,564,673)	(6,028,721)	(3,494,195)	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDQ-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
Maryland Subtraction Modification	19,576,601	19,576,601	-	-	-	Plant related basis difference not currently includible in rate bas
Plant Deferred Taxes - Flow-through	(6,853,920)	(685,392)	-	(6,168,528)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of wheth the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(485,809,132)	(43,159,519)	(6,028,721)	(436,620,893)	-	and amorested to manualized or more amongst. These terms and removed below.
	(100)000)100/	(10,100,010)	(0,020,12.)	(100)0007		
Less: ASC 740 ADIT Adjustments excluded from rate base	6.853.920	685.392		6.168.528	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	12.087.589	2.564.673	6.028.721	3,494,195		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(19,576,601)	(19,576,601)	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-		-	-	
Total: ADIT-282 (Not Subject to Proration)	(486,444,224)	(59,486,054)		(426,958,170)	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(162,007,470)	-		(162,007,470)	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(345,010,654)		-	(345,010,654)		ADIT attributable to plant in service that is included in rate bas
				, , , , , , , ,		
	(0.15.040.054)			(0.45.0.40.054)		
Subtotal: ADIT-282 (Subject to Proration)	(345,010,654)	<u>-</u>		(345,010,654)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded nontrate base Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT adjustments related to dramorized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(345,010,654)			(345,010,654)	-	
,				, , , , ,		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(130,912,832)	-		(130,912,832)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(485,809,132)	(43,159,519)	(6,028,721)			
ADIT-282 (Subject to Proration)	(345,010,654)	-		(345,010,654)		
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(830,819,786)	(43,159,519)	(6,028,721)	(781,631,547)	-	

- Instructions for Account 282:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 Iabor 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(5,556,353)	(777,889)	-	(4,778,464)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Materials Reserve	99,964	13,995		85,969	-	ADIT relates to all functions and attributable materials and supplies included in rate ba
Other Deferred Debits	(3,029,894)	(3,029,894)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(43,880,876)	(6,143,323)	-	-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for
Regulatory Asset	(49.353.006)	(49.353.006)		_		book purposes & deductibility of cash funding's for tax purposes ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(865,482)	(865,482)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - FERC Transmission True-up	(462,758)	(003,402)	(462,758)			ADIT relates to transmission function and included in rate base.
regulatory Asset - 1 Erro Hansinission Hue-up	(402,730)	· ·	(402,730)		-	ADT Totales to transmission function and included in rate base.
Renewable Energy Credits	(2,702,758)	(2,702,758)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(1,264,041)	(1,264,041)		-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
						bond issue for book purposes. Excluded here since included in Cost of De
Subtotal: ADIT-283 (Not Subject to Proration)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC	1					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%	· ·		·	
ADIT - Transmission	(7,155,411)	-	(462,758)	(1,780,547)	(4,912,106)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-		-	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-		-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	

- Instructions for Account 283:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	- ·		
		Distribution, or	Transmission	Plant Related	Labor Related	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,379,166)	(111,585)		(1,267,581)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable incorr
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,379,166)	(111,585)		(1,267,581)	-	
Less: Adjustment to rate base						
Total: ADIT-255	(1,379,166)	(111,585)	•	(1,267,581)	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator		·		37.94%	·	
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(480,978)	-		(480,978)	-	
·				, , , ,		

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	312,349	58,181		254,168		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits 1 Account No. 255 and reduce rate base, must reduce its income tax expenses by the amount of the Amortize Investment Tax Credit (Form 1, 266.8.1) multiplied by (1/1-7). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	312,349	58,181	-	254,168		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator	i i	0.00%				
Investment Tax Credit Amortization - Transmission	96.443	_	-	96,443		

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2020 (Actuals)

Line	ADIT (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related
1	ADIT-190 ADIT-281	15,849,112	1	-	15,258,580	590,532
3	ADIT-282	(160,426,408)			(160,426,408)	
5	ADIT-283 ADITC-255	(7,296,113) (587,418)	-	(462,758)	(1,811,373) (587,418)	(5,021,982)
6	Subtotal - Transmission ADIT	(152,460,827)	•	(462,758)	(147,566,619)	(4,431,450)

 Line
 Description
 Total

 7
 ADIT (Reacquired Debt)
 (1,468,465)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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) Gas. Production.	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	1,298,894	181,845	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	, , , ,					recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,368,297	331,562	-	-	2,036,736	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	250,461	250,461	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Liability - Legal	17,322	17,322	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued OPEB	4,965,280	695,139	-	-	4,270,141	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
100 5	0.450.547	0.450.547				ADIT LILLI III III III III III III III III
Accrued Other Expenses Accrued Payroll Taxes - AIP	3,156,517 166,081	3,156,517 23,251	-	-	142.820	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Payloli Taxes - Air	100,001	23,231	-	-	142,030	recoverable in the transmission formula.
Accrued Retention	(0)	(0)	-	-	(0	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Severance	25,095	3,513	-	-	21,582	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula.
Accrued Vacation	439,208	439,208	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	1,416,978	198,377	-	-	1,218,601	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula.
Allowance for Doubtful Accounts	8,372,832	8,372,832	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Asset Retirement Obligation	4,371,483	4,371,483	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Compensation	21,784	21,784	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Revenue	3,247,612	3,247,612	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Merrill Creek Liability	(0)	(0)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Other Deferred Credits	339,382	339,382	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Purchased Power	3,708,022 2,588,611	3,708,022 2,588,611	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Liability Sales & Use Tax Reserve	2,588,611	2,588,611	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
			-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Income Taxes	(52,118) 49,098,991	(52,118) 9.570.525		39.528.466	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Net Operating Loss Carryforward	.,		-		-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	468,877	65,643	-	403,235	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,532	13,532	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
FAS 109 Regulatory Liability Gross Up	111,905,727	11,190,573	-	100,715,154	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	
Merger Commitments	-	-		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Subtotal: ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440	-	140,646,855	8,806,938	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-		
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(468,877)	(65,643)	-	(403,235)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	(111,905,727)	(11,190,573)	-	(100,715,154)	-	
Less: OPEB related ADIT, Above if not separately remover	(4,965,280)	(695,139)	-	-	(4,270,141)	
Total: ADIT-190 (Not Subject to Proration)	81,145,347	37,080,085	-	39,528,466	4,536,797	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator		1		38.60%		
Transmission Allocator			100.00%	20.00%		
Other Allocator		0.00%	100.0070			
ADIT - Transmission	15.849.112	0.0070		15.258.580	590.532	
	10,049,112	-		10,200,000	380,332	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	1		1.0.0.0			
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	<u> </u>	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately remover						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%	·		
Other Allocator		0.00%		·		
ADIT - Transmission	-	-	-	-	-	

(~)	(5)	Gas, Production,	Only	(2)	(.,	(5)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440	-	140,646,855	8,806,938	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	198,485,232	49,031,440		140,646,855	8,806,938	

- Instructions for Account 190:

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

 2. ADIT items related only to Transmission are directly assigned to Column C

 3. ADIT items related to Plant and not in Columns C 8.0 are included in Column I

 4. ADIT items related to Instruction on circ included in column I

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

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(496.730.699)	(81.134.367)	-	(415.596.332)	-	ADIT attributable to plant in service that is included in rate base
CIAC	20.059.726	20.059.726		-		ADIT attributable to contributions-in-aid of construction excluded from rate base
AFUDC Equity	(11,046,978)	(1,958,048)	(5,421,582)	(3,667,348)		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
	, , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(., ,,	(-,,-		Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
Maryland Subtraction Modification	(6,972,290)	(697,229)	-	(6,275,061)	-	excluded from Rate Base Plant related basis difference not currently includible in rate base
Plant Deferred Taxes - Flow-through		19,576,601	-	-		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whethe
The state of the s						the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(494,690,241)	(44,153,317)	(5,421,582)	(425,538,741)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(19,576,601)	(19,576,601)	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	11,046,978	1,958,048	5,421,582	3,667,348	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	6,972,290	697,229	-	6,275,061	-	
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(496.247.574)	(61.074.641)		(415,596,332)		
· · · · · · · · · · · · · · · · · · ·	(100,011,011)	(=:,=::,=::,		(****,*****,*****,*****,*****,*****,*****		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(160,426,408)	-		(160,426,408)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(331,903,997)	-	-	(331,903,997)	-	ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(331,903,997)	-	•	(331,903,997)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately remove:						
Total: ADIT-282 (Not Subject to Proration)	(331,903,997)			(331,903,997)		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(128,119,913)		-	(128,119,913)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(475,113,641)	(44,153,317)	(5,421,582)	(425,538,741)	-	
ADIT-282 (Subject to Proration)	(331,903,997)	-	-	(331,903,997)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(807,017,637)	(44,153,317)	(5,421,582)	(757,442,738)	-	

- Instructions for Account 282:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
 2. ADIT items related only to Transmission are directly assigned to Column E
 3. ADIT items related to Plant and not in Columns C 8 D are included in Column I
 4. ADIT items related to Plant and not in Columns C 8 D are included in Column I
 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(5,556,353)	(777,889)		(4,778,464)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
						formula.
Materials Reserve	99,964	13,995	-	85,969		ADIT relates to all functions and attributable materials and supplies included in rate base
Other Deferred Debits	(3,029,894)	(3,029,894)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Pension Asset	(44,862,421)	(6,280,739)	-	-	(38,581,682)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(46,428,503)	(46,428,503)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vacatior	(865,482)	(865,482)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - FERC Transmission True-up	(462,758)	-	(462,758)	-		ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(2,702,758)	(2,702,758)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Unamortized Loss on Reacquired Debt	(1,477,760)	(1,477,760)		-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
						bond issue for book purposes. Excluded here since included in Cost of Deb
Subtotal: ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	-					
Less: OPEB related ADIT, Above if not separately remover	-					
Total: ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,296,113)	-	(462,758)	(1,811,373)	(5,021,982)	

(A)	(B)	(C) (D) Gas, Production, Only	(E)	(F)	(G)
		Distribution, or Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base					
Less: ASC 740 ADIT Adjustments related to unamortized ITC					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities					
Less: OPEB related ADIT, Above if not separately removed					
Total: ADIT-283 (Subject to Proration)	-	-		-	
Wages & Salary Allocator				13.02%	
Gross Plant Allocator			38.60%		
Transmission Allocator		100.00	%		
Other Allocator		0.00%			
ADIT - Transmission	-	-		-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	

Instructions for Account 283:

- Instructions for Account zes:
 Instructions for Account zes:
 Instruction and in
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,691,515)	(169,766)	-	(1,521,749)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 268.81) multiplied by (1/1-1). A utility must not include tax credits as a reduction to rate base and as an amortization assint studies income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,691,515)	(169,766)	-	(1,521,749)		
Less: Adjustment to rate base				-		
Total: ADIT-255	(1,691,515)	(169,766)	-	(1,521,749)	12.039	

Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(587.418)	-	-	(587,418)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADITC-255	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	312,349	58,181		254,168		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 268.8.1) multiplied by (1/1-1). A utility must not include tax credits as a reduction to rate base and as a mortization assiant taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	312,349	58,181		254,168		
Wages & Salary Allocator					13.	22%
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	98,113			98,113		

Attachment 2 - Taxes Other Than Income Worksheet

er Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	Gro	ess Plant Allocate	or
1 Real property (State, Municipal or Local) 2 Personal property 3 Federal/State Excise 4 5 6	31,127,045		
Total Plant Related	31,127,045	37.9446%	11,811,026
Labor Related	Wage	s & Salary Alloca	ator
7 Federal FICA & Unemployment & State unemploymen 8 9 10	3,804,841		
Total Labor Related	3,804,841	13.0165%	495,257
Other Included	Gro	ess Plant Allocate	or
	-		
12 Miscellaneous Total Other Included	0	37.9446%	0
	0	37.9446%	12,306,282
Total Other Included	0	37.9446%	
Total Other Included Total Included	8,110,728 282,352 (4,329) - 4,718 8,469,105 723,164 561,151 11,435	37.9446%	
Total Other Included Total Included Excluded 13 MD State Franchise Tax 14 DE Gross Receipts Tax 15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise 18 DE Public Utility Tax 19 Wilmington City Franchise Tax 20 MD Environmental Surcharge	8,110,728 282,352 (4,329) - 4,718 8,469,105 723,164 561,151	37.9446%	
Total Other Included Excluded 13 MD State Franchise Tax 14 DE Gross Receipts Tax 15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise 18 DE Public Utility Tax 19 Wilmington City Franchise Tax 20 MD Environmental Surcharge 21 Exclude State Dist RA amort in line 7	8,110,728 282,352 (4,329) - 4,418 8,469,105 723,164 561,151 11,435	37.9446%	

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		Te	otal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
1 Rent from Electric Property - Transmission Related (Note 3			1.210.187	Transmission	100%	S 1.210.187
2 Total Rent Revenues	(Sum Lines 1)	\$	1,210,187			\$ 1,210,187
Account 456 - Other Electric Revenues (Note 1)						
3 Schedule 1A		\$	1,432,139	Transmission	100%	\$ 1,432,139
4 Net revenues associated with Network Integration Transmission Service (r is not included in the divisor (difference between NITS credits from PJM ar						
paid by Transmission Owner) (Note 4)		\$	-	Transmission	100%	\$ -
5 Point to Point Service revenues for which the load is not included in the di	visor received by Transmission Owner (Note 4		2,043,123	Transmission	100%	\$ 2,043,123
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	\$ -
7 PJM Transitional Market Expansion (Note 1)		\$	-	Transmission	100%	
8 Professional Services (Note 3)		\$	-	Transmission	100%	\$ -
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)			4,415,331	Transmission	100%	\$ 4,415,331
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3				Transmission	100%	\$ -
11 Affiliate Credits		\$	4,371,685	Wages and Salaries	13.02%	\$ 569,040
11a Miscellaneous Credits (Attachment 5)		\$	680,782	Various		\$ 680,782
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	14,153,246			\$ 10,350,602
13 Less line 18g		\$	(772,795)	Transmission	100%	\$ (772,795)
14 Total Revenue Credits						\$ 9,577,806

Revenue Adjustment to determine Revenue Credit
15. Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not
received as a 15-5), for which the cost of the service is recovered under this formula, except as
specifically provided for elsewhere in this Actionment or elsewhere in the formula will be included
as a revenue credit or included in the peak on line 1173 of Appendix A.

16 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

¹⁷ Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way lease and leases for space on transmission facilities for telecommunications, (2) transmission tower licenses for telecommunications, (2) transmission tower licenses for telectual property (including a portative oil degasfication process and scheduling software; and (5) transmission maintenance and oralled property (including a portative oil degasfication process and scheduling software; and (5) transmission maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and larger castomers (collectively, products). Company will retain 55% of not revenues consistent with Pacific Gas and Electric Company, 30 FERQ 51 (3.14). After an order to use lines 161 = 163, etc. will provide training the control of the provided property of the collection of the associated normal tases).

In Septians students in a feetilest as subject to 50:50 sharing.

18a Revenues included in lines 1-11 which are subject to 50:50 sharing.

18b Costs associated with revenues in line 18a

18c Net Revenues (18a - 18b)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of Net Revenues (18b - 12)

18d 50% Share of

21 Total Account 454, 456 and 456.1
22 Note 4: SECA revenues booked in Account 447.

Attachment 5 - Cost Support \$ 1,210,187 \$ 335,403

437,392 (772,795)

13,435,235

151,147,828

178 736 309

imarva Power & Light Company Attachment 5 - Coat Support

Electric / Non-electric Cost Support	Allschnest 5 - Cast Support	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	Soon hardware teachers and the sound hardware sound	
10 Accumulated Internation Note A 2000 21c 5 11 Accumulated Internation Note A 2000 21c 5 11 Accumulated Common Americation - Slectric Note A 2005 (See A 2005 (See A)	Material (2015) 19 10 10 10 10 10 10 10 10 10 10 10 10 10	
Plant It Service 24 Common Plant (Slectic Only) (Notes A & II) 9356 (See A	Stadenský, odunný stazezna saukrupa zajado za home s	
Rest Rest	Mademark 1407 1408 14	
Allocated General & Common Expenses State Gallery		
Transmission (Non-transmission Cost 5		
Transmission From Grand Baseline Cost Copport	na 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Attachment A Line #s. Descriptions, Notes, Form 1 Page #s and instruct Plant Mel for Future Use (Including Land) Directly Assigned ASS		
Directly Assigned AAG		
CWIP & Expensed Lease Worksheet		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	ton to the control of	
6 Existic Part in Service (hate 2) p207.194g/F Plant In Service (hate 2) p207.194g/F Plant In Service (hate 2) p207.194g/F	Ana Mademan (A. Alaman) (1904 mm)	
Per Microsian F. American and Acres Str., Descriptioner, Federa, Form 1 Page 8 and Instruction Co. Cascal Period Service Part Is Service Part		
EPRI Dues Cost Support	Michael Carlotte Carl	
Affactment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct Allocated General & Common Expenses 73 Less EPPR Does ((bote 5) p022-353	(Spin) for 1 hours (Ph. Inc.) (MA)	
·	350 350 Indust	
Regulatory Expense Related to Transmission Cost Support		
Affacted General Common Express Allocated General Common Express Allocated General Common Express (Note: 1) Uses Septiment Common Express (Note: 1) Uses Septiment Common Express (Note: 2) Uses Septiment Com		
Directly Assigned AAG 77 Regulatory Commission Exp Account 908 (Note Q g322, 195b)	120.74 20.79 100.00 00.74 100.00 00.74 100.00 100.0	
Safety Related Advertising Cost Support		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct DirectyAssignetASG	Sister Annual State State Control State St	
Greecily Assigned ALG 81 General Advertising Exp Account 200.1 (bits F) 9222 191o	0300 1 0000 hos	
Multistate Workpaper Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct Income Tax Rates	SONS SOL SEL SEL SEL SEL SEL SEL	
Income Tax Rates 129 SIT-Safe Income Tax Rate or Composits (Note I) 6.55%	80 No. 4 Col. 10 Symbol S (1900 N 1900).	
Education and Out Boach Cost Support		
Concession and One research Colors copposit Attachment A Line Ss, Descriptions, Notes, Form 1 Page Ss and Instruct Directly Asigned ALIG (Mate K) p221976 (Mate K) p221970	lists and the last section of the last section	
Excluded Plant Cost Support		
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	tion Time supervision	
Adjustment is Review Review Reprimental Associated with Enclosed Teaconstain Parlitims (Note M) Attachment 1 Individual Teaconstain Facilities (Note M) Attachment 1 Individual Teaconstain Facilities (Note M) Attachment 1	The Control of the Co	
Intension. Some of interest failed SET or general size of provinces included in interestation part in avoid the area of a section failed. SET OFFICE or a shadow with interest of SET or a shadow in interestation SET or a shadow with interest of SET or a shadow or a section of SET or a shadow or a section of SET or a shadow or a shadow of SET or a shadow or a shadow of SET		
Fundals to determine the investment below GRV in a substation with investment of GRVV and higher as well as below GRVX; the following formula will be used: A Tool investment in substation 1,000,000		
is identifiable investment in Transmission (provide workpapers) 500,000 c Identifiable investment in Distribution (provide workpapers) 600,000 c Amount to be excluded (x x x C (10 x (0) (0) 600) 640,660		
	Million had findings	
Prepayments Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and instruct	No.	
45 Propayments	Name Vales	
Propagaments. p. 151, LST Propaga Pressure of and included in Propagaments. Total Mantity Ralesson Included in Rales	Market M	
Total Marting Science Installed in Robes	2010 2000 2000 2000 2000 2000 2000 2000	
Transmission Related Account Reserves Attachment A Line #s. Descriptions, Notes		
Attachment A Line Rs, Descriptions, Notes 44 Transmission Related Account Reserves		
Current and sang-from Portions recorded in PERC Accounts (2012, 212, 218, 218.1, 218.1, 218.1, 218.1, 218.1, and the account of been transferred to trusts, excess accounts or restricted accounts, but are still in general accounts as of year-end and		
Reality Experience - Plant Erchnerd Buildy Experience - Lador Erlahand Carrent & M. Wellson Carren		
Other All Minders Comp New Processor Streets Chilippine FAST 112 Addition FAST 112 Addition	1 1 1 1 1 1 1 1 1 1	
Barth Japan, Pere Media Sarih Japan, Pere Media Sarih Japan, Garin Madia Cuma Ali Vindencia (mp. Garin Madian Cupa Vindencia Garin Madian Cupa Vindencia Ali III Linden Cuma Madian Garin Madian Vindencia (mp. Madian Madian Madian Kandan Cupa Madian	2000 0000 0000 0000 0000 0000 0000 000	
Other Report Trace Necessary Lisbelley		
Acres Remark Investors	\$7.000 (0.000) (0.000) (0.000) (0.000) (0.000) (0.000) (0.000) (0.000) (0.000) (0.000) (0.000) (0.000) (0.000)	
Acrowal Branes & Invasions Acrowal Branello - Malend, Vision Branello, etc. Advand Branello - Malend, Alband, Vision Branello, etc. Ohio Associationstor Plans ARC 200 OFRE Obligation: Control & Long-tom	The control of the	
Weaker Land Co. Co. Co. Co. Co. Co. Co. Co. Co. Co.	3.0.0	
Account March March Carlo Vision March as March March	1	
Note: The Formick East shift himshed a confit town to be to be should assume float, about a film contained to a film to written as a self Call july of Briefle some offices as word in the formick For our annuals to the contained to the contained to the contained to the contained to the contained and a feel Formick Fore: These Management of Call july of Briefle Fore: The Call of Ca	which is the contract contracting () the following checked for a contract to the contract to t	
Annual Bernard, March Company, St. Company,	And the state of control control films before or deliver the security for the state of the state	
Note: The Formick East shift himshed a confit town to be to be should assume float, about a film contained to a film to written as a self Call july of Briefle some offices as word in the formick For our annuals to the contained to the contained to the contained to the contained to the contained and a feel Formick Fore: These Management of Call july of Briefle Fore: The Call of Ca	which is the contract contracting () the following checked for a contract to the contract to t	
Note: The Formick East shift himshed a confit town to be to be should assume float, about a film contained to a film to written as a self Call july of Briefle some offices as word in the formick For our annuals to the contained to the contained to the contained to the contained to the contained and a feel Formick Fore: These Management of Call july of Briefle Fore: The Call of Ca	And the state of control control films before or deliver the security for the state of the state	
The Transfer Administration was been for distribution and which the assessment for this contract for the administration and the administr	And the state of control control films before or deliver the security for the state of the state	
The Transfer Annual Conference on the Conference	The contract of the contract o	
The Transfer Administration was been for distribution and which the assessment for this contract for the administration and the administr	And the state of the control control final final factors are control control final final factors and the control control final final final factors are control final fin	
The Transfer Annual Conference on the Conference	The state of the s	
The Standard Local Annual Annu	The state of the s	
The Tailand Residence of the Control	The state of the s	
The Standard Confedence of the	The state of the s	
The Tailand Residence of the Control	The state of the s	
Continued from Continued C	The state of the s	
The Tailand Residence of the Control	The state of the s	
Continued for the continued of the conti	The state of the s	
Constitutioning National Deposits Assistant on Particular and Section 1997 (1998) Distriction of Particular Constitution 1997 (1998) Distriction 1997 (1998)	The state of the s	
Continued for the continued of the conti	The state of the s	
The Standard Conference of Con	The state of the s	
Outstanding National Coulds Cost Support Outstanding National Coulds Cost Support Outstanding National Coulds Cost Support See Cost Cost Cost Cost Cost Cost Cost Cost	The state of the s	
The Standard Conference of Con	The state of the s	
Contesteding National Contests Contest Contests Contests Contest Contests C	The state of the s	
Outstanding National Coulds Cost Support Outstanding National Coulds Cost Support Outstanding National Coulds Cost Support See Cost Support Cost Support See Cost Support Cost Support See Cost Support Cost Support See Cost Support Cost Support Cost Support See Cost Support Cost Support Cost Support Support Cost Support Support Cost Support Su	The state of the s	
Outstanding National Confess Cost Support Outstanding National Confess Cost Support Outstanding National Confess Cost Support Outstanding National Confess Cost Support South Cost Support	The state of the s	
Outstanding National Control of the State of	The state of the s	
Contraction in the contract co	The state of the s	
Outstanding National Coulds Could Support Outstanding National Coulds Could Support Outstanding National Coulds Could Support Outstanding National Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Cou	The state of the s	
Contraction of the contract of		
Outstanding National Coulds Could Support Outstanding National Coulds Could Support Outstanding National Coulds Could Support Outstanding National Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Coulds Could Support Support Coulds Could Support Cou	The state of the s	
Outstanding National Condition and Section 2019 of the Section 201		
Outstanding Instrume Codes Ou	The second of the control of the con	
Outstanding National Continues of the Co	The second column and the second column an	
Outstanding National Continues of the Co	The second column and the second column an	
Outstanding Instrume Codes Ou	The second column and the second column an	
Outstanding National Continues of the Co		
Outstanding National Continues of the Co	The second column and the second column an	
Outstanding National Continues of the Co		
Outstanding Indiana Control and Control an		
Outstanding Instrume Cordin Cord Support Outstanding Instrume Cordin Cord Support Outstanding Instrume Cordin Cord Support Support Cord Support Cordin Cord Support Outstanding Instrume Cordin Cord Support Support Cord Support Cordin Cord Support Outstanding Instrume Cordin Cord Support Support Cord Support Cord Support Outstanding Instrume Cord Support Support Cord Support Cord Support Outstanding Instrume Cord Support Ou		
Outstanding National Control on the Control of the		
Outstanding National Continues of the Co		
Outstanding Parlament Carella Cost Support Outstanding Parlament Carella Cost Support Section Cost Cost Cost Cost Cost Cost Cost Cost		
Curtaineding Retearts Creatis Cost Support Outstanding Retearts Creatis Cost Support Outstanding Retearts Creatis Cost Support Section Cost Support Laboration Retearts Support Sup		

The state of the s

Rate Base Worksheet Delmarva Power & Light Company

	(Note H)	G	Gross Plant In Service			Accumulated Depreciation		Accumula	ted Amortization		Net Plant In Service	
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)
	Attachment H-3D, Line No:	19	23	24	30	31	12	10	ii			
		207.58.g minus 207.57.g. Projected			Projected monthly balances							
		monthly balances that are the amounts			that are expected to be							
		expected to be included in 207.58.g for			included in 219.25.c for end		Electric Only, Form No 1,		Electric Only, Form No 1, page 356			
		end of year and records for other months						200.21c for end of year,	for end of year, records for other			
			of year, records for other months			records for other months		records for other months		Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h) Co	
1	December Prior Year	1,803,909,099	288,799,293	149,574,926	421,664,575	71,482,893	61,423,513		26,610,118	1,382,244,524	201,195,503	61,541,295
2	January	1,807,280,104	297,678,467	149,574,926	425,716,233	72,776,292	61,423,513	17,735,250	26,610,118	1,381,563,871	207,166,925	61,541,295
3	February	1,810,369,412	301,404,741	149,574,926	429,774,830	74,081,572	61,423,513	19,364,023	26,610,118	1,380,594,582	207,959,147	61,541,295
4	March	1,814,022,656	312,568,559	149,574,926	433,841,633	75,401,008	61,423,513	21,122,044	26,610,118	1,380,181,023	216,045,506	61,541,295
5	April	1,820,734,870	318,823,907	149,574,926	437,923,512	76,731,139	61,423,513	22,941,399	26,610,118	1,382,811,357	219,151,369	61,541,295
6	May	1,824,541,036	321,314,162	149,574,926	442,013,941	78,069,675	61,423,513	24,768,523	26,610,118	1,382,527,095	218,475,963	61,541,295
7	June	1,831,729,994	328,949,702	149,574,926	446,120,517	79,421,294	61,423,513	26,670,400	26,610,118	1,385,609,477	222,858,009	61,541,295
8	July	1,834,380,506	336,337,516	149,574,926	450,233,046	80,793,227	61,423,513	28,613,876	26,610,118	1,384,147,459	226,930,413	61,541,295
9	August	1,836,816,952	340,981,095	149,574,926	454,351,048	82,179,689	61,423,513	30,576,435	26,610,118	1,382,465,903	228,224,971	61,541,295
10	September	1,840,124,000	344,665,202	149,574,926	458,476,479	83,579,457	61,423,513		26,610,118	1,381,647,522	228,538,764	61,541,295
11	October	1,844,742,363	351,883,709	149,574,926	462,612,282	85,004,505	61,423,513	34,536,376	26,610,118	1,382,130,081	232,342,828	61,541,295
12	November	1,848,364,013	355,096,121	149,574,926	466,756,221	86,439,814	61,423,513	36,538,118	26,610,118	1,381,607,793	232,118,190	61,541,295
13	December	1,860,327,645	368,368,342	149,574,926	470,927,031	87,922,394	61,423,513	38,570,882	26,610,118	1,389,400,614	241,875,066	61,541,295
	Average of the 13 Monthly Balances (Attachment 9A)	1,829,026,358	328,220,832	149,574,926	446,185,488		61,423,513		26,610,118	1,382,840,869		61,541,295
	Less Merger Cost to Achieve (Attachment 10)		1,039,237			138,789		649,101			251,347	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,829,026,358	327,181,595	149,574,926	446,185,488	79,390,670	61,423,513	26,282,069	26,610,118	1,382,840,869	221,508,857	61,541,295

Adjustments to Rate Base

Line N	o Month	CWIP	PHFU		Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
	(a)	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments						
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	Attachment H-3D, Line No:	43a	28	50	47	45		43b				
				227. 8. c + 227.5.c (see Att								
					(227.16.c * Labor Ratio) for							
			214 for end of year, records for		end of year, records for other							
		(Note C)	other months	months	months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	December Prior Year		-	633,011		20,973,916						
	January		-	631,747		20,705,325						
	February		-	639,571		20,264,719						
	March		-	655,280		19,812,244						
	April		-	651,539		19,399,100						
	May		-	5,288,336		18,956,397						
	June		-	6,052,066		18,754,151						
	July		-	6,108,830		18,134,593						
	August		-	6,215,297		17,813,872						
	September		-	6,366,571		20,102,672						
	October		-	6,515,840		19,515,608						
	November		-	6,570,726		19,033,429						
	December		-	6,639,384		19,228,622						
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1			4,074,477	-	19,438,050	-	-				

- Notes:

 A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

 B Recovery of abundoned plant is limited to any abundoned plant recovery authorized by EERC and the control of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance incligible for inclusion in rate base; and (iii) a demonstration that APUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credit to not contain entires for APUDC for each CWIP project in rate base.

 D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year adult the projection of the year balances.

 Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zorned Plant and Informization of Abandoned Plant will be zorned Plant and Informization of Abandoned Plant will be zorned and each of year balances.

 For Projected balances are for the calendar year the revenue under this formula begins to be charged.

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

Attachment 10 - Merger Costs

	Attachment 10 - Merger Costs						
	(a)	(b)	(c)	(d)	()		(x)
	O&M Cost To Achieve FERC Account	Total	Allocation to Trans.				Total
1	Transmission O&M	-	100.00%			s	-
2	A&G	(18,888)	13.02%			\$	(2,459)
3						\$	-
4	Total	\$ (18,888)				\$	(2,459)
6	Depreciation & Amortization Expense Cost To Achieve						
7	FERC Account	Total	Allocation to Trans.				Total
8	General Plant	46,450	13.02%			\$	6,046
9	Intangible Plant	186,894	13.02%			\$	24,327
10	m . I					s	-
11	Total	\$ 233,343				\$	30,373
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible				
	Gross Plant		-				Total
12	December Prior Year	206,872	832,365			\$	1,039,237
13	January	206,872	832,365			\$	1,039,237
14 15	February March	206,872 206,872	832,365 832,365			\$	1,039,237 1,039,237
16	April	206,872	832,365			\$	1,039,237
17	May	206,872	832,365			s	1,039,237
18	June	206,872	832,365			\$	1,039,237
19	July	206,872	832,365			S	1,039,237
20 21	August September	206,872 206,872	832,365 832,365			\$	1,039,237 1,039,237
22	October	206,872	832,365			s	1,039,237
23	November	206,872	832,365			s	1,039,237
24	December	206,872	832,365			\$	1,039,237
25	Average	206,872	832,365				1,039,237
	Accumulated Depreciation	General	Intangible				Total
26	December Prior Year	115,564	555,654			s	671,218
27	January	119,435	571,229			s	690,663
28 29	February March	123,305 127,176	586,803 602,377			\$	710,108 729,554
30	April	131,047	617,952			\$	748,999
31	May	134,918	633,526			s	768,444
32	June	138,789	649,101			s	787,890
33	July	142,659	664,675			s	807,335
34 35	August September	146,530 150,401	680,250 695,824			s s	826,780 846,225
36	October	154,272	711,399			\$	865,671
37	November	158,143	726,973			s	885,116
38	December	162,013	742,548			\$	904,561
39	Average Potomac Electric Power	138,789	649,101				787,890
	Fotomac Electric Fower	Company					
	Attachment 10 - Merger Costs						
	Attachment 10 - Merger Costs	(b)	(c)	(d)	()		(x)
	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	(d)	()		Total
40	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year	General 91,308	Intangible 276,711	-	()	s	Total 368,019
41	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January	General 91,308 87,438	Intangible 276,711 261,136	(d) - -	() - -	\$	Total 368,019 348,574
	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year	General 91,308	Intangible 276,711	-	() - - -		Total 368,019
41 42	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February	General 91,308 87,438 83,567	Intangible 276,711 261,136 245,562	-	() - - - - -	\$ \$ \$ \$	Total 368,019 348,574 329,129
41 42 43 44 45	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May	General 91,308 87,438 83,567 79,696 75,825 71,954	Intangible 276,711 261,136 245,562 229,987 214,413 198,838	- - - - -	() - - - - -	\$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793
41 42 43 44 45 46	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264	- - - - - -	- - - -	s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347
41 42 43 44 45 46 47	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689	- - - - -	- - - -	\$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902
41 42 43 44 45 46	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264	- - - - - - - -	- - - -	s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966	- - - - - - - - -	- - - -	S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July June July September October November	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392		- - - -	S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121
41 42 43 44 45 46 47 48 49 50 51	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,660 48,730 44,859	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817	- - - - - - - - -	- - - -	S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July June July September October November	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392		- - - -	S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121
41 42 43 44 45 46 47 48 49 50 51	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 36,540 120,966 105,392 89,817 183,264		- - - -	S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,739 231,902 212,457 193,012 173,566 154,121 134,676 251,347
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above)	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264		- - - -	s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575		- - - -	s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above)	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264		- - - -	s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084 General 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574		- - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May May March April May	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 55,471 52,600 48,730 44,879 68,084 General 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 105,392 89,817 183,264 Intangible 15,574 15,574 15,574 15,574		- - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April March April May June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,573 15,574 15,574 15,574		- - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 251,347 Total 19,445 19,445 19,445 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,574 15,574 15,574 15,574 15,574		- - - -	S S S S S S S S S S S S S S S S S S S	Total 368,019 348,574 329,129 309,683 200,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April March April May June	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 56,471 52,660 44,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 249,587 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,573 15,574 15,574 15,574 15,574		- - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 251,347 Total 19,445 19,445 19,445 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January March April May January March April May June July July July July July July August	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,8730 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,579 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,247 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June January February March April May June July August September October November December Average	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,2457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November Descender Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June January February March April May June July August September October November December Average	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,2457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February January February August September October November October November December Total	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 60 61 62 63 64 65 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July July August September October November December Average Capital Cost To Achieve included in Total Electric Plant in Service	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February January February August September October November October November December Total	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 60 61 62 63 64 65 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 66 61 62 63 64 65 66 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Capital Cost To Achieve included in Total Electric Plant in Service December Total	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 61 62 63 64 65 66 67 68 69 70 71	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October Total Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,660 48,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 60 61 62 63 64 65 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September Cotober November December Average Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February February April May May May May May May May May May May	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 61 62 63 64 65 66 67 68 69 70 71	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October Total Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,660 48,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 67 62 63 64 65 66 66 67 76 68 69 70 71 72 73	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September Cotober October Octob	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,660 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 46,450	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 66 67 68 69 70 71 72 73 74 75 76	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Jouly August September October Jouly August September October Jouly August September October Jouly August September October Jouly August September	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 56 60 61 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75 76 77	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Aril May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June Juny May June Juny August September October November December Total	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,039,237	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 66 67 68 69 70 71 72 73 74 75 76	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Jouly August September October Jouly August September October Jouly August September October Jouly August September October Jouly August September	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 56 67 68 69 70 71 72 73 74 77 78	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October October October October October October October October February March April May June July August September October Total Capital Cost To Achieve included in Total Electric Plant in Service December February January January February January February August September October October Joly August September October January September October January September October January September October January September October January September October January September October January September October July August September October October October October October November	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,660 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 46,450 1,039,237	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15		- - - -	s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445

Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 4,976,195		\$	4,976,195
2	Load Dispatch-Reliability	561.1	373		\$	373
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	985,061		\$	985,061
4	Load Dispatch-Trans Svc & Scheduling	561.3	188		\$	188
5	Scheduling, Sys Control & Dispatch Svc	561.4	(3,172)		\$	(3,172)
6	Reliability Planning & Standards Devel	561.5	18,598		\$	18,598
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	(2,070)		\$	(2,070)
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	3,381,656		\$	3,381,656
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	13,070		\$	13,070
17	Maintenance of Structures	569.0	1,092,116		\$	1,092,116
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	-		\$	-
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	8,323,338		\$	8,323,338
23	Maintenance of Overhead Lines	571.0	4,351,661		\$	4,351,661
24	Maintenance of Underground Lines	572.0	49,153		\$	49,153
25	Maintenance of Misc Transmission Plant	573.0	440,855		\$	440,855
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 23,627,022	\$ -	\$	23,627,022

Transmission O&M Total 23,627,022

Attachment 11B - A&G Workpaper

			32	(a) 3.181.b to 323.196.b	(b)	(c)	(d)	(e)
				Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	4,026,349	\$ 4,026,349			\$ -
2	Office Supplies and Expenses	921.0	\$	5,169,761	5,169,761			-
3	Administrative Expenses Transferred-Credit	922.0	\$	-	-			-
4	Outside Service Employed	923.0	\$	66,439,481	65,931,141		508,340	-
5	Property Insurance	924.0	\$	673,516		673,516		-
6	Injuries and Damages	925.0	\$	1,197,356	1,197,356			-
7	Employee Pensions and Benefits	926.0	\$	9,307,960	9,307,960			-
8	Franchise Requirements	927.0	\$	-	-			-
9	Regulatory Commission Expenses	928.0	\$	2,200,314	-		1,948,002	252,312
10	Duplicate Charges-Credit	929.0	\$	-	-			-
11	General Advertising Expenses	930.1	\$	478,062			478,062	-
12	Miscellaneous General Expenses	930.2	\$	7,056,229	638,848		6,417,381	-
13	Rents	931.0	\$	-	-			-
14	Maintenance of General Plant	935	\$	(7,488)	\$ (7,488)			\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$	96,541,540	\$ 86,263,927	\$ 673,516	\$ 9,351,785	\$ 252,312
				·	·		·	
16				Allocation Factor	13.02%	38.93%	0.00%	100.00%
17				Transmission A&G 1	11,228,537	262,213	-	252,312
18							Total ²	\$11,743,063

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

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

Exhibit No. JCZ-DPL-4, Attachment 2

ATTACHMENT H-3D

Deli	narva Power & Light Company				1	
For	nula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction		2021 Projected
Sha	ded cells are input cells					
Alloca	tors					
1	Wages & Salary Allocation Factor Direct Transmission Wages Expense			p354.21b	\$	4,691,413
1a	Exelon Business Services Company Transmission Wages Expens	e		p354 footnote		2,437,339
1b 1c	PHI Service Company Transmission Wages Expense Total Transmission Wages Expense			p354 footnote (Line 1+1a+1b)	S	1,161,097 8,289,850
2	Total Direct Wages Expense			p354.28b	\$	45,171,585
2a 2b	Total Exelon Business Services Company Wages Expense Total PHI Service Company Wages Expense			p354 footnote p354 footnote		10,216,197 28,841,891
2c	Total Wages Expense			(Line 2+2a+2b)	\$	84,229,673
3	Less Direct A&G Wages Expense			p354.27b	\$	3,549,725
3a 3b	Less Exelon Business Services Company A&G Wages Expense Less PHI Service Company A&G Wages Expense			p354 footnote p354 footnote		6,403,065 10,938,768
30	Less Pril Service Company A&G Wages Expense			p354 footifote		10,936,766
4	Total			(Line 2c - 3 -3a-3b)	_	63,338,116
5	Wages & Salary Allocator			(Line 1 / 4)		13.0882%
	Plant Allocation Factors					
6	Electric Plant in Service		(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$	4,857,368,314
6a 7	Less Merger Costs to Achieve Common Plant In Service - Electric			Attachment 10, line 80, column b (Line 24 - 24a)	\$	1,039,237 149,574,926
8	Total Plant In Service			(Line 6 - 6a +7)		5,005,904,004
9	Accumulated Depreciation (Total Electric Plant)			p219.29c (See Attachment 9A, line 42, column b)	\$	1,223,652,443
9a 10	Less Merger Costs to Achieve Accumulated Intangible Amortization		(Note A)	Attachment 10, line 39, column b p200.21c (See Attachment 9, line 14, column h)	S	138,789 26,931,170
10a	Less Merger Costs to Achieve			Attachment 9, line 15, column h	\$	649,101
11 11a	Accumulated Common Amortization - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i		26,610,118
12	Accumulated Common Plant Depreciation - Electric		(Note A)	p356 (See Attachment 9, line 14, column g)		61,423,513
12a 13	Less Merger Costs to Achieve Total Accumulated Depreciation			Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)		1,337,829,354
	<u></u>					
14	Net Plant			(Line 8 - 13)		3,668,074,650
15	Transmission Gross Plant			(Line 29 - Line 28)		1,913,525,433
16	Gross Plant Allocator			(Line 15 / 8)		38.2254%
17 18	Transmission Net Plant Net Plant Allocator			(Line 39 - Line 28) (Line 17 / 14)		1,441,388,265 39.2955%
10	Net Flatt Allocator			(Line 17 / 14)		39.293376
Plant	alculations					
1 lette	Valculations					
19	Plant In Service Transmission Plant In Service		(Note B)	p207.58.g (See Attachment 9, line 14, column b)	S	1,851,126,358
19a	Less Merger Costs to Achieve		(Note D)	Attachment 9, line 15, column b	•	0
20	This Line Intentionally Left Blank					-
21 22	This Line Intentionally Left Blank Total Transmission Plant In Service			(Line 19 -19a)		1,851,126,358
23	General & Intangible			p205.5.g & p207.99.g (See Attachment 9, line 14, column c)		328,220,832
23a	Less Merger Costs to Achieve			Attachment 9, line 15, column c		1,039,237
24 24a	Common Plant (Electric Only) Less Merger Costs to Achieve		(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d		149,574,926
25	Total General & Common			(Line 23 -23a + 24 - 24a)		476,756,521
26 27	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission			(Line 5) (Line 25 * 26)		13.08825% 62,399,076
28	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)		0
29	TOTAL Plant In Service			(Line 22 + 27 + 28)		1,913,525,433
	Accumulated Depreciation					
30	Transmission Accumulated Depreciation		(Note B)	p219.25.c (See Attachment 9, line 14, column e)		446,784,398
30a	Less Merger Costs to Achieve		(Note B)	Attachment 9, line 15, column e		0
30b	Transmission Accumulated Depreciation Less Merger Costs to Acc	hieve		(Line 30 - 30a)		446,784,398
31	Accumulated General Depreciation			p219.28.c (See attachment 9, line 14, column f)		79,529,458
31a 32	Less Merger Costs to Achieve Accumulated Intangible Amortization			Attachment 9, line 15, column f (Line 10 - 10a)		138,789 26,282,069
33	Accumulated Common Amortization - Electric			(Line 11 - 11a)		26,610,118
34 35	Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation			(Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34)		61,423,513 193,706,369
36	Wage & Salary Allocation Factor			(Line 5)		13.08825%
37	General & Common Allocated to Transmission			(Line 35 * 36)		25,352,770
38	TOTAL Accumulated Depreciation			(Line 30b + 37)		472,137,168
39	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)		1,441,388,265
						. ,,
Adjust	ment To Rate Base					
	Accumulated Deferred Income Taxes (ADIT)					
40a 40b		Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46		15,504,519 0
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 69		-291,290,901
40d 40e		Projected Activity Projected Activity	(Note V) (Note U)	Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115		-7,245,890 -535,978
40f	Accumulated Deferred Income Taxes Allocated To Transmission		,/	(Line 40a + 40b + 40c + 40d + 40e)		-283,568,250
	Unamortized Deficient / (Excess) ADIT					
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73		-74,819,423
41b 42	Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)		-74,819,423
43	Adjusted Accumulated Deferred Income Taxes Allocated To Trans	mission		(Line 40f + 42)		-358,387,673
43	•			,		-500,067,073
43a	Transmission Related CWIP (Current Year 12 Month weighted average	balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)		0
43b	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h		0
44	Transmission O&M Reserves Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5		-4,535,453
			_mor regulate			.,000,100
45	Prepayments Prepayments		(Note A)	Attachment 9, line 30, column f		19,545,206
46	Total Prepayments Allocated to Transmission		, ,	(Line 45)		19,545,206

M	aterials and Supplies			
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor		(Line 5)	13.09%
49	Total Transmission Allocated		(Line 47 * 48)	0
50	Transmission Materials & Supplies	(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	4,074,477
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	4,074,477
52 Ca	ash Working Capital Operation & Maintenance Expense		(Line 85)	25 772 200
				35,772,288
53	1/8th Rule		x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	4,471,536

	Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Ou	totanding Natural Credits	(Note N) (Note N)	From PJM From PJM	
	Net Outstanding Credits	istaliumg Network Credits	(Note N)	(Line 55 - 56)	
TOTA	AL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-334,831,9
Rate	Base			(Line 39 + 58)	1,106,556,3
Trans	smission O&M				
· · · · · ·	Transmission O&M			Attachment 11A, line 27, column c	23,964,8
	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5	
	Less Account 565 Less Merger Costs to Achieve			p321.96.b Attachment 10, line 1, column x	
	Plus Schedule 12 Charges billed to Transmission Owner and boo	ked to Account 565	(Note O)	PJM Data	
	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	23,964,8
Alloca	ated General & Common Expenses				
	Common Plant O&M Total A&G		(Note A)	p356 Attachment 11B, line 15, column a	96,541,5
1	For informational purposes: PBOB expense in FERC Account 926	i .	(Note S)	Attachment 5	-837,8
	Less Merger Costs to Achieve Less Other			Attachment 10, line 2, column b Attachment 5	-18,8 527,2
	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note E)	p323.185b p323.189b	673,5 2,200,3
	Less General Advertising Exp Account 930.1		(Note E)	p323.191b	478,0
	Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note D)	p335.b p352-353	6,177,9 239,4
	General & Common Expenses		, ,	(Lines 67 + 68) - Sum (68b to 73)	86,263,9 13.0882
	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Line 5) (Line 74 * 75)	11,290,4
Direc	tly Assigned A&G				
_	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	252,3
	Subtotal - Transmission Related		(NOTE N)	(Line 77 + 78)	252,3
	Property Insurance Account 924			p323.185b	673,5
	General Advertising Exp Account 930.1 Total		(Note F)	p323.191b (Line 80 + 81)	673,5
	Net Plant Allocation Factor			(Line 18)	39.30
	A&G Directly Assigned to Transmission			(Line 82 * 83)	264,6
	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	35,772,2
eciation	& Amortization Expense				
Depre	eciation Expense Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	49,861,3
					10,001,0
	Amortization of Abandoned Transmission Plant			Attachment 5	
	General Depreciation Less Merger Costs to Achieve			p336.10b&c (See Attachment 5) Attachment 10, line 8, column b	16,439,50 46,4
	Intangible Amortization		(Note A)	p336.1d&e (See Attachment 5)	22,449,98
	Less Merger Costs to Achieve Total			Attachment 10, line 9, column b (Line 87 - 87a + 88 - 88a)	186,89 38,656,14
	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission			(Line 5) (Line 89 * 90)	13.0882 5,059,4°
	Common Depreciation - Electric Only Common Amortization - Electric Only		(Note A) (Note A)	p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5)	3,903,66 6,120,33
	Total Wage & Salary Allocation Factor			(Line 92 + 93) (Line 5)	10,024,0° 13.0882
	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	1,311,96
				41 40 41 40	
lotai	Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	56,232,74
s Other	than Income				
	than income				
Taxe	s Other than Income			Attachment 2	
				Attachment 2 (Line 98)	12,396,41 12,396,41
	s Other than Income			(1)	12,396,41
Total	s Other than Income Taxes Other than Income italization Calculations			(1)	12,396,41
Total	s Other than Income Taxes Other than Income Italization Calculations Term Interest Long Term Interest			(Line 98) p117.62c through 67c	12,396,41 12,396,4
Total n / Cap Long	s Other than Income Taxes Other than Income talization Calculations Term Interest		(Note P)	(Line 98)	12,396,41 12,396,4 \$ 62,003,75
Total n / Cap Long	s Other than Income Taxes Other than Income falization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest		, ,	p117.62c through 67c Attachment 8 "(Line 100 - line 101)"	12,396,41 12,396,4 \$ 62,003,75
Total n / Cap Long	s Other than Income Taxes Other than Income Italization Calculations Term Interest Leng Term Interest Less LTD Interest on Securitization Bonds Long Term Interest rred Dividends		(Note P) enter positive	(Line 98) p117.62c through 67c Attachment 8	12,396,41 12,396,4 \$ 62,003,75
Total n / Cap Long Prefe	s Other than Income Taxes Other than Income Italization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest rred Dividends mon Stock		, ,	(Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c	12,396,41 12,396,4 \$ 62,003,75 62,003,7
Total n / Cap Long Prefe	s Other than Income Taxes Other than Income Italization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest rred Dividends mon Stock Proprietary Capital Less Preferred Stock		enter positive	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114)	\$ 62,003,76 62,003,76
Total / Cap Long Prefe	s Other than Income Taxes Other than Income Italization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest rred Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219.1		enter positive enter negative enter negative enter negative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c	12,396,41 12,396,4 \$ 62,003,75 62,003,7 - 1,643,584,0 2,177,7
Total / Cap Long Prefe	s Other than Income Taxes Other than Income italization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest med Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216.1		enter positive enter negative enter negative	(Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c	12,396,41 12,396,4 \$ 62,003,75 62,003,7 - 1,643,584,0 2,177,7
Total n / Cap Long Prefe Comi	s Other than Income Taxes Other than Income Iduization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest rred Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock alization		enter positive enter negative enter negative enter negative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)	12,396,41 12,396,4 12,396,4 \$ 62,003,75 62,003,7 - 1,643,584,0 2,177,7 1,645,761,8
Total In / Cap Long Prefe Comi	s Other than Income Taxes Other than Income talization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest rred Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock alization Long Term Debt Less Loss on Reacquired Debt		enter positive enter negative enter negative enter negative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c	\$ 62,003,75 62,003,75 62,003,75 1,643,584,0 2,177,7 1,645,761,8
Total n / Cap Long Prefe Comi	s Other than Income Taxes Other than Income Idalization Calculations Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Tred Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216 Less Account 219 Common Stock adization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter negative enter negative enter negative (Note Z) enter negative enter pegative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p113.61c	12,396,41 12,396,4 12,396,4 \$ 62,003,7 62,003,7 - 1,643,584,0 2,177,7 1,645,761,8 1,621,076,1 -5,298,4
Total 1/Cap Long Prefe Comm	s Other than Income Taxes Other than Income Idalization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Tred Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less Loss In Securitization Bonds	(Note P)	enter positive enter negative enter negative enter negative (Note 2) enter negative enter positive enter positive enter positive enter positive	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8	12,396,41 12,396,41 12,396,41 12,396,41 \$ 62,003,75 62,003,75 - 1,643,584,0 2,177,7 1,645,761,8 1,621,076,1 -5,296,4 1,468,4
Total n / Capp Long Prefe Comm	s Other than Income Taxes Other than Income Idalization Calculations Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Tred Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less Lost On Securitization Bonds Total Long Term Debt Treferred Stock	(Note P)	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.2c	12,396,41 12,396,4 \$ 62,003,75 62,003,75 - 1,643,584,05 2,177,7 1,645,761,8 1,621,076,15 -5,298,4 1,468,44 1,617,246,16
Total 1/ Cap Long Prefe Comm	s Other than Income Taxes Other than Income Idalization Calculations Term Interest Less LTD Interest on Securitization Bonds Long Term Interest rred Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219. Common Stock alization Long Term Debt Less Loss on Reacquired Debt Less ADIT associated with Gain or Loss Less AIT associated with Gain or Loss Less Lat To on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock	(Note P)	enter positive enter negative enter negative (Note Z) enter positive enter positive enter positive enter positive (Note X)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p12.3c (Line 107)	12,396,41 12,396,4 \$ 62,003,75 62,003,75 - 1,643,584,06 2,177,7 1,645,761,8 1,621,076,18 1,621,076,18 1,621,076,18 1,645,761,8 1,645,761,8
Total 1/ Cap Long Prefe Comm	s Other than Income Taxes Other than Income Italization Calculations Term Interest Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest red Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Less Loss on Reacquired Debt Less ADIT associated with Gain or Loss Less Loss on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Common Stock Total Capitalization		enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	12,396,41 12,396,41 12,396,41 12,396,41 12,396,41 1,643,584,0 2,177,7 1,645,761,8 1,621,076,1 -5,296,4 1,468,4 1,617,246,1 1,645,761,8 3,263,006,0
Total n / Capp Long Prefe Comm	s Other than Income Taxes Other than Income Idilization Calculations Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest rred Dividends mon Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less ADT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Treferred Stock Common Stock Total Capitalization Debt %	(Note P) btal Long Term Debt referred Stock	enter positive enter negative enter negative (Note Z) enter positive enter positive enter positive enter positive (Note X)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p113.61c Attachment 8 (Sum Lines 108 to 112) p113.61c (Sum Lines 108 to 112) p113.61c (Sum Lines 108 to 112) p113.61c (Sum Lines 108 to 112) p113.61c (Sum Lines 108 to 112) p113.61c (Sum Lines 108 to 115) (Line 107) (Sum Lines 113 to 115)	12,396,41 12,396,4 12,396,4 \$ 62,003,75 62,003,75 1,643,584,00 2,177,7 1,645,761,8: 1,621,076,1 -5,298,4 1,468,4 1,617,246,1 1,45,761,8: 3,263,008,0 49,56
Total 1/Cap Long Prefe Comm	s Other than Income Taxes Other than Income Idalization Calculations Term Interest Leng Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Term Dividends Interest on Securitization Bonds Interest on Stock Proprietary Capital Less Preferred Stock Less Account 216 Common Stock Interest on Stock Interest on Stock Interest	otal Long Term Debt	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note Y)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	12,396,41 12,396,41 12,396,41 \$ 62,003,75 62,003,75 - 1,643,584,08 2,177,77 1,645,761,61 1,621,076,15 -5,298,44 1,468,46 1,617,246,16 1,645,761,61 3,263,008,04
Total n / Capp Long Prefe Comm	s Other than Income Taxes Other than Income Idalization Calculations Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Terd Dividends Interest on Securitization Bonds Interest on Stock Proprietary Capital Less Preferred Stock Less Account 216 Less Account 216 Common Stock alization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD Interest on Securitization Bonds Total Long Term Debt Total Long Term Debt Total Long Term Debt Total Long Term Debt Total Long Term Debt Total Long Term Debt Total Long Term Debt Total Capitalization Debt % Total Capitalization Debt % Total Capitalization Total Capitalization Debt % Total Capitalization Debt % Total Capitalization Common % Common %	otal Long Term Debt referred Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / / 116)	12,396,41 12,396,41 12,396,41 \$ 62,003,75 62,003,75 - 1,643,584,06 2,177,77 1,645,761,81 1,621,076,16 -5,298,44 1,468,46 1,617,246,16 1,645,761,81 3,263,008,04 49,56 0,004 50,044
Total n / Capp Long Prefe Comm	s Other than Income Taxes Other than Income Idalization Calculations Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Terd Dividends Interest of Securitization Bonds Interest of Securitization Interes	otal Long Term Debt referred Stock ommon Stock otal Long Term Debt referred Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114)	12,396,41 12,396,41 12,396,41 \$ 62,003,75 62,003,75 -1,643,584,05 2,177,71 1,645,761,81 1,621,076,16 -5,298,4 1,468,44 1,517,246,16 1,645,761,81 3,263,008,0-4 49,56 0,00 50,44
Total In / Cap Long Prefe Comm	s Other than Income Taxes Other than Income Taxes Other than Income Taxes Other than Income Taxes Other than Income Term Interest Long Term Interest Long Term Interest Long Term Interest Long Term Interest Terd Dividends Term Others of the Securitization Bonds Term Others of the Securitization Bonds Term Other Othe	otal Long Term Debt referred Stock ommon Stock otal Long Term Debt referred Stock ommon Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p113.61c Attachment 8 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 115 / 116) (Line 107 / 113) (Line 103 / 114) Fixed	12,396,41 12,396,41 12,396,41 12,396,41 \$ 62,003,75 62,003,75 1,643,584,05 2,177,77 1,645,761,87 1,621,076,15 -5,298,44 1,468,46 1,617,246,16 1,645,761,87 3,263,008,04 49,56 49
Total n/Cap Long Prefe Comi	s Other than Income Taxes Other than Income Idalization Calculations Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Terd Dividends Tred Divide	otal Long Term Debt referred Stock ommon Stock otal Long Term Debt referred Stock	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	(Line 98) p117.62c through 67c Attachment 8 p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 8 (Sum Lines 108 to 112) p12.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 103 / 114) Fixed (Line 107 Line 103 / 114) Fixed (Line 107 Line 103 / 114) Fixed (Line 117 * 120)	12,396,41 12,396,41 12,396,41 \$ 62,003,75 62,003,75 - 1,643,584,05 2,177,77 1,645,761,87 1,621,076,16 -5,298,44 1,468,46 1,617,246,16 1,645,761,87 3,263,008,04 49,56 0,00 50,44 0,038 0,000 0,100
Total n / Capp Long Prefe Comm	s Other than Income Taxes Ta	otal Long Term Debt referred Stock ommon Stock otal Long Term Debt referred Stock ommon Stock otal Long Term Debt (WCLTD)	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note X) (Note Y) (Note Q) (Note Q)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p113.61c Attachment 8 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 115 / 116) (Line 107 / 113) (Line 103 / 114) Fixed	12,396,41 12,396,41 12,396,41 \$ 62,003,75 62,003,75 -1,645,761,81 1,645,761,81 1,645,761,81 3,263,008,0 49,56 0,000 50,44 0,033 0,000 0,105

Compo	site Income Taxes			
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite P	(Note I)		8.50%
130 131	T T	(Percent of federal income tax deductible for state purpos T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)} =	ses)	0.00% 27.72%
132a	T/ (1-T)	1-1-1((1-011) (1-111)])(1-011 111 1);-		38.34%
132b	Tax Gross-Up Factor	1*1/(1-T)		1.3834
400	ITC Adjustment	(Note U)	AHIAB ABIT FOV	07.157
133 134	Investment Tax Credit Amortization Tax Gross-Up Factor	enter negative	e Attachment 1B - ADIT EOY (Line 132b)	-97,157 1 3834
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-134,408
	Other Income Tax Adjustment			
136a 136b	Tax Adjustment for AFUDC Equity Component of Transmiss Amortization Deficient / (Excess) Deferred Taxes (Federal) -		Attachment 5, Line 136a Attachment 5, Line 136b	138,971 -12,065,834
136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Amortization Deficient / (Excess) Deferred Taxes (State) - To		Attachment 5, Line 136c	-12,000,004
136d	Amortization of Other Flow-Through Items - Transmission C	omponent (Note T)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-11,926,863
136f	Tax Gross-Up Factor		(Line 132b)	1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-16,499,776
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	22,468,723
138	Total Income Taxes		(Line 135 + 136g +137)	5,834,539
REVE	UE REQUIREMENT			
	Summary			
139	Net Property, Plant & Equipment		(Line 39)	1,441,388,265
140	Adjustment to Rate Base		(Line 58)	-334,831,907
141	Rate Base		(Line 59)	1,106,556,358
142	O&M		(Line 85)	35.772.288
143	Depreciation & Amortization		(Line 97)	56,232,745
144	Taxes Other than Income		(Line 99)	12,396,416
145	Investment Return		(Line 127)	79,628,707
146	Income Taxes		(Line 138)	5,834,539
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	189,864,695
	Adjustment to Remove Revenue Requirements Associated with E	xcluded Transmission Facilities		
148	Transmission Plant In Service		(Line 19)	1,851,126,358
149	Excluded Transmission Facilities	(Note M)	Attachment 5	0
150 151	Included Transmission Facilities Inclusion Ratio		(Line 148 - 149) (Line 150 / 148)	1,851,126,358 100.00%
151	Gross Revenue Requirement		(Line 150 / 148) (Line 147)	189,864,695
153	Adjusted Gross Revenue Requirement		(Line 147) (Line 151 * 152)	189,864,695
133	Adjusted Gloss Neverlae Negaliellelit		(Line 131 132)	105,004,053
	Revenue Credits & Interest on Network Credits			
154	Revenue Credits		Attachment 3	9,580,943
155	Interest on Network Credits	(Note N)	PJM Data	
156	Net Revenue Requirement		(Line 153 - 154 + 155)	180,283,752
.00	Tot Total as Todalis mont		(2.110-100-101-100)	100,200,102
	Net Plant Carrying Charge			
157	Net Revenue Requirement		(Line 156)	180,283,752
158 159	Net Transmission Plant Net Plant Carrying Charge		(Line 19 - 30) (Line 157 / 158)	1,404,341,959 12.8376%
160	Net Plant Carrying Charge without Depreciation		(Line 157 / 156) (Line 157 - 86) / 158	9.2871%
161	Net Plant Carrying Charge without Depreciation, Return, nor	Income Taxes	(Line 157 - 86 - 127 - 138) / 158	3.2014%
			, ,	
	Net Plant Carrying Charge Calculation per 100 Basis Point increas	ro in POE		
162	Net Revenue Requirement Less Return and Taxes	JE III NOE	(Line 156 - 145 - 146)	94,820,506
163	Increased Return and Taxes		Attachment 4	93,184,258
164	Net Revenue Requirement per 100 Basis Point increase in F	ROE	(Line 162 + 163)	188,004,763
165	Net Transmission Plant		(Line 19 - 30)	1,404,341,959
166 167	Net Plant Carrying Charge per 100 Basis Point increase in F		(Line 164 / 165)	13.3874% 9.8369%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without	out Depreciation	(Line 163 - 86) / 165	9.8369%
168	Net Revenue Requirement		(Line 156)	180,283,752
169	True-up amount		Attachment 6A, line 4, column j	5,446,173
170	Plus any increased ROE calculated on Attachment 7 other to		Attachment 6, line 18, column 12	410,340
171	Facility Credits under Section 30.9 of the PJM OATT and Fa	cility Credits to Vineland per settlement in ER05-515	Attachment 5	-
	MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement		Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	186,140,265
171a			(Ente 100 - 100 - 110 + 111 + 111a)	100,140,205
	·			
171a 172	Network Zonal Service Rate			
171a 172 173	Network Zonal Service Rate 1 CP Peak	(Note L)	PJM Data	4,086
171a 172	Network Zonal Service Rate	(Note L)	PJM Data (Line 172 / 173)	4,086 45,560
171a 172 173	Network Zonal Service Rate 1 CP Peak	(Note L)		

- Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant B Exclude Construction Work in Progress and leases that are expensed as USM (rather than amontized). New transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission pla to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

 C Transmission Portion Only

 L HEPRI Annual Membership Dues

 All Expertances. sion plant expected

- All Regulatory Commission Expenses
- Safety related advertising included in Account 930.1
- Salety leafed advertising fluctuate unit revicuous 30.1.

 Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

 The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.

 The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the

- Education and outreach expenses relating to transmission, for example siting or billing
 As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- As provided for in Section 9.1, 10 fm P-JW ON 11 and not her JW established billing determinants will not be revised or updated in the annual rate reconciliations p. Amount of transmission plant excluded from rates per Attachment 5.

 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) lowards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155. Payments made under Schedule 12 of the PLW OATT that are not directly assessed to load in the Zone under Schedule 12 are included in on line 64.

- It mey are pooxed to Acct book, mey are included in the capital structure per settlement in ER05-515.

 ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.

 Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.

 See Attachment 5 Cost Support, section entitled "BDP Expense in FERC Account \$26" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.

 See Attachment 5 Cost Support, section entitled "BDP Expenses in FERC Account \$26" for additional information.

 Authority of the Account \$20.00 for the Account \$20.00 for additional information.

- A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a an quisment to the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference of the difference to the other projection of ADIT activity. However, when projected monthly ADIT activity is an increase and actual monthly adult activity is a bit necesses and actual monthly ADIT activity is an increase and actual monthly ADIT activity is an increase of proceed of actual monthly ADIT activity is an increase. is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filling, see Attachment 1A - ADIT Summary Column H for inputs. For the Annual Update (True-Up) filling, See Attachment 1A - ADIT Summary, Column M for inputs.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column F for inputs.
- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Y Preferred Stock balances will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through Novembe shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in DPL's books and records (trial balance or monthly balance sheet
- AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

			Gas, Production,	ecember 31, 2021 (Projected) Only		
Line	ADIT (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related
1 2 3 4	ADIT-190 ADIT-281 ADIT-282 ADIT-283 ADITC-255	15,159,926 (163,206,549) (7,195,666) (484,538)	: - - -	- - - (462,758)	14,566,139 - (163,206,349) (1,793,723) (484,538)	593,787 - - (4,939,185)
6	Subtotal - Transmission ADIT	(155,726,627)	-	(462,758)	(150,918,471)	(4,345,397)
Line	Description	Total				

7 ADIT (Reacquired Debt) (1,468,465)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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) Gas, Production,	(D) Only	(E)	(F)	(G)
	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)	1.298.894	Other Related	Related	Related		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
occued benefits	1,290,094	101,040	-	-	1,117,049	recoverable in the transmission formula
ccrued Bonuses & Incentives	2,368,297	331,562	-	-	2,036,736	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
ccrued Environmental Liability	250,461	250,461	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
ccrued Liability - Legal	17,322	17,322	-	-	-	
ccrued OPEB	3,938,264	551,357	-	-	3,386,907	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and lift insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	3,156,517	3,156,517	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Payroll Taxes - AIP	166,081	23,251	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula
Accrued Retention	(0)	(0)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Accrued Severance	25,095	3,513	-	-	21,582	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula
Accrued Vacation	439,208	439,208	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Worker's Compensation	1,416,978	198,377		_	1 218 601	recoverable in the transmission formula ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Worker's Compensation	1,410,570	130,377	_	-	1,210,001	recoverable in the transmission formula
Allowance for Doubtful Accounts	8.372.832	8.372.832		_	_	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Asset Retirement Obligation	4.371.483	4.371.483	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Compensation	21.784	21.784	_	_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Deferred Revenue	3,247,612	3,247,612	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Merrill Creek Liability	(0)	(0)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Other Deferred Credits	339,382	339,382	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Purchased Power	3,708,022	3,708,022	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Liability	2,588,611	2,588,611	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Sales & Use Tax Reserve	296,364	296,364	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
State Income Taxes	(68,784)	(68,784)	-	-	-	Federal Taxes on state income taxes
State Net Operating Loss Carryforward	47,518,412	9,412,467	-	38,105,945	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plan service that is included in rate base
Unamortized Investment Tax Credit	381,372	3,648	-	377,724	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	3,650	3,650		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
AS 109 Regulatory Liability Gross Up	107,331,990	10,733,199	-	96,598,791	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. The balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-		-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Merger Commitments		-		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Subtotal: ADIT-190 (Not Subject to Proration)	191,189,846	48,183,683	-	135,082,460	7,923,703	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from rate base	(381,372)	(3.648)		(377.724)		
Less: ASC 740 ADIT Adjustments related to unamortized TC	(107.331.990)	(10.733.199)		(96.598.791)		
Less: OPEB related ADIT, Above if not separately removed	(3,938,264)	(551,357)	-	(30,330,731)	(3,386,907)	
Total: ADIT-190 (Not Subject to Proration)	79,538,220	36,895,479	-	38,105,945	4,536,797	
Wages & Salary Allocator					13.09%	
Gross Plant Allocator				38.23%	10.0070	
Transmission Allocator			100.00%			
Other Allocator		0.00%	100.00%			
ADIT - Transmission	15.159.926	0.0070		14.566.139	593.787	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)	-	-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	-	-		-	-	
Wages & Salary Allocator					13.09%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-		-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	191,189,846	48,183,683		135,082,460	7,923,703	
ADIT-190 (Subject to Proration)	-	-		-	-	
Total - FERC Form 1, Page 234	191,189,846	48,183,683		135,082,460	7,923,703	

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(508,333,902)	(81,375,733)		(426,958,170)		ADIT attributable to plant in service that is included in rate bas
CIAC	21,889,679	21,889,679		_		ADIT attributable to contributions-in-aid of construction excluded from rate bas
AFUDC Equity	(12,087,589)	(2,564,673)	(6,028,721)	(3,494,195)	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDQ-
						Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base
Maryland Subtraction Modification	19,576,601	19,576,601	-	-	-	Plant related basis difference not currently includible in rate bas
Plant Deferred Taxes - Flow-through	(6,853,920)	(685,392)	-	(6,168,528)		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of wheth the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(485,809,132)	(43,159,519)	(6,028,721)	(436,620,893)		the difference is normalized or nowed-through. These terms are removed below.
outstall. Abr. 202 (not subject to 1 fortion)	(400,000,102)	(40,100,010)	(0,020,721)	(400,020,000)		
Less: ASC 740 ADIT Adjustments excluded from rate base	6.853.920	685.392		6.168.528	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	12.087.589	2.564.673	6.028.721	3.494.195	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(19.576.601)	(19.576.601)	-	-		
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(486,444,224)	(59,486,054)		(426,958,170)	-	
Wages & Salary Allocator					13.09%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(163,206,349)			(163,206,349)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(345,010,654)	-	-	(345,010,654)	-	ADIT attributable to plant in service that is included in rate bas
Subtotal: ADIT-282 (Subject to Proration)	(345,010,654)	-		(345,010,654)	-	
,	(,,,			(,,,		
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(345,010,654)	-		(345,010,654)	-	
Wages & Salary Allocator					13.09%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%		·	·
Other Allocator		0.00%				
ADIT - Transmission	(131,881,606)	-		(131,881,606)	-	·

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(485,809,132)	(43,159,519)	(6,028,721)		-	
ADIT-282 (Subject to Proration)	(345,010,654)	-		(345,010,654)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(830,819,786)	(43,159,519)	(6,028,721)	(781,631,547)	-	

- Instructions for Account 282:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 Iabor 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(5,556,353)	(777,889)	-	(4,778,464)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Materials Reserve	99,964	13,995		85,969	-	ADIT relates to all functions and attributable materials and supplies included in rate ba
Other Deferred Debits	(3,029,894)	(3,029,894)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Pension Asset	(43,880,876)	(6,143,323)	-	-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes
Regulatory Asset	(49.353.006)	(49.353.006)		_		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - Accrued Vacation	(865.482)	(865,482)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Regulatory Asset - FERC Transmission True-up	(462,758)	(000,102)	(462,758)	-		ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(2,702,758)	(2,702,758)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formul
Unamortized Loss on Reacquired Debt	(1,264,041)	(1,264,041)	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
						bond issue for book purposes. Excluded here since included in Cost of De
Subtotal: ADIT-283 (Not Subject to Proration)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	
Wages & Salary Allocator					13.09%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%			·	
ADIT - Transmission	(7,195,666)	-	(462,758)	(1,793,723)	(4,939,185)	

(A)	(B)	Gas, Production, Distribution, or	Only Transmission	(E) Plant	(r) Labor	(6)
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-		-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					13.09%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	

- Instructions for Account 283:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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 rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	- ·		
		Distribution, or	Transmission	Plant	Labor	a see at
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,379,166)	(111,585)	-	(1,267,581)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized
						Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable incorr
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,379,166)	(111,585)		(1,267,581)		
Less: Adjustment to rate base				-		
Total: ADIT-255	(1,379,166)	(111,585)	•	(1,267,581)		
Wages & Salary Allocator					13.09%	
Gross Plant Allocator				38.23%		
Transmission Allocator		·	100.00%		·	
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(484,538)	-	-	(484,538)	-	
ļ						

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	I Otal	Other Related	Related	Related	Related	Justinication
Investment Tax Credit Amortization	312,349	58,181		254,168		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized investment Tax Credit (Form 1, 266.8.1) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable incorr
Subtotal: (Form No. 1 p. 266 & 267)	312.349	58.181	_	254.168		
Subtotal. (Form No. 1 p. 200 & 201)	312,340	30,101	-	254,100		
Wages & Salary Allocator					13.09%	
Gross Plant Allocator				38.23%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	97.157	-	-	97,157	-	

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2020 (Actuals)

Line	ADIT (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related
1	ADIT-190 ADIT-281	15,849,112	1	-	15,258,580	590,532
3	ADIT-282	(160,426,408)			(160,426,408)	
5	ADIT-283 ADITC-255	(7,296,113) (587,418)	-	(462,758)	(1,811,373) (587,418)	(5,021,982)
6	Subtotal - Transmission ADIT	(152,460,827)	•	(462,758)	(147,566,619)	(4,431,450)

 Line
 Description
 Total

 7
 ADIT (Reacquired Debt)
 (1,468,465)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-3D, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-3D, Line 111. The ADIT balance is based on the 13 month average.

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) Gas. Production.	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	1,298,894	181,845	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	, , , ,					recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,368,297	331,562	-	-	2,036,736	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	250,461	250,461	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Liability - Legal	17,322	17,322	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued OPEB	4,965,280	695,139	-	-	4,270,141	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
100 5	0.450.547	0.450.547				ADIT LILLI III III III III III III III III
Accrued Other Expenses Accrued Payroll Taxes - AIP	3,156,517 166,081	3,156,517 23,251	-	-	142.820	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Payloli Taxes - Air	100,001	23,231	-	-	142,030	recoverable in the transmission formula.
Accrued Retention	(0)	(0)	-	-	(0	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Accrued Severance	25,095	3,513	-	-	21,582	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula.
Accrued Vacation	439,208	439,208	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	1,416,978	198,377	-	-	1,218,601	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula.
Allowance for Doubtful Accounts	8,372,832	8,372,832	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Asset Retirement Obligation	4,371,483	4,371,483	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Compensation	21,784	21,784	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Deferred Revenue	3,247,612	3,247,612	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Merrill Creek Liability	(0)	(0)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Other Deferred Credits	339,382	339,382	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Purchased Power	3,708,022 2,588,611	3,708,022 2,588,611	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Liability Sales & Use Tax Reserve	2,588,611	2,588,611	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
			-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Income Taxes	(52,118) 49,098,991	(52,118) 9.570.525		39.528.466	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
State Net Operating Loss Carryforward	.,		-		-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	468,877	65,643	-	403,235	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	13,532	13,532	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
FAS 109 Regulatory Liability Gross Up	111,905,727	11,190,573	-	100,715,154	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	
Merger Commitments	-	-		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Subtotal: ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440	-	140,646,855	8,806,938	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-		
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(468,877)	(65,643)	-	(403,235)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	(111,905,727)	(11,190,573)	-	(100,715,154)	-	
Less: OPEB related ADIT, Above if not separately remover	(4,965,280)	(695,139)	-	-	(4,270,141)	
Total: ADIT-190 (Not Subject to Proration)	81,145,347	37,080,085	-	39,528,466	4,536,797	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%	20.00%		
Other Allocator		0.00%	100.0070			
ADIT - Transmission	15.849.112	0.0070		15.258.580	590.532	
	10,049,112	-		10,200,000	380,332	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	1		1.0.0.0			
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	<u> </u>	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately remover						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%	·		
Other Allocator		0.00%		·		
ADIT - Transmission	-	-	-	-	-	

(~)	(5)	Gas, Production,	Only	(=)	(.,	(5)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440	-	140,646,855	8,806,938	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	198,485,232	49,031,440		140,646,855	8,806,938	

- Instructions for Account 190:

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

 2. ADIT items related only to Transmission are directly assigned to Column C

 3. ADIT items related to Plant and not in Columns C 8.0 are included in Column I

 4. ADIT items related to Instruction on circ included in column I

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

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(496.730.699)	(81.134.367)	-	(415.596.332)	-	ADIT attributable to plant in service that is included in rate base
CIAC	20.059.726	20.059.726		-		ADIT attributable to contributions-in-aid of construction excluded from rate base
AFUDC Equity	(11,046,978)	(1,958,048)	(5,421,582)	(3,667,348)		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-
	, , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(., ,,	(-,,-		Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are
Maryland Subtraction Modification	(6,972,290)	(697,229)	-	(6,275,061)	-	excluded from Rate Base Plant related basis difference not currently includible in rate base
Plant Deferred Taxes - Flow-through		19,576,601	-	-		Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whethe
The state of the s						the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(494,690,241)	(44,153,317)	(5,421,582)	(425,538,741)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(19,576,601)	(19,576,601)	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	11,046,978	1,958,048	5,421,582	3,667,348	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	6,972,290	697,229	-	6,275,061	-	
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(496.247.574)	(61.074.641)		(415,596,332)		
· · · · · · · · · · · · · · · · · · ·	(100,011,011)	(=:,=::,=::,		(****,*****,*****,*****,*****,*****,*****		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(160,426,408)	-		(160,426,408)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(331,903,997)	-	-	(331,903,997)	-	ADIT attributable to plant in service that is included in rate base
Subtotal: ADIT-282 (Subject to Proration)	(331,903,997)	-	•	(331,903,997)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities						
Less: OPEB related ADIT, Above if not separately remove:						
Total: ADIT-282 (Not Subject to Proration)	(331,903,997)			(331,903,997)		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(128,119,913)		-	(128,119,913)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(475,113,641)	(44,153,317)	(5,421,582)	(425,538,741)	-	
ADIT-282 (Subject to Proration)	(331,903,997)	-	-	(331,903,997)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(807,017,637)	(44,153,317)	(5,421,582)	(757,442,738)	-	

- Instructions for Account 282:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column (
 2. ADIT items related only to Transmission are directly assigned to Column E
 3. ADIT items related to Plant and not in Columns C 8 D are included in Column I
 4. ADIT items related to Plant and not in Columns C 8 D are included in Column I
 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(5,556,353)	(777,889)		(4,778,464)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
						formula.
Materials Reserve	99,964	13,995	-	85,969		ADIT relates to all functions and attributable materials and supplies included in rate base
Other Deferred Debits	(3,029,894)	(3,029,894)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Pension Asset	(44,862,421)	(6,280,739)	-	-	(38,581,682)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for
						book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(46,428,503)	(46,428,503)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - Accrued Vacatior	(865,482)	(865,482)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Regulatory Asset - FERC Transmission True-up	(462,758)	-	(462,758)	-		ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(2,702,758)	(2,702,758)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula
Unamortized Loss on Reacquired Debt	(1,477,760)	(1,477,760)		-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
						bond issue for book purposes. Excluded here since included in Cost of Deb
Subtotal: ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities	-					
Less: OPEB related ADIT, Above if not separately remover	-					
Total: ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,296,113)	-	(462,758)	(1,811,373)	(5,021,982)	

(A)	(B)	(C) (D) Gas, Production, Only	(E)	(F)	(G)
		Distribution, or Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base					
Less: ASC 740 ADIT Adjustments related to unamortized ITC					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities					
Less: OPEB related ADIT, Above if not separately removed					
Total: ADIT-283 (Subject to Proration)	-	-		-	
Wages & Salary Allocator				13.02%	
Gross Plant Allocator			38.60%		
Transmission Allocator		100.00	%		
Other Allocator		0.00%			
ADIT - Transmission	-	-		-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	

Instructions for Account 283:

- Instructions for Account zes:
 Instructions for Account zes:
 Instruction and in
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,691,515)	(169,766)	-	(1,521,749)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 268.81) multiplied by (1/1-1). A utility must not include tax credits as a reduction to rate base and as an amortization assint studies income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,691,515)	(169,766)	-	(1,521,749)		
Less: Adjustment to rate base				-		
Total: ADIT-255	(1,691,515)	(169,766)	-	(1,521,749)	12.039	

Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(587.418)	-	-	(587,418)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADITC-255	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	312,349	58,181		254,168		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 268.8.1) multiplied by (1/1-1). A utility must not include tax credits as a reduction to rate base and as a mortization assiant taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	312,349	58,181		254,168		
Wages & Salary Allocator					13.	22%
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	98,113			98,113		

Attachment 2 - Taxes Other Than Income Worksheet

or Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	Gra	ss Plant Allocato	or
1 Real property (State, Municipal or Local) 2 Personal property 3 Federal/State Excise 4 5	31,127,045		
Total Plant Related	31,127,045	38.2254%	11,898,429
Labor Related	Wage	s & Salary Alloca	tor
7 Federal FICA & Unemployment & State unemploymen 8 9 10	3,804,841		
Total Labor Related	3,804,841	13.0882%	497,987
Other Included		ss Plant Allocato	or
12 Miscellaneous	-	20 225 40/	2
Total Other Included	0	38.2254%	0
Total Included			12,396,416
Excluded			
13 MD State Franchise Tax	0.440.700		
	8,110,728		
14 DE Gross Receipts Tax	282,352		
15 MD Sales and Use Tax			
15 MD Sales and Use Tax 16 Sales and Use tax VA	282,352 (4,329)		
15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise	282,352 (4,329) - 4,718		
15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise 18 DE Public Utility Tax	282,352 (4,329) - 4,718 8,469,105		
15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise 18 DE Public Utility Tax 19 Wilmington City Franchise Tax	282,352 (4,329) - 4,718 8,469,105 723,164		
15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise 18 DE Public Utility Tax	282,352 (4,329) - 4,718 8,469,105		
15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise 18 DE Public Utility Tax 19 Wilmington City Franchise Tax 20 MD Environmental Surcharge	282,352 (4,329) - 4,718 8,469,105 723,164 561,151		
15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise 18 DE Public Utility Tax 19 Wilmington City Franchise Tax 20 MD Environmental Surcharge 21 Exclude State Dist RA amort in line 7	282,352 (4,329) - 4,718 8,469,105 723,164 561,151 11,435		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		To	otal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
1 Rent from Electric Property - Transmission Related (Note 3			1 210 187	Transmission	100%	\$ 1.210.187
2 Total Rent Revenues	(Sum Lines 1)	\$	1,210,187	Transmission	100%	\$ 1,210,187
Account 456 - Other Electric Revenues (Note 1)						
3 Schedule 1A		\$	1,432,139	Transmission	100%	\$ 1,432,139
4 Net revenues associated with Network Integration Transmission Service (N is not included in the divisor (difference between NITS credits from PJM ar						
paid by Transmission Owner) (Note 4)		\$	-	Transmission	100%	
5 Point to Point Service revenues for which the load is not included in the div	visor received by Transmission Owner (Note 4		2,043,123	Transmission	100%	\$ 2,043,123
6 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	\$ -
7 PJM Transitional Market Expansion (Note 1)		\$	-	Transmission	100%	\$ -
8 Professional Services (Note 3)		\$	-	Transmission	100%	\$ -
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)			4,415,331	Transmission	100%	\$ 4,415,331
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3				Transmission	100%	\$ -
11 Affiliate Credits		\$	4,371,685	Wages and Salaries	13.09%	\$ 572,177
11a Miscellaneous Credits (Attachment 5)		\$	680,782	Various		\$ 680,782
12 Gross Revenue Credits	(Sum Lines 2-11)	\$	14,153,246			\$ 10,353,739
13 Less line 18g		\$	(772,795)	Transmission	100%	\$ (772,795)
14 Total Revenue Credits						\$ 9,580,943

- Revenue Adjustment to determine Revenue Credit
 15 Note 1. All revenues whelled to transmission that are received as a transmission owner (i.e., not
 received as a USE), for which he cost of the service is recovered under this formula, except as
 specifically provided for elevative in this 14-bit actionent or elevative in the formula will be included
 as a revenue credit or included in the peak on the 17-50 of Appendix A.
- 16 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- ¹⁷ Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for telecommunications; (2) transmission tower licenses for telechal property (including a portative oil degastication grazing or numeries; (4) senses of tratelectual property (including a portative oil degastication productions; experienced or sense of telechal property (including a portative oil degastication productions; suffer training, transformer oil testing, and circuit breaker testing) to other utilities and targe customers (collectively, products). Company 10 retain 50% of net reviewse consistent with Practic Class and Electric Company, 30 FERC § 6.3.44. Note: in order to use lines 18a 18g, the utility must track in segments elaboration the reviewse and closis associated with each secondary use (except for the production).

	the cost of the associated income taxes).		
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		\$ 1,210,187
18b	Costs associated with revenues in line 18a	Attachment 5 - Cost Support	\$ 335,403
18c	Net Revenues (18a - 18b)		874,784
18d	50% Share of Net Revenues (18c / 2)		437,392
18e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through		
	the formula times the allocator used to functionalize the amounts in the FERC account to the		-
	transmission service at issue.		
18f	Net Revenue Credit (18d + 18e)		437,392
18g	Line 18f less line 18a		(772,795)
19			
	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is		
	shown here but not included in the total above and is explained in the Cost Support; for example		
	revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not		
	included in the total above to the extent they are credited under Schedule 12.		13,435,235
20	Amount offset in line 4 above		151,147,828
21	Total Account 454, 456 and 456.1		178,736,309

21 Total Account 454, 456 and 456.1
22 Note 4: SECA revenues booked in Account 447.

Delmarva Power & Light Company Attachment 5 - Cost Support

Plant Allocation Factors 10 Accumulated Internation	1 Page #s and Instructions (Note #) a200.21c (See Attachment's column to	Print Second Clark Police Secondate Police Clark	
Part Abstracts To August Control Aug	(Note A) 9200 21s (See Attachment B, column b) (Note A) 9256 (See Attachment B, column b) (Note A) 9256 (See Attachment B, column b)	MARRIES 27,3045 26,000 Server 1 20,0001 20,000,00 Server 1 20,0001 20,000,00 Server 1 20,0000 00,000.01 20,000.00 Server 1	
24 Common Plant (Electric Only) Accumulated Deferred Income Tasse 41 Accumulated Deferred Income Tasse 41 Accumulated Insulational Tasse 43 Accumulated Insulational Tasse 44 Accumulated Insulational Tasse 45 Accumulated Insulational Tasse 46 Accumulated Insulational Tasse 47 Accumulated Insulational Tasse 48 Accumulated Insulated Insu	(Note: A & D) g355 (See Attachment 9, column d) (Note: A & I) g355 h (See Attachment 10)	180,0020 160,0000 20,00,000 See From 1 1,007,000 13,00,000 See From 1	
Waterials and Supplies 47 Underburke Stone Exp	(Note A) g227.6c & 16.c (See Attachment 9, column e)	1 1	
Allocated General & Common Expenses 65 Plus Transmission Lease Payments 67 Common Plant CAM	(Nate A) 9200.3c (Nate A) 9255	8 8 8	
Transmission / Non-transmission Cost Support			
Attachment A Line #s. Descriptions, Notes, Form	1 Page #s and Instructions	Tomostana Reviewentana Pero I Senari Relati Relati Dalah	
26 Plant Held for Future Use (Including Land) Directly Assigned A&G	(Note C) p214 (See Attachment 9, column c)	7,801,802 0 T,RELNO Specific blood based or plant recircle. The following plant investments are included.	
Unicity Allegate And		1 2	
		1 4 1	
CWIP & Expensed Lease Worksheet			
Attachment A Line #s, Descriptions, Notes, Form Plant Allocation Factors	1 Page #s and Instructions	CRET & From 1 Boyane Classe is From 1 Brown Annual From 1 Brown is Annual Debts	
Plant Affocation Factors 6 Electic Plant in Service Plant in Service Plant in Service Plant in Service Plant in Service Plant in Service Plant Service Conjection Plant Service Conject	(Note E) p207, 194g (See Attachment EA, column b) (Note E) p207, 55 g (See Attachment S, column b) (Note A & D) p255 (See Attachment S, los SS, column d)	4.72,07,98 0 0 1,90,30,29 0 0 0 See Fron 1	
24 Common Plant (Flactic Only) Accumulated Depreciation To Transmission Arram Material Representation	(Note: A & G) p355 (See Attachment 3, line 16, column d) (Note: \$1	1,00,00,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
EPRI Dues Cost Support	, , , , , , , , , , , , , , , , , , , ,		
Attachment A Line #s, Descriptions, Notes, Form Allocated General & Common Expenses LessEPPD Last	1 Page #s and Instructions	Pares 1 Americal 1990 Dates Challets	
73 LessEPR Dats	(Nate D) p352-353	29403 29403 See Fun 1	
Regulatory Expense Related to Transmission Cost Support		Territoria Designation	1
Attachment A Line #s, Descriptions, Notes, Form Affocated General & Common Expenses	1 Page #s and Instructions (Note E) p322,1850		
Attachment A Line #s, Descriptions, Notes, Form Allocated General & Common Expenses 10 Less Republity Commission Exp. Account \$108 Directly Ausgrand AUG 77 Expubling Commission Exp. Account \$108	(Nate G) p.122.189b	2,00,04 20,00 (A0,00 PMCPee) page 36 fee 16(4)	
Safety Related Advertising Cost Support			_
Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Paren I Serveri Sublig Model Merculally Model Control	
Directly Assigned AAG 81 General Advertising Exp Account 200.1	(Nate F) 9323.191b	C1500 8 C1500 None	
Multistate Workpaper Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Bet Bet Bet Bet Bet Dee	1
income Tax Rates 122 STP-State Income Tax Rates or Composite 133 STP-State Income Tax Rates or Composite 134 STP-State Income Tax Rates or Composite 135 STP-State Income Tax Rates or Composite 136 STP-State Income Tax Rates or Composite 137 STP-State Income Tax Rates or Composite 138 STP-State Income Tax Rates or Composite 139 STP-State Income Tax Rates or Composite 139 STP-State Income Tax Rates or Composite 130 STP-State Income Tax Rates or Composite 130 STP-State Income Tax Rates or Composite 131 STP-State Income Tax Rates or Composite 132 STP-State Income Tax Rates or Composite 133 STP-State Income Tax Rates or Composite 133 STP-State Income Tax Rates or Composite 134 STP-State Income Tax Rates or Composite 135 STP-State Income Tax Rates or Composite 135 STP-State Income Tax Rates or Composite 136 STP-State Income Tax Rates or Composite 137 STP-State Income Tax Rates or Composite 138 STP-State Income Tax Rates Or Composite 138 STP-State Income Tax Rates Or Composite 138	(Note 1) 8.52%	80 08 Appellume 00 6005, NO 2 8006 Calculation Appellume 00 6005, NO 2 8006	
Education and Out Reach Cost Support		gradua in 1000, or 1,000	=
	1 Page #s and Instructions	Management Control Colored Col	
	(Note K) 9222 1915	(1500) (1500 Non	
Excluded Plant Cost Support Attachment A Line Rs., Descriptions, Notes, Form Aparine in time or Review Engineering Associated with Endold Supersides Partition (A) Control Transmission Endold Transmission Endold Transmission Endold Transmission Endold Transmission Endold Transmission Endol	1 Page #s and Instructions	Berinkel Tournissen Facilitie Sensighes of the Facilities	1
Adjustment in Emmon Streemer Stephenerica Associated with Endocided Streembelow Positions 143 Excluded Streembelow Facilities	(Note M) Attachment S	2 General Description of the Publish	
Instructions: 1. Samous all investment below 65W/ or generator sites us transformers included in ***********************************	plant in service that	Date 1	
are not a result of the RTEP Process 2. If unable to determine the insectment below 65KV in a substation with insectment of 65KV and it the following hourstay of 15KV and it the following hourstay of 15KV and it is not provided as 15KV and it is n	higher as well as below 65 kV,	0 561	
participates: Some and informative facility of promising they in trademant included in transmission are used as easify the SCEP promise. 2 in clouds included in the CEP promise (in CEP as a subsidies with investment of EXP and the following branch with season for CEP and the Following branch with season for CEP and the SCEP and	300 300		
c Identifiable investment in Distribution (provide workpapers) e.zs; or Amount to be excluded (A.x.)C / (B + C)(t) 464,	300 646	Add man from Francuscy	
-			
Prepayments Attachment A Line #s, Descriptions, Notes, Form 45 Prepayments	1 Page #s and Instructions		Samples d'in Appendi
			Marie Mari
Propagaments Propagal Presisions Enal Industrial in Propagaments Total Meetily Relation Included in Pulses	p.111, 127	Santario Fenitro Japan Falono April Reg April Reg April April <td> Mark 1 for Mark 2 for Mar</td>	Mark 1 for Mark 2 for Mar
Total Manthly Editors Included in Males		21,000,048 20,210,407 20,274,402 20,001,408 10,004,001 10,004,007 30,204,041 10,001,207 30,210,402 20,401,111	II ILLIKAN RAMADI Maleset lie 1731 olos 7
Transmission Related Account Reserves Attachment A Line Rs. Description	ons. Notes	1	
44 Transmission Related Account Reserves	ons, Notes		
Current and Lang-Tevin Partisons recorded in PERC Accounts (262, 252, 253, 228.1, 228.1, 258.2, 26.2), been standarded to trusts, extrone accounts or nectricated accounts, but are still in gene	ZE.S, & ZZE.6] and the accrued portions of below items that have not exil accounts as of year end and therefore available to Company.	*	Famild Your Execut Administration Administration Labor Related Security (after 202%)
Monthly Experies - Floor Retrieved Monthly Experies - Endow Retrieved		December Febre Year - James p February March Appl May James July August Sopiesabro Collective 0.200.700 (1.200.	
Cannot A.B. Workers Comp Other A.B. Norders Comp Non-Pension Protection Research Chilgosium			
FAME 12 Linkship Cummi & Long item bountion Ham. Washer Comp. Long Tem.		\$\(\text{GARTONS}\) \$\(\text{CARTONS}\) \$\(\te	
Warken Comp. Short Term Other Popull Tanes Screenant Linksby		0.242.001	
Best Species Control and S		2 max 2 mm	
Transmission Related Assessed Enserves Mentally Related		CHESTICAL DESIRAND DESIRAND CHESTAL DESIRAND DES	
			10.000.000 (20.0000) (20.0000) (20.0000) (20.0000) (20.0000) (20.0000) (20.0000) (20.0000)
Note: The Personals Enter shall include a week to evice how for all unbanded moreous filends softened from and Colf. (on will be the same allowaters used to the feet from the first executary to the assessed that is wee	e contenues that (1) have not been set mide in a treat, runner or entriving account, record under the Fermula Entre. Name recurrent can be arrested by an efforting but	(2) where believe are reflected from contenent fromph and accessed to accessed the are recovered under the Fermila Ente, and (1) reclaim the portion of my believe allow by a believe when the content, Task underlaid more will be not accessed, which accessed, the accessive between the desired from our whole exclude the portion effectly product believe when the content.	(0.00.00) (0.0
	e contenens that [[] there are been not mide in a toni, reason or material account, record under the Tomala East. Xince movem can be constell by an ellisting hid	(2) has been see and seed for a continue from good an assemble assemble as a record sole for Farmich for a gliffy in child by printed and policies of the by below does a result. The self-and sole and printed and record of the printed and the second of the printed and the second of the printed and the second of the second o	A ADMIT ADMI
	continues that [] there are been at make it a test, moreous existinct account exceed under the Parendel San. These receives can be containly as offering bull and 454.	[Schen haters whether the common braught common braught common from the month of the coll (sched beginner deep law common braught common braught common from the coll (sched beginner deep law coll sched beginner deep law	3. And St. And And St.
	continues that (I) these works are stable in a trian, moreous removine durants were deather for Presentle East. Since reserves can be control by an effecting bull	2.0 the billion of the control of th	S. AMERI (AMERI AMERI AM
	continues the (I) than earlies as stable in a train, more or restricted account moved online for Francis East. Excercises on the control by an effecting bull of Francis East.	60,762	3 AND AND AND AND AND AND AND AND AND AND
	contenues de la Chille en enfere en el de la se seu, commo en entre de conse ment ades de l'America de la Chille en entre en en les manifes pe el desimple de l'America de l'America de la consenie de la manifest pe el desimple de Acti 654		A AND AND AND AND AND AND AND AND AND AN
In the Three of the distribution was better for the committee of the commi		60,762	A AND AND AND AND AND AND AND AND AND AN
No. The market deal officials can be seen but for classific arranged and the search of the second of		60,762	AND AND AND AND AND AND AND AND AND AND
In the market and without many than before the market from the second of	1 Pape Na and Instructions	MINE MANAGED Annual Cold by No.	Secretary Secretary (Secretary Secretary Secre
In the market and without many than before the market from the second of	1 Page St and Instructions (Mts.N) For FSM	MINE MINE MINE Memori diseased deal to the MINE Mine Mine of the Mine of t	And And And And And And And And And And
No. The market during the color was been for each of the color and the c	1 Page St and Instructions (Mts.N) For FSM	TOTAL TOTAL CONTROL OF THE TOTAL CONTROL CONTR	Section for Submitted by
No. The results during the color was been for all the color of the col	1 Page St and Instructions (Mts.N) For FSM	IN TOTAL PROPERTY AND A STATE OF THE PROPERTY AND A STATE	AND AND AND AND AND AND AND AND AND AND
Continued in the Continued	1 Page St and Instructions (Mts.N) For FSM	MINE MINE MINE Memori diseased deal to the MINE Mine Mine of the Mine of t	AND AND AND AND AND AND AND AND AND AND
No. The results during the color was been for all the color of the col	1 Papa Sa and Nationalisms (MAN) Front FM Group (MAN) Front FM There Sa and Nationalisms	IN TOTAL PROPERTY AND A STATE OF THE PROPERTY AND A STATE	AND AND AND AND AND AND AND AND AND AND
No. The market and offeren and we have for a finite arrange in addition and an addition of the control and an addition of the control and an addition of the control and an addition of the control and an addition of the control and an addition of the control and addition of the control and addition of the control and addition of the control and additional and additional and additional and additional addit	1 Page Rs and Institutions. DON'S Tach SI Since Don's Tach SI They Rs and Institutions. ADDRESS: 1 Page Rs and Institutions.	IN THE STATE OF TH	AND AND AND AND AND AND AND AND AND AND
Son The results during the control for the first discussion of the control for	1 Papa Sa and Nationalisms (MAN) Front FM Group (MAN) Front FM There Sa and Nationalisms	IN TOTAL PROPERTY AND A STATE OF THE PROPERTY AND A STATE	AND AND AND AND AND AND AND AND AND AND
See The Person of the Section of the	1 Page 4s and harmonisms Dank Tan 248 Dank Tan 248 Tan	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contracting National Condition Control Support Contracting National Condition Control Support Contracting National Condition Control Support Contracting National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Control Support	1 Page In and Instructions. Don't I final III Gos (Inst.) III Gos (Inst.) III Frage In and Instructions Associated Associ	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
See The Person of the Section of the	1 Page In and Instructions. Don't I final III Gos (Inst.) III Gos (Inst.) III Frage In and Instructions Associated Associ	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
See The Person of the Control of the	1 Page In and Instructions. Don't I final III Gos (Inst.) III Gos (Inst.) III Frage In and Instructions Associated Associ	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contracting National Condition Control Support Contracting National Condition Control Support Contracting National Condition Control Support Contracting National Condition Control Support Contracting National Condition Control Support Contracting National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Condition Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Control Support National Control Support Cont	1 Page 4s and heat-closes Design Text 20 Design Tex	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contracting National Conflict Contraction in American State Contraction of Contraction Contraction Contraction Contraction Conflict Contraction Contra	1 Page In and Instructions. Don't I final III Gos (Inst.) III Gos (Inst.) III Frage In and Instructions Associated Associ	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contracting National Contract	1 Page 4s and heat-closes Design Text 20 Design Tex	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Constitution (In Proceedings of the Constitution of the Constituti	1 Page 4s and heat-closes Design Text 20 Design Tex	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contraction National Actions of the Contraction of	1 Page 4s and heat-closes Design Text 20 Design Tex	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contraction National Actions of the Contraction of	1 Page 4s and heat-closes Design Text 20 Design Tex	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contraction National Actions of the Part of the Contraction of the Con	1 Figs its and harmonisms paid: Tard its pai	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contacting National Conflict Confliction (Confliction National Property Land Benefit Agency (Confliction National Confliction National	1 Page fit and instructions plant; Text 10 See See See See See See See See See Se	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Continued Services Continued Services S	1 Page fit and instructions plant; Text III pl	SIGN Manufacture Section Secti	The state of the s
Continued Services Continued Services S	1 Page fit and instructions plant; Text III pl	SIGN Manufacture Section Secti	The state of the s
Contacteding National Crafts Cost Support Secretary Property Loss Secretary Property Loss Establishment School Register All School Register School Register Registers Registe	1 Page fit and instructions plant; Text III pl	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Continued Services Continued Services S	1 Page fit and instructions plant; Text III pl	SIGN Manufacture Section Secti	AND AND AND AND AND AND AND AND AND AND
Contracting National Contracting States of the Part Oct of Support States of States o	1 Page No and Nationalises page 5 food 94 fine 6 food 94 fine 6 food 94 fine 6 food 94 fine 6 food 94 fine 6 food 94 fine 7 food 94 fine 6 food 94 fi	The state of the s	The state of the s
Contracting National Conflict	1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions 1 Page As an	SECTION STATES AND STA	AND AND AND AND AND AND AND AND AND AND
Contracting National Conflict	1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions 1 Page As an	SECTION STATES AND STA	The state of the Management of the state of
Contracting National Contracting States of the Part Oct of Support States of States o	1 Page No and Nationalises page 5 food 94 fine 6 food 94 fine 6 food 94 fine 6 food 94 fine 6 food 94 fine 6 food 94 fine 7 food 94 fine 6 food 94 fi	The state of the s	The state of the s
Contracting National Conflict	1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions 1 Page As an	SECTION STATES AND STA	
Contracting National Conflict	1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions 1 Page As an	The Control of Section 1 S	
Section of the Control of the Contro	1 Page No and Nationalises place Control of Section 19 1 Page No and Nationalises 1 Page No and Nationalises Amount 1 1 Page No and Nationalises 1 Page No and Nationalises	The second state of the se	
Contracting National Conflict	1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 1 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions State 2 Page As and instructions 1 Page As an	The Control of Section 1 S	
Constitution of the Consti	1 Page No and Nationalises place Control of Section 19 1 Page No and Nationalises 1 Page No and Nationalises Amount 1 1 Page No and Nationalises 1 Page No and Nationalises	The second state of the se	
Construction Research Credits Cost Support Section Control Cost Section State Cost Support Section Cost Section State Cost Se	1 Page No and Nationalises place Control of Section 19 1 Page No and Nationalises 1 Page No and Nationalises Amount 1 1 Page No and Nationalises 1 Page No and Nationalises	Section 1 Sectio	
Constrainting National Control	1 Page No and Nationalises place Control of Section 19 1 Page No and Nationalises 1 Page No and Nationalises Amount 1 1 Page No and Nationalises 1 Page No and Nationalises	Section 1 Sectio	
Constitution of the Consti	1 Page No and Nationalises place Could's American Section 1 Page No and Nationalises 1 Page No and Nationalises American 1 Page No and Nationalises 1 Page No and Nationalises	Section 1 Sectio	
Constrainting National Control	1 Page No and Nationalises place Could's American Section 1 Page No and Nationalises 1 Page No and Nationalises American 1 Page No and Nationalises 1 Page No and Nationalises	The second state of the se	
Constitution of the Part of the Constitution o	1 Page No and Nationalises place Could's American Section 1 Page No and Nationalises 1 Page No and Nationalises American 1 Page No and Nationalises 1 Page No and Nationalises	Section 1 Sectio	
Constitution of the Part of the Constitution o	1 Page As and instructions plants; Inch 19 See See See See See See See See See Se	Section 1 Sectio	

The state of the s

Rate Base Worksheet Delmarva Power & Light Company

	(Note H)	(Gross Plant In Service			Accumulated Depreciation		Accumula	ated Amortization		Net Plant In Service	
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)
	Attachment H-3D, Line No:	19	23	24	30	31	12	10	ii			
		207.58.g minus 207.57.g. Projected			Projected monthly balances							
		monthly balances that are the amounts			that are expected to be							
		expected to be included in 207.58.g for			included in 219.25.c for end		Electric Only, Form No 1,		Electric Only, Form No 1, page 356			
		end of year and records for other months				219.28.c for end of year,	page 356 for end of year,		for end of year, records for other			
		(Note F)	of year, records for other months			records for other months		records for other months	months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h) Co	
	December Prior Year	1,803,909,099	288,799,293	149,574,926	421,664,575	71,482,893	61,423,513	16,120,897	26,610,118	1,382,244,524	201,195,503	61,541,295
2	January	1,807,280,104	297,678,467	149,574,926	425,716,233	72,776,292	61,423,513	17,735,250	26,610,118	1,381,563,871	207,166,925	61,541,295
	February	1,810,369,412	301,404,741	149,574,926			61,423,513					61,541,295
	March	1,814,022,656	312,568,559				61,423,513					61,541,295
	April	1,820,734,870		149,574,926			61,423,513					61,541,295
6	May	1,824,541,036				78,069,675	61,423,513					61,541,295
7	June	1,831,729,994		149,574,926			61,423,513					61,541,295
8	July	1,834,380,506					61,423,513					61,541,295
	August	1,836,816,952	340,981,095	149,574,926			61,423,513					61,541,295
	September	1,840,124,000	344,665,202	149,574,926			61,423,513					61,541,295
	October	1,844,742,363	351,883,709				61,423,513					61,541,295
	November	1,848,364,013		149,574,926			61,423,513					61,541,295
13	December	1,860,327,645	368,368,342	149,574,926	470,927,031	87,922,394	61,423,513	38,570,882	26,610,118	1,389,400,614	241,875,066	61,541,295
	Average of the 13 Monthly Balances (Attachment 9A)	1,829,026,358		149,574,926	446,185,488		61,423,513		26,610,118	1,382,840,869		61,541,295
	Less Merger Cost to Achieve (Attachment 10)		1,039,237			138,789		649,101			251,347	<u> </u>
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,829,026,358	327,181,595	149,574,926	446,185,488	79,390,670	61,423,513	26,282,069	26,610,118	1,382,840,869	221,508,857	61,541,295

Adjustments to Rate Base

Line 1	No Month	CWIP	PHFU		Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
	(a)	CWIP in Rate Base	Held for Future Use	Materials & Supplie		Prepayments						
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	Attachment H-3D, Line No:	43a	28	50	47	45		43b				
				227. 8. c + 227.5.c (see A								
			2146 1.6 1.6		of (227.16.c * Labor Ratio) for							
		(Note C)	214 for end of year, records for other months	year, records for other months	end of year, records for other months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	(Note C)	other months	633,0		21,089,538	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	January		1	631,7		20,819,467						
	February		1	639,5		20,376,432						
	March		_	655,2		19,921,463						
	April		_	651,5		19,506,041						
	May		-	5,288,3		19,060,897						
23	June		_	6,052,0		18,857,537						
24	July		-	6,108,8	30	18,234,563						
25	August		-	6,215,2	97	17,912,074						
	September		-	6,366,5		20,213,492						
	October		-	6,515,8		19,623,191						
	November		-	6,570,7		19,138,354						
	December		-	6,639,3		19,334,623						
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1			4,074,4	77 -	19,545,206	-	-				

- Notes:

 A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

 B Recovery of abundoned plant is limited to any abundoned plant recovery authorized by EERC and the control of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance incligible for inclusion in rate base; and (iii) a demonstration that APUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credit to not contain entires for APUDC for each CWIP project in rate base.

 D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year adult the projection of the year balances.

 Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zorned Plant and Informization of Abandoned Plant will be zorned Plant and Informization of Abandoned Plant will be zorned and each of year balances.

 For Projected balances are for the calendar year the revenue under this formula begins to be charged.

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

Delmarva Power & Light Company

Attachment 10 - Merger Costs

	Attachment 10 - Merger Costs						
	(a)	(b)	(c)	(d)	()		(x)
	O&M Cost To Achieve						
	FERC Account	Total	Allocation to Trans.				Total
1	Transmission O&M	-	100.00%			\$	-
2	A&G	(18,888)	13.09%			\$	(2,472)
3						\$	-
4	Total	\$ (18,888)				\$	(2,472)
5							
6	Depreciation & Amortization Expense Cost To Achieve						
7	FERC Account	Total	Allocation to Trans.				Total
8	General Plant	46,450	13.09%			s	6,079
9	Intangible Plant	186,894	13.09%			\$	24,461
10	T + 1	6 222.242				S S	
11	Total	\$ 233,343				3	30,541
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible				
	Gross Plant	General	intangible				Total
12	December Prior Year	206,872	832,365			s	1,039,237
13	January	206,872	832,365			s	1,039,237
14	February	206,872	832,365			s	1,039,237
15	March	206,872	832,365			s	1,039,237
16	April	206,872	832,365			\$	1,039,237
17	May	206,872	832,365			s	1,039,237
18	June	206,872	832,365			\$	1,039,237
19	July	206,872	832,365			\$	1,039,237
20	August	206,872	832,365			\$	1,039,237
21	September	206,872	832,365			\$	1,039,237
22	October	206,872	832,365			\$	1,039,237
23	November	206,872	832,365			s	1,039,237
24	December	206,872	832,365			\$	1,039,237
25	Average	206,872	832,365				1,039,237
	Assumpted Democration	· · · · ·	Inter-22				T1
20	Accumulated Depreciation	General	Intangible				Total
26 27	December Prior Year January	115,564 119,435	555,654 571,229			\$	671,218 690,663
28	January February	119,435	586,803			\$	710,108
29	March	127,176	602,377			\$	729,554
30	April	131,047	617,952			\$	748,999
31	May	134,918	633,526			s	768,444
32	June	138,789	649,101			s	787,890
33	July	142,659	664,675			s	807,335
34	August	146,530	680,250			s	826,780
35	September	150,401	695,824			s	846,225
36	October	154,272	711,399			s	865,671
37	November	158,143	726,973			\$	885,116
38	December	162,013	742,548			s	904,561
39	Average	138,789	649,101				787,890
	Potomac Electric Power	Company					
	Attachment 10 - Merger Costs						
	Attachment 10 - Merger Costs	(b)	(c)	(d)	()		(x)
		(b) General	(c) Intangible	(d)	()		(x) Total
40	(a)			(d)	()	s	
40 41	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	(d) - -	() - -	s s	Total
	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year	General 91,308	Intangible 276,711 261,136 245,562	-	-		Total 368,019
41	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January	General 91,308 87,438	Intangible 276,711 261,136 245,562 229,987	-	-	\$ \$ \$	Total 368,019 348,574 329,129 309,683
41 42 43 44	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April	General 91,308 87,438 83,567 79,696 75,825	Intangible 276,711 261,136 245,562 229,987 214,413	- - - -	-	\$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238
41 42 43 44 45	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May	General 91,308 87,438 83,567 79,696 75,825 71,954	276,711 261,136 245,562 229,987 214,413 198,838	- - - -	-	\$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793
41 42 43 44 45 46	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264	- - - - - -	-	\$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347
41 42 43 44 45 46 47	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689	- - - - - - -	- - - - - -	\$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902
41 42 43 44 45 46 47 48	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115	- - - - - - - -	- - - - - - - -	\$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457
41 42 43 44 45 46 47 48 49	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540	- - - - - - -	- - - - - -	S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966	- - - - - - - - -		\$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July July September October November	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392		- - - - - - - -	S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121
41 42 43 44 45 46 47 48 49 50 51	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 56,471 52,600 48,730 44,859	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817	- - - - - - - - -		\$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July July September October November	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392			S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121
41 42 43 44 45 46 47 48 49 50 51	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 56,471 52,600 48,730 44,859	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817			S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676
41 42 43 44 45 46 47 48 49 50 51	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 56,471 52,600 48,730 44,859	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817			S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347
41 42 43 44 45 46 47 48 49 50 51	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264			S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,879 68,084 General 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 2144,413 198,838 183,264 167,689 152,115 136,540 105,392 89,817 183,264 Intangible 15,575 15,574			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July June July November October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 249,587 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 220,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May March April May May	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,879 68,084 General 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574 15,574			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April March April May June	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 251,347 Total 19,445 19,445 19,445 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January March April May January January April May June June July	General 91,308 87,438 83,567 79,696 775,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,574 15			S S S S S S S S S S S S S S S S S S S	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August April May June July August	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574 15,574 15,574 15,574			\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total 368.019 348.574 329.129 349.633 290.238 270.793 251.347 231.902 212.457 193.012 173.566 154.121 134.676 251.347 Total 19.445 19.445 19.445 19.445 19.445 19.445 19.445 19.445 19.445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June June June June June June June	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,364 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July May June July August September October October October October January February January January January January January April May June July August September October	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 48,730 48,730 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 2144,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 1			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June January February March April May June July August September October November December Average	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 63,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,079 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June June June June June June June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June January February March April May June July August September October November December Average	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 63,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,079 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445 19,
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June June June June June June June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June June June June June June June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January March April May June January January January January September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January January January April May January General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445	
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 60 61 62 63 64 65 66	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July June July July June July July Juse July Juse July Juse September October November December Arerage Capital Cost To Achieve included in Total Electric Plant in Service	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 60 61 62 63 64 65 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 13,260 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 67 68	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 61 62 63 64 65 66 67 68 69 70 71	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April June July August September October November December Josepher	General 91,308 87,438 83,567 79,666 75,825 71,934 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 60 61 62 63 64 65 66 66	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Capital Cost To Achieve included in Total Electric Plant in Service December Total Capital Capital Capital Capital May May March January February March April May May May May May May May May May May	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,039,237 1,039,237 1,039,237	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 67 62 63 64 65 66 66 67 76 68 69 70 71 72 73	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 46,450 1,039,237 1,039,237 1,039,237 1,039,237 1,039,237 1,039,237	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October October Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Jouly August September October November December Total	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January March April May June July August September October November December Average Capital Cost To Achieve included in Total Electric Plant in Service December January February March April May August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January March April March April May June July Juny June July Juny Juny Juny Juny Juny Juny Juny Jun	General 91,308 87,438 83,567 79,666 75,825 71,954 68,084 64,213 60,342 1,25,600 48,730 44,839 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,039,237 1,039,237 1,039,237 1,039,237 1,039,237	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 66 67 68 69 70 71 72 73 74 75 76	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October October Total Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October Journal Cost To Achieve included in Total Electric Plant in Service December June July August June July August September	General 91,308 87,438 83,567 79,666 75,825 71,934 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 56 60 61 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75 76 77	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June Juny May May May May May May May May May Ma	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,039,237	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 56 60 61 62 63 64 65 66 66 67 76 77 77 78	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October Overber December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December February March April May June July June July August September October November Sebruary September October April May June July August September October November	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 46,450 1,039,237	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 56 60 61 62 63 64 65 66 66 67 68 69 70 71 72 73 74 75 76 77	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June Juny May May May May May May May May May Ma	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 44,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,039,237	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 88,817 183,264 Intangible 15,574 15			s s s s s s s s s s s s s s s s s s s	Total 368,019 348,574 329,129 309,683 290,238 270,793 251,347 231,902 212,457 193,012 173,566 154,121 134,676 251,347 Total 19,445

Delmarva Power & Light Company

Attachment 11A - O&M Workpaper

(a) 321.83.b to 321.112.b

(c)

(b)

			Total	Non-Recoverable	Directly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 4,976,195		\$ 4,976,195
2	Load Dispatch-Reliability	561.1	373		\$ 373
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	985,061		\$ 985,061
4	Load Dispatch-Trans Svc & Scheduling	561.3	188		\$ 188
5	Scheduling, Sys Control & Dispatch Svc	561.4	(3,172)		\$ (3,172)
6	Reliability Planning & Standards Devel	561.5	18,598		\$ 18,598
7	Transmission Service Studies	561.6	-		\$ -
8	Generation Interconnection Studies	561.7	-		\$ -
9	Reliability Planning & Standard Devel	561.8	(2,070)		\$ (2,070)
10	Station Expenses	562.0	-		\$ -
11	Overhead Line Expenses	563.0	-		\$ -
12	Underground Line Expenses	564.0	-		\$ -
13	Transmission of Electricity by Others	565.0	-		\$ -
14	Miscellaneous Transmission Expenses	566.0	3,381,656		\$ 3,381,656
15	Rents	567.0	-		\$ -
16	Maintenance, Supervision & Engineering	568.0	13,070		\$ 13,070
17	Maintenance of Structures	569.0	1,092,116		\$ 1,092,116
18	Maintenance of Computer Hardware	569.1	-		\$ -
19	Maintenance of Computer Software	569.2	-		\$ -
20	Maintenance of Communication Equipment	569.3	-		\$ -
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$ -
22	Maintenance of Station Equipment	570.0	8,323,338		\$ 8,323,338
23	Maintenance of Overhead Lines	571.0	4,351,661		\$ 4,351,661
24	Maintenance of Underground Lines	572.0	49,153		\$ 49,153
25	Maintenance of Misc Transmission Plant	573.0	440,855		\$ 440,855
	Adj		337,856		\$ 337,856
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 23,964,878	\$ -	\$ 23,964,878

Transmission O&M Total 23,964,878

Delmarva Power & Light Company

Attachment 11B - A&G Workpaper

			22	(a)	(b)	(c)	(d)	(e)
			32	3.181.b to 323.196.b				
				Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	4,026,349	\$ 4,026,349			\$ -
2	Office Supplies and Expenses	921.0	\$	5,169,761	5,169,761			-
3	Administrative Expenses Transferred-Credit	922.0	\$	-	-			-
4	Outside Service Employed	923.0	\$	66,439,481	65,931,141		508,340	-
5	Property Insurance	924.0	\$	673,516		673,516		-
6	Injuries and Damages	925.0	\$	1,197,356	1,197,356			-
7	Employee Pensions and Benefits	926.0	\$	9,307,960	9,307,960			-
8	Franchise Requirements	927.0	\$	-	-			-
9	Regulatory Commission Expenses	928.0	\$	2,200,314	-		1,948,002	252,312
10	Duplicate Charges-Credit	929.0	\$	-	-			-
11	General Advertising Expenses	930.1	\$	478,062			478,062	-
12	Miscellaneous General Expenses	930.2	\$	7,056,229	638,848		6,417,381	-
13	Rents	931.0	\$	<u>-</u>	· -			-
14	Maintenance of General Plant	935	\$	(7,488)	\$ (7,488)			\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$	96,541,540	\$ 86,263,927	\$ 673,516	\$ 9,351,785	\$ 252,312
16				Allocation Factor	13.09%	39.30%	0.00%	100.00%
17				Transmission A&G 1	11,290,437	264,661	-	252,312
18							Total ²	\$11,807,410

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

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

Attachment G

Testimony and Exhibits of Tamara J. Jamison on Behalf of PECO Energy Company

Exhibit No. TJJ

Testimony of Tamara J. Jamison

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

TESTIMONY OF TAMARA J. JAMISON ON BEHALF OF PECO ENERGY COMPANY

September 29, 2021

Exhibit No. TJJ

TABLE OF CONTENTS

		<u>Page</u>
I.	Introduction	1
II.	Background - Transmission Functions Supporting PECO	3
III.	Background - Wages and Salary Allocator	4
IV.	Proposal Request	7

LIST OF SPONSORED EXHIBITS

Exhibit No. TJJ-1

Exhibit No. TJJ-2

Exhibit No. TJJ-3

Exhibit No. TJJ-4

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

TESTIMONY OF TAMARA J. JAMISON ON BEHALF OF PECO ENERGY COMPANY

1	I.	<u>INTRODUCTION</u>
2	Q1.	Please state your name, position and responsibilities.
3	A1.	My name is Tamara J. Jamison. I am the Manager, Revenue Policy, for PECO
4		Energy Company ("PECO"). My current responsibilities include PECO
5		ratemaking activities at the Federal Energy Regulatory Commission ("FERC") and
6		the Pennsylvania Public Utility Commission ("PaPUC"), and coordination of
7		various regulatory filings and compliance matters.
8	Q2.	Please summarize your business experience and educational background.
9	A2.	I have been employed by PECO for fifteen years, serving in various capacities in
10		Accounting and Finance, prior to assuming my current position. Before coming to
11		PECO, I was employed as an auditor at Deloitte, one of the "Big 4" accounting
12		firms. I hold a Bachelor of Science Degree in Business Administration with a
13		Concentration in Accounting from Georgetown University. I am a Certified
14		Public Accountant and a member of the American Institute of Certified Public
15		Accountants and Pennsylvania Institute of Certified Public Accountants.

1 Q3. What is the purpose of your Testimony?

A3. My testimony is offered on behalf of PECO in support of its request for approval 2 to modify its tariff to reflect changes to the Wages & Salary Allocation Factor 3 ("W&S Allocator") and related Post-Retirement Benefits Other Than Pensions 4 ("PBOP") calculation in light of certain organizational changes discussed in 5 Witness Svachula's Direct Testimony. These tariff modifications are necessary to 6 ensure that the PECO tariff continues to accurately measure transmission rate base 7 and cost of service by ensuring the costs of personnel that are supporting and 8 executing the transmission operations function of the company are included in the 9 W&S Allocator. This request requires revisions to Attachment H-7 and 10 Attachment 7 – PBOP, which are discussed in my Testimony. 11

Q4. Do you sponsor any exhibits?

12

A4. Yes. In addition to my Testimony, I am sponsoring the following Exhibits; 1) 13 TJJ-1, which includes a previous PECO case in which I have filed testimony; 2) 14 TJJ-2a and TJJ-2b, which include the proposed changes to PJM Open Access 15 Transmission tariff sheets for PECO (Attachment H-7 and Attachment 7 - PBOP) 16 reflecting the requested modifications to the W&S Allocator and related labor 17 used in the PBOP calculation; 3) TJJ-3, showing which transmission-related 18 functions are provided directly in PECO and which are provided in Exelon 19 Business Services Company ("EBSC"), as well as which of these will change after 20

- the control center consolidation described in Mr. Svachula's Testimony; and 4)

 TJJ-4, which contains multiple attachments:
 - Attachment 1a and Attachment 1b, which include the relevant pages
 (sections on which there is a change) from the PECO 2021 Annual Update
 as filed with FERC on May 28, 2021;
 - Attachment 2a and Attachment 2b, which are illustrative versions of the relevant portions of the 2021 PECO Annual Update, reflecting the proposed tariff modifications and related revenue requirement impacts.

II. BACKGROUND - TRANSMISSION FUNCTIONS SUPPORTING PECO

O5. Do transmission functions exist at both PECO and EBSC?

A5.

Yes. Certain transmission functions supporting PECO reside at the utility and certain other transmission functions reside at EBSC. A mapping of the primary transmission functions at the various entities is provided in Exhibit TJJ-3. In general, the functions residing at the utility include operational activities directly impacting PECO's operation of its transmission assets. The functions residing at EBSC leverage economies of scale by supporting more than one utility's transmission business, such as information technology-related functions and strategic oversight of the overall transmission function at Exelon. PECO's use of transmission-related services provided by EBSC is intended to increase overall efficiency. As Exhibit TJJ-3 shows, the transmission-related services EBSC provides to PECO do not duplicate transmission-related services that PECO performs directly. As this exhibit further shows, as a result of the control center

1		consolidation, the Transmission Systems Operations function and the
2		Transmission Planning function will be moved from PECO to EBSC.
3	Q6.	Are the transmission functions currently at EBSC charged to the transmission line of business?
5	A6.	Yes, they are charged to the transmission line of business (FERC Accounts 560 –
6		573), as these functions directly support the transmission business. Please note,
7		however, that in the current PECO formula rate model, the labor associated with
8		EBSC transmission activities is not included in the W&S Allocator calculation.
9	Q7.	How are the transmission functions at EBSC allocated to affiliates?
9 10	Q7. A7.	How are the transmission functions at EBSC allocated to affiliates? The allocation of EBSC costs to PECO is performed in accordance with the
	_	
10	_	The allocation of EBSC costs to PECO is performed in accordance with the
10 11	_	The allocation of EBSC costs to PECO is performed in accordance with the methodology set forth in EBSC's Form 60, which is filed with FERC, and with the
10 11 12	_	The allocation of EBSC costs to PECO is performed in accordance with the methodology set forth in EBSC's Form 60, which is filed with FERC, and with the PECO Cost Allocation Manual ("CAM"), which is filed annually with the PaPUC.

16 III. <u>BACKGROUND - WAGES AND SALARY ALLOCATOR</u>

- 17 Q8. What is the W&S Allocator?
- 18 A8. The W&S Allocator is a ratio calculated using utility labor costs to functionalize
 19 common and general rate base and cost of service components that are included in
 20 the PECO formula rate model. The input data used for this allocator is obtained
 21 from the utility's FERC Form 1, page 354, relating to "Distribution of Wages and
 22 Salaries". This page includes internal PECO wages and salaries, or labor, by

function in any given year. The W&S Allocator is calculated by dividing the numerator (Utility Transmission Labor) by the denominator (Utility Production, Transmission, Distribution and Other (Customer Accounts, Customer Service and Sales) Labor). To appropriately allocate common and general costs between transmission and distribution for ratemaking purposes, the W&S Allocator is applied to common and general components included in plant in service, accumulated depreciation, certain Accumulated Deferred Income Tax and Excess Deferred Income Tax balances, other adjustments to rate base, A&G expense, PBOP adjustment, depreciation and certain taxes other than income taxes.

Q9. Why are these modifications required at this time?

A9. As stated in Mr. Svachula's Testimony, the Transmission Service Operations ("TSO") organization at PECO will be transitioned and consolidated with the same function at Atlantic City Electric Company ("ACE") and Delmarva Power & Light Company ("DPL") during 2022. The consolidated organization will support the new MidAtlantic North TSO organization, which includes PECO, ACE and DPL. As explained further in Mr. Svachula's Testimony, the transition of employees to EBSC will be effective on January 1, 2022, which allows employees to start as soon as the new facilities are operational during 2022, allows transferred employees to train on protocols of the new facility prior to the anticipated mid-2022 operational implementation date, and minimizes the physical and financial impacts of a mid-year transfer on staff. Once this transfer takes place, the cost of

these employees will no longer be considered direct PECO wages and salaries, and as a result, will no longer be reported on page 354 of the FERC Form 1. If the formula were to remain the same, this change would cause the W&S Allocator to decline in that it would no longer include the TSO organization's full labor. This exclusion of the TSO organization's labor would preclude the ratio from accurately allocating common and general costs, an outcome inconsistent with the current approved methodology and inconsistent with cost causation principles. To ensure transmission labor is applied properly in the computation of the W&S Allocator, PECO proposes in this filing that the formula be modified to include the labor transferred to the EBSC.1 The proposed change modifies the W&S Allocator to include all transmission labor cost regardless of whether the salary and wages are a direct cost of the utility or an allocation from EBSC, whose employees charge electric FERC accounts that would be included on Form 1, Page 354, if the charges were coming from PECO. It is important to note that this proposal would maintain an allocation ratio methodology that captures all labor cost, regardless of the legal entity in which the employee resides, that directly supports the transmission operations of the utility.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

¹ The utility labor for the TSO and Transmission planning that is transferred will continue to be an integral function to operate PECO's transmission system.

IV. PROPOSAL REQUEST

1

12

13

14

15

16

17

18

19

20

21

2 Q10. What specific tariff changes are being proposed?

A10. As shown in Exhibit No. TJJ-2a, this filing proposes to add new rows to the W&S 3 Allocator calculation to capture the labor costs of employees transferred to the 4 EBSC and those employees that perform labor for the transmission function. In 5 the numerator, shown in column 4, PECO proposes to include a new row (line 7a) 6 which will include the transmission portion of operations and maintenance 7 expense ("O&M") wages and salaries charged to PECO by the EBSC for 8 employees performing the transmission function and also charging transmission 9 O&M FERC accounts. This new row will contribute to the final numerator in line 10 11, which will also include direct transmission labor from line 7. 11

In the denominator, shown in column 3, PECO proposes to include several new rows (lines 8a, 9a and 10a) in addition to line 7a discussed above, to include all electric O&M salary and wages charged to PECO by the EBSC. These new rows will contribute to the final denominator, which will include lines 7a, 8a, 9a and 10a in addition to lines 7, 8, 9 and 10. The "W & S Allocator" in row 11, column 5, will continue to divide column 4 by column 3.

Further, as shown in Exhibit No. TJJ-2b, this filing proposes to add additional lines in Footnote B to the electric and gas labor used to allocate PBOP, which also comes from FERC pages 354 and 355. New lines will be added for electric and gas labor from EBSC, and for the electric and gas totals, which sum

1		the PECO and EBSC labor. The percentage of total labor that is electric and gas
2		will be calculated based on the combined impact of PECO and EBSC labor.
3		The company is requesting that these changes become effective on
4		January 1, 2022.
5	011.	What is the net effect of these changes?
6	A11.	The numerator in the W&S Allocator calculation will include electric O&M wages
7		and salaries charged to PECO by the EBSC for employees performing direct
8		transmission functions for the utility (FERC Accounts 560-573).
9		The denominator will likewise make provision for electric O&M salary and
10		wages charged to PECO by the EBSC employees. PECO's proposal modifies the
11		W&S Allocator's denominator to include EBSC company labor charged to 1)
12		Direct Production (FERC Accounts 500-557), 2) Direct Transmission (FERC
13		Accounts 560-573), 3) Direct Distribution (FERC Accounts 580-598), and 4)
14		Customer Accounts, Customer Service and Informational and Sales (FERC
15		Accounts 901-916).
16		Electric and Gas labor used in the PBOP calculation will also include labor
17		charged to PECO by EBSC employees for the categories described above as well
18		as A&G Expenses (FERC Accounts 920-935).
19 20	Q12.	What will be the source of EBSC wages and salary amounts to be included in the W&S Allocator and PBOP calculation?
21	A12.	The source used for these updates will be based on internal company records,
22		obtained from FRSC's accounting records. PFCO also plans to provide a new

footnote in its FERC Form 1, page 354-355, identifying the values used for the updates to the W&S Allocator and PBOP calculation.

Q13. What effect will these changes have on PECO customers?

The impact on PECO customers is illustrated in Exhibit No. TJJ-4, Attachments 1a A13. 4 and 1b and 2a and 2b. Attachments 1a and 1b are illustrative versions of the 5 PECO 2021 Annual Update as filed. Attachments 2a and 2b are revised versions 6 of Attachments 1a and 1b including the estimated impact of the transmission 7 control center consolidation and resulting change to the W&S Allocator and PBOP 8 calculation. Attachments 2a and 2b reflect the impact of the PECO TSO 9 employees moving to the EBSC, the tariff changes to include the electric O&M 10 wages and salaries charged to PECO by EBSC in the W&S Allocator and PBOP 11 calculation, and the impact of the net plant and depreciation of the TSO North 12 facility not included in PECO's most recent annual update. 13

Q14. Please explain further.

3

14

15 A14. It must initially be recognized that the movement of the employees to the EBSC

16 will cause the W&S Allocator to decline so that it is no longer reflective of the

17 proper W&S Allocator to accurately allocate common and general cost to the

18 transmission line of business. In addition, current EBSC employees also provide

19 labor for the transmission function. It is not reasonable to exclude employees

20 performing transmission functions from the W&S Allocator calculation as these

21 staff members are directly involved in the operation of PECO's transmission

assets. The tariff change corrects this unintended consequence of moving the involved employees to the EBSC by updating the W&S Allocator calculation as well as the calculation of PBOP, and ensures the labor for all employees performing transmission functions is in the calculation of the W&S allocator, including those employees moving to EBSC as well as those presently in EBSC.

As discussed in Mr. Svachula's testimony, the consolidation of the TSO organization will provide both qualitative and quantitative benefits for customers. The consolidation of facilities and staffing will clearly result in economies of scale compared to a standalone approach which would require PECO, ACE and DPL to each expend significant amounts of capital.

In the 2022 rate year, PECO anticipates an increase in the W&S Allocator after the tariff changes are applied and the consolidation is implemented. Our recent filing reflected a ratio of 9.22% as shown in Exhibit No. TJJ-4, Attachment 1a. Based on the updated Attachment 2a, PECO would expect the W&S Allocator to be 9.86%, which would increase PECO's wholesale transmission revenue requirement an estimated \$4 million.² This includes several components: incremental costs for the new facility, the inclusion of costs related to EBSC labor, and consolidation efficiencies. This revenue requirement increase is less than the

² The Net Revenue Requirements shown on Line 3 of page 1 of the "Attachment H-7" tabs of Attachment 1a and Attachment 2a are approximately \$188.4 million and \$192.6 million, respectively. The difference between these two amounts is approximately \$4 million.

- revenue requirement increase that would result from inclusion of a standalone
- 2 facility, which would range from \$5M \$10M.
- 3 Q15. When will customers see the impact of these changes?
- 4 A15. PECO will begin transitioning the Mid-Atlantic North TSO employees to EBSC as
- of January 1, 2022. The first phase for updating the consolidated control room
- will become operational by mid-2022. Additional work to complete a new
- training facility and external security improvement will be completed by the end
- of 2022. PECO anticipates the proposed W&S allocator change would first appear
- 9 in customer rates in June 2023.
- 10 Q16. Does this conclude your testimony?
- 11 A16. Yes, it does.

VERIFICATION

Pursuant to 28 U.S.C. § 1746 (2012), I state under penalty of perjury that the foregoing testimony is true and correct to the best of my knowledge, information, and belief.

Executed this 25° day of September, 2021.

Tamara J. Jamison

Manager, Revenue Policy PECO Energy Company

Exhibit No. TJJ-1

<u>Year</u>	<u>Juris</u>	Case/Docket No.	<u>Utility</u>	<u>Service</u>	<u>Subject</u>
2021	PaPUC	R-2021-3024601	PECO Energy Company	Electric Distribution	Cost of Service

Exhibit No. TJJ-2a

Attachment H-7

									page 4 of
	Formula Rate - Non-Levelized		Rate Formula Template					For the 12 m	onths ended 12/31/202
			Utilizing FERC Form 1 Data						
			PECO Energy Company						
	(1)	(2)	(3)			(4)		(5)	
		SUPPORTING CALCULATIONS AND NOTES							
Line									
6	WAGES & SALARY ALLOCATOR (W&S)								
		Form 1 Reference	\$	TP		Allocation			
7	Electric Production - Utility	354.20.b	-	0.0%	5	-			
7a	Electric Production - Exelon Business Services Company	354-355 Footnotes	-	0.0%	5	-			
8	Electric Transmission - Utility	354.21.b	-	100.0%	5	-			
8a	Electric Transmission - Exelon Business Services Company	354-355 Footnotes	-	100.0%	5	-			
9	Electric Distribution - Utility	354.23.b	-	0.0%	5	-			
9a	Electric Distribution - Exelon Business Services Company	354-355 Footnotes	-	0.0%	5	-		W&S Allocator	
10	Electric Other - Utility	354.24,25,26.b	-	0.0%	5	-		(\$ / Allocation)	
10a	Electric Other - Exelon Business Services Company	354-355 Footnotes	-	0.0%	5	-			
11	Total (W&S Allocator is 1 if lines 7-10a are zero)	(Sum of Lines 7 through 10a)	-			-	=	0.00% =	WS

Exhibit No. TJJ-2b

Attachment 7

		Attachment 7			Page 1 of 1
		PBOPs			
		PECO Energy Company	7		
	Calculation of PBOP Expenses				
	(a)		(b)	(c)	(d)
			PECO Total		Electric
				Portion not	Col. (c) x Electric
				Capitalized	Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	#DIV/0!
2	Total PBOP Expenses in A&G in the current year			-	#DIV/0!
3	PBOP Adjustment	Line 1 minus line 2			#DIV/0!
Notes:					
В	Electric Labor - Utility (354.28.b)	-			
	Electric Labor - Exelon Business Services Company (354-355 Footnotes)	-			
	Electric Labor Total	-	#DIV/0!		
	Gas Labor sum - Utility (355.62.b)	-			
	Gas Labor - Exelon Business Services Company (354-355 Footnotes)	-			
	Gas Labor Total	-	#DIV/0!		
	Total	-			

Exhibit No. TJJ-3

PECO ENERGY COMPANY Primary Transmission-Related Functions Performed by PECO and EBSC Before and After Control Center Consolidation

		Before Control Center Consolidation PECO EBSC		After Control Center Consolidation PECO EBSC	
Function	Services	Direct	Allocated	Direct	Allocated
1 Transmission System Operations (TSO)	System control and dispatch	X			X
2 Substation Operations & Maintenance	Proactive and reactive substation O&M	X		X	
3 Non-IT Related NERC CIP Compliance	NERC CIP Compliance Support	X		X	
4 Relay and Control	Relay preventive and corrective O&M	X		X	
5 Vegetation Management	Transmission tree trimming	X		X	
6 Underground Operations & Maintenance	Corrective maintenance activities	X		X	
7 Engineering and Standards	Engineering support	X		X	
8 Damage Prevention	Patrol standby activities	X		X	
9 Transmission Planning	Project planning	X			X
10 Overhead Operations and Maintenance	Corrective & preventative maintenance activities	X		X	
11 Project Management	Project scheduling and execution and controls	X		X	
12 IT NERC CIP Compliance	IT-related NERC CIP Compliance		X		X
13 Strategy and Compliance	Strategic direction and oversight		X		X
14 Transmission SCADA support	Business system support		X		X

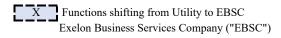


Exhibit No. TJJ-4, Attachment 1a

PECO Exhibit TJJ-4 Attachment 1a

ATTACHMENT H-7A FORMULA RATE TEMPLATE

For the 12 months ended 12/31/2021

\$19,517

Attachment H-7
Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

(line 9/11)

12 Network Integration Transmission Service rate for PECO Zone

(1) (3) (2) (4) (5) Allocated Amount GROSS REVENUE REQUIREMENT Additional Annual Refund (from 2018 to 2021) 200,847,622 (page 3, line 48) Attachment 1, line 17, col 15a 2a 850,000 Allocator 2 REVENUE CREDITS Attachment 5A, line 15 11,644,984 100.00% 11,644,984 3 NET REVENUE REQUIREMENT 188,352,638 (line 1 minus lines 2 and 2a) REGIONAL NET REVENUE REQUIREMENT Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 29,960,333 Regional True-up Adjustment with Interest Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 (514,646) REGIONAL NET REVENUE REQUIREMENT with TRUE-UP Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16 29,445,687 ZONAL NET REVENUE REQUIREMENT Attachment 1, line 17a, col. 14 less line 2 158,392,305 Zonal True-up Adjustment with Interest
ZONAL NET REVENUE REQUIREMENT with TRUE-UP Attachment 1, line 17a, col. 15 630,398 Line 7 + Line 8 159,022,702 10 Competitive Bid Concessions Attachment 1, line 18, col. 13 1 CP from PJM in MW 8,148 11 Zonal Load

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

	(1)	(2)	(3)		(4)	(5) Transmission
Line		Source	Company Total	Allocator		(Col 3 times Col 4)
No.	_RATE BASE:					
	GROSS PLANT IN SERVICE (Notes U and R)					
1	Production	205.46.g for end of year, records for other months	-	NA	100.000/	-
2	Transmission Distribution	Attachment 4, Line 14, Col. (b)	1,749,823,734	TP NA	100.00%	1,749,823,734
4	General	207.75.g for end of year, records for other months Attachment 4, Line 14, Col. (c)	7,512,275,755 307,774,945	NA W/S	9.22%	28,379,966
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	223,176,987	DA	9.2270	20,880,101
6	Common	Attachment 4, Line 14, Col. (d)	777,473,500	W/S	9.22%	71,690,929
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(3,183,945)	W/S	9.22%	(293,592)
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	10,567,340,976	GP=	17.70%	1,870,481,139
9	ACCUMULATED DEPRECIATION (Notes U and R)					
10	Production	219.20-24.c for end of year, records for other months		NA		
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	544,683,116	TP	100.00%	544,683,116
12 13	Distribution General	219.26.c for end of year, records for other months Attachment 8, Page 3, Line 11, Col. (E)	1,886,657,512 101,969,579	NA W/S	0.00% 9.22%	9,402,628
14	Intangible	Attachment 8, Page 3, Line 11, Col. (E) and Col. (G)	155,749,679	DA	9.2276	18,326,786
15	Common	Attachment 8, Page 3, Line 12, Col. (E) and Col. (G) Attachment 8, Page 3, Line 12, Col. (E)	348,304,893	W/S	9.22%	32,117,238
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(2,312,528)	W/S	9.22%	(213,239)
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	3,035,052,250			604,316,528
18	NET PLANT IN SERVICE					
19	Production	(line 1 minus line 10)	-			-
20	Transmission	(line 2 minus line 11)	1,205,140,618			1,205,140,618
21	Distribution	(line 3 minus line 12)	5,625,618,243			-
22 23	General Intangible	(line 4 minus line 13) (line 5 minus line 14)	205,805,366 67,427,309			18,977,339 2,553,316
23	Common	(line 6 minus line 15)	429,168,607			2,553,516 39,573,691
25	Costs To Achieve	(line 7 minus line 16)	(871,417)			(80,353)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	7,532,288,727	NP=	16.81%	1,266,164,610
27	ADJUSTMENTS TO RATE BASE (Note R)					
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(216,837,256)	TP	100.00%	(216,837,256)
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(10,143,612)	TP	100.00%	(10,143,612)
31 31a	Account No. 190 Unamortized EDIT Balance - Protected Property (enter negative)	Attachment 4A, Line 28, Col. (g) (Notes B and X) Attachment 9 - EDIT, Line 22, Col. (n)	11,776,884 (78,264,271)	TP TP	100.00% 100.00%	11,776,884 (78,264,271)
31b	Unamortized EDIT Balance - Protected Property (enter negative) Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n) Attachment 9 - EDIT, Line 23, Col. (n)	(10,904,675)	TP	100.00%	(10,904,675)
31c	Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 26, Col. (n)	129,998	TP	100.00%	129,998
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(6,100,237)	DA	100.00%	(6,100,237)
34	CWIP	Attachment 4, Line 14, Col. (e)		DA	100.00%	- · · · · · · · - · · · · · · · · · · ·
35	Pension Asset	Attachment 4, Line 28, Col. (i)	27,715,110	DA	100.00%	27,715,110
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00%	-
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)	-	DA	100.00%	-
38 39	Outstanding Network Credits Less Accum. Deprec. associated with Facilities with Outstanding Network Credit	From PJM From PJM	-	DA DA	100.00% 100.00%	-
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(282,628,059)	DA	100.00%	(282,628,059)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	10,489,663	TP	100.00%	10,489,663
42	WORKING CAPITAL	(Note D)				
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	30,130,821			8,701,880
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	10,794,289	TP	100.00%	10,794,289
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,162,987	DA	100.00%	1,162,987
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	42,088,096			20,659,155
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	7,302,238,427			1,014,685,370

Formula Rate - Non-Levelized Rate Formula Template For the 12 months ended 12/31/2021

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

Line	(1)	(2)	(3)	AB	(4)	(5) Transmission
No.	O&M	Source	Company Total	Allocator		(Col 3 times Col 4)
1	Transmission	Attachment 5, Line 1, Col. (a)	206,204,601	TP	100.00%	206,204,601
2	Less Account 566 (Misc Trans Expense) (enter negative)	Attachment 5, Line 1, Col. (b)	(12,292,850)	TP	100.00%	(12,292,850)
3	Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (c)	(12,252,030)	TP	100.00%	(12,2,2,030)
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(153,065,697)	TP	100.00%	(153,065,697)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	186,364,361	DA		16,333,827
6	Account 566					
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	100.00%	-
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	12,292,850	TP	100.00%	12,292,850
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	12,292,850			12,292,850
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	1,543,300	W/S	9.22%	142,308
11	Less O&M Cost to Achieve Included in O&M Above (enter negative	Attachment 4E, Line 11, Col. (x)		W/S	9.22%	
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	241,046,565			69,615,039
13	DEPRECIATION EXPENSE (Note U)		26.664.888	TTP.	100.000/	26.664.000
14	Transmission	Attachment 5, Line 1, Col. (g)	26,664,777	TP	100.00%	26,664,777
15	General	Attachment 5, Line 2, Col. (a)	19,912,049	W/S	9.22%	1,836,093
16	Intangible - Transmission	Attachment 5, Line 1, Col. (i)	3,856,500	TP	100.00%	3,856,500
16a	Intangible - General	Attachment 5, Line 1, Col. (j)	3,826,966	W/S	9.22%	352,885
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (k)	11,597,384	NA	zero	2 502 000
17	Common - Electric	Attachment 5, Line 1, Col. (h)	38,856,904	W/S	9.22%	3,583,000
18 19	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(640,257)	W/S DA	9.22% 100.00%	(59,038)
	Amortization of Abandoned Plan	(Note S) Attachment 5, Line 2, Col. (b)	104.074.222	DA	100.00%	
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	104,074,323			36,234,217
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	12,565,762	W/S	9.22%	1,158,690
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	,-,-,-,-	W/S	9.22%	-,,
25	PLANT RELATED	······································				
26	Property	Attachment 5, Line 2, Col. (e)	12,492,918	GP	17.70%	2,211,320
27	Excluded Taxes Per Attchment 5C Line 5	Attachment 5, Line 2, Col. (f)	138,105,314	NA	zero	-
28	Other	Attachment 5, Line 2, Col. (g)	838,054	GP	17.70%	148,340
29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (h)	-	GP	17.70%	-
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	164,002,048			3,518,350
31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	100.00%	=
32	INCOME TAXES	(Note G)				
33	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	WCLTD = Page 4, Line 19	0.2889			
34	CIT=(T/1-T)*(1-(WCLTD/R))=	R = Page 4, Line 15	0.3066			
35	FIT & SIT & P	(Note G)	0.5000			
36		()				
37	1/(1-T) = (T from line 33)		1,4063			
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,355)			
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (j)	(3,911,495)			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	214,029			
41	Income Tax Calculation	(Line 34 times Line 47)	164,886,120	NA		22,911,815
42	ITC adjustment	(Line 37 times Line 38)	(3,312)	TP	100.00%	(3,312)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,500,788)	TP	100.00%	(5,500,788)
44	Permanent Differences Tax Adjustmen	(Line 37 times Line 40)	300,992	TP	100.00%	300,992
45	Total Income Taxes	(Sum of Lines 41 through 44)	159,683,012			17,708,707
46	RETURN	(D. 21; 47; D. 41; 10)	F25 021 540	374		# # # # # # # # # # # # # # # # # # #
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	537,831,740	NA		74,734,618
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(963,310)	DA	100.00%	(963,310)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,205,674,378			200,847,622

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

(1)

For the 12 months ended 12/31/2021

(5)

PECO Energy Company	
(3)	(4)

		SUPPORTING CALCULATIONS AND NOTES				
No. 1 2 3 4	TRANSMISSION PLANT INCLUDED IN ISO RATES Total Transmission plant Less Transmission plant excluded from PJM rates Less Transmission plant included in OATT Ancillary Services Transmission plant included in PJM rates	(Page 2, Line 2, Column 3) (Note H) (Note I) (Line I minus Lines 2 & 3)				1,749,823,734
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)			TP=	100.00%
6	WAGES & SALARY ALLOCATOR (W&S)	Form 1 Reference	\$	TP	Allocation	
7 8 9 10 11	Electric Production Electric Transmission Electric Distribution Electric Other Total (W& S Allocator is 1 if lines 7-10 are zero)	354.20.b 354.21.b 354.23.b 354.24,25,26.b (Sum of Lines 7 through 10)	13,919,867 102,646,282 34,391,969 150,958,118	0.0% 100.0% 0.0% 0.0%	13,919,867 =	W&S Allocator (\$/ Allocation) 9.22% = WS
12 13 14 15 16 17	RETURN (R) Long Term Debt Preferred Stock (112.3.c) Common Stock Total	(Note V) (Attachment 5, line 10 Notes Q & R) (Attachment 5, line 11 Notes Q & R) (Attachment 5, line 12 Notes K, Q & R) (Attachment 5, line 13)	\$ 3,822,880,147 4,432,826,541 8,255,706,689	0.00%	Cost (Notes K, Q, & R) 3.90% 0.00% 10.35%	Weighted

(2)

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized Rate Formula Template Utilizing FERC Form 1 Data

PECO Energy Company

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

Reserved

The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281

Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.

Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h., and exclude all other Regulatory Commission Expenses itemized at 351.h.

- Page 3, Line 5: Attachment 5B, Line 4 Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184.b. Attachment 5B, Lines, 11, and 12 - Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, non-safety-related advertising included in Account 930.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation Expenditures (provided, that with regard to the Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or obtained through litigation with the remediation contractors related to Metal Bank Superfund).
- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the Federal income tax rate, and p = "the percentage of federal inco SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8:f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).

FIT = Inputs Required: SIT= 9.99% (State Income Tax Rate or Composite SIT) 0.00% (percent of federal income tax deductible for state purposes)

- Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- Removes dollar amount of transmission plant to be included in the development of OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when
- Reserved
- ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- Reserved
- Μ Reserved
- All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
 - Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense - Regulatory Asset - Current.
- ADIT, Excess/(Deficient) ADIT and the amortizaiton of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
 - All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
- Calculated using 13 month average balance, except ADIT.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
- Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from
- Excludes Asset Retirement Obligation balance
 - Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hed
- The Tax Effect of Permanent Differences captures the differences in the income taxes calculations and the income taxes calculated in Attachment H that are not the result of a timing difference, Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%), Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums, Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol, Subs, and Other Perms (Rabbi Trust), Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
- Calculated on Attachment 4A.
- Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228. no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
- Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

Attachment 4 Rate Base Worksheet PECO Energy Company

Line		Gross P		CWIP	LHFFU	Working Capital			Accumulated Depreciation		
No		Transmission	General	Common	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
	(a)	(b)	(c)	(d) (Note J)	(e)	(f)	(g)	(h) (Note K)	(i) (Note J)	(j) (Note J)	(k) (Note J)
	Attachment H, Page 2, Line No:	2	4	5	27	31	34	35	9	11	12
									Projected monthly balances		
						214.26,d, 214.27,d, 214.28,d,			that are expected to be		
		207.58.g minus 207.57.g. Projected monthly balances	207.99.g minus 207.98.g for	Electric Only, Form No 1, page		214.30,d, 214.33,d, 214.34,d,	227. 8. c + (227.16.c * Labor		included in 219.25.c for end		Electric Only, Form No 1,
		that are the amounts expected to be included in 207.58.g	end of year, records for other	356 for end of year, records for		214.36,d and 214.39,d for end of	Ratio) + TLF for end of year,	111.57.c for end of year, records	of year and records for other	219.28.c for end of year,	page 356 for end of year,
		for end of year and records for other months (Note I)	months	other months	(Note C)	year, records for other months	records for other months (Note L)			records for other months	records for other months
1	December Prior Year	1,717,083,156				- 8,944,464			530,995,723	92,861,907	328,711,055
2	January	1,720,758,012		743,902,129		- 8,938,059		1,377,200	533,262,926	94,443,603	331,851,738
3	February	1,722,576,724		746,391,484		- 10,584,296				96,005,704	334,983,661
4	March	1,725,041,853		751,948,076		- 10,653,663			537,798,865	97,549,113	338,132,950
5	April	1,729,202,668		754,694,792		- 10,662,696		835,784	540,068,749	99,074,503	341,300,546
6	May	1,732,146,981	306,492,850	757,806,373		- 10,751,146			542,341,182	100,582,476	344,463,363
7	June	1,742,129,703		787,526,143		- 10,581,993		1,141,062	544,622,060	102,073,555	347,809,464
8	July	1,749,194,024		790,503,382		- 10,553,084		562,294 779,631	546,915,544	103,548,242 105,012,091	351,344,476
10	August	1,753,032,302 1,761,943,717		793,816,109 798,523,356		- 10,560,386 - 10,552,898		970,222	549,215,378 551,523,424	105,012,091	354,877,375 358,393,483
	September October	1,761,943,717		806,655,051		- 10,552,898 - 10,622,361			553,841,938	100,400,203	361,880,148
	November	1,773,646,710		809,973,949		- 11,439,623			556,167,564	109,333,587	365,354,707
	December	1,773,646,710		824,313,323		- 11,439,623			558,574,485	110,747,190	368,859,569
14			307,774,945	777,473,500		10,489,663		1.162.987	544,681,453	101,969,616	348,304,810

Adjustments to Rate Base

				Account No. 281	Account No. 282	Account No. 283	Account No. 190	Account No. 255	
			Unamortized Abandoned	Accumulated Deferred	Accumulated Deferred	Accumulated Deferred Income		Accumulated Deferred	
Line N	Io Month	Unamortized Regulatory Asset	Plant	Income Taxes (Note D)	Income Taxes (Note D)	Taxes (Note D)	Taxes (Note D)	Investment Credit	Pension Asset
	(a)	(b)	(c) 29	(d)	(e)	(f)	(g) 25	(h)	(i)
	Attachment H, Page 2, Line No:	28	29	22	23	24	25	26	27a
						Attachment 4A, line 17 for the			Transmission-Related
						projection and line 41 for the		Consistent with 266.8.b,	Pension Asset booked to
		Notes A & E	Notes B & F	true-up	the true-up	true-up	true-up	266.17.b, 267.8.h & 267.17.h	Account 186
	December Prior Year		-					-	26,794,584
	January	-	-					-	28,004,948
	February	-	-					-	27,956,024
	March	-	-					-	27,934,428
	April	-	-					-	27,894,597
20	May	-	-					-	27,854,765
	June		-					-	27,814,934
22	July	-	-					-	27,775,829
23	August		-					-	27,736,090
24	September		-					-	27,692,290
25	October		-					-	27,651,722
26	November		-					-	27,612,176
27	December		-					-	27,574,047
28	Average of the 13 Monthly Balances	-	-	Zero	(216,837,256)	(10,143,612)	11,776,884	-	27,715,110
	(except ADIT which is the amount shown on A	ttachment 4A)							

Attachment 4 Rate Base Worksheet PECO Energy Company

Unfunded Reserves (Notes G & H) (b) (c) (d) (e) Enter 1 if the accrual account (f) (g) (h) Page 2 of 2 Enter 1 if NOT in a trust or is included in the formula rate, reserved account, enter zero (0) enter (0) if O if the accrual Enter the percentage paid for by if included in a trust or reserved account is NOT included in the the transmission formula Allocation (Plant or Labor Amount Allocated, col. c x col. d x col. e x col. f x col. g (125,501) 29 List of all reserves account formula rate customers Allocator) Environmental Liab - Superfund (1,361,030) 9.22% 30b 30c 30d Accrued Severance Plans (786,402) 1.00 1.00 100% 9.22% (72,514) Workers Compensation - short term Workers Compensation - long term (1.173.352) 1.00 1.00 100% 9 22% (108 195) (9,142,967) 1.00 100% 9.22% (843,074) 1.00 Public claims - Short Term 1.00 1.00 100% 9.22% 30e 30f 30g 30h 30i 30j 30k 30l 30m (1,852,034) Public Claims - Long term Accrued Septa Railroad Rent - transmission (20,084,932) 1.00 100% 1.00 9.22% 1.00 1.00 100% 100.00% 100% 100% (23,157,235) 1.00 1.00 9.22% (2,135,332) 401K Match 1.00 9.22% (1.845,127) 1.00 (170,139) (1,153,916) Long-term incentive Plans 1.00 1.00 100% 9.22% (106,403) Mgmt. Retiention Incentive Plan (214,960) (2,525,289) 1.00 1.00 100% 100% 9.22% (19,822) (232,857) 9.22% 1.00 Stock Comp Severance - Long Term (113,711) 1.00 9.22% 1.00 100% (10,485) Employer social security tax payable (4.596,906) 1.00 1.00 100% 9 22% (423,881) 30x 31 (66,155,826) (6,100,237)

- Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
 Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance incligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above.
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (I) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- Calculate using 13 month average balance, except ADIT. SERP will not be included as an unfunded reserve in the formula rate.
- Projected balances are for the calendar year the revenue under this formula begins to be charged
- Excludes ARO amounts.
- Total prepayments, including Fleet Activity, allocated to transmission; (3) amounts related to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.
- L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 205 or section 206 of the Federal Power Act.

		Allocation	Pric	r Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
k1	Facilities	Allocation To Transmission	S	131	\$ 131	7.10%	\$ 9	\$ 9
k2	Prepaid Commission - Distribution	Other	\$	5,456	\$ 4,982	0.00%	S -	\$ -
k3	Prepaid Commission - Transmission	100% Transmission	S	16,369	\$ 14,946	100.00%	\$ 16,369	\$ 14,946
k4	Fleet Activity	Allocation To Transmission	\$	336,859	\$ 363,202	7.34%	\$ 24,741	\$ 26,676
k5	Membership dues	Other	\$	-	\$ 75,000	0.00%	S -	\$ -
k6		Allocation To Transmission	\$	338,557		7.10%		\$ 6,822
k7	IT License & Maintenance Agreements	Other	\$	1,241,294	\$ 683,862	0.00%	S -	\$ -
k8		Other	\$	594,515		0.00%		\$ -
k9	Prepaid Rent	100% Transmission	\$	964,039	\$ 462,162	100.00%	\$ 964,039	\$ 462,162
k10	Prepaid Rent	Other	\$	415,497	\$ 210,390	0.00%	S -	\$ -
k11		Other	\$		\$ (165,458)	0.00%		\$ -
k12	Prepaid property tax	Allocation To Transmission	\$	-	\$ 165,655	7.10%	S -	\$ 11,757
k13		Other	\$	4,427,073		0.00%		\$ -
k14	Retention Incentive	Allocation To Transmission	\$	2,000	\$ 54,841	7.34%	\$ 147	\$ 4,028
k15		Other	\$	268,711		0.00%		\$ -
k16	Voluntary Employees Beneficiary Association		\$	135,265		7.34%		
k17	Equipment Maintenance	100% Transmission	\$	10,076	\$ 6,717	100.00%	\$ 10,076	\$ 6,717
k18	Equipment Maintenance	Other	\$	94,882	\$ 63,255	0.00%	S -	\$ -
k19	New Business	Other	\$	3,050	\$ 8,224	0.00%	S -	\$ -
k20	Land Acquisitions	100% Transmission	\$	18,294	\$ 57,242	100.00%	\$ 18,294	\$ 57,242
k21	Leases	Other	\$	272,074	\$ 246,445	0.00%	S -	\$ -
k22	Matching Energy Assistance Fund Agency Fee	Other	\$	-	\$ 130,075	0.00%	S -	\$ -
k23	Building Acquisition	Other	\$	153,930	S -	0.00%	S -	\$ -
k24	Building Acquisition	100% Transmission	\$	102,620	s -	100.00%	\$ 102,620	\$ -
k25						0.00%		
Kxxx								
	Total Sum(lines K1 to Kxxx)			9,400,693	9,472,014		1,170,259	685,761

Allocation from Total To	Allocation from Electric to
Electric (Note K)	Transmission (Note K)
76.97%	9.22%
0.00%	0.00%
100.00%	100.00%
79.65%	9.22%
0.00%	0.00%
76.97%	9.22%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
76.97%	9.22%
0.00%	0.00%
79.65%	9.22%
0.00%	0.00%
79.65%	9.22%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%

Attachment 4A PECO Energy Company ADIT Worksheet for Projection

Projection for the 12 months ended 12/31/2021

ADIT for the Projection

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1770 From Attach H	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.0922 From Attach H	(l) Total ADIT (d) x [(g)+(i)+(k)]
		ADIT- 282							Page 2, Line 18		Page 4, Line 16	
1	Balance	December	2020	100.00%	-	(204,512,756)	(204,512,756)	-	-	(32,036,440)	(2,954,084)	(207,466,840)
2	Increment	January	2021	91.78%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(168,046)
3	Increment	February	2021	84.11%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(154,000)
4	Increment	March	2021	75.62%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(138,450)
5	Increment	April	2021	67.40%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(123,401)
6	Increment	May	2021	58.90%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(107,850)
7	Increment	June	2021	50.68%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(92,801)
8	Increment	July	2021	42.19%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(77,251)
9	Increment	August	2021	33.70%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(61,700)
10	Increment	September	2021	25.48%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(46,652)
11	Increment	October	2021	16.99%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(31,101)
12	Increment	November	2021	8.77%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(16,052)
13	Increment	December	2021	0.27%	-	(182,207)	(182,207)	-	-	(9,632)	(888)	(502)
14	Sum Ties to I	December	2021	Balance	-	(206,699,235)	(206,699,235)	-	-	(32,152,022)	(2,964,742)	(208,484,646)
15	Increment	Not Subject to Proration	2021			(8,352,609)	(8,352,609)	-	-	-	-	(8,352,609)
16	Total					(215,051,845)	(215,051,845)	-	-	(32,152,022)	(2,964,742)	(216,837,256)
		ADIT-283										
17	Balance	December	2020		-	-	-	(6,136,756)	(1,086,242)	(97,024,112)	(8,946,606)	(10,032,847)
18 19	Balance	December	2021		-	-	-	(6,136,756)	(1,086,242)	(99,426,554)	(9,168,135)	(10,254,377)
19		Average			-	-	-	(6,136,756)	(1,086,242)	(98,225,333)	(9,057,370)	(10,143,612)
		ADIT-281										
20	Balance	December	2020		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	2021		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
23	Balance	December	2020	100.00%	_			20,138,019	3,564,547	95,696,411	8,824,178	12,388,725
24	Increment	January	2021	91.78%				20,130,017	3,304,347	,5,0,0,411	0,024,170	12,300,723
25	Increment	February	2021	84.11%								
26	Increment	March	2021	75.62%								
27	Increment	April	2021	67.40%								
28	Increment	May	2021	58.90%								
29	Increment	June	2021	50.68%	-	-	-	-	-	-	-	-
30	Increment	July	2021	42.19%	-	-	-	-	-	-	-	-
31	Increment	•	2021	33.70%	-	-	-	-	-	-	-	-
32	Increment	August September	2021	25.48%				_	-	-		-
33	Increment	October	2021	25.48% 16.99%				_	-	-		-
33 34	Increment	November	2021	16.99% 8.77%	-	-	-	-	-	-	-	-
				8.77% 0.27%	-	-	-	12 100 606	2 226 422	05 744 500	0.000.601	11.165.042
35 36	Increment Sum Ties to I	December	2021	0.27% Balance	-	-	-	13,199,686	2,336,422	95,744,592	8,828,621	11,165,042 11,776,884
30		re are no items subject to pr			35							11,//0,884
	50, n the											

37 Total ADIT (215,203,984)

PECO Energy Company ADIT Worksheet for True-Up

ADIT for True-Up

True-Up for the 12 months ended 12/31/2020

	(a) Balance	(b) Month	(c) Year	(d) Weighting for Projection	Ba from A and AI	(e) llance DIT BOY DIT EOY kpapers	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1770 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.0922 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
38	Balance	December	2019		(1.	261,244,192)	(200,390,143)		_	rage 2, Line 16	(31,198,496)	rage 4, Line 10	
39	Balance	December	2020			754,356,825)	(204,512,756)		_	_	(32,036,440)		
40		Average				007,800,508)	(202,451,449)	(202,451,449)	-	-	(31,617,468)	(2,915,451)	(205,366,900)
41 42 43	Balance Balance	ADIT-283 December December Average	2019 2020		(129,949,790) 132,193,874) 131,071,832)	- - -	- - -	(6,106,670) (6,136,756) (6,121,713)	(1,080,916) (1,086,242) (1,083,579)	(104,384,871) (97,024,112) (100,704,492)	(9,625,342) (8,946,606) (9,285,974)	(10,369,553)
		ADIT-281											
44	Balance	December	2019		Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2020		Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
46		Average			Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190											
47	Balance	December	2019			169,734,784	-	-	19,259,193	3,408,990	116,408,740	10,734,065	14,143,054
48	Balance	December	2020			171,590,154	-	-	20,138,019	3,564,547	95,696,411	8,824,178	12,388,725
49		Average				170,662,469	-	-	19,698,606	3,486,768	106,052,576	9,779,121	13,265,890
37.													

A Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

PECO Energy Company

Page 1 of 2

Attachment 4D - Intangible Plant Workpaper

•	g																	
Total Intangible Plant (a) Gross Plant	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December		(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
Intangible - General Intrangible - General IT FIREC CIP - Transmission IT FIREC CIP - Distribution IT FIREC CIP - Distribution IT Basiness Intelligence Data Analysis - Distribution IT Basiness Intelligence Data Analysis - Distribution IT Foat 2010 and Other - Distribution IT TS annut Meer - Distribution IT Other - Transmission IT CIMS - Distribution IT CIMS - Distribution IT CIMS - Distribution	26,528,479 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084	28,264,057 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 4,342	28,536,015 10,967,791 1,486,630 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 39,777	28,825,376 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 49,284	29,118,176 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,257 1,178,084 59,071	29,408,451 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,255 1,178,084 68,973	29,695,475 10,967,791 1,486,430 2,231,84 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 78,770	29,993,031 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 52,318,995 5,771,259 1,178,084 88,775	30,303,301 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,255 1,178,084 99,326	34,256,582 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,257 1,178,084 110,074	36,141,116 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 120,539	36,885,453 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,255 1,178,084 129,849	49,770,504 10,967,791 1,486,430 2,231,384 29,204,029 52,318,955 87,810,145 5,771,259 1,178,084 140,518	=average(b:n) 32,132,777 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 76,100	10,967,791 5,771,259 1,178,084	1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 76,100	32,132,770	=sum(pr) 32,132,770 10,967,791 1,486,430 2,231,384 29,204,029 52,318,995 87,810,145 5,771,259 1,178,084 76,100
19 Total 20 21	217,496,596	219,236,516	219,543,909	219,842,777	220,145,364	220,445,542	220,742,362	221,049,923	221,370,744	225,334,773	227,229,772	227,983,419		223,176,987 Allocation Factor ble - Transmission	17,917,135 100.00% 17,917,135	173,127,082 0.00%	32,132,770 9.22% 2,962,967	223,176,987 20,880,101
(a) Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p:r)
22 Intangible - General 23 IT NERC CIP - Fransmission 24 IT NERC CIP - Transmission 25 IT DSP - Distribution 26 IT Business Intelligence Data Analysis - Distribution 27 IT Post 2010 and Other - Distribution 28 IT Command Meteor - Distribution 29 IT Command Command - Distribution 20 IT Business Intelligence Data Analysis - Transmission 31 IT CIMS - Distribution 32 IT Games Intelligence Data Analysis - Transmission 33 IT CIMS - Distribution 34 Command - Distribution 35 Command - Distribution 36 Command - Distribution 37 Command - Distribution 38 Command - Distribution 39 Command - Distribution 30 Command - Distribution 30 Command - Distribution 31 Command - Distribution 32 Command - Distribution 33 Command - Distribution 34 Command - Distribution 36 Command - Distribution 37 Command - Distribution 38 Command - Distribution 39 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 31 Command - Distribution 32 Command - Distribution 33 Command - Distribution 36 Command - Distribution 37 Command - Distribution 38 Command - Distribution 39 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 31 Command - Distribution 31 Command - Distribution 32 Command - Distribution 38 Command - Distribution 39 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 31 Command - Distribution 32 Command - Distribution 32 Command - Distribution 33 Command - Distribution 38 Command - Distribution 39 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 30 Command - Distribution 31 Command - Distribution 32 Command - Distribution 33 Command - Distribution 34 Command - Distribution 36 Command - Distribution 37 Command - Distribution 38 Command - Distribution 38 Command - Distribution 38 Command - Dist	12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,885 77,516,02 5,77,259 211,582	13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259 225,132	13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337 5,771,259 238,881	14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259 252,631 573	15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259 266,380 1,024	15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534 5,771,259 280,130 1,558	16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259 293,879 2,174	16,708,746 10,823,757 1,465,327 1,231,384 12,485,619 29,224,159 78,516,948 5,771,259 307,629 2,872	17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259 321,378 3,655	17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259 335,128 4,528	18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259 348,878 5,489	19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259 362,627 6,532	19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259 376,377 7,659	16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879 2,791	10,769,182 5,771,259 293,879	1,458,777 2,231,384 12,315,641 28,325,554 78,350,015	16,235,840	16.235,840 10,769,182 1,458,777 2,221,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879 2,791
40 Total 41 42	145,825,354	147,722,775	149,559,263	151,348,663	153,084,592	154,792,196	156,164,965	157,537,700	158,909,779	160,301,693	161,725,696	163,148,511		155,754,321 Allocation Factor ble - Transmission	16,834,320 100.00% 16,834,320	122,684,161 0.00%	16,235,840 9.22% 1,497,109	155,754,321 18,331,429

PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

	(a) Net Plant in Service Gross Plant Minus Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average =average(b:n)	(p) Transmission I	(q) Distribution	(r) S&W Allocation	(s) Total =sum(p:r)
43	Intangible - General	13,629,315	14,813,374	14,553,540	14,306,433	14,057,914	13,802,920	13,540,772	13,284,285	13,037,383	16,399,898	17.647.576	17,735,710	29,850,980	15,896,931			15,896,931	15,896,931
	IT NERC CIP - Transmission	493,495	362,900	267,677	219,211	197,050	174,889	157,217	144,034	130,851	120,091	112,227	104,837	97,447	198,610	198,610			198,610
45	IT NERC CIP - Distribution	64,294	47,388	36,480	30,767	27,977	25,187	22,896	21,103	19,310	17,787	16,586	15,437	14,288	27,654		27,654		27,654
	IT DSP - Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
	IT Business Intelligence Data Analysis - Distribution	17,908,255	17,738,277	17,568,299	17,398,321	17,228,343	17,058,365	16,888,388	16,718,410	16,548,432	16,378,454	16,208,476	16,038,499	15,868,521	16,888,388		16,888,388		16,888,388
	IT Post 2010 and Other - Distribution	28,316,010	27,450,037	26,584,064	25,718,091	24,877,738	24,063,004	23,578,920	23,094,835	22,610,751	22,126,667	21,644,707	21,164,872	20,685,037	23,993,441		23,993,441		23,993,441
	IT Smart Meter - Distribution	10,293,172	10,144,490	9,995,808	9,847,126	9,702,000	9,563,611	9,428,404	9,293,197	9,161,861	9,041,681	8,930,246	8,836,780	8,743,314	9,460,130		9,460,130		9,460,130
	IT Other - Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
	IT Business Intelligence Data Analysis - Transmission	966,702	952,953	939,203	925,454	911,704	897,955	884,205	870,455	856,706	842,956	829,207	815,457	801,708	884,205	884,205			884,205
	IT CIMS - Distribution	-	4,324	39,575	48,711	58,046	67,415	76,596	85,903	95,670	105,546	115,050	123,316	132,859	73,309		73,309		73,309
53 54		-	-	-	-	-	-	-	-	-	-	-	-	-					-
		-	-	-	-	-	-	-	-	-	-	-	-	-					-
55 56		-	-	-	-	-	-	-	-	-	-	-	-	-					-
57		-	-	-	-	-	-	-	-	-	-	-	-	-					-
58		-	-	-	-	-	-	-		-	-	-	-	-					-
59		1	- 1						- :										
60			_	_			_	_		_			_						
61 62	Total	71,671,242	71,513,742	69,984,646	68,494,114	67,060,772	65,653,346	64,577,397	63,512,223	62,460,965	65,033,080	65,504,076	64,834,908	76,194,153	67,422,666 Allocation Factor	1,082,815 100.00%	50,442,921 0.00%		67,422,666
63														Total Intangib	ole - Transmission	1,082,815	-	1,465,858	2,548,673

Page 2 of 2

	(a)	(b) Total	(c) Transmission	(d) Distribution	(e) S&W Allocation	(f) Total
	Depreciation Expense					=sum(c:e)
64	Intangible - General	3,826,959			3,826,959	3,826,959
65	IT NERC CIP - Transmission	2,132,098	2,132,098			2,132,098
66	IT NERC CIP - Distribution	290,457		290,457		290,457
67	IT DSP - Distribution	-		-		-
68	IT Business Intelligence Data Analysis - Distribution	1,835,254		1,835,254		1,835,254
69	IT Post 2010 and Other - Distribution	7,102,446		7,102,446		7,102,446
70	IT Smart Meter - Distribution	2,369,227		2,369,227		2,369,227
71	IT Other - Transmission	1,571,491	1,571,491			1,571,491
72	IT Business Intelligence Data Analysis - Transmission	143,657	143,657			143,657
73	IT CIMS - Distribution	-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80						-
81		-				-
82	Total	19,271,589	3,847,246		3,826,959	19,271,589
83		Allocation Factor	100.00%	0.00%		
84		Total Intangible - Transmission	3,847,246	-	352,884	4,200,131

Page 1 of 2

PECO Energy Company Attachment 5A - Revenue Credit Workpaper

1 2 3 4 5 6 6 7 8 9 10 11 11 12	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3) Rent from Electric Property - Transmission Related, Pass to Customers (Note 3) Total Rent Revenues Account 456 & 456.1 - Other Electric Revenues (Note 1) Schedule 1A Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner Revenues associated with transmission service not provided under the PJM OATT (Note 4) Intercompany Professional Services PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fee associated with Transmission Facilities (Note 3)	(Sum Lines 1 to 2)	s s	7,774,819 2,087,181 9,861,999 4,799,870 1,960,978
13	Gross Revenue Credits	(Sum Lines 3, 4-12)		16,812,950
14 15	Less line 17g Total Revenue Credits			(5,167,966) 11,644,984
16a	Revenue Adjustment to determine Revenue Credit Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2; provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.			-
16b	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.			
16c	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software), and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.			
17a 17b	Revenues included in lines 1-11 which are subject to 50/50 sharing. Costs associated with revenues in line 17a			7,774,819 2,727,516
17d	Net Revenues (17a - 17b) 50% Share of Net Revenues (17c / 2)			5,047,302 2,523,651
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.			83,202
17f 17g 18	Net Revenue Credit (17d + 17e)			2,606,853 (5,167,966)
	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.			
19	Reserved			-
20 21	Total Account 454, 456 and 456.1 Reserved			16,812,950

Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

Decommissioning remittances to Generation \$ (3.859.745)	\$ 83,202
Rent from Electric Distribution S 3,150,884 S 13,150,884 S 294,549 S	- 22%
Rent from Electric Distribution S 3,150,884 S 13,150,884 S 294,549 S 2771,759 S	- 22%
244 Rent from Electric Transmission 294,549 294,	22%
Total Lines 24 Section Total Amount Section Total Amount Section Total Lines 25 Section Total Lines 25 Section Sec	22%
Total Lines 24 Section	22%
Intercompany Rent	22%
Total Lines 24 S	22%
Total Lines 24	22%
Total Lines 24 S 28,038,930 S 15,922,643 S 9,377,158 S 2,739,129 S 10,000 10,000 17,7006 17,000 17,0	22%
Allocation Factors	22%
FERC Account 456 Total Amount S - S 9,377,158 S 484,842 S	
FERC Account 456 Total Amount Other 100% Transmission Plant Related Lab	9 7,001,777
25a Decommissioning remittances to Generation \$ 3,859,745 \$ 3,859,745 \$ 5 5 5 5 5 5 5 5	
Mutual Assistance 3,817,229 3,817,229	ated Total
Mutual Assistance 3,817,229 \$ 3,817,229	
Intercompany Billings - Transmission 177,907 177,907	
Intercompany Billings - Labor Related	
Intercompany Billings - Other 2,614,937 2,614,937 Cother 714,095 620,045 - 41,545 Cother 714,095 C	
Other	-
Total Lines 25	
Total Lines 25 \$ 14,747,882 \$ 14,75,925 \$ 177,907 \$ 41,545 \$ 1,000	505
Allocation Factors	
Allocated Amount S - S 177,907 S 7,354 S	505
FERC Account 456.1 Total Amount Other 100% Transmission Plant Related Lab	22%
	841 \$ 190,102
	ated Total
26a Network Integration Credit \$ 156.344.148 \$ 156.344.148	ated I otal
20a Network meganon Credits 3 130,574,140	_
200 Italisinssion Owier Scieduling Credits 7,775,070 3 7,775,070 3 7,775,070 200 200 200 200 200 200 200 200 200	_
200 Italismission Emianteriment 31,132,727 3 31,132,727 2 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4	_
26e Other 1.542,621 1.542,621	
200 Cities 1,5772,02.1 1,5772,02.1	
Total Lines 26 \$ 195,800,341 \$ 189,039,493 \$ 6,760,848 \$ - \$	
Allocation Factors 0% 100% 17.70%	
Allocated Amount	- 22%

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

PECO Energy Company Attachment 5B - A&G Workpaper

			(a) 323.181.b to 323.196.b		(b)	(c)	(d)	(e)
			Total	S	&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 29,310,886	\$	29,302,924		\$ 7,962	\$ -
2	Office Supplies and Expenses	921.0	11,159,759		11,159,759		-	-
3	Administrative Expenses Transferred-Credit	922.0	-		-		-	-
4	Outside Service Employed (Note E)	923.0	76,262,322		75,693,731		568,591	-
5	Property Insurance	924.0	570,370		-	570,370	-	-
6	Injuries and Damages	925.0	26,744,186		26,744,186		-	-
7	Employee Pensions and Benefits	926.0	25,497,480		25,497,480		-	-
8	Franchise Requirements	927.0	-		-		-	-
9	Regulatory Commission Expenses (Note E)	928.0	8,007,671		-		7,941,187	66,484
10	Duplicate Charges-Credit	929.0	(2,256,813))	(2,256,813)		-	-
11	General Advertising Expenses (Note E)	930.1	1,188,027		-		1,188,027	-
12	Miscellaneous General Expenses (Note E)	930.2	2,638,852		1,938,254		700,598	-
13	Rents	931.0	-		-		-	-
14	Maintenance of General Plant	935	7,241,621		7,241,621		-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$ 186,364,361	\$	175,321,142	\$ 570,370	\$ 10,406,365	\$ 66,484
16			Allocation Factor	r	9.22%	17.70%	0.00%	100.00%
17			Transmission A&G	1	16,166,385	100,959	-	66,484
18							Total ²	\$16,333,827
Note	n•						20001	+,,o - ,

Notes:

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

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

Attachment 7 PBOPs PECO Energy Company

Calculation of PBOP Expenses

	(a)		(b) PECO Total	(c)	(d) Electric
				Portion not	Col. (c) x Electric
				Capitalized	Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	541,406
2	Total PBOP Expenses in A&G in the current year			(1,257,843)	(1,001,894)
3	PBOP Adjustment	Line 1 minus line 2			1,543,300

Notes:

A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.

		\$	%
В	Electric Labor (354.28.b)	182,842,035	79.65%
	Gas Labor sum (355.62.b)	46,709,857	20.35%
	Total	229,551,892	

C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor.

	(A)	(B)	(C) Estimated	(D) Mortality	(E) Weighted Average	(F) Depreciation /	(G) Gross Depreciable Plant (Year End Balance)	(H) Accumulated Depreciation	(I) Net Depreciable Plant	(J) Depreciation Expense
	Number	Plant Type	Life	Curve	Remaining Life	Amortization Rate	\$	S	\$	S S
			Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1								As of 12/31/2020		FY 2020
2		Electric Transmission								
3	352	Structures and Improvements	N/A	N/A	N/A	1.8687%	86,575,570	22,711,201	63,864,369	1,617,838
4	353	Station Equipment	N/A	N/A	N/A	1.7478%	930,674,778	207,257,221	723,417,557	16,266,334
5	354	Towers and Fixtures	N/A	N/A	N/A	1.1927%	289,112,769	163,700,536	125,412,233	3,448,248
6	355	Poles and Fixtures	N/A	N/A	N/A	1.2786%	22,958,500	2,582,382	20,376,118	293,547
7	356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5445%	200,804,906	86,799,073	114,005,833	3,101,432
8	357	Underground Conduit	N/A	N/A	N/A	1.6009%	15,920,550	4,364,906	11,555,644	254,872
9	358	Underground Conductors and Devices	N/A	N/A	N/A	1.5896%	104,078,519	46,620,264	57,458,255	1,654,432
10	359	Roads and Trails	N/A	N/A	N/A	1.1028%	2,545,719	2,115,088	430,631	28,074
11							1,652,671,311	536,150,671	1,116,520,640	26,664,777
12		Electric General								
13	390	Structures and Improvements	45	S0	30.73	2.5812%	50,717,034	13,005,391	37,711,643	1,309,108
14	391.1	Office Furniture and Equipment - Office Machines	10	SQ	1.50	10.5126%	83,462	74,560	8,902	8,774
15	391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	9.93	4.9888%	732,053	184,428	547,625	36,521
16	391.3	Office Furniture and Equipment - Computers	5	SQ	2.78	15.8019%	37,750,186	15,810,603	21,939,583	5,965,247
17	391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.78	290.0453%	77,250	(431,349)	508,599	224,060
18	393	Stores Equipment	15	SQ	8.32	8.6809%	46,470	15,050	31,420	4,034
19	394	Tools, Shop, Garage Equipment	15	SQ	9.35	6.5890%	42,354,024	13,840,146	28,513,878	2,790,707
20	395.1	Laboratory Equipment - Testing	20	SQ	5.74	4.3003%	311,026	241,285	69,741	13,375
21	395.2	Laboratory Equipment - Meters	15	SQ	2.50	6.4479%	101,382	88,361	13,021	6,537
22	397	Communication Equipment	20	L3	13.90	5.3368%	129,360,908	34,906,481	94,454,427	6,903,733
23	397.1	Communication Equipment - Smart Meters	15	S2	8.86	6.4827%	40,575,481	15,864,862	24,710,619	2,630,387
24	398	Miscellaneous Equipment	15	SQ	0.57	12.7286%	153,725	23,413	130,312	19,567
25							302,263,001	93,623,231	208,639,770	19,912,049

2 30 Solvern-Transmission year Life (New 10) 2 NA NA 23,987% 571,259 571,259 1 1,580,371	1		Electric Intangible								
3 00 Seferica Transmission Specific (1908) (1) 1 1 1 1 1 1 1 1 1	2	303		2	N/A	N/A	27.3897%	5.771.259	5,771,259	<u>-</u>	1,580,731
4 No.	3			3					-	<u>-</u>	-,,
5 30 Sufferen - Transmissin Syent Left (Note 10]	4			4				_	_	_	_
A	5			5				12,145,989	10,685,678	1,460,311	2,275,770
7 8 Seffence - Transmissing Lyper Life (Nate 10)	6			7			N/A				, , , <u>-</u>
Soliton Soli	7	303		10	N/A	N/A	N/A	-	<u>-</u>	-	-
Soliton Soli	8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A	N/A	-	<u>-</u>	-	-
1	9	303		15	N/A	N/A	N/A	-	<u>-</u>	-	-
1	10		• • • • • • • • • • • • • • • • • • • •					17,917,248	16,456,937	1,460,311	3,856,500
28 28 28 28 28 28 28 28									•	,	, ,
28 28 28 28 28 28 28 28	11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
13 30 Software - Electric General -Syear Life (Note 1)	12	303		3	N/A	N/A	33.3327%	245,309	85,177	160,132	81,768
14 903	13	303		4	N/A	N/A		· -	· -	· -	, <u>-</u>
15 303 Salloware Fleence General Pigera Life (Note 10)	14	303		5		N/A	14.3383%	26,120,236	12,813,988	13,306,248	3,745,198
16 903 Software - Fleence General Hygour life (Note 10)	15	303		7	N/A	N/A	N/A	· · · · · · · · · · · · · · · · · · ·			, , , <u>-</u>
17 18 18 18 18 19 19 19 19				10	N/A			-	_	_	_
15 15 15 15 15 15 15 15	17			13	N/A	N/A		-	_	_	_
Page Page								_	_	_	_
1			, ,					26,365,545	12,899,165	13,466,380	3,826,966
1											
Common General - Electric		303	Regulatory Initiatives/Depr Charged to Reg Asse	N/A	N/A	N/A	N/A				
24 303 Software -2-year Life (Note 10) 3 N/A N/A N/A N/A 10.456666 1.19.6.154 214,079 98.2,075 196,5446 20.3,079 20.3,075	22							173,050,869	116,469,252	56,581,617	11,597,384
24 303 Software -2-year Life (Note 10) 3 N/A N/A N/A N/A 10.456666 1.19.6.154 214,079 98.2,075 196,5446 20.3,079 20.3,075											
25 303 Software -3-year Life (Note 10)				_			****				
26 303 Software - 4-year Life (Note 10)				2					-	-	- -
27 303 Software - 5-year Life (Note 10) 5 5 N/A N/A 9.8153% 241,70,760 182,470,301 59,231,459 23,723,753			• • •	3				1,196,154	214,079	982,075	196,846
28 303 Software -7-year Life (Note 10) 7 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A				4		N/A		-	-	-	=
29 303 Software - 10-year Life (Note 10) 10 N/A N/A N/A	27			5		N/A		241,701,760	182,470,301	59,231,459	23,723,753
30 303 Software - 15-year Life (Note 10) 13 N/A	28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-	-
31 303 Selware - I-5-year Life (Note IO) 15 N/A N/A N/A N/A 146,766 146,766 -3 Zero 303 Regulatory Initiatives/Dept Charged to Reg Asset N/A N/A N/A N/A N/A 146,766 146,766 -3 Zero 32 390 Structures and Improvements 55 R1 36.49 1.7771% 239,102,868 61,197,029 177,905,839 4,249,097 34 391.1 Office Furniture and Equipment - Office Machines 15 SQ 11.17 7.7075% 19,0468 25,41,656 15,219,181 12,255,780 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 11.17 7.7075% 17,706,843 2,541,656 15,219,181 12,255,780 391.3 Office Furniture and Equipment - Furnitures and Fixtures 5 SQ 2.58 18,8147% 30,225,045 15,095,127 15,129,918 5,686,752 39.23 Transportation Equipment - Automobiles 6 L3 3.25 N/A 72,076 71,13 34.5 Zero 39.22 Transportation Equipment - Heavy Trucks 12 S4 7.49 N/A 72,609,223 13,008,008 15,601,315 Zero 39.23 Transportation Equipment - Heavy Trucks 14 R4 R5.5 N/A 7,881,264 29,082,197 41,799,067 Zero 39.24 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,099 (6,683) Zero 14,992,000 22,000 23,000 24,00	29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
32 303 Regulatory Infinitives/Dept Charged to Reg Asset N/A N/A N/A N/A 146,766	30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
32 303 Regulatory Initiatives/Dept Charged to Reg Asset N/A N/A N/A N/A 146,766	31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	-
3 390 Structures and Improvements 5 R1 36.49 1.7771% 239,102,868 61,197,029 179,05,839 4,249,097 34 391.1 Office Furniture and Equipment - Office Machines 10 SQ 7.99 10.4616% 99,9440 6,757 92,683 10,403 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 11.17 7.0705% 17,760,843 2,541,656 15,219,187 1,255,780 17,760,843 12,416,76 15,219,187 1,255,780 17,760,843 12,416,76 15,219,187 1,255,780 17,760,843 12,416,76 15,219,187 1,255,780 17,760,843 12,416,76 15,219,187 1,255,780 17,770,770,770,770,770,770,770,770,770,7	32	303		N/A	N/A	N/A	N/A	146,766	146,766	-	Zero
34 391.1 Office Furniture and Equipment - Office Machines 10 SQ 7.99 10.4616% 99.440 6.757 92.683 10.403 35 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 11.17 7.0705% 17.760.843 2.541.656 15.219.187 1.255.780 36 391.3 Office Furniture and Equipment - Computers 5 SQ 2.58 18.147% 30.225.045 15.095,127 15.129.918 5.568.7580 37 392.1 Transportation Equipment - Automobiles 6 L3 3.25 N/A 72.076 71.731 3.45 Zero 38 392.2 Transportation Equipment - Light Trucks 12 S4 7.49 N/A 28.609,323 13.008,008 15.601,315 Zero 39 392.3 Transportation Equipment - Tractors 14 R4 8.55 N/A 70.818,1264 29.082,197 41.799.067 Zero 40 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215.016 215.699 (683) Zero 41 392.5 Transportation Equipment - Tractors 14 L1.5 9.13 N/A 3.782,722 2.037.935 1.744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4.856.991 3.226,966 1.610.025 Zero 43 392.7 Transportation Equipment - Other Vehicles 15 SQ 8.82 6.573% 1.314,148 398.451 91.5697 86.173 44 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 8.82 6.573% 8.942 (7.754) 16.696 8.382 45 394.1 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137.322 648,485 51.929 46 394.2 Tools, Shop, Garage Equipment - Gummon Tools 15 SQ 10.45 N/A 1.11.628 6.0684% 785,807 137.322 648,485 51.929 46 394.2 Tools, Shop, Garage Equipment - Gummon Tools 15 SQ 10.45 N/A 1.511.628 6.0684% 13.322 648,485 51.929 47 394.3 Tools, Shop, Garage Equipment - Gummon Tools 15 SQ 10.45 N/A 1.11.628 6.0684% 785,807 137.322 648,485 51.929 13.02 6.0684% 785,807 137.322 648,485 51.929 13.02 6.0684% 785,807 137.322 648,		390		55	R1	36.49		239,102,868	61,197,029	177,905,839	4,249,097
35 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 11.17 7.0705% 17,750,843 2,541,656 15,291,187 1,255,780 36 391.3 Office Furniture and Equipment - Computers 5 SQ 2.58 18.8147% 30,225,045 15,095,127 15,129,918 5,686,752 37 392.1 Transportation Equipment - Automobiles 16 L3 3.25 N/A 72,076 71,731 345 Zero 38 392.2 Transportation Equipment - Light Trucks 12 S4 7.49 N/A 28,609,323 13,008,008 15,601,315 Zero 39 392.3 Transportation Equipment - Heavy Trucks 14 R4 8.55 N/A 70,881,264 29,082,197 41,790,683 Zero 41 392.5 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Office Furniture and Equipment	34	391.1	Office Furniture and Equipment - Office Machines	10	SO	7.99	10.4616%	99,440			
36 391.3 Office Furniture and Equipment - Computers 5 SQ 2.58 18.8147% 30,225,045 15,095,127 15,129,918 5,686,752				15							
37 392.1 Transportation Equipment - Automobiles 6 L3 3.25 N/A 72,076 71,731 345 Zero 38 392.2 Transportation Equipment - Light Trucks 12 S4 7.49 N/A 28,609,323 13,080,008 15,601,315 Zero 7.49 392.3 Transportation Equipment - Tractors 14 R4 8.55 N/A 70,881,264 29,082,197 41,799,067 Zero 7.49 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 7.49 392.5 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 7.49 392.6 Transportation Equipment - Tractors 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 7.49 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 7.49 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,839,467 3,465,323 11,394,144 Zero 8.49 393 Stores Equipment - Medium Trucks 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 49.2 Transportation Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 47 394.3 Tools, Shop, Garage Equipment - Common Tools 15 SQ 130.2 6.6084% 785,894 17,154,246 141,304 1,42 Zero 8.39 Note 18,396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,42 Zero 8.39 Note 18,396 Power Operated Equipment 12 R1.5 SQ 7.33 6.7131% 955,598 488,221 467,477 64,157 64,157 64,157				5							
38 39.2.2 Transportation Equipment - Light Trucks 12 S4 7.49 N/A 28,609,323 13,008,008 15,013,15 Zero 39 392.3 Transportation Equipment - Heavy Trucks 14 R4 8.55 N/A 70,881,264 29,082,197 41,790,667 Zero 40 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 42 392.6 Transportation Equipment - Medium Trucks 8 L4 7,01 N/A 4,836,991 3,845,663,623 11,340,025 Zero 44 393 Stores Equipment 15 SQ 8.82 6.5573% 1,314,148 398,4				6							
39 392.3 Transportation Equipment - Heavy Trucks 14 R4 8.55 N/A 70,881,264 29,082,197 41,799,067 Zero 40 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,222,6966 1,610,025 Zero 43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,394,144 Zero 43 393 Stores Equipment Guipment - Construction Tools 15 SQ 8.82 6,5573% 1,314,148 394,451 915,697 86,173 46 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 13.02 6,6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment - Qo SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 49 397 Communication Equipment 12 R1.5 SQ 7.33 16,7131% 955,698 488,221 46,7477 64,157 64,157				12							
40 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,394,144 Zero 44 393 Stores Equipment Stores Equipment Stores Equipment - Construction Tools 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment Common Tools 12 R1.5 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 49 397 Communication Equipment Dequipment Sq 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment Sq 48,221 467,477 64,157											
41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,34,144 Zero 44 393 Stores Equipment 15 SQ 8.82 6.573% 1,314,148 3,94,51 1915,697 86,173 45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 47,754 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396				11							
42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,394,144 Zero 44 393 Stores Equipment 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equip				11							
43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,394,144 Zero 44 393 Stores Equipment 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 191,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,93,208 3,523,632 50 398 Miscellaneous Equipment <td></td> <td></td> <td></td> <td>14</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				14							
44 393 Stores Equipment 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157				13							
45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157				8							
46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157											
47 394.3 Tools, Shop, Garage Equipment - Garage											
48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157											
49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157											
50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157											
51 735,359,222 333,787,398 401,571,824 38,856,904		398	Miscellaneous Equipment	15	SQ	7.33	6.7131%				
	51							735,359,222	333,787,398	401,571,824	38,856,904

Current Year

Total Cumulative

Difference

Transmission

(J)=(F)+(H)

(1,718)

3

(2) 9,270

0

Current Year

Total Cumulative Difference

Total Company

(I)=(D)+(G)

(1,718)30

(11)

3

9,270

		Current Year Depr./Amor. Exp Per Formula Total Company (B)	_	Current Year r./Amor. Exp Per FF1 tta 4D for Intangible Total Company (C)	Current Year Difference Total Company (D)=(B)-(C)	Allocation % To Transmission (E)	Current Year Difference Allocated To Transmission (F)=(D)*(E)	Prior Year Total Cumulative Difference Total Company (G)	Prior Year Total Cumulative Difference Transmission (H)
1	Transmission	\$ 26,664,777	\$	26,664,888	(111)	100.00%	(111)	(1,607)	(1,607)
2	Electric General	\$ 19,912,049	\$	19,912,062	(13)	9.22%	(1)	44	4
3	Common - Electric	\$ 38,856,904	\$	38,856,761	143	9.22%	13	(154)	(15)
4	Intangible - Transmission	\$ 3,856,500	\$	3,847,246	9,254	100.00%	9,254	16	16
5	Intangible - General	\$ 3,826,966	\$	3,826,959	7	9.22%	1	(4)	(0)
6	Intangible - Distribution	\$ 11,597,384	\$	11,597,384	-	0.00%	-	-	-
7									
8	Accumulative Depreciation								
			Avera	ge Accumulative	Total Cumulative	Adjusted Average	Allocation %	Adjusted Average	
			Depr.	Amor. Per Book	Adjustment	Accumulative Depr./Amor.	To Transmission	Accumulative Depr./Amor.	
9				Total Company	Total Company	Total Company		Transmission	
10	Transmission		\$	544,681,453	(1,663)	544,683,116	100.00%	544,683,116	
11	Electric General		\$	101,969,616	37	101,969,579	9.22%	9,402,628	
12	Common - Electric		\$	348,304,810	(82)	348,304,893	9.22%	32,117,238	
13	Intangible - Transmission		\$	16,834,320	4,643	16,829,677	100.00%	16,829,677	
14 15	Intangible - General Intangible - Distribution		\$	16,235,840 122,684,161	(1) \$ -	16,235,840 122,684,161	9.22% 0.00%	1,497,109	
16	Total Intangible		\$	155,754,321				\$ 18,326,786	
17			•	,	,,,,=	,			
18									
19									
20 21									
22									
22									

23 24

Notes:

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation / amortization expense is calculated separately for each row.
- 2 For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 For FERC accounts 303, 352 through 359 and 390 through 398, Column F is fixed and cannot be changed absent Commission approval or acceptance.
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- Reserved
- 8 At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of each individual plant established in this manner.
- The depreciation expenses related to Common General Electric reflect electric common plant. The depreciation expenses associated with Transportation Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use

Attachment 9

Excess / (Deficient) Deferred Income Taxes (Note B and Attachment H-7 Notes N, O and P)

						PECO Ene	rgy Company								
	TRUTH I I I I I I I I I I I I I I I I I I I	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
	EDIT Amortization Amount (Note C)		January	February	March	April	Mav	June	July	August	September	October	November	December	Total
1	Protected Property		,	,			,		,						
2	Transmission		\$ 123,015	\$ 123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015	123,015	\$ 1,476,181
3	General		\$ 6,840	6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840	6,840	\$ 82,085
4	Transmission Allocation % (Att H-7 P4, L11, Col 5)		9.22%												
5	Allocated to Transmission		\$ 631 5	631 \$	631 \$	631 \$	631 \$	631 \$	631 \$	631 \$	631 \$	631 \$	631 5	631	\$ 7,569
6	Common (To Be Split TDG)		\$ 66,348	66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348	66,348	\$ 796,172
7	Transmission Allocation % (L 4 * Electric Factor in l	FERC Form 1 P356)	7.10%												
8	Allocated to Transmission		\$ 4,709	\$ 4,709 \$	4,709 \$	4,709 \$	4,709 \$	4,709 \$	4,709 \$	4,709	4,709 \$	4,709 \$	4,709	4,709	\$ 56,508
9	Total Protected Property		\$ 128,355	128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355 \$	128,355	128,355	\$ 1,540,258
10	Non-Protected Property (Note A)		\$ 201,938	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938	201,938	\$ 2,423,260
11	Non-Protected, Non-Property - Pension Asset (Note A)		\$ 74,045	74,045 \$	74,045 \$	74,045 \$	74,045 \$	74,045 \$	74,045 \$	74,045 \$	74,045 \$	74,045 \$	74,045	74,045	\$ 888,540
12	Non-Protected, Non-Property - Non-Pension Asset (Note A)		\$ (78,380) 5	\$ (78,380) \$	(78,380) \$	(78,380) \$	(78,380) \$	(78,380) \$	(78,380) \$	(78,380) \$	(78,380) \$	(78,380) \$	(78,380) \$	(78,380)	\$ (940,563)
13	Total Non-Protected, Non-Property (Note A)		\$ (4,335)	\$ (4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335)	\$ (52,023)
	EDIT Balance (Notes C and D)														Prior and Current
		December Prior Year	January	February	March	April	May	June	July	August	September	October	November		December Average
14 15	Protected Property Transmission	\$ 78,106,166	77,983,151	77,860,136	77,737,121	77,614,106	77,491,091	77,368,076	77,245,060	77,122,045	76,999,030	76,876,015	76,753,000	76,629,985	77,368,076
16	General	\$ 1,497,758	1,490,918	1,484,077	1,477,237	1,470,396	1,463,556	1,456,715	1,449,875	1,443,035	1,436,194	1,429,354	1,422,513	1,415,673	1,456,715
17	Transmission Allocation %	9.22%													
18	Allocated to Transmission	\$ 138,108	137,478	136,847	136,216	135,585	134,955	134,324	133,693	133,062	132,432	131,801	131,170	130,539	134,324
19	Common (To Be Split TDG)	\$ 11,132,584	11,066,236	10,999,889	10,933,541	10,867,193	10,800,846	10,734,498	10,668,151	10,601,803	10,535,455	10,469,108	10,402,760	10,336,412	10,734,498
20	Transmission Allocation %	7.10%		700 700	775 000	771 200	7// 501	7(1.072	757.162	752 454	242.245	742.026	520 225	722 (10	771.072
21	Allocated to Transmission	\$ 790,126	785,417	780,708	775,999	771,290	766,581	761,872	757,163	752,454	747,745	743,036	738,327	733,618	761,872

Notes:

22 Total Protected Property

23 Non-Protected Property (Note A)

24 Non-Protected, Non-Property - Pension Asset (Note A)

26 Total Non-Protected, Non-Property (Note A)

25 Non-Protected, Non-Property - Non-Pension Asset (Note A) \$

EDIT data, including EDIT amortization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Protected, Non-Protected Property and Non-Protected Property an

78,392,626

11,106,613

2,295,397

(2,429,730)

(134,333)

78,264,271

10,904,675

2,221,352

(2,351,350)

(129,998)

78,135,916

10,702,737

2,147,307

(2,272,969)

(125,662)

78,007,562

10,500,798

2,073,262

(2,194,589)

(121, 327)

77,879,207

10,298,860

1,999,217

(2,116,209)

(116,992)

77,750,852

10,096,922

1,925,172

(2,037,829)

(112,657)

77,622,497

9,894,983

1,851,127

(1,959,448)

(108,321)

77,494,142

9,693,045

1,777,082

(1,881,068)

(103,986)

78,264,271

10,904,675

2,221,352

(2,351,350)

(129,998)

78,520,981

11,308,552

2,369,442

(2,508,110)

(138,668)

A Electric General to be allocated between Distribution and Transmission (Line 16): \$1,683,749, Protected Property (Line 26): (\$260,021).

B The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following periods:

79,034,400

12,116,305

2,665,622

(2,821,631)

(156,009)

Protected: ARAM
Non-Protected Property: 7 years
Non-Protected, Non-Property: 5 years

The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.

78,906,045

11,914,367

2,591,577

(2,743,251)

(151,674)

78,777,690

11,712,428

2,517,532

(2,664,871)

(147,339)

78,649,336

11,510,490

2,443,487

(2,586,490)

(143,003)

C The data of the annual amortization amount and balance are from PECO's Tax Accounting records.

D EDIT balance was reclassified from ADIT to EDIT in December 2017.

Exhibit No. TJJ-4, Attachment 1b

PECO Exhibit TJJ-4 Attachment 1b

ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

	CALCULATION OF MONTH	LY AMORTIZED REGULATORY	ASSET TO BE
		RECOVERED	
1	Annual Revenue Requirement on	Attachment 1 - Revenue Requirement	
1	Regulatory Asset Amortization	Line 3	\$1,183,568
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	(\$1,614,667)
	Net Annual Revenue Requirement		
3	on Regulatory Asset Amortization		
	with True-up	Line 1 + line 2	(\$431,099)
	Net Monthly Revenue Requirement		
4	on Regulatory Asset Amortization		
	with True-up	Line 3 / 12	-\$35,925

PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3)

December	31.	2019	through	Decem	iber 31.	2020

TD ANGREGICAL CALLY	12/31/2019	Activity	12/31/2020
TRANSMISSION ONLY Repair Allowance	7,416,764	(63,527)	7,353,236
Federal and State Flow Through	20,957,035	(247,200)	20,709,836
Excess Deferreds/pre-1981 Deferreds	15,334,003	(519,988)	14,814,015
Other	380,096	(3,960)	376,136
Total .	44,087,898	(834,674)	43,253,223
OMMON (TO BE SPLIT TDG) epair Allowance		_	
Federal and State Flow Through	7,442,640	(17,993)	7,424,647
Excess Deferreds/pre-1981 Deferreds	2,573,842	(64,956)	2,508,886
Other	1,271,349	(23,818)	1,247,531
Total	11,287,831	(106,767)	11,181,064
		Attachment H-7A, page 4, line 1.	l, column 5 * Commo
Fransmission Allocation %	7.10%	Form 1 page 356)	
Repair Allowance Federal and State Flow Through	528,235	(1,277)	526,958
Excess Deferreds/pre-1981 Deferreds	182,676	(4,610)	178,066
Other	90,233	(1,690)	88,542
Total	801,144	(7,578)	793,566
LECTRIC GENERAL (TO BE SPLIT TD)	0.115	(72)	0.043
Repair Allowance Federal and State Flow Through	9,115 876,110	(73) 8,308	9,042 884,418
Excess Deferreds/pre-1981 Deferreds	141,929	(1,213)	140,717
Other	2,367	(64)	2,303
Total .	1,029,522	6,958	1,036,480
Transmission Allocation %	9.22%	Source: Attachment H-7A, page	4, line 11, column 5
Repair Allowance	840	(7)	834
Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds	80,786 13,087	766 (112)	81,552 12,976
Other	218	(6)	212
Total	94,932	642	95,574
<u> </u>			
Repair Allowance	7,417,604	(63,534)	7,354,070
Federal and State Flow Through	21,566,056	(247,711)	21,318,346
Excess Deferreds/pre-1981 Deferreds Other	15,529,766 470,547	(524,710) (5,656)	15,005,057 464,891
Total	44,983,974	(841,610)	44,142,364
SFAS 109 + Gross-up	63,261,570	(1,183,568)	62,078,002
	,=,**	(-,,)	,-,-,
010 Transmission Tax Adjustments b/f gross-up	-	-	-
010 Transmission Tax Adjustments + gross-up	-	-	-
Total Transmission SFAS 109	63,261,570	(1,183,568)	62,078,002
Gross-up Factor	34.00004		
Federal Income Tax Rate State Income Tax Rate	21.000%		
	9.990%		
Composite Rate = F+S(1-F) Gross-up Factor = 1/(1-CR)			

Incl

Exhibit No. TJJ-4, Attachment 2a

PECO Exhibit TJJ-4 Attachment 2a

ATTACHMENT H-7A FORMULA RATE TEMPLATE

For the 12 months ended 12/31/2021

Attachment H-7 Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

PECO Energy Company

Line No.	(1)	(2)	(3)	(4)	(5) Revised Allocated Amount
1 2a	GROSS REVENUE REQUIREMENT Additional Annual Refund (from 2018 to 2021)	(page 3, line 48) Attachment 1, line 17, col 15a	Total	Allocator	205,090,954 850,000
2	REVENUE CREDITS	Attachment 5A, line 15		TP 100.00%	11,658,546
3	NET REVENUE REQUIREMENT	(line 1 minus lines 2 and 2a)			192,582,408
4 5 6	REGIONAL NET REVENUE REQUIREMENT Regional True-up Adjustment with Interest REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			30,028,545 (514,646) 29,513,898
7 8 9	ZONAL NET REVENUE REQUIREMENT Zonal True-up Adjustment with Interest ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 17a, col. 14 less line 2 Attachment 1, line 17a, col. 15 Line 7 + Line 8			162,553,864 675,915 163,229,778
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			8,148
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			\$20,033

For the 12 months ended 12/31/2021

1,045,824,897

Formula Rate - Non-Levelized

47 RATE BASE

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

7,329,093,634

			23 1 3			
	(1)	(2)	(3)		(4)	(5) Transmission
Line		Source	Company Total	Alloca	ator	(Col 3 times Col 4)
No.	RATE BASE:					· · · · · · · · · · · · · · · · · · ·
	GROSS PLANT IN SERVICE (Notes U and R)					
1	Production	205.46.g for end of year, records for other months		NA		
2	Transmission	Attachment 4, Line 14, Col. (b)	1,775,780,911	TP	100.00%	1,775,780,911
3 4	Distribution General	207.75.g for end of year, records for other months	7,512,275,755 307,774,945	NA W/S	0.00% 9.86%	30,342,683
5	Intangible	Attachment 4, Line 14, Col. (c) Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	223,176,987	DA	9.80%	21.085,016
6	Common	Attachment 4, Line 14, Col. (d)	777,473,500	W/S	9.86%	76,648,969
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(3,183,945)	W/S	9.86%	(313,896)
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	10,593,298,153	GP=	17.97%	1,903,543,682
9	ACCUMULATED DEBEGLATION (ALC. H. AB)					
10	ACCUMULATED DEPRECIATION (Notes U and R) Production	219.20-24.c for end of year, records for other months	_	NA		
11	Transmission	Attachment 8, Page 3, Line 10, Col. (E)	545,168,178	TP	100.00%	545,168,178
12	Distribution	219.26.c for end of year, records for other months	1,886,657,512	NA	0.00%	545,108,178
13	General	Attachment 8, Page 3, Line 11, Col. (E)	101,969,579	W/S	9.86%	10,052,900
14	Intangible	Attachment 8, Page 3, Line 16, Col. (E) and Col. (G)	155,749,679	DA		18,430,323
15	Common	Attachment 8, Page 3, Line 12, Col. (E)	348,304,893	W/S	9.86%	34,338,419
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(2,312,528)	W/S	9.86%	(227,986)
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	3,035,537,311			607,761,834
18	NET PLANT IN SERVICE					
19	Production	(line 1 minus line 10)	-			-
20	Transmission	(line 2 minus line 11)	1,230,612,733			1,230,612,733
21	Distribution	(line 3 minus line 12)	5,625,618,243			-
22	General	(line 4 minus line 13)	205,805,366			20,289,784
23	Intangible	(line 5 minus line 14)	67,427,309			2,654,693
24	Common	(line 6 minus line 15)	429,168,607			42,310,550
25	Costs To Achieve	(line 7 minus line 16)	(871,417)	370	17.150/	(85,911)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	7,557,760,842	NP=	17.15%	1,295,781,848
27	ADJUSTMENTS TO RATE BASE (Note R)					
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-
29	Account No. 282 (enter negative)	Attachment 4A, Line 28, Col. (e) (Notes B and X)	(217,041,897)	TP	100.00%	(217,041,897)
30	Account No. 283 (enter negative)	Attachment 4A, Line 28, Col. (f) (Notes B and X)	(10,786,498)	TP	100.00%	(10,786,498)
31	Account No. 190	Attachment 4A, Line 28, Col. (g) (Notes B and X)	12,432,100	TP TP	100.00% 100.00%	12,432,100
31a 31b	Unamortized EDIT Balance - Protected Property (enter negative) Unamortized EDIT Balance - Non-Protected Property (enter negative)	Attachment 9 - EDIT, Line 22, Col. (n) Attachment 9 - EDIT, Line 23, Col. (n)	(78,326,251) (10,904,675)	TP	100.00%	(78,326,251) (10,904,675)
31c	Unamortized EDIT Balance - Non-Protected, Non-Property (enter negative)	Attachment 9 - EDIT, Line 25, Col. (n) Attachment 9 - EDIT, Line 26, Col. (n)	129,998	TP	100.00%	129,998
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(6,596,398)	DA	100.00%	(6,596,398)
34	CWIP	Attachment 4, Line 14, Col. (e)	` ' - '	DA	100.00%	- 1
35	Pension Asset	Attachment 4, Line 28, Col. (i)	29,969,311	DA	100.00%	29,969,311
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00%	-
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)		DA	100.00%	-
38	Outstanding Network Credits	From PJM		DA	100.00%	-
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credit	From PJM	-	DA	100.00%	
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(281,124,311)			(281,124,311)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	10,489,663	TP	100.00%	10,489,663
42	WORKING CAPITAL	(Note D)				
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	29,994,206			8,704,462
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	10,794,289	TP	100.00%	10,794,289
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,178,945	DA	100.00%	1,178,945
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	41,967,440			20,677,696

(Sum of Lines 26, 40, 41 & 46)

Formula Rate - Non-Levelized Rate Formula Template For the 12 months ended 12/31/2021

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

	(1)	(2)	(3)		(4)	(5)
Line No.	_	Source	Company Total	Allocator		Transmission (Col 3 times Col 4)
	O&M					
1 2	Transmission	Attachment 5, Line 1, Col. (a) Attachment 5, Line 1, Col. (b)	205,094,106 (12,292,850)	TP TP	100.00% 100.00%	205,094,106
3	Less Account 566 (Misc Trans Expense) (enter negative) Less Account 565 (enter negative)	Attachment 5, Line 1, Col. (b) Attachment 5, Line 1, Col. (c)	(12,292,850)	TP TP	100.00%	(12,292,850)
4	Less Accounts 561.4 and 561.8 (enter negative)	Attachment 5, Line 1, Col. (d)	(153,065,697)	TP	100.00%	(153,065,697)
5	A&G	Attachment 5B, Line 15, Col. (a) and Line 18, Col. (e)	186,364,361	DA	100.0070	17,453,404
6	Account 566					.,,
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	100.00%	-
8	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col .(f)	12,292,850	TP	100.00%	12,292,850
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	12,292,850			12,292,850
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	1,560,876	W/S	9.86%	153,882
11	Less O&M Cost to Achieve Included in O&M Above (enter negative	Attachment 4E, Line 11, Col. (x)	-	W/S	9.86%	
12	TOTAL O&M	(Sum of Lines 1 to 5, 9, 10 and 11)	239,953,645			69,635,695
13	DEPRECIATION EXPENSE (Note U)					
14	Transmission	Attachment 5, Line 1, Col. (g)	27,478,730	TP	100.00%	27,478,730
15	General	Attachment 5, Line 2, Col. (a)	19,912,049	W/S TP	9.86%	1,963,074
16 16a	Intangible - Transmission Intangible - General	Attachment 5, Line 1, Col. (i) Attachment 5, Line 1, Col. (j)	3,856,500 3,826,966	W/S	100.00% 9.86%	3,856,500 377,290
16b	Intangible - Distribution	Attachment 5, Line 1, Col. (l) Attachment 5, Line 1, Col. (k)	11.597.384	NA	zero	377,290
17	Common - Electric	Attachment 5, Line 1, Col. (k) Attachment 5, Line 1, Col. (h)	38,856,904	W/S	9.86%	3,830,795
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(640,257)	W/S	9.86%	(63,121)
19	Amortization of Abandoned Plan	(Note S) Attachment 5, Line 2, Col. (b)	` - ´	DA	100.00%	- 1
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	104,888,276			37,443,268
21	TAXES OTHER THAN INCOME TAXES	(Note F)				
22	LABOR RELATED					
23	Payroll	Attachment 5, Line 2, Col. (c)	12,565,762	W/S	9.86%	1,238,824
24	Labor Related Taxes to be Excluded	Attachment 5, Line 2, Col. (d)	-	W/S	9.86%	-
25	PLANT RELATED					
26	Property	Attachment 5, Line 2, Col. (e)	12,492,918	GP	17.97%	2,244,892
27 28	Excluded Taxes Per Attchment 5C Line 5 Other	Attachment 5, Line 2, Col. (f) Attachment 5, Line 2, Col. (g)	138,105,314 838,054	NA GP	zero 17.97%	150,593
28 29	Plant Related Taxes to be Excluded	Attachment 5, Line 2, Col. (g) Attachment 5, Line 2, Col. (h)	838,034	GP GP	17.97%	130,393
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	164,002,048	GI	17.9770	3,634,309
		•				
31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	100.00%	=
32	INCOME TAXES	(Note G)				
33	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	WCLTD = Page 4, Line 19	0.2889			
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	0.3066			
35	FIT & SIT & P	(Note G)				
36 37	1/(1-T) = (T from line 33)		1.4063			
38	Amortized Investment Tax Credit (enter negative)	Attachment 5, Line 2, Col. (i)	(2,518)			
39	Excess Deferred Income Taxes (enter negative)	Attachment 5, Line 2, Col. (i) Attachment 5, Line 2, Col. (j)	(3,915,926)			
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	215,769			
41	Income Tax Calculation	(Line 34 times Line 47)	165,492,516	NA		23,614,952
42	ITC adjustment	(Line 37 times Line 38)	(3,541)	TP	100.00%	(3,541)
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	(5,507,020)	TP	100.00%	(5,507,020)
44	Permanent Differences Tax Adjustmen	(Line 37 times Line 40)	303,440	TP	100.00%	303,440
45	Total Income Taxes	(Sum of Lines 41 through 44)	160,285,395			18,407,831
46	RETURN					
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	539,809,706	NA		77,028,137
48a	Net Pension Asset ATRR Discount (enter negative)	Attachment 10, Line 9	(1,058,286)	DA	100.00%	(1,058,286)
48	REVENUE REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,207,880,784			205,090,954

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company Formula Rate - Non-Levelized

For the 12 months ended 12/31/2021

	(1)	(2)	(3)	(4)	(5)
		SUPPORTING CALCULATIONS AND NOTES			
No. 1 2 3 4	TRANSMISSION PLANT INCLUDED IN ISO RATES Total Transmission plant Less Transmission plant excluded from PJM rates Less Transmission plant included in OATT Ancillary Services Transmission plant included in PJM rates	(Page 2, Line 2, Column 3) (Note H) (Note I) (Line 1 minus Lines 2 & 3)			1,775,780,911 - - 1,775,780,911
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	100.00%
6	WAGES & SALARY ALLOCATOR (W&S)	Form 1 Reference	\$ TP	Allocation	
7 7a 8 8a 9 9a 10 10a	Electric Production - Utility Electric Production - Exelon Business Services Company Electric Transmission - Utility Electric Transmission - Exelon Business Services Company Electric Distribution - Utility Electric Distribution - Exelon Business Services Company Electric Other - Utility Electric Other - Utility Electric Other - Exelon Business Services Company Total (W& S Allocator is 1 if lines 7-10a are zero)	354.20.b 354.355 Footnotes 354.21.b 354.355 Footnotes 354.23.b 354.355 Footnotes 354.24,25,26.b 354.355 Footnotes (Sum of Lines 7 through 10a)	- 0.0% - 0.0% - 0.0% 13,919,867 100.0% 1,861,171 100.0% 102,646,282 0.0% 5,625,956 0.0% 34,391,969 0.0% 1,626,565 0.0%	13,919,867 1,861,171 - - - 15,781,038 =	W&S Allocator (\$ / Allocation) 9.86% = WS
12 13 14 15 16 17 18	RETURN (R) Long Term Debt Preferred Stock (112.3.c) Common Stock Total	(Note V) (Attachment 5, line 10 Notes Q & R) (Attachment 5, line 11 Notes Q & R) (Attachment 5, line 12 Notes K, Q & R) (Attachment 5, line 13)	\$ % 3,822,880,147 46,31% - 0.00% 4,432,826,541 53.69% 8,255,706,689	Cost (Notes K, Q, & R) 3.90% 0.00% 10.35%	\$ Weighted 1.81% =WCLTD 0.00% 5.56% 7.37% =R

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized

Rate Formula Template

Utilizing FERC Form 1 Data

PECO Energy Company

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes:

A Reserved

The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated

C Reserve

D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 12, column 5 minus amortization of Regulatory Asset at page 3, line 7, column 5. For Prepayments, refer to Note K in Attachment 4.

Attachment 5B, Line 9- include Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h., and exclude all other Regulatory Commission Expenses itemized at 351.h.

- Page 3, Line 5: Attachment 5B, Line 4 Exclude: (1) amortization of CAP Shopping and Seamless Moves; (2) amortization of DSP IV Admin Costs; (3) Miscellaneous Advertising; (4) SEPA Solar Power Study; (5) PSU Sponsorship; (6) EU IT Prepaid Meter Assess O&M; and (7) Customer Operations AMI/CI O&M. Include Communications, Public Advocacy and Corporate Relations and Government and Regulatory Affairs and Public Policy expenses listed in Account 923 found at Form 1 323.184.b.

 Attachment 5B, Lines, 11, and 12 Exclude EPRI Annual Membership Dues listed in Form 1 at 353.f, non-safety-related advertising included in Account 930.1 found at 323.191.b and Chamber of Commerce Dues and Civic Organization Expenses in Account 930.2 found at 323.192.b; include the costs related to Project Cancellation Fees and Remediation Expenditures (provided, that with regard to the Metal Bank Superfund, PECO must include as a credit any receipts received from the EPA and/or obtained through litigation with the remediation contractors related to Metal Bank Superfund).
- F Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against axable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8:f) multiplied by (1/1-T). [page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required: FIT = 21.00%

SIT = 9.99% (State Income Tax Rate or Composite SIT)

p = 0.00% (percent of federal income tax deductible for state purposes)

- H Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- I Removes dollar amount of transmission plant to be included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- J Reserved
- ROE will be supported in the original filing and no change in ROE may be made absent a Section 205 or Section 206 filing with FERC. The equity component of the capital structure will be capped at 55.75% and shall not be subject to change during the ROE Moratorium Period established under the Settlement Agreement in Docket No. ER17-1519. Thereafter, the cap shall be subject to change pursuant to sections 205 and 206 of the Federal Power Act.
- L Reserved
- M Reserved
- N All items related to Contributions in Aid of Construction (CIAC), including investment in CIAC and CIAC related ADIT, excess/(deficient) ADIT and amortization of excess/(deficient) ADIT shall be excluded from the formula rate.
- Transmission-related ADIT, Excess/(Deficient) ADIT, and the amortization of Excess/(Deficient) ADIT shall be included in the formula rate except as noted in Notes N and P. For clarity of administration of the formula rate, this specifically includes (but is not limited to) transmission-related amounts related to Amortization of Book Premiums on Reacquired Debt, Pension Expense Provision, Loss on Reacquired Debt, FAS 112 and Electric Rate Case Expense Regulatory Asset Current.
- P ADIT, Excess/(Deficient) ADIT and the amortizaiton of Excess/(Deficient) ADIT related to Accrued Benefits, Deferred Compensation, Vacation pay Change in Provision and Accrued Vacation shall be excluded from the formula rate.
 - All ADIT-190, ADIT-282, and ADIT-283 amounts reflected on Attachment 4C must be based on a timing difference between book expense recognition and expense recognition for tax purposes.
- R Calculated using 13 month average balance, except ADIT.
- S Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until FERC explicitly approves recovery of the cost of abandoned plant pursuant to Section 205 of the FPA.
- Recovery of Regulatory Asset is permitted only as specifically authorized pursuant to Section 205 or 206 of the FPA by FERC. Recovery of any regulatory assets not specifically identified in the initial version of this formula rate template approved by FERC in Docket No. ER17-1519-000 will require specific authorization from FERC.
- U Excludes Asset Retirement Obligation balance
 - Company shall include only gains and losses on interest rate locks associated with debt issuances. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hed
- W The Tax Effect of Permanent Differences captures the differences and under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference. Items that can be included in formula for recovery are AFUDC Equity, Meals & Entertainment (50%),
 Memberships & Dues Not Deductible, Additional Compensation to Employee Stock, and Life Insurance Premiums. Items that can not be included in formula for recovery are Dividend Received Deductions, Equity in Earnings of Unconsol. Subs, and Other Perms (Rabbi Trust). Commission authorization is required in order to include any other permanent difference as an adjustment to the income tax allowance computation in the Formula Rate Template.
- X Calculated on Attachment 4A.
- Y Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228. no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
- Z Amortization of Regulatory Asset for Environmental Remediation of Manufactured Gas Plants shall be excluded from the formula rate.

Attachment 4 Rate Base Worksheet PECO Energy Company

Line		Gross I	Plant In Service		CWIP	LHFFU	Working Capital			Accumulated Depreciation	
No		Transmission	General	Common	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
	(a)	(b)	(c)	(d) (Note J)	(e)	(f)	(g)	(h) (Note K)	(i) (Note J)	(j) (Note J)	(k) (Note J)
	Attachment H, Page 2, Line No:	2	4	5	27	31	34	35	9	11	12
									Projected monthly balances		
						214.26.d. 214.27.d. 214.28.d.			that are expected to be		
		207.58.g minus 207.57.g. Projected monthly balances	207.99.9 minus 207.98.9 for	Electric Only, Form No 1, page		214.30,d, 214.33,d, 214.34,d,	227. 8. c + (227.16.c * Labor		included in 219.25.c for end		Electric Only, Form No 1,
		that are the amounts expected to be included in 207.58.g				214.36,d and 214.39,d for end of		111.57.c for end of year, records	of year and records for other	219.28 c for end of year.	page 356 for end of year,
			months	other months	(Note C)		records for other months (Note L)			records for other months	records for other months
1	December Prior Year	1,743,040,333		741,101,329	(**************************************	- 8,944,464			531,480,785	92,861,907	328,711,055
2	January	1,746,715,189	303,883,256	743,902,129		- 8,938,059	10,752,363	1,371,872	533,747,988	94,443,603	331,851,738
3	February	1,748,533,901	304,503,468	746,391,484		- 10,584,296	10,696,658	1,441,016	536,016,111	96,005,704	334,983,661
4	March	1,750,999,030	305,155,297	751,948,076		- 10,653,663	10,657,331	784,138	538,283,927	97,549,113	338,132,950
5	April	1,755,159,845	305,815,724	754,694,792		- 10,662,696	10,681,791	835,468	540,553,811	99,074,503	341,300,546
6	May	1,758,104,158	306,492,850	757,806,373		- 10,751,146	10,688,839	1,514,242	542,826,244	100,582,476	344,463,363
7	June	1,768,086,880		787,526,143		- 10,581,993			545,107,122	102,073,555	347,809,464
8	July	1,775,151,201		790,503,382		- 10,553,084		586,036	547,400,605	103,548,242	351,344,476
9	August	1,778,989,479		793,816,109		- 10,560,386			549,700,440	105,012,091	354,877,375
	September	1,787,900,894		798,523,356		- 10,552,898			552,008,485	106,466,265	358,393,483
	October	1,793,982,543		806,655,051		- 10,622,361			554,326,999	107,906,776	361,880,148
	November	1,799,603,887		809,973,949		- 11,439,623			556,652,626	109,333,587	365,354,707
13	December	1,878,884,499		824,313,323		- 11,520,953			559,059,547	110,747,190	368,859,569
14	Average of the 13 Monthly Balances	1,775,780,911	307,774,945	777,473,500	-	10,489,663	10,794,289	1,178,945	545,166,515	101,969,616	348,304,810

Adjustments to Rate Base

				Account No. 281	Account No. 282	Account No. 283	Account No. 190	Account No. 255	
			Unamortized Abandoned	Accumulated Deferred	Accumulated Deferred	Accumulated Deferred Income		Accumulated Deferred	
Line N	Io Month	Unamortized Regulatory Asset	Plant	Income Taxes (Note D)	Income Taxes (Note D)	Taxes (Note D)	Taxes (Note D)	Investment Credit	Pension Asset
	(a)	(b)	(c) 29	(d)	(e)	(f)	(g)	(h)	(i)
	Attachment H, Page 2, Line No:	28	29	22	23	24	25	26	27a
				1 1 200 0					
						Attachment 4A, line 17 for the			Transmission-Related
						projection and line 41 for the		Consistent with 266.8.b,	Pension Asset booked to
		Notes A & E	Notes B & F	true-up	the true-up	true-up	true-up	266.17.b, 267.8.h & 267.17.h	Account 186
	December Prior Year		-					-	28,973,914
	January	-	-					-	30,282,723
	February	-	-					-	30,229,820
	March		-					-	30,206,467
19	April		-					-	30,163,396
20	May		-					-	30,120,325
	June		-					-	30,077,254
22	July		-					-	30,034,969
23	August		-					-	29,991,998
24	September		-					-	29,944,635
25	October		-					-	29,900,767
26	November		-					-	29,858,005
27	December		-					-	29,816,774
28	Average of the 13 Monthly Balances	-	-	Zero	(217,041,897)	(10,786,498)	12,432,100	-	29,969,311
	(except ADIT which is the amount shown on A	ttachment 4A)				-			

Attachment 4 Rate Base Worksheet PECO Energy Company

Unfunded Reserves (Notes G & H) (b) (c) (d) (e) Enter 1 if the accrual account (f) (g) (h) Page 2 of 2 Enter 1 if NOT in a trust or is included in the formula rate, reserved account, enter zero (0) enter (0) if O if the accrual Enter the percentage paid for by if included in a trust or reserved account is NOT included in the the transmission formula Allocation (Plant or Labor Amount Allocated, col. c x col. d x col. e x col. f x col. g (135,708) 29 List of all reserves account formula rate customers Allocator) (1,376,530) Environmental Liab - Superfund 9.86% 30b 30c 30d Accrued Severance Plans (795,358) 1.00 1.00 100% 9.86% (78,412) Workers Compensation - short term Workers Compensation - long term (1.186.715) 1.00 1.00 100% 9.86% (116,995) (9,247,092) 1.00 100% (911,645) 1.00 9.86% 30e 30f 30g Public claims - Short Term 1.00 1.00 100% 9.86% Public Claims - Long term Accrued Septa Railroad Rent - transmission (20,313,670) 1.00 100% (2,002,669) 1.00 9.86% 1.00 1.00 100% 100.00% 30h 30i 30j 30k 30l (23,420,963) 1.00 1.00 100% 9.86% (2,309,008) 401K Match 1.00 100% (1.866,140)1.00 9.86% (183,978) (1,167,057) Long-term incentive Plans 1.00 100% 9.86% (115,057) 1.00 Mgmt. Retiention Incentive Plan (217,408) (2,554,049) 1.00 1.00 100% 100% 9.86% (21,434) (251,797) 1.00 Stock Comp 9.86% Severance - Long Term (11,338) 30m (115,006) 1.00 1.00 100% 9.86% 30n Employer social security tax payable (4,649,258) 1.00 1.00 9.86% (458,358) 31 (66,909,247) (6,596,398) Total

A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.

- Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
 Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use lines 16, 19 and 36 of Attachment 4A to populate the average ADIT balance on line 28 above
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, secrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT. SERP will not be included as an unfunded reserve in the formula rate.
- Projected balances are for the calendar year the revenue under this formula begins to be charged.
- Excludes ARO amounts.
- Total prepayments, including Fleet Activity, allocated to transmission: (1) amounts solely related to transmission; (2) amounts solely related to distribution, gas or non-utility allocated 0% to transmission; (3) amounts related to electric general allocated using the wages and salaries allocator (Attachment H-7), p. 4, line 11, column (5)); (4) amounts related to common labor or plant allocated using the wages and salaries allocator (Attachment H-7, p. 4, line 11, column (5)), multiplied by either common labor percent to electric (Attachment 7-PBOP, Note B, Electric Labor) or by common utility plant percent to electric (per FF1 page 356) as applicable depending upon the nature of the prepayment item.
- L TLF shall be equal to 50 percent of the lesser of (a) the transmission portion of FERC Form 1, page 227, line 5, column c per FERC Form No. 1) and (b) \$9 million. The TLF recovery percentage and cap will be subject to modification only through Commission authorization under section 205 or section 206 of the Federal Power Act

		Allocation	Prior Year End Total	Current Year End Total	Allocation Factor	Prior Year Allocated to T	Current Year Allocated to T
k1	Facilities	Allocation To Transmission	\$ 131	\$ 131	7.59%	\$ 10	\$ 10
k2		Other	\$ 5,456	\$ 4,982	0.00%	S -	S -
k3	Prepaid Commission - Transmission	100% Transmission	\$ 16,369	\$ 14,946	100.00%	\$ 16,369	\$ 14,946
k4	Fleet Activity	Allocation To Transmission	\$ 336,859	\$ 363,202	7.85%	\$ 26,452	\$ 28,521
k5	Membership dues	Other	s -	\$ 75,000	0.00%	S -	\$ -
k6	IT License & Maintenance Agreements	Allocation To Transmission	\$ 338,557	\$ 96,123	7.59%	\$ 25,691	\$ 7,294
k7	IT License & Maintenance Agreements	Other	\$ 1,241,294	\$ 683,862	0.00%	S -	\$ -
k8	Postage	Other	\$ 594,515	\$ 651,994	0.00%	S -	\$ -
k9	Prepaid Rent	100% Transmission	\$ 964,039	\$ 462,162	100.00%	\$ 964,039	\$ 462,162
k10	Prepaid Rent	Other	\$ 415,497	\$ 210,390	0.00%	S -	\$ -
k11	Prepaid gross receipts tax	Other	\$ -	\$ (165,458)	0.00%	S -	\$ -
k12	Prepaid property tax	Allocation To Transmission	s -	\$ 165,655	7.59%		\$ 12,570
k13	PA Commission Fee	Other	\$ 4,427,073	\$ 4,900,164	0.00%	S -	\$ -
k14		Allocation To Transmission	\$ 2,000		7.85%		\$ 4,306
k15	Marketing	Other	\$ 268,711	\$ 143,148	0.00%	S -	\$ -
k16	Voluntary Employees Beneficiary Association	Allocation To Transmission	\$ 135,265	\$ 1,298,913	7.85%	\$ 10,622	\$ 101,999
k17		100% Transmission	\$ 10,076		100.00%		\$ 6,717
k18	Equipment Maintenance	Other	\$ 94,882	\$ 63,255	0.00%	S -	\$ -
k19		Other	\$ 3,050		0.00%		\$ -
k20	Land Acquisitions	100% Transmission	\$ 18,294	\$ 57,242	100.00%	\$ 18,294	\$ 57,242
k21	Leases	Other	\$ 272,074	\$ 246,445	0.00%		\$ -
k22	Matching Energy Assistance Fund Agency Fee	Other	S -	\$ 130,075	0.00%		\$ -
k23		Other	\$ 153,930		0.00%		\$ -
k24	Building Acquisition	100% Transmission	\$ 102,620	\$ -	100.00%	\$ 102,620	\$ -
k25					0.00%		
Kxxx							
	Total Sum(lines K1 to Kxxx)		9,400,693	9,472,014		1,174,330	695,768

Allocation from Lotal Lo	Allocation from Electric to
Electric (Note K)	Transmission (Note K)
76.97%	9.86%
0.00%	0.00%
100.00%	100.00%
79.65%	9.86%
0.00%	0.00%
76.97%	9.86%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
76.97%	9.86%
0.00%	0.00%
79.65%	9.86%
0.00%	0.00%
79.65%	9.86%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%
0.00%	0.00%
0.00%	0.00%
0.00%	0.00%
100.00%	100.00%

Allocation from Total To Allocation from Electric to

Attachment 4A PECO Energy Company ADIT Worksheet for Projection

Projection for the 12 months ended 12/31/2021

ADIT for the Projection

Balance December 2020 100.00% - (204.512.756) (204.512.756) - - (32.05.640) (31.83.84) (207.671.	(l) Total ADIT [(g)+(i)+(k)]	I	(k) /W Allocator () x Allocator 0.0986 rom Attach H	(j)	(j) Labor elated		(i) Allocator Allocator 0.1797 Attach H	(h) x	(Note A) Plant Related	g) llocator llocator	100% . (f) x A	(f) 100% ransmission		(e) ginning Balance/ onthly Increment		(d) Weighting for Projection	r	(c Y	(b) Month	M	(a) Beginning Balance & Monthly Changes	
Increment January 2021 91,78% (182,207) (182,207) (96,32) (950) (168, 4)																			ADIT- 282	A^{\dagger}		
Society Soci	207,671,140)	(20	(3,158,384)		2,036,440)	(3:	-		-	512,756)	(204	(204,512,756)	(2	-	5	100.00%	2020		December	D	Balance	1
Increment March	(168,102)	, ,	(950)		(9,632)		-		-	182,207)		(182,207)		-	5	91.78%	2021		January	Ja	Increment	2
The content April	(154,052)		(950)		(9,632)		-		-					-					February	Fe	Increment	
6 Increment May 2021 \$8,90% - (182,207) (182,207) - (9,632) (950) (107, 7 Increment June 2021 \$0.68% - (182,207) (182,207) - (9,632) (950) (92, 8 Increment July 2021 42,19% - (182,207) (182,207) - (9,632) (950) (77, 9 Increment August 2021 33,70% - (182,207) (182,207) - (9,632) (950) (61, 10, 10, 10, 10, 10, 10, 10, 10, 10, 1	(138,496)	/	(950)		(9,632)		-		-	182,207)		(182,207)		-	5	75.62%	2021		March	M	Increment	4
7	(123,442)				(9,632)		-		-					-					April	Aj	Increment	
Reference July 2021 42.19% (182.207) (182.207) - 0.06,522 (950) (77, 99) Increment August 2021 33.70% - (182.207) (182.207) - 0.06,532 (950) (61, 100) (61, 100) (61, 100) (62, 100) (63, 100)	(107,887)	/	(950)		(9,632)		-		-	182,207)				-					May	M	Increment	
9 Increment August	(92,833)						-		-					-							Increment	,
Increment September 2021 25.48% - (182,207) (182,207) (9.632) (950) (46.61) (11.10	(77,277)						-		-					-					July	Ju	Increment	
Increment	(61,721)						-		-					-					-		Increment	-
12 Increment November 2021 8.77% - (182,207) (182,207) - (9,632) (950) (16, 16)	(46,667)	/	(950)		(9,632)		-		-	182,207)		(182,207)		-					September	Se	Increment	10
13	(31,111)						-		-					-					October	O	Increment	
Sum Ties to December 2021 Balance - (206,699,235) (206,699,235) - (32,152,022) (3,169,779) (208,689, 15 Increment Not Subject to Proration 2021 - (8,352,609) (8,352,609) - - (32,152,022) (3,169,779) (208,689, 16 Total ADIT-283 - (215,051,845) - (32,152,022) (3,169,779) (217,041, 17 Respondent 10,000 Respondent	(16,058)						-		-					-								
15	(502)						-		-					-								
Total	(08,689,288)		(3,169,779)		2,152,022)	(3:	-		-				(2	-		Balance						
## ADIT-283 17 Balance December 2020	(8,352,609)		-		-												2021		Not Subject to Proration	No		
17 Balance December 2020 - - (6,136,756) (1,102,733) (97,024,112) (9,565,340) (10,668, 18 Balance December 2021 - - (6,136,756) (1,102,733) (99,426,554) (9,802,190) (10,904, 19) (10,904, 19)	17,041,897)	. (2)	(3,169,779)		2,152,022)	(3:	-		-	051,845)	(215	215,051,845)	(2						4 D.FT 202	4	Total	16
18 Balance December 2021 (6,136,756) (1,102,733) (99,426,554) (9,802,190) (10,904, 10,	10 669 072)		(0.565.240)		7.024.112)	(0)	(1.102.722)		(6 126 756)								2020				Dolomoo	17
ADIT-281 20 Balance December 2020 Zero Zero Zero Zero Zero Zero Zero Zero														[]								
## ADIT-281 20 Balance December 2020 Zero Ze	(10,786,498)									-		-		-			2021				Datanee	
20 Balance December 2020 Zero Ze	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	((,,,,,,,,,		-,==-,,	(-	(-,=,)		(0,100,100)													
20 Balance December 2020 Zero Ze																			ADIT-281	4		
21 Balance December Average 2021 Zero		Zero		Zero		Zero		Zero	0		Zero	0	Zero		Zero		2020				Balance	20
ADIT-190 23 Balance December 2020 100.00% 20,138,019 3,618,665 95,696,411 9,434,445 13,053, 24 Increment January 2021 91.78% 20,138,019 3,618,665 95,696,411 9,434,445 13,053, 25 Increment February 2021 84.11% 26 Increment March 2021 75.62%																						
23 Balance December 2020 100.00% - - 20,138,019 3,618,665 95,696,411 9,434,445 13,053, 24 Increment January 2021 91.78% - <td< td=""><td></td><td>Zero</td><td></td><td>Zero</td><td></td><td>Zero</td><td></td><td>Zero</td><td>0</td><td></td><td>Zero</td><td>0</td><td>Zero</td><td></td><td>Zero</td><td></td><td></td><td></td><td>Average</td><td>A١</td><td></td><td>22</td></td<>		Zero		Zero		Zero		Zero	0		Zero	0	Zero		Zero				Average	A١		22
23 Balance December 2020 100.00% - - 20,138,019 3,618,665 95,696,411 9,434,445 13,053, 24 Increment January 2021 91.78% - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>																						
24 Increment January 2021 91.78% - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ADIT-190</td> <td>A</td> <td></td> <td></td>																			ADIT-190	A		
25 Increment February 2021 84.11% - <td>13,053,110</td> <td></td> <td>9,434,445</td> <td></td> <td>5,696,411</td> <td>9:</td> <td>3,618,665</td> <td></td> <td>20,138,019</td> <td>_</td> <td></td> <td>-</td> <td></td> <td>-</td> <td>5</td> <td>100.00%</td> <td>2020</td> <td></td> <td>December</td> <td>D</td> <td>Balance</td> <td>23</td>	13,053,110		9,434,445		5,696,411	9:	3,618,665		20,138,019	_		-		-	5	100.00%	2020		December	D	Balance	23
26 Increment March 2021 75.62%	-		-		-		_		_	_		_		-	5	91.78%	2021		January	Ja	Increment	24
	-		_		_		_		_	_		_		-	5	84.11%	2021		February	Fe	Increment	25
	-		-		-		-		-	-		-		- 1	5	75.62%	2021		March	M	Increment	26
27 Increment April 2021 67.40%	-		-		-		-		-	-		-		- 1	5	67.40%	2021		April	A	Increment	27
28 Increment May 2021 58.90%	-		_		_		_		_	_		_		-	5	58.90%	2021		May	M	Increment	28
29 Increment June 2021 50.68%	-		_		_		_		_	_		_		-	5	50.68%	2021		June	Ju	Increment	29
30 Increment July 2021 42.19%	-		_		_		_		_	_		_		-	5	42.19%	2021		July	Ju	Increment	30
31 Increment August 2021 33.70%	-		_		_		_		_	_		_		-	5	33.70%	2021		August	Αı	Increment	31
32 Increment September 2021 25.48%	-		-		-		-		-	-		-		_		25.48%			-		Increment	32
33 Increment October 2021 16.99%	-		-		-		-		-	-		-		_		16.99%					Increment	
34 Increment November 2021 8.77%	-		-		-		-		-	-		-		_					November	No	Increment	
	11,811,089		9,439,195		5,744,592	9:	2,371,894		13,199,686	-		-		-					December	D	Increment	35
	12,432,100		, , , , , ,											-								
Line 36, If there are no items subject to proration, use average of lines 23 and 35															135	erage of lines 23 and	n, use av	prorat	re are no items subject to pr	here a	Line 36, If th	

37 Total ADIT (215,396,296)

PECO Energy Company ADIT Worksheet for True-Up

ADIT for True-Up

True-Up for the 12 months ended 12/31/2020

	(a) Balance	(b) Month	(c) Year	(d) Weighting for Projection	Bal from Al and AD	(e) lance DIT BOY DIT EOY spapers	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) (Note A) Plant Related	(i) GP Allocator (h) x Allocator 0.1797 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.0986 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
38	Balance	December	2019		(1.3	261,244,192)	(200,390,143)		_	rage 2, Line 16	(31,198,496)	rage 4, Line 10	
39	Balance	December	2020			754,356,825)	(204,512,756)		_	_	(32,036,440)		
40		Average				007,800,508)	(202,451,449)	(202,451,449)	-	-	(31,617,468)	(3,117,079)	(205,568,528)
41 42 43	Balance Balance	ADIT-283 December December Average	2019 2020		(1	129,949,790) 132,193,874) 131,071,832)	- - -	: :	(6,106,670) (6,136,756) (6,121,713)	(1,097,327) (1,102,733) (1,100,030)	(104,384,871) (97,024,112) (100,704,492)	(10,291,017) (9,565,340) (9,928,178)	(11,028,208)
		ADIT-281											
44	Balance	December	2019		Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2020		Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
46		Average			Zero		Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190											
47	Balance	December	2019			169,734,784	-	-	19,259,193	3,460,746	116,408,740	11,476,417	14,937,163
48	Balance	December	2020			171,590,154	-	-	20,138,019	3,618,665	95,696,411	9,434,445	13,053,110
49		Average			1	170,662,469	-	-	19,698,606	3,539,706	106,052,576	10,455,431	13,995,137
N-4													

A Plant Related ADIT reflects the total Electric plant related ADIT from Attachment 4B and 4C, which is allocated to transmission in Column (i) with GP allocation factor.

PECO Energy Company

Page 1 of 2

Attachment 4D - Intangible Plant Workpaper

	Total Intangible Plant																		
	(a) Gross Plant	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
				,			•		•		•				=average(b:n)	Transmission	Distribution		=sum(p:r)
	Intangible - General IT NERC CIP - Transmission	26,528,479 10,967,791	28,264,057 10,967,791	28,536,015 10,967,791	28,825,376 10,967,791	29,118,176 10,967,791	29,408,451 10,967,791	29,695,475 10,967,791	29,993,031 10,967,791	30,303,301 10,967,791	34,256,582 10,967,791	36,141,116 10,967,791	36,885,453 10,967,791	49,770,504 10,967,791	32,132,770 10,967,791	10.967.791		32,132,770	32,132,770 10,967,791
3	IT NERC CIP - Distribution	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	1,486,430	10,507,751	1,486,430		1,486,430
	IT DSP - Distribution	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384	2,231,384		2,231,384		2,231,384
	IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995	29,204,029 52,318,995		29,204,029 52,318,995		29,204,029 52,318,995
7	IT Smart Meter - Distribution	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145	87,810,145		87,810,145		87,810,145
	IT Other - Transmission	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259	5,771,259			5,771,259
	IT Business Intelligence Data Analysis - Transmission IT CIMS - Distribution	1,178,084	1,178,084 4,342	1,178,084 39,777	1,178,084 49,284	1,178,084 59,071	1,178,084 68,973	1,178,084 78,770	1,178,084 88,775	1,178,084 99,326	1,178,084 110,074	1,178,084 120,539	1,178,084 129,849	1,178,084 140,518	1,178,084 76,100	1,178,084	76,100		1,178,084 76,100
11			-,	,	,	,		,	,	,	,	,	,	,	,		,		-
12 13																			-
14																			-
15																			-
16 17																			-
18																			-
19	Total	217,496,596	219,236,516	219,543,909	219,842,777	220,145,364	220,445,542	220,742,362	221,049,923	221,370,744	225,334,773	227,229,772	227,983,419	240,879,139	223,176,987	17,917,135	173,127,082	32,132,770	223,176,987
20 21															Allocation Factor le - Transmission	100.00% 17.917.135	0.00%	9.86% 3.167.881	21.085.016
21														I otai Intangio	ie - Transmission	17,917,133	-	3,107,881	21,085,016
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	(a) Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	Average	(p) Transmission		(r) S&W Allocation	Total
22																			
23	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission	December Prior Year 12,899,164 10,474,297	January 13,450,684 10,604,891	13,982,474 10,700,115	March 14,518,942 10,748,580	April 15,060,262 10,770,741	May 15,605,531 10,792,902	June 16,154,703 10,810,574	July 16,708,746 10,823,757	August 17,265,918 10,836,941	17,856,684 10,847,700	October 18,493,539 10,855,564	November 19,149,743 10,862,954	December 19,919,525 10,870,344	Average =average(b:n) 16,235,840 10,769,182		Distribution	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182
23 24	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137	January 13,450,684 10,604,891 1,439,042	13,982,474 10,700,115 1,449,951	March 14,518,942 10,748,580 1,455,663	April 15,060,262 10,770,741 1,458,453	May 15,605,531 10,792,902 1,461,244	June 16,154,703 10,810,574 1,463,535	July 16,708,746 10,823,757 1,465,327	August 17,265,918 10,836,941 1,467,120	17,856,684 10,847,700 1,468,643	October 18,493,539 10,855,564 1,469,845	November 19,149,743 10,862,954 1,470,994	19,919,525 10,870,344 1,472,142	Average =average(b:n) 16,235,840 10,769,182 1,458,777	Transmission	Distribution	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777
23 24 25 26	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752	13,982,474 10,700,115 1,449,951 2,231,384 11,635,730	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641	Transmission	1,458,777 2,231,384 12,315,641	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641
23 24 25 26 27	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Business Intelligence Data Analysis - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958	13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554	Transmission	1,458,777 2,231,384 12,315,641 28,325,554	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554
23 24 25 26 27 28	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT NEP - Distribution IT DSP - Distribution IT DSI - Distribution IT Post 2010 and Other - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Smart Meter - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985 77,516,972	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655	February 13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015	Transmission 10,769,182	1,458,777 2,231,384 12,315,641	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015
23 24 25 26 27 28 29	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Business Intelligence Data Analysis - Distribution IT Smart Meter - Distribution IT Smart Meter - Distribution IT Other - Transmission	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958	13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554	Transmission	1,458,777 2,231,384 12,315,641 28,325,554	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554
23 24 25 26 27 28 29 30 31	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Business Intelligence Data Analysis - Distribution IT Smart Meter - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT Business Intelligence Data Analysis - Transmission IT CIMS - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259	February 13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337 5,771,259	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534 5,771,259	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948 5,771,259	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259	Transmission 10,769,182 5,771,259	1,458,777 2,231,384 12,315,641 28,325,554	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259
23 24 25 26 27 28 29 30 31 32	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Other - Transmission IT CIMS - Transmission IT CIMS - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259 225,132	February 13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337 5,771,259 238,881	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259 252,631	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259 266,380	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534 5,771,259 280,130	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259 293,879	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948 5,771,259 307,629	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259 321,378	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259 335,128	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259 348,878	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259 362,627	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259 376,377	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879	Transmission 10,769,182 5,771,259	1,458,777 2,231,384 12,315,641 28,325,554 78,350,015	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879
23 24 25 26 27 28 29 30 31	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Business Intelligence Data Analysis - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT CIMS - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259 225,132	February 13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337 5,771,259 238,881	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259 252,631	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259 266,380	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534 5,771,259 280,130	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259 293,879	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948 5,771,259 307,629	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259 321,378	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259 335,128	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259 348,878	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259 362,627	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259 376,377	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879	Transmission 10,769,182 5,771,259	1,458,777 2,231,384 12,315,641 28,325,554 78,350,015	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879
23 24 25 26 27 28 29 30 31 32 33 34	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Business Intelligence Data Analysis - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT CIMS - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259 225,132	February 13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337 5,771,259 238,881	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259 252,631	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259 266,380	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534 5,771,259 280,130	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259 293,879	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948 5,771,259 307,629	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259 321,378	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259 335,128	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259 348,878	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259 362,627	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259 376,377	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879	Transmission 10,769,182 5,771,259	1,458,777 2,231,384 12,315,641 28,325,554 78,350,015	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879
23 24 25 26 27 28 29 30 31 32 33 34 35 36	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Post 2010 and Other - Distribution IT Smart Meter - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Gluss - Distribution IT CIMS - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259 225,132	February 13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337 5,771,259 238,881	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259 252,631	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259 266,380	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534 5,771,259 280,130	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259 293,879	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948 5,771,259 307,629	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259 321,378	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259 335,128	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259 348,878	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259 362,627	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259 376,377	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879	Transmission 10,769,182 5,771,259	1,458,777 2,231,384 12,315,641 28,325,554 78,350,015	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Business Intelligence Data Analysis - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT CIMS - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259 225,132	February 13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337 5,771,259 238,881	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259 252,631	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259 266,380	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534 5,771,259 280,130	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259 293,879	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948 5,771,259 307,629	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259 321,378	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259 335,128	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259 348,878	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259 362,627	December 19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259 376,377	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879	Transmission 10,769,182 5,771,259	1,458,777 2,231,384 12,315,641 28,325,554 78,350,015	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Accumulated Depreciation Intangible - General IT NERC CIP - Transmission IT NERC CIP - Distribution IT DSP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Business Intelligence Data Analysis - Distribution IT Smart Meter - Distribution IT Other - Transmission IT Business Intelligence Data Analysis - Transmission IT CIMS - Distribution	December Prior Year 12,899.164 10,474.297 1,422.137 2,231.384 11,295.774 24,002,985 77,516.972 5,771.259 211,382	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259 225,132 18	February 13.982,474 10.700,115 1,449,951 2,221,384 11.635,730 25,734,931 77,814,337 5,771,259 238,881 202	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259 252,631 573	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259 266,380 1,024	May 15,605,531 10,792,902 1,461,244 2,231,384 2,214,564 28,255,991 78,246,534 5,771,259 280,130 1,558	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259 293,879 2,174	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948 5,771,259 307,629 2,872	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259 321,378 3,655	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259 335,128 4,528	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259 348,878 5,489	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259 362,627 6,532	19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259 376,377 7,659	Average = average(b.n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879 2,791	Transmission 10,769,182 5,771,259 293,879	Distribution 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 2,791	S&W Allocation 16,235,840	Total ==sum(pr) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879 2,791
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Accumulated Depreciation Intangible - General IT NERC CLP - Transmission IT NERC CLP - Distribution IT DSP - Distribution IT Business Intelligence Data Analysis - Distribution IT Business Intelligence Data Analysis - Distribution IT Smart Meter - Distribution IT Smart Meter - Distribution IT Other - Transmission IT CIMS - Distribution IT CIMS - Distribution	December Prior Year 12,899,164 10,474,297 1,422,137 2,231,384 11,295,774 24,002,985 77,516,972 5,771,259	January 13,450,684 10,604,891 1,439,042 2,231,384 11,465,752 24,868,958 77,665,655 5,771,259 225,132	February 13,982,474 10,700,115 1,449,951 2,231,384 11,635,730 25,734,931 77,814,337 5,771,259 238,881	March 14,518,942 10,748,580 1,455,663 2,231,384 11,805,708 26,600,903 77,963,019 5,771,259 252,631	April 15,060,262 10,770,741 1,458,453 2,231,384 11,975,686 27,441,257 78,108,145 5,771,259 266,380	May 15,605,531 10,792,902 1,461,244 2,231,384 12,145,664 28,255,991 78,246,534 5,771,259 280,130	June 16,154,703 10,810,574 1,463,535 2,231,384 12,315,641 28,740,075 78,381,741 5,771,259 293,879	July 16,708,746 10,823,757 1,465,327 2,231,384 12,485,619 29,224,159 78,516,948 5,771,259 307,629	August 17,265,918 10,836,941 1,467,120 2,231,384 12,655,597 29,708,243 78,648,283 5,771,259 321,378	September 17,856,684 10,847,700 1,468,643 2,231,384 12,825,575 30,192,327 78,768,464 5,771,259 335,128	October 18,493,539 10,855,564 1,469,845 2,231,384 12,995,553 30,674,287 78,879,899 5,771,259 348,878	November 19,149,743 10,862,954 1,470,994 2,231,384 13,165,530 31,154,122 78,973,365 5,771,259 362,627	19,919,525 10,870,344 1,472,142 2,231,384 13,335,508 31,633,958 79,066,831 5,771,259 376,377 7,659	Average =average(b:n) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879	Transmission 10,769,182 5,771,259	1,458,777 2,231,384 12,315,641 28,325,554 78,350,015	S&W Allocation	Total =sum(p:r) 16,235,840 10,769,182 1,458,777 2,231,384 12,315,641 28,325,554 78,350,015 5,771,259 293,879

PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

	(a) Net Plant in Service Gross Plant Minus Accumulated Depreciation	(b) December Prior Year	(c) January	(d) February	(e) March	(f) April	(g) May	(h) June	(i) July	(j) August	(k) September	(l) October	(m) November	(n) December	(o) Average	(p) Transmission	(q) Distribution	(r) S&W Allocation	(s) Total
43	Intangible - General	13,629,315	14.813.374	14,553,540	14,306,433	14.057.914	13.802.920	13,540,772	13.284.285	13,037,383	16,399,898	17,647,576	17,735,710	29,850,980	=average(b:n) 15,896,931			15,896,931	=sum(p:r) 15,896,931
	IT NERC CIP - Transmission	493,495	362,900	267,677	219,211	197,050	174,889	157,217	144,034	130,851	120,091	112,227	104,837	97,447	198,610	198,610		,,	198,610
45	IT NERC CIP - Distribution	64,294	47,388	36,480	30,767	27,977	25,187	22,896	21,103	19,310	17,787	16,586	15,437	14,288	27,654		27,654		27,654
	IT DSP - Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-		-
	IT Business Intelligence Data Analysis - Distribution	17,908,255	17,738,277	17,568,299	17,398,321	17,228,343	17,058,365	16,888,388	16,718,410	16,548,432	16,378,454	16,208,476	16,038,499	15,868,521	16,888,388		16,888,388		16,888,388
	IT Post 2010 and Other - Distribution	28,316,010	27,450,037	26,584,064	25,718,091	24,877,738	24,063,004	23,578,920	23,094,835	22,610,751	22,126,667	21,644,707	21,164,872	20,685,037	23,993,441		23,993,441		23,993,441
	IT Smart Meter - Distribution	10,293,172	10,144,490	9,995,808	9,847,126	9,702,000	9,563,611	9,428,404	9,293,197	9,161,861	9,041,681	8,930,246	8,836,780	8,743,314	9,460,130		9,460,130		9,460,130
	IT Other - Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
	IT Business Intelligence Data Analysis - Transmission	966,702	952,953	939,203	925,454	911,704	897,955	884,205	870,455	856,706	842,956	829,207	815,457	801,708	884,205	884,205			884,205
	IT CIMS - Distribution	-	4,324	39,575	48,711	58,046	67,415	76,596	85,903	95,670	105,546	115,050	123,316	132,859	73,309		73,309		73,309
53		-	-	-	-	-	-	-	-	-	-	-	-	-					-
54		-	-	-	-	-		-	-	-	-	-	-	-					
55 56		-	-	-	-	-		-	-	-	-	-	-	-					
56		-	-	-	-	-		-	-	-	-	-	-	-					
58		-	-	-	-	-	-	-	-	-	-	-	-	-					-
59		-	-	-	-	-	-	-	-	-	-	-	-	-					-
60		-	-	-	-	-	-	-	-	-	-	-	-	-					-
61	Total	71,671,242	71,513,742	69,984,646	68,494,114	67.060.772	65,653,346	64,577,397	63,512,223	62,460,965	65,033,080	65,504,076	64.834.908	76,194,153	67,422,666	1,082,815	50,442,921	15,896,931	67,422,666
62	Total	/1,0/1,242	/1,515,742	07,704,040	00,777,117	07,000,772	05,055,540	04,577,597	05,512,225	02,400,903	05,055,000	05,504,070	04,054,500		Allocation Factor	100.00%	0.00%	9,86%	07,422,000
63															e - Transmission	1,082,815	-	1,567,235	2,650,049

Page 2 of 2

	(a)	(b) Total	(c) Transmission	(d) Distribution	(e) S&W Allocation	(f) Total
	Depreciation Expense	i otai	Tansmission	Distribution	S&W Allocation	=sum(c:e)
64	Intangible - General	3,826,959			3,826,959	3,826,959
65	IT NERC CIP - Transmission	2,132,098	2,132,098			2,132,098
66	IT NERC CIP - Distribution	290,457		290,457		290,457
67	IT DSP - Distribution					
68	IT Business Intelligence Data Analysis - Distribution	1,835,254		1,835,254		1,835,254
69	IT Post 2010 and Other - Distribution	7,102,446		7,102,446		7,102,446
70	IT Smart Meter - Distribution	2,369,227		2,369,227		2,369,227
71	IT Other - Transmission	1,571,491	1,571,491			1,571,491
72	IT Business Intelligence Data Analysis - Transmission	143,657	143,657			143,657
73	IT CIMS - Distribution	-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	19,271,589	3,847,246	11,597,384	3,826,959	19,271,589
83		Allocation Factor	100.00%	0.00%		
84		Total Intangible - Transmission	3.847.246	-	377,289	4.224.536

Page 1 of 2

PECO Energy Company Attachment 5A - Revenue Credit Workpaper

1 2 3	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3) Rent from Electric Property - Transmission Related, Pass to Customers (Note 3) Total Rent Revenues Account 456 & 456.1 - Other Electric Revenues (Note 1)	(Sum Lines 1 to 2)		7,774,819 2,094,542 9,869,361
4	Schedule 1A		s	4,799,870
5	Firm Point to Point Service revenues for which the load is not included in the divisor received		\$	1,960,978
6	by transmission owner Revenues associated with transmission service not provided under the PJM OATT (Note 4)		3	-
7 8	Intercompany Professional Services PJM Transitional Revenue Neutrality (Note 1)			190,548
9	PJM Transitional Market Expansion (Note 1)			-
10 11	Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2)			
12	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
13	Gross Revenue Credits	(Sum Lines 3, 4-12)		16,820,757
14 15	Less line 17g Total Revenue Credits			(5,162,212) 11,658,546
	Revenue Adjustment to determine Revenue Credit			11,030,340
16a	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit in line 2, provided, that the revenue credit on line 2 will not include revenues associated with transmission service the loads for which are included in the rate divisor in Attachment H-7, page 1, line 11.			
16b	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.			
16c	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.			
17a				7,774,819
17b 17c	Costs associated with revenues in line 17a Net Revenues (17a - 17b)			2,727,516 5,047,302
17d	50% Share of Net Revenues (17c / 2)			2,523,651
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account			88,956
17f	to the transmission service at issue. Net Revenue Credit (17d + 17e)			2,612,607
17g	Line 17f less line 17a			(5,162,212)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; For example, revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.			
19	Reserved			-
20 21	Total Account 454, 456 and 456.1 Reserved		1	16,820,757

Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

22b	Cost Item Administrative and General Salaries Employee Pensions and Benefits	Accounts booked to 920000 926000	То	otal Costs 647,226 255,080	Costs Allocation to Transmission (Note A) 75%	Transmission Costs 485,419	S&W Allocation Factor 9.86% 9.86%	Thi	cs Recovered rough A&G Costs 63,808 25,148
23	Total Lines 22		\$	902,305		\$ 676,729		s	88,956
					I			T	
	FERC Account 454	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
24a	Rent from Electric Distribution	\$ 13,150,884	\$	13,150,884					
24b	Rent from Electric Transmission	294,549			294,549				
24c	Tower Rentals and Land Leasing - Transmission	7,774,819			7,774,819				
24d	Tower Rentals and Land Leasing - Distribution	2,771,759		2,771,759					
24e	Intercompany Rent	2,739,129				2,739,129			
24f	Intercompany Rent - Transmission	1,307,790			1,307,790				
	Total Lines 24	\$ 28,038,930	\$	15,922,643		\$ 2,739,129	\$ -		
	Allocation Factors			0%		17.97%	9.86%		
	Allocated Amount		\$	-	\$ 9,377,158	\$ 492,203	\$ -	\$	9,869,361
			_						
	FERC Account 456	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
	Decommissioning remittances to Generation	\$ (3,859,745)		(3,859,745)					
	Mutual Assistance	3,817,229	\$	3,817,229				-	
25c	Make Ready	11,283,459	\$	11,283,459	122.002			-	
	Intercompany Billings - Transmission	177,907			177,907				
25e 25f	Intercompany Billings - Labor Related Intercompany Billings - Other	2.614.937		2,614,937			-		
	Other	714.095		620,045		41.545	52,505	-	
25g	Other	/14,095		620,045	-	41,545	52,505		
	Total Lines 25	\$ 14,747,882	S	14,475,925	s 177,907	s 41.545	\$ 52,505		
	Allocation Factors	3 14,/4/,002	3	14,473,923		3 41,343 17,97%		-	
	Allocated Amount		s	- 070	\$ 177,907	\$ 7,465	\$ 5,176		190,548
	Anocated Amount		ψ		9 1/7,707	9 7,403	9 3,170	3	170,540
	FERC Account 456.1	Total Amount		Other	100% Transmission	Plant Related	Labor Related		Total
26a	Network Integration Credit	\$ 156,344,148	\$	156,344,148					
26b	Transmission Owner Scheduling Credits	4,799,870	Ė		\$ 4,799,870				
26c	Transmission Enhancement	31,152,724	S	31,152,724					
26d	Revenue - Firm Point to Point	1,960,978			1,960,978				
26e	Other	1,542,621		1,542,621					
	Total Lines 26	\$ 195,800,341	\$	189,039,493	\$ 6,760,848	S -	\$ -		
	Allocation Factors		Lī	0%		17.97%	9.86%		
	Allocated Amount		\$	-	\$ 6,760,848	\$ -	\$ -	S	6,760,848

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

PECO Energy Company Attachment 5B - A&G Workpaper

			(a)		(b)	(c)	(d)	(e)
			323.181.b to 323.196.b					
			Total	S&V	V Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 29,310,886	\$	29,302,924		\$ 7,962	\$ -
2	Office Supplies and Expenses	921.0	11,159,759		11,159,759		-	-
3	Administrative Expenses Transferred-Credit	922.0	-		-		-	-
4	Outside Service Employed (Note E)	923.0	76,262,322		75,693,731		568,591	-
5	Property Insurance	924.0	570,370		-	570,370	-	-
6	Injuries and Damages	925.0	26,744,186		26,744,186		-	-
7	Employee Pensions and Benefits	926.0	25,497,480		25,497,480		-	-
8	Franchise Requirements	927.0	-		-		-	-
9	Regulatory Commission Expenses (Note E)	928.0	8,007,671		-		7,941,187	66,484
10	Duplicate Charges-Credit	929.0	(2,256,813)		(2,256,813)		-	-
11	General Advertising Expenses (Note E)	930.1	1,188,027		-		1,188,027	-
12	Miscellaneous General Expenses (Note E)	930.2	2,638,852		1,938,254		700,598	-
13	Rents	931.0	-		-		-	-
14	Maintenance of General Plant	935	7,241,621		7,241,621		-	-
15	Administrative & General - Total (Sum of lines 1-14)		\$ 186,364,361	\$	175,321,142	\$ 570,370	\$ 10,406,365	\$ 66,484
16			Allocation Factor		9.86%	17.97%	0.00%	100.00%
17			Transmission A&G 1		17,284,428	102,492	-	66,484
18							Total ²	\$17,453,404
Note	o•							

Notes:

Notes:

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

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

Attachment 7 PBOPs PECO Energy Company

Calculation of PBOP Expenses

	(a)		(b)	(c)	(d)
		<u>-</u>	PECO Total		Electric
				Portion not	Col. (c) x Electric
				Capitalized	Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	547,572
2	Total PBOP Expenses in A&G in the current year			(1,257,843)	(1,013,304)
3	PBOP Adjustment	Line 1 minus line 2			1,560,876

Notes:

A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.

		\$	%
В	Electric Labor - Utility (354.28.b)	182,842,035	
	Electric Labor - Exelon Business Services Company (354-355 Footnotes)	31,417,570	
	Electric Labor Total	214,259,605	80.56%
	Gas Labor sum - Utility (355.62.b)	46,709,857	
	Gas Labor - Exelon Business Services Company (354-355 Footnotes)	4,997,129	
	Gas Labor Total	51,706,986	19.44%
	Total	265,966,591	

C The Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result, the portion not capitalized is calculated as labor expensed divided by total labor.

(A)	(B)	(C)	(D)	(E)	(F)	(G) Gross Depreciable	(H) Accumulated	(I) Net Depreciable	(J) Depreciation
		Estimated	Mortality	Weighted Average	Depreciation /	Plant (Year End Balance)	Depreciation	Plant	Expense
Numbe	er Plant Type	Life	Curve	Remaining Life	Amortization Rate	\$	\$	\$	\$
		Note 1	Note 1	Note 2		Note 4	Note 4	(I)=(G)-(H)	(J)=(F)*(G)
1							As of 12/31/2020		FY 2020
2	Electric Transmission							•	
3 352	Structures and Improvements	N/A	N/A	N/A	1.8687%	130,132,747	23,525,154	106,607,593	2,431,791
4 353	Station Equipment	N/A	N/A	N/A	1.7478%	930,674,778	207,257,221	723,417,557	16,266,334
5 354	Towers and Fixtures	N/A	N/A	N/A	1.1927%	289,112,769	163,700,536	125,412,233	3,448,248
6 355	Poles and Fixtures	N/A	N/A	N/A	1.2786%	22,958,500	2,582,382	20,376,118	293,547
7 356	Overhead Conductors and Devices	N/A	N/A	N/A	1.5445%	200,804,906	86,799,073	114,005,833	3,101,432
8 357	Underground Conduit	N/A	N/A	N/A	1.6009%	15,920,550	4,364,906	11,555,644	254,872
9 358	Underground Conductors and Devices	N/A	N/A	N/A	1.5896%	104,078,519	46,620,264	57,458,255	1,654,432
10 359	Roads and Trails	N/A	N/A	N/A	1.1028%	2,545,719	2,115,088	430,631	28,074
11						1,696,228,488	536,964,624	1,159,263,864	27,478,730
12	Electric General								
13 390	Structures and Improvements	45	S0	30.73	2.5812%	50,717,034	13,005,391	37,711,643	1,309,108
14 391.1	Office Furniture and Equipment - Office Machines	10	SQ	1.50	10.5126%	83,462	74,560	8,902	8,774
15 391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	9.93	4.9888%	732,053	184,428	547,625	36,521
16 391.3	Office Furniture and Equipment - Computers	5	SQ	2.78	15.8019%	37,750,186	15,810,603	21,939,583	5,965,247
17 391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.78	290.0453%	77,250	(431,349)	508,599	224,060
18 393	Stores Equipment	15	SQ	8.32	8.6809%	46,470	15,050	31,420	4,034
19 394	Tools, Shop, Garage Equipment	15	SQ	9.35	6.5890%	42,354,024	13,840,146	28,513,878	2,790,707
20 395.1	Laboratory Equipment - Testing	20	SQ	5.74	4.3003%	311,026	241,285	69,741	13,375
21 395.2	Laboratory Equipment - Meters	15	SQ	2.50	6.4479%	101,382	88,361	13,021	6,537
22 397	Communication Equipment	20	L3	13.90	5.3368%	129,360,908	34,906,481	94,454,427	6,903,733
23 397.1	Communication Equipment - Smart Meters	15	S2	8.86	6.4827%	40,575,481	15,864,862	24,710,619	2,630,387
24 398	Miscellaneous Equipment	15	SQ	0.57	12.7286%	153,725	23,413	130,312	19,567
25						302,263,001	93,623,231	208,639,770	19,912,049

2 30 Solvern-Transmission year Life (New 10) 2 NA NA 23,987% 571,259 571,259 1 1,580,371	1		Electric Intangible								
3 00 Seferica Transmission Specific (1908) (1) 1 1 1 1 1 1 1 1 1	2	303		2	N/A	N/A	27.3897%	5.771.259	5,771,259	<u>-</u>	1,580,731
4 No.	3			3					-	<u>-</u>	-,,
5 30 Sufferen - Transmissin Syent Left (Note 10]	4			4				_	_	_	_
A	5			5				12,145,989	10,685,678	1,460,311	2,275,770
7 8 Seffence - Transmissing Lyper Life (Nate 10)	6			7			N/A				, , , <u>-</u>
Soliton Soli	7	303		10	N/A	N/A	N/A	-	<u>-</u>	-	-
Soliton Soli	8	303	Software - Transmission 13-year Life (Note 10)	13	N/A	N/A	N/A	-	<u>-</u>	-	-
1	9	303		15	N/A	N/A	N/A	-	<u>-</u>	-	-
1	10		• • • • • • • • • • • • • • • • • • • •					17,917,248	16,456,937	1,460,311	3,856,500
28 28 28 28 28 28 28 28									•	,	, ,
28 28 28 28 28 28 28 28	11	303	Software - Electric General 2-year Life (Note 10)	2	N/A	N/A	N/A	-	-	-	-
13 30 Software - Electric General -Syear Life (Note 1)	12	303		3	N/A	N/A	33.3327%	245,309	85,177	160,132	81,768
14 903	13	303		4	N/A	N/A		· -	· -	· -	, <u>-</u>
15 303 Salloware Fleence General Pigera Life (Note 10)	14	303		5		N/A	14.3383%	26,120,236	12,813,988	13,306,248	3,745,198
16 903 Software - Fleence General Hygour life (Note 10)	15	303		7	N/A	N/A	N/A	· · · · · · · · · · · · · · · · · · ·			, , , <u>-</u>
17 18 18 18 18 19 19 19 19				10	N/A			-	_	_	_
15 15 15 15 15 15 15 15	17			13	N/A	N/A		-	_	_	_
Page Page								_	_	_	_
1			, ,					26,365,545	12,899,165	13,466,380	3,826,966
1											
Common General - Electric		303	Regulatory Initiatives/Depr Charged to Reg Asse	N/A	N/A	N/A	N/A				
24 303 Software -2-year Life (Note 10) 3 N/A N/A N/A N/A N/A 16.456666 1.96.154 214,079 98.2075 196,3466 26 363 Software -4-year Life (Note 10) 5 N/A N/A N/A N/A 9.815366 241,701,660 182,470.010 59.231,459 22.7,23,753 28 363 Software -4-year Life (Note 10) 7 N/A N	22							173,050,869	116,469,252	56,581,617	11,597,384
24 303 Software -2-year Life (Note 10) 3 N/A N/A N/A N/A N/A 16.456666 1.96.154 214,079 98.2075 196,3466 26 363 Software -4-year Life (Note 10) 5 N/A N/A N/A N/A 9.815366 241,701,660 182,470.010 59.231,459 22.7,23,753 28 363 Software -4-year Life (Note 10) 7 N/A N											
25 303 Software -3-year Life (Note 10)				_			****				
26 303 Software - 4-year Life (Note 10)				2					-	-	- -
27 303 Software - 5-year Life (Note 10) 5 5 N/A N/A 9.8153% 241,70,760 182,470,301 59,231,459 23,723,753			• • •	3				1,196,154	214,079	982,075	196,846
28 303 Software -7-year Life (Note 10) 7 N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A				4		N/A		-	-	-	=
29 303 Software - 10-year Life (Note 10) 10 N/A N/A N/A	27			5		N/A		241,701,760	182,470,301	59,231,459	23,723,753
30 303 Software - 15-year Life (Note 10) 13 N/A	28	303	Software - 7-year Life (Note 10)	7	N/A	N/A	N/A	-	-	-	-
31 303 Selware - I-5-year Life (Note IO) 15 N/A N/A N/A N/A 146,766 146,766 -3 Zero 303 Regulatory Initiatives/Dept Charged to Reg Asset N/A N/A N/A N/A N/A 146,766 146,766 -3 Zero 32 390 Structures and Improvements 55 R1 36.49 1.7771% 239,102,868 61,197,029 177,905,839 4,249,097 34 391.1 Office Furniture and Equipment - Office Machines 15 SQ 11.17 7.7075% 19,0468 25,41,656 15,219,181 12,255,780 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 11.17 7.7075% 17,706,843 2,541,656 15,219,181 12,255,780 391.3 Office Furniture and Equipment - Furnitures and Fixtures 5 SQ 2.58 18,8147% 30,225,045 15,095,127 15,129,918 5,686,752 39.23 Transportation Equipment - Automobiles 6 L3 3.25 N/A 72,076 71,13 34.5 Zero 39.22 Transportation Equipment - Heavy Trucks 12 S4 7.49 N/A 72,609,223 13,008,008 15,601,315 Zero 39.23 Transportation Equipment - Heavy Trucks 14 R4 R5.5 N/A 7,881,264 29,082,197 41,799,067 Zero 39.24 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,099 (6,683) Zero 14,992,000 22,000 23,000 24,00	29	303	Software - 10-year Life (Note 10)	10	N/A	N/A	N/A	-	-	-	-
32 303 Regulatory Infinitives/Dept Charged to Reg Asset N/A N/A N/A N/A 146,766	30	303	Software - 13-year Life (Note 10)	13	N/A	N/A	N/A	-	-	-	-
32 303 Regulatory Initiatives/Dept Charged to Reg Asset N/A N/A N/A N/A 146,766	31	303	Software - 15-year Life (Note 10)	15	N/A	N/A	N/A	-	-	-	-
3 390 Structures and Improvements 5 R1 36.49 1.7771% 239,102,868 61,197,029 179,05,839 4,249,097 34 391.1 Office Furniture and Equipment - Office Machines 10 SQ 7.99 10.4616% 99,9440 6,757 92,683 10,403 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 11.17 7.0705% 17,760,843 2,541,656 15,219,187 1,255,780 17,760,843 12,416,76 15,219,187 1,255,780 17,760,843 12,416,76 15,219,187 1,255,780 17,760,843 12,416,76 15,219,187 1,255,780 17,760,843 12,416,76 15,219,187 1,255,780 17,770,770,770,770,770,770,770,770,770,7	32	303		N/A	N/A	N/A	N/A	146,766	146,766	-	Zero
34 391.1 Office Furniture and Equipment - Office Machines 10 SQ 7.99 10.4616% 99.440 6.757 92.683 10.403 35 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 11.17 7.0705% 17.760.843 2.541.656 15.219.187 1.255.780 36 391.3 Office Furniture and Equipment - Computers 5 SQ 2.58 18.147% 30.225.045 15.095,127 15.129.918 5.568.7580 37 392.1 Transportation Equipment - Automobiles 6 L3 3.25 N/A 72.076 71.731 3.45 Zero 38 392.2 Transportation Equipment - Light Trucks 12 S4 7.49 N/A 28.609,323 13.008,008 15.601,315 Zero 39 392.3 Transportation Equipment - Tractors 14 R4 8.55 N/A 70.818,1264 29.082,197 41.799.067 Zero 40 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215.016 215.699 (683) Zero 41 392.5 Transportation Equipment - Tractors 14 L1.5 9.13 N/A 3.782,722 2.037.935 1.744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4.856.991 3.226,966 1.610.025 Zero 43 392.7 Transportation Equipment - Other Vehicles 15 SQ 8.82 6.573% 1.314,148 398.451 91.5697 86.173 44 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 8.82 6.573% 8.942 (7.754) 16.696 8.382 45 394.1 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137.322 648,485 51.929 46 394.2 Tools, Shop, Garage Equipment - Gummon Tools 15 SQ 10.45 N/A 1.11.628 6.0684% 785,807 137.322 648,485 51.929 46 394.2 Tools, Shop, Garage Equipment - Gummon Tools 15 SQ 10.45 N/A 1.511.628 6.0684% 13.322 648,485 51.929 47 394.3 Tools, Shop, Garage Equipment - Gummon Tools 15 SQ 10.45 N/A 1.11.628 6.0684% 785,807 137.322 648,485 51.929 13.02 6.0684% 785,807 137.322 648,485 51.929 13.02 6.0684% 785,807 137.322 648,		390		55	R1	36.49		239,102,868	61,197,029	177,905,839	4,249,097
35 391.2 Office Furniture and Equipment - Furnitures and Fixtures 15 SQ 11.17 7.0705% 17,750,843 2,541,656 15,291,187 1,255,780 36 391.3 Office Furniture and Equipment - Computers 5 SQ 2.58 18.8147% 30,225,045 15,095,127 15,129,918 5,686,752 37 392.1 Transportation Equipment - Automobiles 16 L3 3.25 N/A 72,076 71,731 345 Zero 38 392.2 Transportation Equipment - Light Trucks 12 S4 7.49 N/A 28,609,323 13,008,008 15,601,315 Zero 39 392.3 Transportation Equipment - Heavy Trucks 14 R4 8.55 N/A 70,881,264 29,082,197 41,790,683 Zero 41 392.5 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Office Furniture and Equipment	34	391.1	Office Furniture and Equipment - Office Machines	10	SO	7.99	10.4616%	99,440			
36 391.3 Office Furniture and Equipment - Computers 5 SQ 2.58 18.8147% 30,225,045 15,095,127 15,129,918 5,686,752				15							
37 392.1 Transportation Equipment - Automobiles 6 L3 3.25 N/A 72,076 71,731 345 Zero 38 392.2 Transportation Equipment - Light Trucks 12 S4 7.49 N/A 28,609,323 13,080,008 15,601,315 Zero 7.49 392.3 Transportation Equipment - Tractors 14 R4 8.55 N/A 70,881,264 29,082,197 41,799,067 Zero 7.49 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 7.49 392.5 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 7.49 392.6 Transportation Equipment - Tractors 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 7.49 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 7.49 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,839,467 3,465,323 11,394,144 Zero 8.49 393 Stores Equipment - Medium Trucks 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 49.2 Transportation Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 47 394.3 Tools, Shop, Garage Equipment - Common Tools 15 SQ 130.2 6.6084% 785,894 17,154,246 141,304 1,42 Zero 8.39 Note 18,396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,42 Zero 8.39 Note 18,396 Power Operated Equipment 12 R1.5 SQ 7.33 6.7131% 955,598 488,221 467,477 64,157 64,157 64,157				5							
38 39.2.2 Transportation Equipment - Light Trucks 12 S4 7.49 N/A 28,609,323 13,008,008 15,013,15 Zero 39 392.3 Transportation Equipment - Heavy Trucks 14 R4 8.55 N/A 70,881,264 29,082,197 41,790,667 Zero 40 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 42 392.6 Transportation Equipment - Medium Trucks 8 L4 7,01 N/A 4,836,991 3,845,663,623 11,340,025 Zero 44 393 Stores Equipment 15 SQ 8.82 6.5573% 1,314,148 398,4				6							
39 392.3 Transportation Equipment - Heavy Trucks 14 R4 8.55 N/A 70,881,264 29,082,197 41,799,067 Zero 40 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,222,6966 1,610,025 Zero 43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,394,144 Zero 43 393 Stores Equipment Guipment - Construction Tools 15 SQ 8.82 6,5573% 1,314,148 394,451 915,697 86,173 46 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 13.02 6,6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment - Qo SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 49 397 Communication Equipment 12 R1.5 SQ 7.33 16,7131% 955,698 488,221 46,7477 64,157 64,157				12							
40 392.4 Transportation Equipment - Tractors 11 L2 2.15 N/A 215,016 215,699 (683) Zero 41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,394,144 Zero 44 393 Stores Equipment Stores Equipment Stores Equipment - Construction Tools 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment Common Tools 12 R1.5 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 49 397 Communication Equipment Dequipment Sq 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment Sq 48,221 467,477 64,157											
41 392.5 Transportation Equipment - Trailers 14 L1.5 9.13 N/A 3,782,722 2,037,935 1,744,787 Zero 42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,34,144 Zero 44 393 Stores Equipment 15 SQ 8.82 6.573% 1,314,148 3,94,51 1915,697 86,173 45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 47,754 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396				11							
42 392.6 Transportation Equipment - Other Vehicles 15 L2 5.70 N/A 4,836,991 3,226,966 1,610,025 Zero 43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,394,144 Zero 44 393 Stores Equipment 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equip				11							
43 392.7 Transportation Equipment - Medium Trucks 8 L4 7.01 N/A 14,859,467 3,465,323 11,394,144 Zero 44 393 Stores Equipment 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 191,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,93,208 3,523,632 50 398 Miscellaneous Equipment <td></td> <td></td> <td></td> <td>14</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>				14							
44 393 Stores Equipment 15 SQ 8.82 6.5573% 1,314,148 398,451 915,697 86,173 45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157				13							
45 394.1 Tools, Shop, Garage Equipment - Construction Tools 15 SQ 2.50 93.7374% 8,942 (7,754) 16,696 8,382 46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment - Garage Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157				8							
46 394.2 Tools, Shop, Garage Equipment - Common Tools 15 SQ 13.02 6.6084% 785,807 137,322 648,485 51,929 47 394.3 Tools, Shop, Garage Equipment - Garage Equipment - Garage Equipment 20 SQ 10.45 N/A 1,511,628 692,670 818,958 Zero 48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157											
47 394.3 Tools, Shop, Garage Equipment - Garage											
48 396 Power Operated Equipment 12 R1.5 2.47 N/A 142,446 141,304 1,142 Zero 49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157											
49 397 Communication Equipment 20 L3 12.69 4.5672% 77,150,818 19,157,610 57,993,208 3,523,632 50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157											
50 398 Miscellaneous Equipment 15 SQ 7.33 6.7131% 955,698 488,221 467,477 64,157											
51 735,359,222 333,787,398 401,571,824 38,856,904		398	Miscellaneous Equipment	15	SQ	7.33	6.7131%				
	51							735,359,222	333,787,398	401,571,824	38,856,904

Current Year

Total Cumulative

Difference

Transmission

(J)=(F)+(H)

(1,718)

3

(1) 9,270

0

Current Year

Total Cumulative

Difference

Total Company

(I)=(D)+(G)

(1,718) 30

(11)

3

9,270

(1,607)

(15)

16

(0)

		Dep F	Current Year or./Amor. Exp Oer Formula otal Company	Current Year Depr./Amor. Exp Per FF1 / Atta 4D for Intangible Total Company	Current Year Difference Total Company	Allocation % To Transmission	Current Year Difference Allocated To Transmission	Prior Year Total Cumulative Difference Total Company	Prior Year Total Cumulative Difference Transmission
			(B)	(C)	(D)=(B)-(C)	(E)	(F)=(D)*(E)	(G)	(H)
1	Transmission	\$	27,478,730	\$ 27,478,841	(111)	100.00%	(111)	(1,607)	(1,60
2	Electric General	¢	19,912,049		(13)	9.86%	(11)	44	(1,00
3	Common - Electric	\$ \$	38,856,904		143	9.86%	14	(154)	(1
1	Intangible - Transmission	\$ \$	3,856,500		9,254	100.00%	9,254	16	(1
5	Intangible - General	Ф Ф	3,826,966		7,234	9.86%	9,234	(4)	1
6	Intangible - Distribution	\$	11,597,384	, ,	,	0.00%	1	-	_
7	intangible - Distribution	Þ	11,397,364	\$ 11,397,364	-	0.0076	-	-	-
8	Accumulative Depreciation								
o	Accumulative Depreciation			Average Accumulative	Total Cumulative	Adjusted Average	Allocation %	Adjusted Average	
				Depr./Amor. Per Book		Accumulative Depr./Amor.		Accumulative Depr./Amor.	
9				Total Company	Total Company	Total Company	To Transmission	Transmission	
10	Turnanisia			© 545 1// 515	(1.6(2)	545 179 179	100,000/	5A5 169 179	
10	Transmission			\$ 545,166,515	(1,663)	545,168,178	100.00%	545,168,178	
11 12	Electric General Common - Electric			\$ 101,969,616 \$ 348,304,810	37 (82)	101,969,579 348,304,893	9.86% 9.86%	10,052,900 34,338,419	
13	Intangible - Transmission			\$ 16,834,320	4,643	16,829,677	100.00%	16,829,677	
14	Intangible - General			\$ 16,235,840	(1)	16,235,840	9.86%	1,600,647	
15	Intangible - Distribution			\$ 122,684,161	\$ -	122,684,161	0.00%	· · · · · · · · · · · · · · · · · · ·	
16 17 18	Total Intangible			\$ 155,754,321	\$ 4,642 \$	155,749,679	;	\$ 18,430,323	
4.0									

23 24

Notes

- Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation / amortization expense is calculated separately for each row.
- 2 For Electric General and Common General plant, except FERC account 303, Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 For FERC accounts 303, 352 through 359 and 390 through 398, Column F is fixed and cannot be changed absent Commission approval or acceptance.
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Reserved
- Reserved
- 8 At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of each individual plant established in this manner.
- The depreciation expenses related to Common General Electric reflect electric common plant. The depreciation expenses associated with Transportation Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use

Attachment 9
Excess / (Deficient) Deferred Income Taxes (Note B and Attachment H-7 Notes N, O and P)

					PECO Energy	Company								
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)
	EDIT Amortization Amount (Note C)													
		January	February	March	April	May	June	July	August	September	October	November	December	Total
1	Protected Property													
2	Transmission	\$ 123,015	\$ 123,015	\$ 123,015	\$ 123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015 \$	123,015	\$ 123,015 \$	123,015 \$	1,476,181
													6040	
3	General	\$ 6,840	\$ 6,840	\$ 6,840	\$ 6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840 \$	6,840	§ 6,840 \$	6,840 \$	82,085
4	Transmission Allocation % (Att H-7 P4, L11, Col 5)	9.86%												
5	Allocated to Transmission	\$ 674	\$ 674	\$ 674	\$ 674 \$	674 \$	674 \$	674 \$	674 \$	674 \$	674	§ 674 \$	674 \$	8,093
6	\ 1 /	\$ 66,348	\$ 66,348	\$ 66,348	\$ 66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348 \$	66,348	\$ 66,348 \$	66,348 \$	796,172
7	Transmission Allocation % (L 4 * Electric Factor in FERC Form 1 P356)	7.59%												
8	Allocated to Transmission	\$ 5,035	\$ 5,035	\$ 5,035	\$ 5,035 \$	5,035 \$	5,035 \$	5,035 \$	5,035 \$	5,035 \$	5,035	\$ 5,035 \$	5,035 \$	60,416
9	Total Protected Property	\$ 128,724	\$ 128,724	\$ 128,724	\$ 128,724 \$	128,724 \$	128,724 \$	128,724 \$	128,724 \$	128,724 \$	128,724	§ 128,724 \$	128,724 \$	1,544,689
10	Non-Protected Property (Note A)	\$ 201,938	\$ 201,938	\$ 201,938	\$ 201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938 \$	201,938	\$ 201,938 \$	201,938 \$	2,423,260
11	Non-Protected, Non-Property - Pension Asset (Note A)	\$ 74,045			\$ 74,045 \$	74,045 \$	74,045 \$	74,045 \$	74,045 \$		74,045	\$ 74,045 \$. ,	888,540
12	Non-Protected, Non-Property - Non-Pension Asset (Note A)	\$ (78,380)	\$ (78,380)	\$ (78,380)	\$ (78,380) \$	(78,380) \$	(78,380) \$	(78,380) \$			(78,380)	\$ (78,380) \$	(78,380) \$	(940,563)
13	Total Non-Protected, Non-Property (Note A)	\$ (4,335)	\$ (4,335)	\$ (4,335)	\$ (4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335) \$	(4,335)	\$ (4,335) \$	(4,335) \$	(52,023)

EDIT Balance (Notes C and D)

14	Protected Property	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Prior and Current December Average
15	Transmission	\$ 78,106,166	77,983,151	77,860,136	77,737,121	77,614,106	77,491,091	77,368,076	77,245,060	77,122,045	76,999,030	76,876,015	76,753,000	76,629,985	77,368,076
16 17	General Transmission Allocation %	\$ 1,497,758 9.869	, ,	1,484,077	1,477,237	1,470,396	1,463,556	1,456,715	1,449,875	1,443,035	1,436,194	1,429,354	1,422,513	1,415,673	1,456,715
18	Allocated to Transmission	\$ 147,660	146,985	146,311	145,637	144,962	144,288	143,614	142,939	142,265	141,590	140,916	140,242	139,567	143,614
19 20	Common (To Be Split TDG) Transmission Allocation %	\$ 11,132,584 7.599		10,999,889	10,933,541	10,867,193	10,800,846	10,734,498	10,668,151	10,601,803	10,535,455	10,469,108	10,402,760	10,336,412	10,734,498
21	Allocated to Transmission	\$ 844,769	839,735	834,700	829,666	824,631	819,596	814,562	809,527	804,492	799,458	794,423	789,388	784,354	814,562
22	Total Protected Property	\$ 79,098,595	78,969,871	78,841,147	78,712,423	78,583,699	78,454,975	78,326,251	78,197,527	78,068,803	77,940,078	77,811,354	77,682,630	77,553,906	78,326,251
23	Non-Protected Property (Note A)	\$ 12,116,305	11,914,367	11,712,428	11,510,490	11,308,552	11,106,613	10,904,675	10,702,737	10,500,798	10,298,860	10,096,922	9,894,983	9,693,045	10,904,675
25	Non-Protected, Non-Property - Pension Asset (Note A) Non-Protected, Non-Property - Non-Pension Asset (Note A		(2,743,251)	2,517,532 (2,664,871)	2,443,487 (2,586,490)	2,369,442 (2,508,110)	2,295,397 (2,429,730)	2,221,352 (2,351,350)	2,147,307 (2,272,969)	2,073,262 (2,194,589)	1,999,217 (2,116,209)	1,925,172 (2,037,829)	1,851,127 (1,959,448)	1,777,082 (1,881,068)	
26	Total Non-Protected, Non-Property (Note A)	\$ (156,009	(151,674)	(147,339)	(143,003)	(138,668)	(134,333)	(129,998)	(125,662)	(121,327)	(116,992)	(112,657)	(108,321)	(103,986)	(129,998)

Notes

EDIT data, including EDIT amounts and categorization amount and balance, for Protected, Non-Protected Property and Non-Protected, Non-Protected Property shall reflect the Transmission portion of EDIT amounts. The amounts and categorization of these balances as of December 31, 2017 is: Protected Property - Transmission (Line 15): \$79,726,712; Protected Property - Electric General to be allocated between Distribution and Transmission (Line 16): \$16,962,821; Non-Protected Non-Property (Line 26): (\$260,021).

B The amortization schedule of the EDIT balance related to Tax Cuts and Job Act of 2017 shall be consistent with the following periods:

Protected: ARAM
Non-Protected Property: 7 years
Non-Protected, Non-Property: 5 years

The Non-Protected Property EDIT balance shall be fully amortized by the end of 2024 and the Non-Protected, non-Property EDIT balance shall be fully amortized by the end of 2022.

C The data of the annual amortization amount and balance are from PECO's Tax Accounting records.

D EDIT balance was reclassified from ADIT to EDIT in December 2017.

Exhibit No. TJJ-4, Attachment 2b

PECO Exhibit TJJ-4 Attachment 2b

ATTACHMENT H-7B MDTAC FORMULA RATE TEMPLATE

	CALCULATION OF MONTH	LY AMORTIZED REGULATORY	ASSET TO BE
		RECOVERED	
1	Annual Revenue Requirement on	Attachment 1 - Revenue Requirement	
1	Regulatory Asset Amortization	Line 3	\$1,184,243
2	True-up Adjustment with Interest	Attachment 2 - True-Up Line 24	(\$1,614,667)
	Net Annual Revenue Requirement		
3	on Regulatory Asset Amortization		
	with True-up	Line 1 + line 2	(\$430,425)
	Net Monthly Revenue Requirement		
4	on Regulatory Asset Amortization		
	with True-up	Line 3 / 12	-\$35,869

PECO Energy Company Summary of Transmission SFAS 109 Regulatory Asset (Account 182.3)

	December 31, 2019 throug	,	
ED ANGMISSION ONLY	12/31/2019	Activity	12/31/2020
FRANSMISSION ONLY Repair Allowance	7 416 764	(62.527)	7 252 226
*	7,416,764	(63,527)	7,353,236
Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds	20,957,035	(247,200)	20,709,836
Other	15,334,003 380,096	(519,988) (3,960)	14,814,015 376,136
otal	44,087,898	(834,674)	43,253,223
7111	44,007,030	(031,071)	43,233,223
OMMON (TO BE SPLIT TDG)			
Repair Allowance	-	-	-
Federal and State Flow Through	7,442,640	(17,993)	7,424,647
Excess Deferreds/pre-1981 Deferreds	2,573,842	(64,956)	2,508,886
Other	1,271,349	(23,818)	1,247,531
otal	11,287,831	(106,767)	11,181,064
	(4#.	achment H-7A, page 4, line 11,	column 5 * Commo
ransmission Allocation %		m 1 page 356)	Column 5 Commo
epair Allowance	-	1 ··· · · · · · · · · · · · · · · · · ·	-
rederal and State Flow Through	564,767	(1,365)	563,402
Excess Deferreds/pre-1981 Deferreds	195,310	(4,929)	190,381
Other	96,473	(1,807)	94,666
	856,550	(8,102)	848,448
LECTRIC GENERAL (TO BE SPLIT TD)			
Repair Allowance	9,115	(73)	9,042
Federal and State Flow Through	876,110	8,308	884,418
xcess Deferreds/pre-1981 Deferreds	141,929	(1,213)	140,717
Other	2,367	(64)	2,303
Fransmission Allocation %	9.86% Sou	rce: Attachment H-7A, page 4	, line 11, column 5
epair Allowance	899	(7)	
ederal and State Flow Through	86,373		891
xcess Deferreds/pre-1981 Deferreds		819	891 87,192
	13,992	819 (120)	
_	13,992 233	(120) (6)	87,192 13,873 227
_	13,992	(120)	87,192 13,873
	13,992 233	(120) (6)	87,192 13,873 227
Transmission Summary	13,992 233 101,498	(120) (6) 686	87,192 13,873 227 102,184
ransmission Summary epair Allowance	13,992 233 101,498 7,417,662	(120) (6) 686 (63,534)	87,192 13,873 227 102,184
ransmission Summary epair Allowance ederal and State Flow Through	13,992 233 101,498 7,417,662 21,608,175	(120) (6) 686 (63,534) (247,746)	87,192 13,873 227 102,184 7,354,128 21,360,429
ansmission Summary pair Allowance deral and State Flow Through teess Deferreds/pre-1981 Deferreds	13,992 233 101,498 7,417,662	(120) (6) 686 (63,534)	87,192 13,873 227 102,184
Transmission Summary Lepair Allowance dedral and State Flow Through Excess Deferreds/pre-1981 Deferreds	13,992 233 101,498 7,417,662 21,608,175 15,543,305	(120) (6) 686 (63,534) (247,746) (525,036)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269
Cransmission Summary Repair Allowance rederal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802	(120) (6) 686 (63,534) (247,746) (525,036) (5,773)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029
ransmission Summary tepair Allowance ederal and State Flow Through txcess Deferreds/pre-1981 Deferreds ther	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945	(63,534) (63,534) (247,746) (525,036) (5,773) (842,090)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855
ransmission Summary epair Allowance ederal and State Flow Through xcess Deferreds/pre-1981 Deferreds ther otal FAS 109 + Gross-up 110 Transmission Tax Adjustments b/f gross-up	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945	(63,534) (63,534) (247,746) (525,036) (5,773) (842,090)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855
Fransmission Summary Lepair Allowance ederal and State Flow Through sixcess Deferreds/pre-1981 Deferreds bither Fotal FAS 109 + Gross-up 010 Transmission Tax Adjustments b/f gross-up	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945	(63,534) (63,534) (247,746) (525,036) (5,773) (842,090)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855
ransmission Summary tepair Allowance ederal and State Flow Through fixcess Deferreds/pre-1981 Deferreds other rotal FAS 109 + Gross-up 010 Transmission Tax Adjustments b/f gross-up 010 Transmission Tax Adjustments + gross-up	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945	(63,534) (63,534) (247,746) (525,036) (5,773) (842,090)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855 62,164,479
Other Total Fransmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Total FFAS 109 + Gross-up 2010 Transmission Tax Adjustments b/f gross-up 2010 Transmission Tax Adjustments + gross-up Total Transmission SFAS 109	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945 63,348,721	(120) (6) 686 (63,534) (247,746) (525,036) (5,773) (842,090) (1,184,243)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855 62,164,479
Fransmission Summary Repair Allowance Federal and State Flow Through Excess Deferreds/pre-1981 Deferreds Other Fotal SFAS 109 + Gross-up O10 Transmission Tax Adjustments b/f gross-up O10 Transmission Tax Adjustments + gross-up Fotal Transmission SFAS 109 Gross-up Factor	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945 63,348,721	(120) (6) 686 (63,534) (247,746) (525,036) (5,773) (842,090) (1,184,243)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855 62,164,479
Transmission Summary Lepair Allowance dederal and State Flow Through Access Deferreds/pre-1981 Deferreds Other Total FAS 109 + Gross-up O10 Transmission Tax Adjustments b/f gross-up O10 Transmission Tax Adjustments + gross-up Total Transmission SFAS 109 Gross-up Factor ederal Income Tax Rate	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945 63,348,721	(120) (6) 686 (63,534) (247,746) (525,036) (5,773) (842,090) (1,184,243)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855 62,164,479
Fransmission Summary Repair Allowance Rederal and State Flow Through Riscess Deferreds/pre-1981 Deferreds Other Rotal SFAS 109 + Gross-up 1010 Transmission Tax Adjustments b/f gross-up 1010 Transmission Tax Adjustments + gross-up 1011 Transmission Tax Adjustments + gross-up 1012 Transmission Tax Adjustments + gross-up 1013 Transmission Tax Adjustments + gross-up 1014 Transmission Tax Adjustments + gross-up 1015 Transmission Tax Adjustments + gross-up 1016 Transmission Tax Adjustments + gross-up 1017 Transmission Tax Adjustments + gross-up 1018 Transmission Tax Adjustments + gross-up 1019 Transmission Tax Adjustments + gross-up 1019 Transmission Tax Adjustments + gross-up 1010 Transmiss	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945 63,348,721	(120) (6) 686 (63,534) (247,746) (525,036) (5,773) (842,090) (1,184,243)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855 62,164,479
ransmission Summary epair Allowance ederal and State Flow Through xcess Deferreds/pre-1981 Deferreds ther otal FAS 109 + Gross-up D10 Transmission Tax Adjustments b/f gross-up D10 Transmission Tax Adjustments + gross-up otal Transmission SFAS 109 (ross-up Factor ederal Income Tax Rate	13,992 233 101,498 7,417,662 21,608,175 15,543,305 476,802 45,045,945 63,348,721	(120) (6) 686 (63,534) (247,746) (525,036) (5,773) (842,090) (1,184,243)	87,192 13,873 227 102,184 7,354,128 21,360,429 15,018,269 471,029 44,203,855 62,164,479

Incl