

December 16, 2022

Via eTariff Filing

Kimberly D. Bose, Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426

Re: *PJM Interconnection, L.L.C. Baltimore Gas and Electric Company* Docket No. ER21-214-002 Settlement Agreement

Dear Secretary Bose:

Pursuant to Rule 602 of the Rules of Practice and Procedure of the Federal Energy

Regulatory Commission ("Commission" or "FERC"), 18 C.F.R. § 385.602 (2020), Baltimore

Gas and Electric Company ("BGE") submits for filing on behalf of the Parties¹ in these

proceedings an executed Settlement Agreement ("Settlement Agreement" or "Settlement") and

related documents that resolve, upon the Commission's approval of this Settlement Agreement

without condition or modification unacceptable to the Settling Parties, all issues in Docket No.

ER21-214-000 and all sub-dockets thereto. The Settlement Agreement has been executed by all

Parties to this proceeding as either supported or not opposed thereto.²

¹ The Parties are as follows: BGE, Maryland Office of People's Counsel ("MD-OPC") and Maryland Public Service Commission ("Maryland PSC") (Individually referred to as a "Settling Party" and collectively as "Settling Parties.").

² Pursuant to Order No. 714, this filing is being submitting by PJM Interconnection, L.L.C. ("PJM") on behalf of BGE as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Open Access Transmission Tariff ("OATT").

1. INFORMATION SUBMITTED WITH THIS FILING

This submission includes, along with this transmittal letter, the following documents:

- I. Explanatory Statement;
- **II.** Settlement Agreement;
- **III.** Clean OATT Attachment H-2A (BGE's Formula Rate Template) Tariff Attachments;
- IV. Marked OATT Attachment H-2A (BGE's Formula Rate Template Tariff Attachments;
- V. Certain Additional Workpapers;
- VI. Revised OATT Attachment H-2B (BGE's Protocols);
- VII. BGE's Formula Rate Template in Microsoft Excel file format; and
- VIII. Certificate of Service.

2. COMMENTS

Pursuant to Rule 602(f) of the Commission's Rules of Practice and Procedure, 18 C.F.R.

§ 385.602(f) (2020), initial comments on the Settlement Agreement are due January 5, 2023, and

reply comments are due January 16, 2023. Pursuant to Rule 602(f)(3), 18 C.F.R. §

385.602(f)(3), any failure to file a comment constitutes a waiver of all objections to the

Settlement Agreement.

3. SERVICE

Pursuant to Rules 602(d) and 2010 (18 C.F.R. §§ 385.602(d) and 385.2010 (2020)), the Companies have served, either by paper or electronic service, the Settlement Agreement and all related documents listed above on all parties listed on the official service list compiled by the Secretary in these consolidated proceedings and on all other persons required to be served by operation of Rule 602(d).

The Honorable Kimberly D. Bose Page 3

In accordance with the Commission's regulations,³ 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 newlyfiled 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 Region⁴ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing.⁵

4. **REQUESTED RELIEF**

The Parties request that the Settlement be certified to the Commission as uncontested for its approval, and that the Commission approve the Settlement Agreement without condition or modification.

In accordance with Section 3.1 of the Settlement Agreement, the Settlement Agreement will have an effective date of January 1, 2021 upon issuance of an order approving this Settlement Agreement without modification or condition, or if the Commission issues an order conditioning or modifying the Settlement Agreement, sixteen days after such order if no Settling Party gives notice of termination pursuant to Section 3.1 of the Settlement Agreement.

³ See 18C.F.R §§ 35.2(e) and 385.2010(f)(3).

⁴ PJM already maintains, updates, and regularly uses e-mail lists for all PJM members and affected state commissions.

⁵ Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: http://www.ferc.gov/docs-filing/elibrary.asp in accordance with the Commission's regulations and Order No. 714.

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Thank you for your assistance in this matter.

Respectfully submitted,

/s/ Gary E. Guy

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December 16, 2022

cc: Hon. Andrew Satten All Parties

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

PJM Interconnection, L.L.C.)Docket No. ER21-214-000Baltimore Gas and Electric Company)

EXPLANATORY STATEMENT

The Settling Parties in this proceeding submit this Explanatory Statement in support of the enclosed Settlement Agreement ("Settlement" or "Settlement Agreement") that resolves Docket No. ER21-214 and all sub-dockets thereto (the "Proceeding"). As set forth in the Settlement Agreement, the Settling Parties are as follows: Baltimore Gas and Electric Company ("BGE"), Maryland Office of People's Counsel ("MD-OPC") and Maryland Public Service Commission ("Maryland PSC").¹

I. Background

On October 26, 2020, pursuant to Section 205(d) of the Federal Power Act,² BGE submitted revisions to the PJM Interconnection, L.L.C. ("PJM") Open Access Transmission Tariff ("OATT"), including a formula rate template and protocols to adjust BGE's reconciliation (or "true-up") mechanism to better align incurrence of actual transmission costs with the recovery of those costs through rates. The proposed change in rates for BGE was to be accomplished by replacing the current Attachment H-2A and

¹ This Explanatory Statement is provided solely to comply with Rule 602(c)(1)(ii) of the Commission's Rules of Practice and Procedure and is not intended, and does not, alter any of the provisions of the Settlement Agreement or Formula Rate. In the event of any inconsistency between the Explanatory Statement and the Settlement Agreement or Formula Rate, the Settlement Agreement and Formula Rate shall control.

² 16 U.S.C. § 824d(d) (2012).

H-2B of the PJM OATT with the Formula Rate set forth in revised versions of Attachments H-2A (Formula Rate Template) and H-2B (Protocols) of the PJM Tariff ("BGE Formula Rate Tariffs").

On October 27, 2020, MD-OPC filed a doc-less motion to intervene. On November 5, 2020, the Maryland PSC filed a doc-less motion to intervene. On November 16, 2020, MD-OPC filed a protest and request for suspension, refund protection, investigation, and hearing of the October 26, 2020 BGE proposed tariff. On December 1, 2020, BGE filed a motion for leave to answer and answer to MD-OPC's protest. On December 23, 2020, MD-OPC filed a motion for leave to answer and an answer to BGE's answer.

On December 31, 2020, Commission issued an order on BGE's October 26 filing, in which BGE's proposed revisions to the PJM OATT were accepted for filing and suspended for a nominal period, to become effective January 1, 2021, subject to refund and a compliance filing (which BGE submitted on February 1, 2021) and set for hearing and settlement judge procedures. *PJM Interconnection, L.L.C.*, 173 FERC ¶ 61,289 (2020).

On January 8, 2021, the Chief Administrative Law Judge designated as the Settlement Judge in this Proceeding Judge Steven L. Sterner, who upon retirement, was replaced on August 20, 2021, by Judge Andrew Satten as the Settlement Judge by subsequent order of the Chief Judge. Representatives of the Settling Parties have engaged in settlement discussions over a period of time regarding the Formula Rate Tariffs. As a result of these efforts, the Settling Parties have reached an agreement on the

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terms and conditions of a settlement that would resolve all issue set for hearing in this Proceeding.

II. Items Included in the Settlement Package

Along with this Explanatory Statement, the Settling Parties include the following items representing the complete settlement package:

- 1. Transmittal Letter;
- 2. Settlement Agreement;
- Exhibit A, revised OATT Attachment H-2A (BGE's Formula Rate Template);
- Exhibit B, redline/strikeout showing the agreed upon changes to revised OATT Attachment H-2A (BGE's Formula Rate Template);
- Exhibit C, revised OATT Attachment H-2B (BGE's Protocols), as taken from BGE's February 1, 2021 compliance filing in this docket.
- Exhibit D, The Unfunded Reserves and Revenue Sharing Workpapers to be provided at each Annual Update filing;
- Exhibit E, BGE's Formula Rate Template in Microsoft Excel file format; and
- 8. Certificate of Service.

III. Summary of the Settlement

The Settlement establishes a forward-looking Formula Rate for BGE. A summary of the provisions of the Settlement is included below.

The Preamble describes the Parties and the effect of the Settlement on Docket No. ER21-214 and all sub-dockets thereto.

Article I provides the definitions applicable to the Settlement.

Article II, Sections 2.1 et seq., provides for tariff, rate, and protocol changes.

Section 2.1 identifies the tariff records filed as part of the Settlement.³ This section notes that Exhibit A includes changes to the Formula Rates included in Attachment H-2A (BGE's Formula Rate Template), together with a redline/strikethrough version from the versions currently in PJM's OATT.

Section 2.2 explains that additional and revised worksheets to be included in BGE formula rate annual updates are shown in Exhibit D and will add transparency and clarity.

Sections 2.3, *et seq.*, set forth agreements as to the depreciation and amortization rate components within BGE's Formula Rate. Section 2.3.1 reflects that depreciation and amortization rate changes will only be made pursuant to either sections 205 or 206 of the Federal Power Act ("FPA"). Section 2.3.2 recognizes that the Commission is not bound by the single-issue nature of a BGE depreciation change filing, and that Commission Trial Staff comments on the Settlement may so state. This section also provides that MD-OPC and Maryland PSC agree that, in accordance with the Formula Rate Protocols,

³ As set forth in Section 3.2 of the Settlement, the revised tariff records included as Exhibit A to the Settlement will be submitted through eTariff by BGE, in conjunction with PJM, as part of a compliance filing within thirty (30) days following Commission Approval of the Settlement. BGE is also including certain additional changes associated with the inclusion of income taxes and updates to supporting FERC Form No. 1 page references. The noted tax updates provide additional clarity and the updates to FERC Form No. 1 page references align the formula rate with pagination changes implemented in the 2021 Form No. 1. All of these additional tariff updates are ministerial in nature and agreed to by the Settling Parties.

the sole issue upon which they may object before the Commission as to the depreciation and amortization filings the Companies make in accordance with Section 2.3.2 is whether the proposed changes in depreciation or amortization rates are just and reasonable, and they will not address in any such filings other aspects of the Formula Rate Templates. Section 2.3.3 states that BGE will not include Asset Retirement Obligation depreciation expense from transmission and general plant in recoverable depreciation and amortization expense without first obtaining Commission approval.

Sections 2.4, et seq., set forth filing, posting, and service requirements.

Section 2.4.1 provides that BGE will provide the MD-OPC and MD-PSC copies of

PJM bills that support Line 5 – Total PJM Billed Revenues to allow them to verify these amounts when reviewing true-ups.

Section 2.4.2 provides that BGE will include in its Annual Update posting a calculation of the 13 monthly balances used to determine BGE's capital structure each year.

Section 2.4.3 provides that BGE will provide as a supporting workpaper to its Annual Update filing a description of the following:

- i. The initial implementation of an accounting standard (such as a new requirement under Generally Accepted Accounting Principles ("GAAP") or changes to GAAP), or policy.
- ii. The initial implementation of accounting practices for unusual or unconventional items for which the Commission has not provided specific accounting direction.
- iii. Reclassifications, including mapping changes, among FERC accounts between calendar years, for any item having a value in excess of \$250,000.
- iv. The correction of errors and prior period adjustments that impact

the Annual Update calculations.

v. The implementation of new estimation methods of policies that change prior estimates.

Section 2.4.4 provides that BGE agrees to extend the annual update discovery period by 60 days from the time period specified in the BGE Formula Rate Protocols for the 2022 and 2023 Annual Updates.

Section 2.4.5 provides that BGE will provide PJM bills showing billing codes 2100 (Network Integration Transmission Service, or "NITS"), 2130 (Firm Point to Point), 2140 (Non-Firm Point to Point), 2320 (Transmission Owner Scheduling, System Control and Dispatch Service), and any other transmission-related revenues earned by BGE.

Section 2.4.6 provides that in Annual Update discovery, BGE will treat as within the permissible scope of discovery, data requests relating to transmission revenues earned by BGE for the pertinent annual period.

Sections 2.5, *et seq.*, provide the following other provisions:

Section 2.5.1 provides that BGE will return to customers 100% of the Tax Cuts Adjustments Act settlement accounts resulting from FERC Docket Nos. ER19-5, *et al.*

Section 2.5.2 provides that BGE will provide \$800,000 to an Annual Update trueup to resolve any and all M&S-related refunds prior to the 2020 Annual Update.

Section 2.5.3 provides that BGE will provide as supporting schedules to each Annual Update certain schedules which will provide parties greater transparency into service company costs and allocation methods. Section 2.5.4 provides that for a three-year period from the Settlement Effective Date, neither MD-OPC nor MD-PSC shall request the Commission to change BGE's base return on equity ("ROE"). Notwithstanding this agreed restriction, BGE shall comply with any Commission order concerning ROE adders.

Section 2.5.5 provides that upon the effectiveness of the settlement BGE agrees to eliminate the use of the Net Plant Allocator.

Section 2.5.6 provides that BGE will record scheduling and dispatch service to FERC Accounts 561.1 to 561.4 in its Annual Updates.

Section 2.5.7 provides that BGE shall calculate its secondary use revenue sharing adjustments using the Revenue Sharing Workpaper include in Exhibit D of this filing.

Section 2.5.8 provides that BGE will not include in its Transmission Formula Rate Annual Updates Reliability Pricing Model ("RPM") Auction Revenues and associated expenses.

Section 2.6 provides that all issues set for hearing in this Docket No. ER21-214 are resolved by the Settlement Agreement, and precludes any Parties from seeking Commission ordered refunds, concerning BGE's treatment in rates, and its reporting in FERC Form No. 1, of construction related materials and supplies, for all rate years prior to the 2020 Annual Update, but does not preclude any interested party from raising any issue pertaining to reporting and rate treatment pertaining to construction-related materials and supplies for rates in effect after June 1, 2020.

Article III, Sections 3.1 et seq., address procedural aspects of the Settlement.

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Section 3.1 states that the Settlement becomes effective upon Commission approval without modification or modifications accepted by the Parties, and that the Settlement will remain in effect for three years, but that the Settlement does not bar challenges to ROE adders, cash working capital or to challenges to Annual Updates, including their compliance with the Settlement.

Section 3.2 provides that within thirty days BGE, in conjunction with PJM, shall submit the tariff records included in Exhibit A of the Settlement to be effective on the Settlement Effective Date. Parties shall not oppose or protest a filing made by BGE in conformity with Section 3.2.

Article IV and Sections 4.1 et seq., and its subparts provide as follows:

Section 4.1 states that the Settlement is inadmissible as evidence in any proceeding except a proceeding to enforce the Settlement and neither constitutes nor shall be construed as precedent or should be deemed "settled practice". Section 4.2 states that the settlement discussions among the Parties are privileged and confidential. Section 4.3 states that each Party shall cooperate with and not take any action inconsistent with the Settlement. Section 4.4 discusses waiver requirements.

Section 4.5 discusses the standard of review to be applied for any proposed modification to the Settlement after it has become effective. Unless the Settling Parties otherwise agree in writing, any modification of the Settlement Agreement proposed by one of the Settling Parties after the Settlement Agreement has become effective in accordance with Section 3.1 shall, as between them, be subject to the "public interest" application of the just and reasonable standard of review set forth in *United Gas Pipe*

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Line Co. v. Mobile Gas Serv. Corp., 350 U.S. 332 (1956) and Federal Power Commission v. Sierra Pacific Power Co., 350 U.S. 348 (1956) (the Mobile-Sierra doctrine), as clarified in Morgan Stanley Capital Group, Inc. v. Public Util. Dist. No. 1 of Snohomish County, Washington, 128 S.Ct. 2733, 171 L. Ed. 2d 607 (2008) and refined in NRG Power Mktg. v. Maine Pub. Utils. Comm'n, 130 S. Ct. 693, 700 (2010). The standard of review for any modifications to the Settlement Agreement requested by a non-Party or initiated by the Commission acting *sua sponte* will be the most stringent standard permissible under applicable law. See NRG Power Mktg., LLC v. Maine Pub. Utils. Comm'n, 558 U.S. at 174-75.

Sections 4.6 through 4.11 contain miscellaneous provisions regarding successors and assigns, captions and references to sections, ambiguities being neutrally construed, authorization, notices, and counterparts. Section 4.12 states that nothing in the Settlement shall be construed as affecting Section 205 or Section 206 filing rights except for the provisions identified in Section 3.1.

IV. Required Information

In accordance with the Chief Administrative Law Judge's December 15, 2016 Amended Notice to the Public on Information to be Provided with Settlement Agreements and Guidance on the Role of Settlement Judges, the Settling Parties provide the following information:

A. Does the settlement affect other pending cases?

No.

- **B.** Does the settlement involve issues of first impression? No.
- C. Does the settlement depart from Commission precedent? No.
- D. Does the settlement seek to impose a standard of review other than the ordinary just and reasonable standard with respect to any changes to the settlement that might be sought by either a third party or the Commission acting *sua sponte*?

Section 4.5 of the Settlement provides that the standard of review for any

modifications to the Settlement requested by a non-Party or initiated by the

Commission acting sua sponte will be the most stringent standard permissible

under applicable law. See NRG Power Mktg. v. Maine Pub. Utils. Comm'n, 558

U.S. at 174-75 (2010). The parties understand that the just and reasonable

standard is the most stringent standard that is applied to a third party or the

Commission acting *sua sponte* under current Commission policy.

V. Conclusion

For the foregoing reasons, the Settlement Agreement is in the public interest, and the Parties respectfully request that the Commission approve it without condition or modification.

Respectfully submitted,

Respectfully submitted,

/s/ Gary E. Guy

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On Behalf of the Parties

December 16, 2022

Maryland Public Service Commission

H. Robert Erwin, Jr. General Counsel

By: <u>/s/ Miles H. Mitchell</u>

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cc: Hon. Andrew Satten All Parties

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

PJM Interconnection, L.L.C.)Baltimore Gas and Electric Company)

Docket No. ER21-214-000

STIPULATION AND SETTLEMENT AGREEMENT

This Stipulation and Settlement Agreement ("Settlement Agreement") is made pursuant to Rule 602 of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission ("Commission" or "FERC"), 18 C.F.R. § 385.602 (2021), by and among Baltimore Gas and Electric Company ("BGE"), Maryland Office of People's Counsel ("MD-OPC") and Maryland Public Service Commission ("Maryland PSC") (individually "Party" and collectively "Parties" or "Settling Parties").

ARTICLE I

- 1.1 "BGE Formula Rate Template" means the BGE Formula Rate Template in Attachment H-2A to PJM Interconnection, L.L.C.'s (PJM) OATT (see Section 1.3, below).
- **1.2** BGE "Formula Rate Protocols" means the provisions contained in Attachment H-2B to PJM's OATT.
- **1.3** "PJM OATT" means the PJM Open Access Transmission Tariff.
- **1.4** "Settlement Effective Date" means the date this Settlement Agreement becomes effective in accordance with Article III, Section 3.1 of the Settlement Agreement.
- **1.5** "Annual Update" has the meaning set forth in the Formula Rate Protocols.
- **1.6** "Approval" has the meaning set forth in Section 3.1.
- **1.7** "M&S" means Materials and Supplies.

ARTICLE II

- 2.1 Tariff Changes. Effective as set forth in Article III, the BGE Formula Rate Template included in Exhibit A to this Settlement Agreement shall replace and supersede the BGE Formula Rate Template currently included in the PJM OATT. Exhibit B to this Settlement Agreement shows in redline/strikeout the agreed-upon changes to the BGE Formula Rate.¹
 - 2.1.1 The parties to this settlement agreement affirm that the Formula Rate Protocols filed with FERC in BGE's February 1, 2021 compliance filing fully address the manner in which the new true-up methodology proposed in this filing will be implemented. Exhibit C to this Settlement Agreement includes these Protocols. Regarding the preexisting true-up methodology, on May 10, 2021 BGE posted its 2021 Annual Update and included a 2020 rate year true-up consistent with its February 1, 2021 compliance filing. All parties agreed to this true-up approach.
- 2.2 *Additional Worksheets*. Effective as set forth in Article III, each Annual Update filed thereafter will include additional worksheets included in Exhibit D to this Settlement Agreement. Additional supporting data and worksheets will also be provided as noted in the body of this settlement agreement.

¹ BGE is also including certain additional changes associated with the inclusion of income taxes and updates to supporting FERC Form No. 1 page references. The noted tax updates provide additional clarity and the updates to FERC Form No. 1 page references align the formula rate with pagination changes implemented by the Commission in the 2021 Form No. 1. All of these additional tariff updates are ministerial in nature and agreed to by the Settling Parties.

- **2.3** Depreciation and Amortization Rates.
 - 2.3.1 BGE shall continue to collect depreciation and amortization expense in accordance with its Formula Rate provisions, including the modifications to Attachment 11 shown in Exhibit A of this Settlement. BGE agrees that the depreciation and amortization rates identified in Attachment 11 will not be subject to change absent Commission authorization under Federal Power Act (FPA) sections 205 or 206.
 - **2.3.2** BGE acknowledges that the Commission is not bound under the Formula Rate Protocols, or otherwise, by BGE's identification of the depreciation and amortization filings they make in accordance with this Section 2.3.2 as being single-issue filings, and that Commission Trial Staff may file comments addressing this topic. MD-OPC and MD-PSC agree that, in accordance with the Formula Rate Protocols, the sole issue upon which they may object before the Commission as to the limited depreciation and amortization filings that BGE files is whether the proposed changes in depreciation or amortization rates are just and reasonable, and they shall not address in any such filings other aspects of the Formula Rate Templates.
 - 2.3.3 BGE will exclude FERC Form No. 1 page 336 column c in the references shown for lines 85 and 86 when the Actual Transmission Revenue Requirement ("ATRR") is filed unless, at some point in the future, the Commission grants BGE approval for recovery of Asset Retirement Obligation ("ARO") depreciation expense in the transmission revenue requirement pursuant to FPA section 205.

- 2.4 *Filing/Posting/Service Requirements.*
 - 2.4.1 BGE shall provide copies of supporting PJM bills to the Parties for verification of annual true-ups reflected in Line 5 Total PJM Billed Revenues for each applicable Annual Update.
 - **2.4.2** BGE shall provide a calculation of the 13 monthly balances used to determine BGE's capital structure each year as part of the supporting documentation included in its Annual Update posting.
 - **2.4.3** Beginning with the first Annual Update following the effective date of this Settlement, BGE shall provide at the filing of the Annual Update supporting workpapers which include a description of:
 - i. The initial implementation of an accounting standard (such as a new requirement under Generally Accepted Accounting Principles ["GAAP"] or changes to GAAP), or policy.
 - ii. The initial implementation of accounting practices for unusual or unconventional items where the Commission has not provided specific accounting direction.
 - iii. Reclassifications, including mapping changes, among FERC accounts between calendar years, for any item having a value in excess of \$250,000.
 - iv. The correction of errors and prior period adjustments that impact the Annual Update calculations.
 - v. The implementation of new estimation methods or policies that change prior estimates.
 - **2.4.4** Without regard to the Settlement Effective Date, BGE will extend the information request period provided for in the BGE Protocols for up to 60 days for both its 2022 and 2023 Annual Updates.
 - 2.4.5 BGE will provide PJM bills showing billing codes 2100 (Network

Integration Transmission Service, or "NITS"), 2130 (Firm Point to Point), 2140 (Non-Firm Point to Point), 2320 (Transmission Owner Scheduling, System Control and Dispatch Service) and any other revenues associated with NITS service.

- **2.4.6** During the duration of the settlement, BGE will not object to the following data request (either verbatim or substantially similar) on the basis that it is outside the scope of an Annual Update: "Please provide a workpaper for major transmission plant in service items in the Projected TRR including project name, costs included in gross plant in service, and in-service date, as well as a workpaper for actual transmission plant in service items in the True-Up TRR."
- 2.5 Other Provisions. In addition to the above, the parties agree to the following:
 - **2.5.1** BGE shall ensure that 100% of the 2017 Tax Cuts and Jobs Act settlement amounts resulting from FERC Docket Nos. ER19-5, *et al*, are returned to customers.
 - 2.5.2 In the first Annual Update true-up following the Settlement Effective Date, BGE shall contribute a black box settlement amount of \$800,000, which amount shall constitute full settlement of any Settling Parties' claims for M&S-related refunds prior to the 2020 Annual Update. Parties agree that no imputed interest on top of the \$800,000 will be provided. In addition, BGE will record materials and supplies construction amounts on page 227, line 5 and include a breakout by function in a footnote (similar to BGE's 2019 FERC Form No. 1).

- 2.5.3 Starting with the first Annual Update after the effective date of this settlement, BGE will include as supporting workpapers to its Annual Update filing the following service company supporting schedules: (a) Clean and marked (versus the prior year) versions of the Exelon Business Services Company (EBSC) Cost Assignment document and (b) A spreadsheet detailing EBSC costs by service category with columns showing all operating utility companies amounts (separately), non-regulated amounts (one column) and a total showing how these amounts tie to EBSC's Form 60.
- **2.5.4** For a three-year moratorium period from the Settlement Effective Date, MD-OPC, MD-PSC and BGE will make no filing to change BGE's base return on equity (ROE) but BGE shall comply with any Commission order on ROE adders.
- **2.5.5** Upon the Effective Date of the Settlement Agreement, BGE agrees to eliminate the use of the Net Plant Allocator.
- 2.5.6 In each Annual Update following the Settlement Effective Date, BGE shall record scheduling and dispatch services to FERC Accounts 561.1 through 561.4.
- 2.5.7 Upon the Effective Date of the Settlement Agreement, BGE shall calculate its secondary use revenue sharing adjustments using the workpaper included in Exhibit D of this filing. The amounts from this workpaper will be used to populate Attachment 3 (Revenue Credits) of the formula rate spreadsheet.
- 2.5.8 Upon the Effective Date of the Settlement Agreement, Reliability Pricing

Model (RPM) Auction Revenues and associated expenses will not be included in BGE's Transmission Formula Rate Annual Updates.

2.6 *Effect of Settlement.* This Settlement Agreement resolves all issues set for hearing in Docket No. ER21-214 and precludes any of the Parties from seeking any additional Commission-ordered refunds, concerning BGE's treatment in rates, and BGE's reporting in FERC Form No. 1 reports, of construction-related materials and supplies, for all rate years prior to the 2020 Annual Update. Notwithstanding the foregoing or any other provision in this Settlement, this Section 2.6 does not constitute agreement or consent by any participant in this proceeding to any principle or position with respect to the treatment in rates, and BGE's reporting in FERC Form No. 1, of construction-related materials and supplies and does not preclude any Settling Party from raising any issue pertaining to reporting and rate treatment of construction-related materials and supplies for rates in effect after June 1, 2020.

ARTICLE III

3.1 *Effectiveness of Settlement Agreement.* Upon Commission Approval of this Settlement Agreement as set forth in this Section 3.1, the provisions of the Settlement Agreement shall be effective. Commission Approval of this Settlement Agreement will occur if (a) the Commission accepts or approves this Settlement Agreement without condition or modification by Final Order, or (b) the Commission accepts or approves this Settlement Agreement Agreement with condition(s) or modification(s) by Final Order, if no Settling Party files notice with the Commission within fifteen (15) days of the acceptance or approval of the Settlement Agreement stating that it objects to such condition(s) or modification(s). If any Settling Party files such notice, the

Settlement Agreement shall be null and void and of no force or effect, and the Settling Parties shall be deemed to have reserved all of their respective rights and remedies in this proceeding. For purposes of this Settlement Agreement, an order shall be deemed to be a "Final Order" as of the date rehearing is denied by the Commission, or if rehearing is not sought, the date on which the right to seek Commission rehearing expires. There will be a moratorium on the items in the Settlement that will remain in effect for a period of three (3) years from the Settlement Effective Date with the understanding that the Settlement does not bar a Party from raising issues as to an ROE adder, Cash Working Capital, or as to challenges to Annual Updates, including whether they comply with the Settlement.

3.2 Compliance Filing. Within thirty (30) days following Commission Approval of the Settlement Agreement as set forth in Section 3.1 the following shall occur: (i) BGE, in conjunction with PJM, shall submit the tariff records included in Exhibits A-B (in a .pdf file format) and Exhibit E (in a Microsoft Excel file format) to the Commission through eTariff as a compliance filing, to be effective on the Settlement Effective Date. For the avoidance of doubt, the tariff records shall not be populated with data. No Party shall oppose or protest filings made by BGE in conformity with this Section 3.2 unless, and only to the extent, such Party argues that BGE's compliance filings are inconsistent with Exhibit A-B.

ARTICLE IV

4.1 *No Precedent.* This Settlement Agreement is submitted pursuant to Rule 602 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.602 (2021), and is inadmissible as evidence in any proceeding except a proceeding involving a claim of breach of, or an effort to enforce, this Settlement Agreement. No element of this

Settlement Agreement constitutes precedent or should be deemed "settled practice" as that term was interpreted in *Public Service Commission of New York v. FERC*, 642 F.2d 1335 (D.C. Cir. 1980). It is further understood and agreed that this Settlement Agreement constitutes a negotiated agreement with multiple elements of consideration and, except as explicitly set forth herein, no Party shall be deemed to have approved, accepted, agreed or consented to any principle or position in this proceeding.

- **4.2** *Settlement Discussions.* The discussions between and among the Parties that have produced this Settlement Agreement have been conducted with the explicit understanding, pursuant to Rules 602 and 606 of the Commission's Rules of Practice and Procedure, 18 C.F.R. §§ 385.602 and 385.606 (2021), that all offers of settlement and discussions relating thereto shall be privileged and confidential, shall be without prejudice to the position of any Party or participant presenting any such offer or participating in any such discussion, and shall not be used in any manner in connection with this proceeding, any other proceeding, or otherwise, except to the extent necessary to enforce its terms.
- **4.3** *Further Assurances.* All Parties shall cooperate with, and shall not take any action inconsistent with: (i) the filing of this Settlement Agreement with the Commission, and (ii) efforts to obtain Commission acceptance or approval of this Settlement Agreement without change or condition. No Party shall take any action that is inconsistent with the provisions of this Settlement Agreement.
- **4.4** *Waiver*. No provision of this Settlement Agreement may be waived except through a writing signed by an authorized representative of the waiving Party or Parties.

Waiver of any particular provision of this Settlement Agreement shall not be deemed to waive any other provision or provisions hereof.

- 4.5 Modifications/Standard of Review., Any modification to this Settlement Agreement Agreement proposed by one of the Settling Parties after the Settlement Agreement has become effective in accordance with Section 3.1, without the consent of all other Settling Parties, shall, as between them, be subject to the "public interest" application of the just and reasonable standard of review set forth in *United Gas Pipe Line Co. v. Mobile Gas Service Corp.*, 350 U.S. 332 (1956) and *Federal Power Commission v. Sierra Pacific Power Co.*, 350 U.S. 348 (1956) (the Mobile-Sierra doctrine), as clarified in Morgan Stanley Capital Group, Inc. v. Public Utility District No. 1 of Snohomish County, Washington, 554 U.S. 527 (2008) and refined in NRG Power Marketing, LLC v. Maine Public Utilities Commission, 558 U.S. 165, 174-75 (2010). The standard of review for any modifications to this Settlement Agreement requested by a non-Party or initiated by the Commission acting *sua sponte* will be the most stringent standard permissible under applicable law. *See NRG Power Mktg.*, LLC v. Maine Pub. Utils, Comm 'n, 558 U.S. at 174-75.
- **4.6** *Successors and Assigns.* This Settlement Agreement is binding upon and for the benefit of the Settling Parties and their successors and assigns.
- **4.7** *Captions and References to Sections.* The captions in this Settlement Agreement are for convenience of reference only and are not a part of this Settlement Agreement and do not in any way limit or amplify the terms and provisions of this Settlement Agreement and shall have no effect on its interpretation. Unless otherwise indicated,

references to "Sections" in this Settlement Agreement refer to sections in this Settlement Agreement.

- **4.8** *Ambiguities Neutrally Construed.* This Settlement Agreement is the result of negotiations among, and has been reviewed by, each Settling Party and its respective counsel. Accordingly, this Settlement Agreement shall be deemed to be the product of each Settling Party, and no ambiguity shall be construed in favor of or against any Settling Party based on authorship of this Settlement Agreement.
- **4.9** *Authorization.* Each person executing this Settlement Agreement on behalf of a Party represents and warrants that he or she is duly authorized and empowered to act on behalf of, and to authorize this Settlement Agreement to be executed on behalf of, the Party that he or she represents.
- **4.10** *Notices.* All notices, demands, and other communications hereunder shall be in writing and shall be delivered to each Party's "Corporate Official" as found on the Commission's website at http://www.ferc.gov/docs-filing/corp-off.asp or the representative(s) of each Party included on the official service list in Docket No. ER21-214. Notices will also be provided to the persons on the Commission's official service list in the referenced docket.
- **4.11** *Counterparts.* This Settlement Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to be one and the same instrument.
- **4.12** Section 205 and 206 Filings. Subject to the applicable terms of Section 3.1, supra, nothing contained herein shall be construed as affecting in any way the right of BGE unilaterally to make an application of any type to the Commission to modify

prospectively, in whole or in part, the BGE Formula Rates under Section 205 of the FPA, or to oppose any filing made or action taken under Section 206 of the FPA. Nothing contained herein shall be construed as affecting in any way the right of any Party, or any other entity, to unilaterally make an application of any type to the Commission to modify prospectively, in whole or in part, BGE's Formula Rates under Section 206 of the FPA, or to oppose any filing made under Section 205 of the FPA.

IN WITNESS WHEREOF, the Settling Parties have caused this Settlement Agreement to be duly executed and thereby signify that they either support or do not object to this Settlement Agreement and expressly agree to abide by its terms as approved by the Commission.

BALTIMORE GAS AND ELECTRIC COMPANY

By:	/s/ Mark D. Case	Date:	December 12, 2022
	Mark D. Case,	_	
	Vice President, Regulatory Policy & Strategy		
MA	RYLAND OFFICE OF PEOPLES' COUNSEL		
By:	/s/ William F. Fields	Date:	December 14, 2022
	William F. Fields,		
	Deputy People's Counsel		
MAI	RYLAND PUBLIC SERVICE COMMISSION		
	H. Robert Erwin, Jr.		
	General Counsel		
_	· · · · · · · · · · · ·	_	
By:	/s/ Miles H. Mitchell	Date:	December 13, 2022
	Miles H. Mitchell		
	Deputy General Counsel		
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	12		

prospectively, in whole or in part, the BGE Formula Rates under Section 205 of the FPA, or to oppose any filing made or action taken under Section 206 of the FPA. Nothing contained herein shall be construed as affecting in any way the right of any Party, or any other entity, to unilaterally make an application of any type to the Commission to modify prospectively, in whole or in part, BGE's Formula Rates under Section 206 of the FPA, or to oppose any filing made under Section 205 of the FPA.

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BALTIMORE GAS AND ELECTRIC COMPANY

By:

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1.	win	U.	case	

Date:

December 12, 2022

Mark D. Case, Vice President, Regulatory Policy and Strategy

MARYLAND OFFICE OF PEOPLES' COUNSEL

By:

Date:

William F. Fields, Deputy People's Counsel

MARYLAND PUBLIC SERVICE COMMISSION

By:

Date:

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BALTIMORE GAS AND ELECTRIC COMPANY

By:

Date:

MARYLAND OFFICE OF PEOPLES' COUNSEL

By:

Date: 12/14/2022

William F. Fields, Deputy People's Counsel

MARYLAND PUBLIC SERVICE COMMISSION

By:

Date:

By:

Date:

William F. Fields, Deputy People's Counsel

MARYLAND PUBLIC SERVICE COMMISSION

H. Robert Erwin, Jr. General Counsel

they By:

Date:

December 13, 2022

Miles H. Mitchell Deputy General Counsel

Exhibit A

Revised Attachment H-2A (BGE Formula Rate Template) to the PJM Interconnection, LLC Open Access Transmission Tariff

ltimore	e Gas and Electric Company			
mula		Notes	FERC Form 1 Page # or Instruction	
	cells are input cells			
cator	•			
w	/ages & Salary Allocation Factor			
	Direct Transmission Wages Expense		p354-355.21.b	
	Exelon Business Services Company Transmission Wages Expense		p354 - p355 footnotes	
	Total Transmission Wages Expense		(Line 1 + 1a)	
	Total Direct Wages Expense		p354-355.28.b	
	Total Exelon Business Services Company Wages Expense		p354 - p355 footnotes	
	Total Wages Expense		(Line 2 + 2a)	
	Less Direct A&G Wages Expense		p354-355.27.b	
	Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	
	Total		(Line 2b - 3 - 3a)	
W	/ages & Salary Allocator		(Line 1b / 4)	#
PI	lant Allocation Factors			
	Electric Plant in Service		P204-207.104.g (See Attachment 9A, line 14, column n)	
	Common Plant In Service - Electric	(Note A)	(Line 24)	
	Total Plant In Service		(Sum Lines 6 & 7)	
	Accumulated Depreciation (Total Electric Plant)		p219.29.c (See Attachment 9A, line 42, column b)	
	Accumulated Intangible Amortization	(Note A)	p200-201.21.c (See Attachment 9, line 16, column h)	
	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 16, column i)	
	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 16, column g)	
	Total Accumulated Depreciation		(Sum Lines 9 to 12)	
	Net Plant		(Line 8 - 13)	
	Transmission Gross Plant		(Line 29 - Line 28)	#
G	ross Plant Allocator		(Line 15 / 8)	#
	Transmission Net Plant		(Line 39 - Line 28)	ŧ
N	et Plant Allocator		(Line 17 / 14)	
Cal	Iculations			
PI	lant In Service			
	Transmission Plant In Service		P204-207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)	
	This Line Intentionally Left Blank	This Line Intentionally Left Blank		
	This Line Intentionally Left Blank	This Line Intentionally Left Blank		
	Total Transmission Plant In Service		(Line 19)	
	General & Intangible		P204-207.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r)	
	Common Plant (Electric Only)	(Notes A)	p356 (See Attachment 9, line 16, column d)	
	Total General & Common		(Line 23 + 24)	
	Wage & Salary Allocation Factor		(Line 5)	#
	General & Common Plant Allocated to Transmission		(Line 25 * 26)	\$
	Plant Held for Future Use (Including Land)	(Note C)	p214 (Attachment 9, line 30, column c)	
	OTAL Plant In Service		(Line 22 + 27 + 28)	#

Accumulated Depreciation

30 Transmission Accumulated Depreciation p219.25.c (See Attachment 9, line 16, column e and Attachment 9a, line 42, column g)

0

31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 16, column f)	0
32	Accumulated Intangible Amortization		p200-201.21.c (See Attachment 9, line 16, column h less Attachment 9a, line 42, columns f and g)	0
33	Accumulated Common Amortization - Electric		(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)	(Notes A)	(Line 12)	0
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	0
36	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
37	General & Common Allocated to Transmission		(Line 35 * 36)	#DIV/0!
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	#DIV/0!
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	#DIV/0!

Adiust	ment To Rate Base				
,	Accumulated Deferred Income Taxes				
40a	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 24	#DIV/0!
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 48	
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 72	
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 96	
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note T)	Attachment 1A – ADIT Summary, Line 120	
40f	Accumulated Deferred Income Taxes Allocated To Transmission		(*****)	Line 40a + 40b + 40c + 40d + 40e	
	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	
41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission	.,,	()	Line 41a + 41b	
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmi	ssion		Line 40f + 42	
	·,···· · · · · · · · · · · · · · · · ·				
	Unfunded Reserves				
44	Total Reserves Account Balance Attributable to Transmission		Enter Negative	Attachment 5	#DIV/0!
			0		
	Abandonment Transmission Projects				
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
	Prepayments				
45	Prepayments		(Note A)	Attachment 9, line 30, column f	#DIV/0!
46	Total Prepayments Allocated to Transmission		(1111)	(Line 45)	#DIV/0!
	······				
	Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6.c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor			(Line 5)	#DIV/0!
49	Total Transmission Allocated			(Line 47 * 48)	#DIV/0!
50	Transmission Materials & Supplies		(Note U)	p227.8.c+ p227.5.c (See Attachment 9, line 30, column d)	0
51	Total Materials & Supplies Allocated to Transmission		,	(Line 49 + 50)	#DIV/0!
	Cash Working Capital				
52	Operation & Maintenance Expense			(Line 84)	#DIV/0!
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	#DIV/0!
	•				
	Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outs	tanding Network Credits	(Note N)	From PJM	0
57	Net Outstanding Credits			(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
				•	
59	Rate Base			(Line 39 + 58)	#DIV/0!
				· ·	
O&M					
	Transmission O&M				
60	Transmission O&M			p320-323.112.b	0

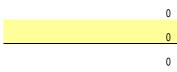
61	Less extraordinary property losses		Attachment 5	0
62	Plus amortization of extraordinary property losses		Attachment 5	0
63	Less Account 565		p320-323.96.b	0
64	Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	0
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c	0
66	Transmission O&M		(Lines 60 - 61 + 62 - 63 + 64 + 65)	0
	Allocated General & Common Expenses			
67	Common Plant O&M	(Note A)	p356	0
68	Total A&G		P320-323.197.b	0
68a	For informational purposes: PBOP expense in FERC Account 926	(Note S)	(Attachment 5)	0
69	Less Property Insurance Account 924		P320-323.185.b	0
70	Less Regulatory Commission Exp Account 928	(Note E)	P320-323.189.b	0
71	Less General Advertising Exp Account 930.1		P320-323.191.b	0
72	Less EPRI Dues	(Note D)	p352-353	0
73	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 72)	0
74	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
75	General & Common Expenses Allocated to Transmission		(Line 73 * 74)	#DIV/0!
	Directly Assigned A&G			
76	Regulatory Commission Exp Account 928	(Note G)	P320-323.189.b	0
77	General Advertising Exp Account 930.1	(Note K)	P320-323.191.b	0
78	Subtotal - Transmission Related		(Line 76 + 77)	0
79	Property Insurance Account 924		P320-323.185.b	0
80	General Advertising Exp Account 930.1	(Note F)	P320-323.191.b	0
81	Total		(Line 79 + 80)	0
82	Gross Plant Allocation Factor		(Line 16)	#DIV/0!
83	A&G Directly Assigned to Transmission		(Line 81 * 82)	#DIV/0!
84	Total Transmission O&M		(Line 66 + 75 + 78 + 83)	#DIV/0!

	Depreciation Expense			
85	Transmission Depreciation Expense		Attachment 5	C
85a	Transmission Amortization Expense	(Note R)	Attachment 9	#DIV/0
86	General Depreciation		Attachment 5	(
87	Intangible Amortization	(Note A)	Attachment 5	(
88	Total		(Line 86 + 87)	
89	Wage & Salary Allocation Factor		Line 5	#DIV/0
90	General Depreciation Allocated to Transmission		(Line 88 * 89)	#DIV/0
91	Common Depreciation - Electric Only	(Note A)	Attachment 5	
92	Common Amortization - Electric Only	(Note A)	Attachment 5	(
93	Total		(Line 91 + 92)	(
94	Wage & Salary Allocation Factor		(Line 5)	#DIV/0
95	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	#DIV/0
96	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	#DIV/0

Taxes Other than Income	
97 Taxes Other than Income Attachment 2	#DIV/0!

98	Total Taxes Other than Income			(Line 97)	#DIV/0!
Return	/ Capitalization Calculations				
	Long Term Interest				
99	Long Term Interest			P114-117.62.c through 67.c	
100	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
101	Long Term Interest			(Line 99 - 100)	
102	Preferred Dividends		enter positive	p118-119.29.c	
	Common Stock				
103	Proprietary Capital			p112-113.16.c	
104	Less Preferred Stock		enter negative	(Line 113)	
105	Less Account 216.1		enter negative	p112-113.12.c	
105a	Less Account 219		enter negative	p112-113.15.c	
106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)	
	Capitalization				
107	Long Term Debt			p112-113.18.d through 21.d	
108	Less Loss on Reacquired Debt		enter negative	P110-111.81.c	
109	Plus Gain on Reacquired Debt		enter positive	P112-113.61.c	
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B – ADIT EOY, Line 7	
111	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)	
113	Preferred Stock		(Note AA)	p112-113.3.c	
114	Common Stock			(Line 106)	
115	Total Capitalization			(Sum Lines 112 to 114)	
116	Debt %	Total Long Term Debt		(Line 112 / 115)	0
117	Preferred %	Preferred Stock		(Line 113 / 115)	0
118	Common %	Common Stock		(Line 114 / 115)	C
119	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.00
120	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.00
121	Common Cost	Common Stock	(Note J)	Fixed	0.10
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.00
123	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	0.00
124	Weighted Cost of Common	Common Stock		(Line 118 * 121)	0.00
125	Total Return (R)			(Sum Lines 122 to 124)	0.000

Composite	Income Taxes				
	Income Tax Rates				
127	FIT=Federal Income Tax Rate		(Note I)		0.00%
128	SIT=State Income Tax Rate or Composite		(Note I)		0.00%
129	p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
130	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			0.00%
131	T/ (1-T)	4//4 7			0.00%
132	Tax Gross-Up Factor	1/(1-T)			
	Investment Tax Credit Adjustment		(Note T)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	0
134	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	0.00
135	ITC Adjustment Allocated to Transmission			[Line 133 *134]	#DIV/0!
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c + 136d)	
136f	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	
136g	Other Income Tax Adjustment			(Line 136e*136f)	
136h	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes			(Line 135 + 136g + 136h)	#DIV/0!
REVENUE		-	-		
	REQUIREMENT				
	REQUIREMENT Summary				
138			-	(Line 39)	#DIV/0!
138 139	Summary			(Line 58)	#DIV/0! #DIV/0!
	Summary Net Property, Plant & Equipment				#DIV/0! #DIV/0!
139	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M			(Line 58)	#DIV/0!
139 140 141 142	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization			(Line 58) (Line 59) (Line 84) (Line 96)	#DIV/0! #DIV/0! #DIV/0! #DIV/0!
139 140 141 142 143	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income			(Line 58) (Line 59) (Line 84) (Line 96) (Line 98)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
139 140 141 142 143 144	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return			(Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
139 140 141 142 143	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income			(Line 58) (Line 59) (Line 84) (Line 96) (Line 98)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
139 140 141 142 143 144	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return			(Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
139 140 141 142 143 144 145	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes			(Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
139 140 141 142 143 144 145	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement			(Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
139 140 141 142 143 144 145 146	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		(Note M)	(Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137) (Sum Lines 141 to 145)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
139 140 141 142 143 144 145 146 147	Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		(Note M)	(Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137) (Sum Lines 141 to 145) (Line 19)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!



150	Inclusion Ratio		(Line 149 / 147)	#DIV/0!
151	Gross Revenue Requirement		(Line 146)	#DIV/0!
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	#DIV/0!
	Revenue Credits & Interest on Network Credits			
153	Revenue Credits		Attachment 3	
154	Interest on Network Credits	(Note N)	PJM Data	
155	Net Revenue Requirement		(Line 152 - 153 + 154)	#DIV/0!
	Net Plant Carrying Charge			
156	Net Revenue Requirement		(Line 155)	#DIV/0!
157	Net Transmission Plant and Abandoned Plant		(Line 19 – 30 + 44a)	-
158	Net Plant Carrying Charge		(Line 156 / 157)	#DIV/0!
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	#DIV/0!
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - 85 - 126 - 137) / 157	#DIV/0!
	Net Plant Carrying Charge Calculation per 100 basis point increase in ROE			#51010.
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	#DIV/0!
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	#DIV/0!
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	#DIV/0!
164	Net Transmission Plant and Abandoned Plant		(Line 157)	-
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	#DIV/0!
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		(Line 162 - 85) / 164	#DIV/0!
167	Net Revenue Requirement		(Line 155)	#DIV/0!
168	True-up amount		Attachment 6	
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility		Attachment 5	
171	Net Zonal Revenue Requirement		(Line 167 + 168 + 169+ 170)	#DIV/0!
	Network Zonal Service Rate			0
172	1 CP Peak	(Note L)	PJM Data	
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0!
174	Network Service Rate (\$/MW/Year)	$, \ldots, \tau$	(Line 173)	#DIV/0!

Notes

- Α Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included В which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service.
 - For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- С Transmission Portion Only
- D All EPRI Annual Membership Dues
- Е 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. G
- 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.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO J transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- κ 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.
- Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service. Μ
- Ν 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 154.
- 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. 0 If they are booked to account 565, they are included in on line 64.
- Р Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- 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. S
- Baltimore Gas and 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 multiplied by (1/1-T).
- U 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.
- V See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- W 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 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 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 H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- 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 Х described in Note W, 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.
- Υ 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 BGE's books and records (trial balance or monthly balance sheet).
- Ζ 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 BGE'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 November shall represent the actual balances in BGE's books and records AA (trial balance or monthly balance sheet).

Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year

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Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Accou	Int No. 1	90)			Broioc	tion - Prora	ation of	Actual - Proration of Deferred Tax Activity (Note B)						
		Da	ys in Period				Tax Activit		Actua	I - Proration	of Deferred	Tax Activity	(Note B)		
Line	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) 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)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) 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	I		L		[Insert Date]		-	[Insert Date]		I		-		
2	Projected / Actual Activity					[Insert Date]			[Insert Date]						
3	January				50.00%	-	-	-	-	-	-	-	-		
4	February				50.00%	-	-	-	-	-	-	-	-		
5	March				50.00%	-	-	-	-	-	-	-	-		
6	April				50.00%	-	-	-	-	-	-	-	-		
7	May				50.00%	-	-	-	-	-	-	-	-		
8	June				50.00%	-	-	-	-	-	-	-	-		
9	July				50.00%	-	-	-	-	-	-	-	-		
10	August				50.00%	-	-	-	-	-	-	-	-		
11	September				50.00%	-	-	-	-	-	-	-	-		
12	October				50.00%	-	-	-	-	-	-	-	-		
13	November				50.00%	-	-	-	-	-	-	-	-		
14	December				50.00%	-	-	-	-	-	-	-	-		

15	Total (Sum of Lines 3 - 14)				
16	Beginning Balance - ADIT Not Subject to Proration	[Insert Date]	-	[Insert Date]	-
17	Beginning Balance - ADIT Adjustment Beginning	(Note F)	-		-
18	Balance - DTA / (DTL)	(Col. (H), Line 16 + Line 17)	-	(Col. (M), Line 16 + Line 17)	-
19	Ending Balance - ADIT Not Subject to Proration	[Insert Date]	#DIV/0!	[Insert Date]	-
20	Ending Balance - ADIT	(Note F)	-		-
20	Adjustment Ending Balance -	(Col. (H), Line 19 +	#DIV/0!	(Col. (M), Line 19 +	
21	DTA / (DTL) Average Balance as	Line 20)		Line 20)	
22	adjusted (non- prorated)	([Col. (H), Line 18 + Line 21] /2)	#DIV/0!	([Col. (M), Line 18 + Line 21] /2) (Col.	-
23	Prorated ADIT	(Col. (H), Line 14)	-	(M), Line 14)	-
24	Amount for Attachment H-2A, Line 40a	(Col. (H), Line 22 + Line 23)	#DIV/0!	(Col. (M), Line 22 + Line 23)	-

Accumulated Deferred Income Taxes -Accelerated Amortization (Account No. 281)

	281)	Da	ys in Period			Projection - Proration of Deferred Tax Activity (Note A)				Actual - Proration of Deferred Tax Activity (Note B)						
	(A)	(B)	(C)	(D)	(E)		(F)	(G)	y (Note A) (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)		
25	ADIT Subject to Proration						[Insert Date]		-	[Insert Date]				-		
26	Projected /						[Insert			[Insert						

	Actual Activity			Date]			Date]				
27	January		50.00%		-	_	_	-	-	_	-
28	February		50.00%		-	-	_	-	_	_	-
29	March		50.00%		-	_	_	-	-	-	-
30	April		50.00%		-	-	_	-	_	_	-
31	Мау		50.00%		-	-	-	-	-	-	-
32	June		50.00%		-	-	-	-	-	-	-
33	July		50.00%		-	-	-	-	-	-	-
34	August		50.00%		-	-	-	-	-	-	-
35	September		50.00%		-	-	-	-	-	-	-
36	October		50.00%		-	-	-	-	-	-	-
37	November		50.00%		-	-	-	-	-	-	-
38	December		50.00%		-	-	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)	-		-	-	-	-	-	-	-	
40 41	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Adjustme	ect to ance -		[Insert Date] (Note F)		-	[Insert Date]				-
42	Beginning Balance - DTA / (DTL)			(Col. (H), L Line 41)	.ine 40 +	-	(Col. (M) Line 41)	, Line 40 +			-
43	Estimated Enc Not Subject to Ending Balance - ADIT	ling Balance - ADIT Proration		[Insert Date] (Note F)		-	[Insert Date]				-
44	Adjustment Ending Balance -			(Col. (H), L	.ine 43 +			, Line 43 +			
45	DTA / (DTL) Average Balar adjusted (non-			Line 44) ([Col. (H), I	Line 42 +		Line 44) ([Col. (M), Line 42 +			
46	prorated) Prorated			Line 45] /2 (Col. (H),		-	Line 45] (Col.				-
47	ADIT			Line 38)		-	(M),				-

	Amount for		Line 38)	
48	Amount for Attachment H-2A, Line 40b	(Col. (H), Line 46 + Line 47)	(Col. (M), Line 46 + Line 47)	

Accumulated Deferred Income Taxes - Property (Account No.

282)

		Da	ys in Period			Projection - Proration of Deferred Tax Activity (Note A)				Actual - Proration of Deferred Tax Activity (Note B)						
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	Ī	(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)		
49	ADIT Subject to Proration					[Insert Date]		-		[Insert Date]				-		
50	Projected / Actual Activity					[Insert Date]				[Insert Date]						
51	January				50.00%		-	-		-	-	-	-	-		
52	February				50.00%		-	-		-	-	-	-	-		
53	March				50.00%		-	-		-	-	-	-	-		
54	April				50.00%		-	-		-	-	-	-	-		
55	Мау				50.00%		-	-		-	-	-	-	-		
56	June				50.00%		-	-		-	-	-	-	-		
57	July				50.00%		-	-		-	-	-	-	-		
58	August				50.00%		-	-		-	-	-	-	-		
59	September				50.00%		-	-		-	-	-	-	-		
60	October				50.00%		-	-		-	-	-	-	-		
61	November				50.00%		-	-		-	-	-	-	-		
62	December				50.00%		-	-	_	-	-	-	-	-		
63	Total (Sum of Lines 51 -	-				-	-	-		-	-	-	-			

62	١
02	1

	Beginning Balance -	[Insert		[Insert	
64	ADIT Not Subject to Proration	Date]	-	Date]	-
04	Beginning Balance -				
	ADIT Depreciation	(Note F)			
65	Adjustment		-		-
	Beginning				
66	Balance - DTA / (DTL)	(Col. (H), Line 64 + Line 65)	-	(Col. (M), Line 64 + Line 65)	-
00		Line 00)		Life 03)	
	Estimated Ending Balance - ADIT	[Insert	#DIV/0!	[Insert	
67	Not Subject to Proration	Date]	#DIV/0!	Date]	-
	Ending Balance -	(Noto E)			
68	ADIT Depreciation Adjustment	(Note F)	-		-
	Ending				
	Balance -	(Col. (H), Line 67 +	#DIV/0!	(Col. (M), Line 67 +	-
69	DTA / (DTL)	Line 68)		Line 68)	
	Average Balance as				
	adjusted (non-	([Col. (H), Line 66 +	#DIV/0!	([Col. (M), Line 66 +	
70	prorated)	Line 69] /2)		Line 69] /2)	-
				(Col.	
	Prorated ADIT	(Col. (H),	_	(M), Line 62	
71		Line 62)	_)	-
	Amount for	- /		,	
70	Attachment H-2A,	(Col. (H), Line 70 +	#DIV/0!	(Col. (M), Line 70 +	-
72	Line 40c	Line 71)		Line 71)	

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

	Taxes - Other	(/ 10000	101 200)			-										
		Da	ys in Period			Projection - Proration of Deferred Tax Activity (Note A)				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)		
73	ADIT Subject to Proration					[Insert Date]				[Insert Date]				-		
74	Projected / Actual Activity					[Insert Date]				[Insert Date]						

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	Beginning Bala ADIT Not Subj Proration Beginning Bala	ject to		[Insert Date]		-	[Insert Date]				
89	ADIT Adjustme			(Note F)		-					-
90	Beginning Balance - DTA / (DTL)			(Col. (H), L Line 89)	₋ine 88 +	-	(Col. (M) Line 89)	, Line 88 +			-
91	Not Subject to Ending	ding Balance - ADIT Proration		[Insert Date]		#DIV/0!	[Insert Date]				-
92	Balance - ADIT Adjustment Ending			(Note F)		-					-
93	Balance - DTA / (DTL)			(Col. (H), L Line 92)	.ine 91 +	#DIV/0!	(Col. (M) Line 92)	, Line 91 +			-
94	Average Balar adjusted (non- prorated)	nce as -		([Col. (H), Line 93] /2	Line 90 +)	#DIV/0!	Line 93] / (Col.), Line 90 + /2)			-
95	Prorated ADIT			(Col. (H), Line 86)		-	(M), Line 86)				-
96	Amount for			(Col. (H), L	_ine 94 +	#DIV/0!	(Col. (M)	, Line 94 +			

Attachment H-2A, Line 40d

Line 95)

Line 95)

Accumulated Deferred Investment Tax Credits (Account No. 255)____

			Projec Deferred	tion - Prora	ation of y (Note 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 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)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preservec Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	DITC Subject to Proration					[Insert Date]		-	[Insert Date]				-
98	Projected / Actual Activity					[Insert Date]			[Insert Date]				
99	January				50.00%	-	-	-	-	-	-	-	-
100	February				50.00%	-	-	-	-	-	-	-	-
101	March				50.00%	-	-	-	-	-	-	-	-
102	April				50.00%	-	-	-	-	-	-	-	-
103	May				50.00%	-	-	-	-	-	-	-	-
104	June				50.00%	-	-	-	-	-	-	-	-
105	July				50.00%	-	-	-	-	-	-	-	-
106	August				50.00%	-	-	-	-	-	-	-	-
107	September				50.00%	-	-	-	-	-	-	-	-
108	October				50.00%	-	-	-	-	-	-	-	-
109	November				50.00%	-	-	-	-	-	-	-	-
110	December				50.00%	-	-	-	-	-	-	-	-

110	Beginning Balance - DITC Not Subject to	[Insert Date]	-	[Insert Date]	-
112	Proration Beginning Balance -	(Note F)			
113	DITC Adjustment Beginning		-		-
114	Balance - DITC	(Col. (H), Line 112 + Line 113)	_	(Col. (M), Line 112 + Line 113)	-
114					
115	Estimated Ending Balance - DITC Not Subject to Proration	[Insert Date]	-	[Insert Date]	-
	Ending Balance -				
116	DITC Adjustment	(Note F)	-		-
	Ending Balance -	(Col. (H), Line 115 +		(Col. (M), Line 115 +	
117	DITC	Line 116)	-	Line 116)	-
	Average Balance as				
118	adjusted (non- prorated)	([Col. (H), Line 114 - Line 117] /2)	+ -	([Col. (M), Line 114 + Line 117] /2)	-
	Prorated	(Col. (H),		(Col. (M),	
119	DITC	Line 110	-	Line 110)	-
113	Amount for			-	
120	Attachment H-2A, Line 40e	(Col. (H), Line 118 + Line 119)	-	(Col. (M), Line 118 + Line 119)	-

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

- A 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.
- B 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 will be used. DIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase.

- C 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-projected activity) and a positive in Column J represents over-projected activity) and a positive in Column J represents over-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D 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.
- E 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** This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Baltimore Gas and Electric 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
	ADIT	
	(Reacquired	
7	Debt)	

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. 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-2A, Line 110. 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	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas,				
		Production,	Only			
		Distribution,				
		or	Transmission	Plant	Labor	
		Other				
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)	t						
Less: OPEB related ADIT, Above if no separately removed	ot						
Total: ADIT-190 (Subject to Proration)		-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant							
Allocator Transmission					#DIV/0!		
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -			0.0070			1	
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)	-	-	-	-	-	
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 Transmission	(E) Plant	(F) Labor	(G)
				or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subjee	ct to Proration)	Т	otal	Related	Related	Related	Related	Justification
Subtotal: ADIT-282 (N Proration)	lot Subject to							
Floration		-		-	-	-	-	
Less: ASC 740 ADIT A	diustments							
excluded from rate bas								
Less: ASC 740 ADIT A	djustments							
related to AFUDC Equi	ty							
Less: ASC 740 ADIT b								
to income tax regulator (liabilities)	y assets /							
Less: OPEB related A)IT Above if not							
separately removed								
Total: ADIT-282 (Not S	Subject to							
Proration)		-		-	-	-	-	
Wages & Salary Allocator							#DIV/0!	
Gross Plant								
Allocator						#DIV/0!		
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -		#0	DIV/0!			#DIV/0!	#DIV/0!	

Transmission			-	-			
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)		Total	Related	Related	Related	Related	Justification
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 relate to income tax regulatory assets /	a						
(liabilities)							
Less: OPEB related ADIT, Above if r	ot						
separately removed							
Total: ADIT-282 (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)	(D)	(E)	(F)	(G)
		Gas,	• •			
		Production,	Only			
		Distribution,				
		or	Transmission	Plant	Labor	
		Other				
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						

-				•		I.		
Instructions for Account	: 282:							
1. ADIT items related on					ater, Sewer), Pro	duction or		
Distribution Only are dire		d to	o Column C					
2. ADIT items related on								
Transmission are directly	y assigned							
to Column D	Discut and							
3. ADIT items related to								
not in Columns C & D ard in Column E	e included							
4. ADIT items related to	labor and							
not in Columns C & D ar								
in Column F	e monadea							
				dad in taxabla i	ncomo in difforo	nt noriode f	han thay	
5. Deferred income taxes	s arise when i	ten	is are inclu	ueu III laxable i		111 มะกอนจ เ	lnan lnev	
5. Deferred income taxes are included in rates, the								
5. Deferred income taxes are included in rates, the associated ADIT amount	erefore if the in	tem	n giving rise					
are included in rates, the associated ADIT amount 6. ADIT items subject to	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the					
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules will	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the					
are included in rates, the associated ADIT amount 6. ADIT items subject to	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the					
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules will	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the					
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules will	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the					(G)
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration)	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the ADIT-282	e to the ADIT is (C) Gas,	not included in t (D)	he formula	, the	(G)
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration)	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the ADIT-282	e to the ADIT is (C) Gas, Production,	not included in t	he formula	, the	(G)
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration)	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the ADIT-282	(C) Gas, Production, Distribution,	not included in t (D) Only	he formula (E)	, the (F)	(G)
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration)	erefore if the it t shall be excl the proration	ten ude un	n giving rise ed. der the ADIT-282	(C) Gas, Production, Distribution, or	not included in t (D)	he formula	, the	(G)
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration) (A)	erefore if the in shall be excl the proration Il be included	ten ude un	n giving rise ed. der the ADIT-282 (B)	(C) Gas, Production, Distribution, or Other	not included in t (D) Only Transmission	he formula (E) Plant	, the (F) Labor	
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration)	erefore if the in shall be excl the proration Il be included	ten ude un	n giving rise ed. der the ADIT-282	(C) Gas, Production, Distribution, or	not included in t (D) Only	he formula (E)	, the (F)	(G) Justificati
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration) (A)	erefore if the in shall be excl the proration Il be included	ten ude un	n giving rise ed. der the ADIT-282 (B)	(C) Gas, Production, Distribution, or Other	not included in t (D) Only Transmission	he formula (E) Plant	, the (F) Labor	
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration) (A)	erefore if the in shall be excl the proration Il be included	ten ude un	n giving rise ed. der the ADIT-282 (B)	(C) Gas, Production, Distribution, or Other	not included in t (D) Only Transmission	he formula (E) Plant	, the (F) Labor	
are included in rates, the associated ADIT amount 6. ADIT items subject to "normalization" rules wil (Subject to Proration) (A)	erefore if the in shall be excl the proration Il be included	ten ude un	n giving rise ed. der the ADIT-282 (B)	(C) Gas, Production, Distribution, or Other	not included in t (D) Only Transmission	he formula (E) Plant	, the (F) Labor	

ADIT- 283 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification

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 relate to income tax regulatory assets / (liabilities)	ed						
Less: OPEB related ADIT, Above if r separately removed	not						
Total: ADIT-283 (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,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	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)	k						
Less: OPEB related ADIT, Above if no separately removed	ot						
Total: ADIT-283 (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-283	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 276-277	-	-	-	-	-	

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)

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
	Total	Related	Kelateu	Related	Related	Justification
Total - FERC Form						
1, Page 266-267	-	-	-	-	-	
Total: ADIT-255	-	-	-	-	-	
Marca & Calany						
Wages & Salary Allocator					#DIV/0!	
Gross Plant					#010/0:	
Allocator				#DIV/0!		
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Unamortized						
Investment Tax Credit -						
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1	1			1
(A)	(B)	(C)	(D)	(E)	(F)	(G)

(A)	(D)	(C) Gas,	(D)	(⊏)	(Г)	(G)
		Production,	Only			
		Distribution,				
		or	Transmission	Plant	Labor	
		Other				
Investment Tax Credit Amortization	Total	Related	Related	Related	Related	Justification
	-					

Total - FERC Form						
1, Page 266-267	-	_	-	-	-	
1, Fage 200-207	-	-	-	-	-	
Total: Investment Tax Credit Adjustments						
•						
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization						
- Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

END

Baltimore Gas and Electric 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
ADIT
(Reacquired
7 Debt)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. 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-2A, Line 110. 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)	_	-	-	-	-	-	
Less ASC 740 ADIT Adjustments							
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 (Not Subject to	1						
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
	-	1	1		1	1	
ADIT - Transmission							

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas,				
		Production,	Only			
		Distribution,	-			
		or	Transmission	Plant	Labor	
		Other				
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	<u> </u>						
Transmission Allocator				100.00%			
Other Allocator			0.00%	100.0070		1	
ADIT -			0.0070				
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, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	-					
Subtotal: ADIT-282 (Not Subject to						
Proration)	-	-	-	-	-	
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						
Gross Plant						
Allocator						
Transmission			(00.053)			
Allocator			100.00%			
Other Allocator		0.00%				

ADIT - Transmission		-	-	-	-	-	
(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-282 (Subject to Proration)		Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		Total	Rolatou	Rolatoa	Itolatou		Cuotinoution
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 relate to income tax regulatory assets / (liabilities)	ed						
Less: OPEB related ADIT, Above if r separately removed	not						
Total: ADIT-282 (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-282		Total	Related	Related	Related	Related	Justification
ADIT-282 (Not							
Subject to Proration)			-	-	-	-	
ADIT-282 (Subject to							
Proration)	-		-	-	-	-	

Total - FERC Form 1, Page 274-275		-	-	-	_	-	
Instructions for Acco 1. ADIT items related Distribution Only are 2. ADIT items related Transmission are dire to Column D 3. ADIT items related not in Columns C & D in Column E 4. ADIT items related not in Columns C & D in Column F 5. Deferred income ta are included in rates, associated ADIT amo 6. ADIT items subject "normalization" rules (Subject to Proration)	I only to Non-Ele directly assigned I only to ectly assigned I to Plant and D are included I to labor and D are included exces arise when therefore if the punt shall be exc t to the proration will be included	items are in item giving luded. n under the	n C cluded in taxal rise to the ADI	ble income in dif	fferent periods	than they	
(A)		(B)	(C) Gas	(D)	(E)	(F)	(G)

		Gas, Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification

Subtotal: ADIT-283 (N	ot Subject to						
Proration)	-	-	-	-	-	-	
Less: ASC 740 ADIT A							
excluded from rate base							
Less: ASC 740 ADIT A related to unamortized	djustments ITC						
Less: ASC 740 ADIT ba							
to income tax regulator	y assets /						
(liabilities)							
Less: OPEB related AD	IT, Above if not						
separately removed							
Total: ADIT-283 (Not S Proration)	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,				
		or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Related	Related	Related	Related	Justification

Subtotal: ADIT-283 (S Proration)	subject to	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base							

	divetmente						
Less: ASC 740 ADIT A							
related to unamortized	-						
Less: ASC 740 ADIT ba							
to income tax regulator	y assets /						
(liabilities)							
Less: OPEB related AD	DIT, Above if not						
separately removed							
Total: ADIT-283 (Subj	ect to						
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	-	

(A)		(B)		(D)	(E)	(F)	(G)	
			Production, Distribution,	Only				
			or Other	Transmission	Plant	Labor		
ADIT-283		Total	Related	Related	Related	Related	Justification	
ADIT-283 (Not								
Subject to Proration)		-	-	-	-	-		
ADIT-283 (Subject to								
Proration)		-	-	-	-	-		
Total - FERC Form								
1, Page 276-277		-	-	-	-	-		

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)

(A)		(B) (C) Gas, Production, Distribution, or		(D) Only Transmission	(E) Plant	(F) Labor	(G)	
ADITC-255 (Unamor			Other					
Investment Tax Cred	its)	Total	Related	Related	Related	Related	Justification	
Total - FERC Form								
1, Page 266-267		-	-	-	-	-		
					-			
Total: ADIT-255		-	-	-	-	-		
Wages & Salary Allocator								
Gross Plant Allocator								
Transmission Allocator				100.00%				
Other Allocator			0.00%	100.0078				
Unamortized Investment Tax Credit -								
Transmission		-	-	-	-	-		
			•			-		
(A)		(B)	(C)	(D)	(E)	(F)	(G)	
			Gas, Production, Distribution,	Only				
–			or	Transmission	Plant	Labor		
Investment Tax Credit Amortization		Total	Other Related	Related	Related	Related	Justification	

Total - FERC Form						
1, Page 266-267	-	-	-	-	-	
Total Investment Tax Credit Adjustments						
Wages & Salary Allocator						
GrossPlant Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	_	_	_	_	_	

END

Baltimore Gas and Electric Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - ADIT Rate Base Adjustment

Rate Year =

Federal Deficient / (Excess) Deferred Income Taxes

	Deficient / (Accumulate Taxes (Acce	ed Deferr												
	Days in Period					Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual - Proration of Deficient / (Excess) ADIT Activity (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	Deficient / (E ADIT Subjec Proration					[Insert Date]		-	[Insert Date]				-	
2	Projected / A Activity	Actual				[Insert Date]			[Insert Date]					
3	January				50.00%	-	-	-	-	-	-	-	-	
4	February				50.00%	-	-	-	-	-	-	-	-	
5	March				50.00%	-	-	-	-	-	-	-	-	
6	April				50.00%	-	-	-	-	-	-	-	-	
7	May				50.00%	-	-	-	-	-	-	-	-	
8	June				50.00%	-	-	-	-	-	-	-	-	
9	July				50.00%	-	-	-	-	-	-	-	-	
10	August Septemb				50.00%	-	-	-	-	-	-	-	-	
11 12	er October				50.00% 50.00%	-	-	-	-	-	-	-	-	

				-	-	-	-	-	-	-	-
13	Novemb er Decemb		50.00%	-	-	-	-	-	-	-	-
14	er		50.00%	-	-	-	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)	-		-	-		-	-	-	-	
16	(Excess) AD Proration	alance - Deficient / IT Not Subject to alance - Deficient /		[Insert Date]		-	[Insert Date]				-
17	(Excess) AD	IT Adjustment		(Note F)		_					-
	Beginning Ba Deficient / (E	alance -		(Col. (H), Line 16 +			(Col. (M), L	_ine 16 +			
18	ADIT			Line 17)			Line 17)				
19	(Excess) AD Proration	nce - Deficient / IT Not Subject to		[Insert Date]		-	[Insert Date]				-
20		nce - Deficient / IT Adjustment		(Note F)		_					_
21	Ending Balar Deficient / (E ADIT	nce -		(Col. (H), Line 19 + Line 20)		- (Col. (M), Line 19 + Line 20)					-
21				Line 20)			Line 20)				
22	Average Bala adjusted (noi prorated) Prorated Deficient /			([Col. (H), Line 18 + Line 21] /2)		-	([Col. (M), Line 21] /2				-
23	(Excess) ADIT Deficient /			(Col. (H), Line 14) (Col. (H),		-	(Col. (M), Line 14)				-
24	(Excess) AD Account 190			Line 22 + Line 23)			(Col. (M), L Line 23)	-ine 22 +			-

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

		Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (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	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projec Montl Activi		d 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)

25 26	Deficient / (E ADIT Subjec Proration Projected / A Activity	t to	[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-	
27	January		50.00%	-	-	-	-	-	-	-	-
28	February		50.00%	-	-	-	-	-	-	-	-
29	March		50.00%	-	-	-	-	-	-	-	-
30	April		50.00%	-	-	-	-	-	-	-	-
31	May		50.00%	-	-	-	-	-	-	-	-
32	June		50.00%	-	-	-	-	-	-	-	-
33	July		50.00%	-	-	-	-	-	-	-	-
34	August		50.00%	-	-	-	-	-	-	-	-
35	Septemb er		50.00%	-	-	-	-	-	-	-	-
36	October Novemb		50.00%	-	-	-	-	-	-	-	-
37	er Decemb		50.00%	-	-	-	-	-	-	-	-
38	er Total (Sum		50.00%	-	-	-	-	-	-	-	-
39	of Lines 27 - 38)	-		-	-		-	-	-	-	
	Beginning Ba (Excess) AD	alance - Deficient / IT Not Subject to		[Insert			[Insert				
40	Proration			Date]		-	Date]				-
41		IT Adjustment		(Note F) (Col. (H),		-					-
42	Deficient / (E ADIT	xcess)		Line 40 + Line 41)		-	(Col. (M), L Line 41)	ine 40 +			-
43	(Excess) AD Proration	nce - Deficient / IT Not Subject to	[Insert Date]		-	[Insert Date]		-			
44	Ending Balance - Deficient / (Excess) ADIT Adjustment					-					-
45	Ending Balance - Deficient / (Excess) ADIT					(Col. (M), Line 43 + Line 44)					-
46	Average Bala	ance as		([Col. (H),			([Col. (M), I	_ine 42 +			

	adjusted (no prorated)	n-				Line 42 + Line 45] /2)		-	Line 45] /2)				-
47 48	Prorated Deficient / (Excess) ADIT Deficient / (Excess) AI Account 28					(Col. (H), Line 38) (Col. (H), Line 46 + Line 47)			(Col. (M), Line 38) (Col. (M), L Line 47)	ine 46 +			
40		Excess) / come Tax	Accumulatec xes - Other	i									
			ays in Perioc	ł		Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	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	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)
49	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
50	Projected / Actual Activity					[Insert Date]			[Insert Date]				
51	January				50.00%		_	_		_	_		
52	February				50.00%	_	_	-	_	_	_	_	_
53	March				50.00%	_	_	_	_	_	_	_	_
54	April				50.00%	_	-	-	_	-	-	-	-
55	Мау				50.00%	_	-	-	_	-	-	_	-
56	June				50.00%	_	-	-	_	-	-	_	-
57	July				50.00%	-	-	-	-	-	-	-	-
58	August				50.00%	-	-	-	-	-	-	-	-
59 60	Septemb er October				50.00% 50.00%	-	-	-	-	-	-	-	-

		-
Novemb 50.00% - <th< td=""><td>-</td><td>-</td></th<>	-	-
62 er 50.00%	-	-
Total (Sum of Lines 51 63 - 62)	-	
Beginning Balance - Deficient / [Insert (Excess) ADIT Not Subject to Detail		
64 Proration Date] - Date]		-
Beginning Balance - Deficient / (Note F) -		_
Beginning Balance - (Col. (H),		
Deficient / (Excess) Line 64 + (Col. (M), Line 64 +		-
66ADITLine 65)Line 65)		
Ending Balance - Deficient / [Insert (Excess) ADIT Not Subject to Detail		
67 Proration Date		-
Ending Balance - Deficient / (Note F) -		_
Ending Balance - (Col. (H),		
Deficient / (Excess) Line 67 + (Col. (M), Line 67 + 69 ADIT Line 68) Line 68)		-
([Col. (H),		
Average Balance as Line 66 + adjusted (non- Line 669] - ([Col. (M), Line 66 +		-
70 prorated) /2) Line 69] /2)		
Prorated Deficient /		
(Excess) (Col. (H), - (Col. (M),		-
71 ADIT Line 62) Line 62) Line 62)		
Deficient / (Col. (H), (Excess) ADIT - Line 70 + (Col. (M), Line 70 +		
72 Account 283 Line 71) Line 71)		-

	Unamortized Deficie (Projected)	ent / (Excess) ADIT	- Federal	Unamortized Deficier (Actual)	nt / (Excess) Al	DIT - Federal
	(A)	(B)	(C)	(D)	(E)	(F)
Line	Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance	Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance
		(Col.			(Col.	
	ADIT -	(H), Line	\$	ADIT -	(M), Line	\$
73	190	23)	-	190	23)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADIT -	(M), Line	
74	282	46)	-	282	46)	-
	ADIT -	(Col.		ADIT -	(Col.	
75	283	(H), Line	-	283	(M), Line	-

		69)		69)	
76	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-1A, Line 41a)	\$ 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)

	laxes (Acco	ount No.	190)										
		D	ays in Perio	d		Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / ((Note B)	Excess) AD	IT 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)	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)
77	Deficient / (E ADIT Subjec Proration					[Insert Date]		-	[Insert Date]				-
11	Proration												
78	Projected / A Activity	Actual				[Insert Date]			[Insert Date]				
79	January				50.00%	-	-	-	-	-	-	-	-
80	February				50.00%	-	-	-	-	-	-	-	-
81	March				50.00%	-	-	-	-	-	-	-	-
82	April				50.00%	-	-	-	-	-	-	-	-
83	Мау				50.00%	-	-	-	-	-	-	-	-
84	June				50.00%	-	-	-	-	-	-	-	-
85	July				50.00%	-	-	-	-	-	-	-	-
86	August Septemb				50.00%	-	-	-	-	-	-	-	-
87	er				50.00%	-	-	-	-	-	-	-	-
88 89	October Novemb				50.00% 50.00%	-	-	-	-	-	-	-	-

90	er Decemb er	50.00%	-		-	-		-	-	-
91	Total (Sum of Lines 79 - 90)		-	-		-	-	-	-	
92 93	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment		[Insert Date] (Note F)		-	[Insert Date]				
94	Beginning Balance - Deficient / (Excess) ADIT		(Col. (H), Line 92 + Line 93)		-	(Col. (M), L Line 93)	ine 92 +			-
95	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient /		[Insert Date] (Note F)		-	[Insert Date]				-
96 97	(Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT		(Col. (H), Line 95 + Line 96)		-	(Col. (M), L Line 96)	ine 95 +			-
98	Average Balance as adjusted (non- prorated) Prorated Deficient /		([Col. (H), Line 94 + Line 97] /2)		-	([Col. (M), Line 97] /2)				-
99	(Excess) ADIT Deficient /		(Col. (H), Line 90) (Col. (H),		-	(Col. (M), Line 90)				-
100	(Excess) ADIT - Account 190		Line 98 + Line 99)			(Col. (M), L Line 99)	ine 98 +			

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

		Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)		
ie	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)		

101

Deficient / (Excess)

[Insert

[Insert

	ADIT Subjec Proration	t to		Date]		-	Date]				-	
102	Projected / A Activity	ctual		[Insert Date]			[Insert Date]					
103	January		50.00%	-	-	-	-	-	-	-	-	
104	February		50.00%	-	-	-	-	-	-	-	-	
105	March		50.00%	-	-	-	-	-	-	-	-	
106	April		50.00%	-	-	-	-	-	-	-	-	
107	May		50.00%	-	-	-	-	-	-	-	-	
108	June		50.00%	-	-	-	-	-	-	-	-	
109	July		50.00%	-	-	-	-	-	-	-	-	
110	August		50.00%	-	-	-	-	-	-	-	-	
111	Septemb er		50.00%	-	-	-	-	-	-	-	-	
112	October		50.00%	-	-	-	-	-	-	-	-	
113	Novemb er		50.00%	-	-	-	-	-	-	-	-	
114	Decemb er		50.00%	-	-	-	-	-	-	-		
115	Total (Sum of Lines 103 - 114)	-		-	-		-	-	-	-		
116	(Excess) AD Proration	alance - Deficient / IT Not Subject to alance - Deficient /		[Insert Date]		-	[Insert Date]				-	
117	(Excess) AD	IT Adjustment		(Note F) (Col. (H),		-					-	
118	Beginning Ba Deficient / (E ADIT			Line 116 + Line 117)		-	(Col. (M), Line 117)	Line 116 +			-	
119	(Excess) AD Proration Ending Balar	nce - Deficient / IT Not Subject to nce - Deficient /		[Insert Date] (Note F)		-	[Insert Date]				-	
120 121	(Excess) AD Ending Balar Deficient / (E ADIT			(Col. (H), Line 119 + Line 120)			(Col. (M), Line 120)	Line 119 +			-	
122	Average Bala	ance as		([Col. (H),	Line 118 +		([Col. (M),	Line 118 +				

	adjusted (no prorated) Prorated	n-				Line 121] //	2)	-	Line 121] /2	2)			-
123	Deficient / (Excess) ADIT					(Col. (H), Line 114)		-	(Col. (M), Line 114)				-
124	Deficient / (Excess) AI Account 28					(Col. (H), Line 122 + Line 123)		-	(Col. (M), L Line 123)	ine 122 +			
	Deficient / (Deferred Inc (Account No	come Tax	Accumulated kes - Other	ł									
		D	ays in Perio	d		Deficie	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / (I (Note B)	Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(L)	(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)
125	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
126	Projected / Actual Activity					[Insert Date]			[Insert Date]				
127	January				50.00%	_	-	_	_	-	_	-	_
128	February				50.00%	_	-	-	-	-	-	-	-
129	March				50.00%	-	-	-	-	-	-	-	-
130	April				50.00%	-	-	-	-	-	-	-	-
131	May				50.00%	-	-	-	-	-	-	-	-
132	June				50.00%	-	-	-	-	-	-	-	-
133	July				50.00%	-	-	-	-	-	-	-	-
134	August				50.00%	-	-	-	-	-	-	-	-
135 136	Septemb er October				50.00% 50.00%	-	-	-	-	-	-	-	-

			-	-	-	-	-	-	-	-
137	Novemb er	50.00%	-	-	-	-	-	-	-	-
138	Decemb er	50.00%	-	-	-	-	-	-	-	-
	Total (Sum of Lines									
139	127 - 138)		-	-		-	-	-	-	
	Beginning Balance - Deficient /		[Insert			[Insert				
140	(Excess) ADIT Not Subject to Proration		Date]		-	Date]				-
141	Beginning Balance - Deficient / (Excess) ADIT Adjustment		(Note F)							
141			(Col. (H),		-					
	Beginning Balance - Deficient / (Excess)		Line 140 + Line		-	(Col. (M), I	Line 140 +			-
142	ADIT		141)			Line 141)				
	Ending Balance - Deficient /		[Insert			[Insert				
143	(Excess) ADIT Not Subject to Proration		Date]		-	Date]				-
144	Ending Balance - Deficient / (Excess) ADIT Adjustment		(Note F)							
144			(Col. (H),							
	Ending Balance - Deficient / (Excess)		Line 143 + Line		-	(Col. (M), I	Line 143 +			-
145	ADIT		144)			Line 144)				
	Average Balance as									
146	adjusted (non- prorated)		([Col. (H), L Line 145] /2		-	([Col. (M), Line 145] /	Line 142 + (2)			-
	Prorated Deficient /		۔ (Col. (H),	,			,			
	(Excess)		Line 138		-	(Col. (M),				-
147	ADIT) (Col. (H),			Line 138)				
	Deficient / (Excess) ADIT -		Line 146 + Line				ling 146 y			
148	Account 283		+ Line 147)		-	(Col. (M), l Line 147)				-

	Unamortized Deficie (Projected)	ent / (Excess) AD	IT - State	Unamortized Deficient / (Excess) ADIT - State (Actual)						
	(A)	(B)	(C)	(D)	(E)	(F)				
Line	Deficient / (Excess) Deferred Income Taxes	Referen ce	EOY Balance	Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance				
		(Col.			(Col.					
	ADIT -	(H), Line	\$	ADIT -	(M), Line	\$				
149	190	96) (Col.	-	190	96) (Col.	-				
	ADIT -	(H), Line		ADIT -	(M), Line					
150	282	119)	-	282	119)	-				

151	ADIT - 283	(Col. (H), Line 142)	-	ADIT - 283	(Col. (M), Line 142)	-
152	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-2A, Line 41b)	\$ -	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-2A, 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

- A 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 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.
 P This section is used to calculate the actual deficient / (excess) ADIT balances. The computations
- В 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 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) С 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 underprojection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).

- D 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.
- E 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** This section is reserved for adjustments necessary to comply with the IRS normalization rules.

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

		Ta	x Cuts and Jobs Act of	f 2017			
	(A)	(B)	(C)		(D)		(E)
_ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		er 31, 2017 ADIT nt / (Excess)	[Insert	<mark>Date]</mark> BO` Balar
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		-		
17	ADIT - 283	(Note A)	ARAM		-		
18	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	
19	Total - Deficient / (Excess) ADIT			\$		\$	

		Та	ax Reform Act of 19	86	
	(A)	(B)	(C)	(D)	(E)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	September 30, 2018	[Insert Date]



			Fixed Period	ADIT nt / (Excess)	 BOY 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			\$ -	\$ -

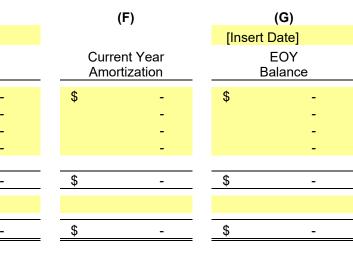
			Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Amortization	EOY Balance
20	Protected Property						
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM				\$ - - - -
25	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$-
26	Total - Deficient / (Excess) ADIT			\$ -	\$-	\$	\$ -
		Total Federal D	eficient / (Excess) Defe	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
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			\$-	\$ -	\$-	\$-
					\$ -	\$ -	\$ -

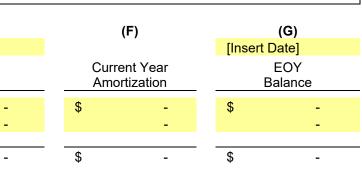
	(A)	(B)	(C)		(D)		(E)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)	[Insert Date] BOY Balance		
46 47 48 49	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$		\$	-	
50 51 52	Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability)	ATT H-2A, Line 132		\$ \$	-	\$ \$	-	

		Federal Incor	me Tax Regulatory A	Asset / (Liab	ility)		
	(A)	(B)	(C)		(D)		(E)
						[Insert I	Date]
Line	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)		BOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-
54	Account 254 (Other Regulatory Liabilities)				-		-
55	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-

State Deficient / (Excess) Deferred Income Taxes

			State Tax Rate Chang	je						
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
			Amortization			[Insert [Date]		[Insert	Date]
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period		ADIT nt / (Excess)		BOY alance	ent Year rtization		EOY alance
56	Unprotected Non-Property	_								
57	ADIT - 190		4 Years	\$	-	\$	-	\$ -	\$	-
58	ADIT - 281		4 Years		-		-	-		-
59	ADIT - 282		4 Years		-		-	-		-
60	ADIT - 283		4 Years		-		-	-		-
61	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
62	Unprotected Property									
63	ADIT - 190		5 Years	\$	-	\$	_	\$ _	\$	-



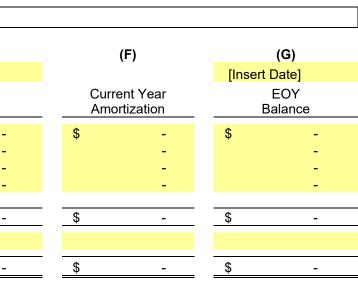


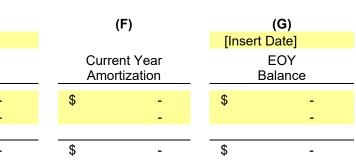
64 65 66	ADIT - 281 ADIT - 282 ADIT - 283	5 Years 5 Years 5 Years	- - -	-
67	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -
68	Protected Property			
69	ADIT - 190	NA	\$ -	\$ -
70	ADIT - 281	NA	-	-
71	ADIT - 282	NA	-	-
72	ADIT - 283	NA	-	-
73	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -
- 4			 	
74	Total - Deficient / (Excess) ADIT		\$ -	\$ -

65 ADT - 282 S Years S -	64	ADIT - 281		5 Years		-		-		-		-
00 ADT-263 SYears Image: Symposize of the symposi						-		-		-		-
68 -Protected Property 09 ADT - 100 71 ADT - 283 73 Subteal - Deficient / (Excess) ADIT 74 Total - Deficient / (Excess) ADIT 75 G(P) 74 Total - Deficient / (Excess) ADIT 75 ADIT - 283 74 Total - Deficient / (Excess) ADIT 75 Control - 283 74 Deficient / (Excess) ADIT 75 Control - 283 76 Control - 283 77 ADIT - 283 78 Subteal - Deficient / (Excess) Deferred Income Taxes 79 ADIT - 180 79 ADIT - 283 70 ADIT - 283 70 S						-		-		-		-
99 71 71 ADT - 291 72 ADT - 282 ADT - 109 ADT - 283 NA ADT - 283 NA ADT - 283 S - 100 S - 100 S - 100 S - 100	67	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
ADT - 281 72 ADT - 283 ADT - 283 NA NA - I	68	Protected Property										
ADT - 281 72 ADT - 283 ADT - 283 NA NA - I	69	ADIT - 190		NA	\$	-	\$	_	\$	_	\$	-
NA ADIT - 282 NA ADIT - 200 Solution Solutio					Ť	_	Ť	_	Ť	_	Ť	_
72 ADIT - 283 NA - A - A 73 Subtrail - Deficient / (Excess) ADIT \$ - \$ - \$ 5 1 \$ 1 0						-		_		-		_
Total - Deficient / (Excess) ADIT S						-		-		-		-
Notes Annotization Fixed Period (E) (E) <th< td=""><td>73</td><td>Subtotal - Deficient / (Excess) ADIT</td><td></td><td></td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>-</td></th<>	73	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
(A) (B) (C) (D) (E) (E) (F) (D)	74	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
Deficient / (Excess) Deferred Income Taxes Notes Amortization Fixed Period ADIT Date ADIT Date Amortization Deficient / (Excess) Insert Date			Total State Defi	icient / (Excess) Defe	rred Income	Taxes						
Deficient / (Excess) Deferred Income Taxes Notes Amortization Fixed Period ADIT ADIT BGY Current Vesc Balance Current Vesc Amortization Insert Date BGY 75 Unprotected Non-Property 5 - \$ </td <td></td> <td>(A)</td> <td>(B)</td> <td>(C)</td> <td></td> <td>(D)</td> <td></td> <td>(E)</td> <td></td> <td>(F)</td> <td></td> <td>(G)</td>		(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line Deficient / (Excess) Deferred Income Taxes Notes Protected Period ADIT Prived Period DDT Deficient / (Excess) BOY Balance Current Vear Amortization EOV Balance 76 Unprotected Non-Property 5 - \$ -											[Insert	
75 Unprotected Non-Property 76 ADIT - 190 77 ADIT - 281 80 Subtotal - Deficient / (Excess) ADIT 81 Unprotected Property 82 ADIT - 283 80 Subtotal - Deficient / (Excess) ADIT 81 Unprotected Property 82 ADIT - 190 83 ADIT - 282 84 ADIT - 282 85 ADIT - 283 86 Subtotal - Deficient / (Excess) ADIT 87 S 88 ADIT - 283 89 ADIT - 283 80 Subtotal - Deficient / (Excess) ADIT 88 ADIT - 283 89 ADIT - 283 80 Subtotal - Deficient / (Excess) ADIT 81 ADIT - 283 82 ADIT - 283 83 ADIT - 283 84 ADIT - 281 85 - 87 - 88 ADIT - 283 90 ADIT - 283 91 ADIT - 283 92 Subtotal - Deficient / (Excess) A	Line	Deficient / (Excess) Deferred Income Taxes	Notes					BOY				EOY
77 ADIT - 281 - <td< td=""><td>75</td><td>Unprotected Non-Property</td><td></td><td></td><td></td><td></td><td>D</td><td></td><td></td><td></td><td></td><td>alance</td></td<>	75	Unprotected Non-Property					D					alance
77 ADIT - 281 - <td< td=""><td>76</td><td>ADIT - 190</td><td></td><td></td><td>\$</td><td>_</td><td>\$</td><td>_</td><td>\$</td><td>_</td><td>\$</td><td>-</td></td<>	76	ADIT - 190			\$	_	\$	_	\$	_	\$	-
78 ADIT - 282 - <td< td=""><td></td><td></td><td></td><td></td><td>Ψ</td><td>_</td><td>Ŷ</td><td>_</td><td>Ψ</td><td>_</td><td>Ψ</td><td>_</td></td<>					Ψ	_	Ŷ	_	Ψ	_	Ψ	_
79 ADIT - 283 - <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<>						_		_		_		-
81 Unprotected Property 82 ADIT - 190 \$ - > \$						-		-		-		-
ADIT - 190 \$ - \$	80	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
83 ADIT - 281 84 ADIT - 282 85 ADIT - 283 86 Subtotal - Deficient / (Excess) ADIT 87 Protected Property 88 ADIT - 281 89 ADIT - 281 90 ADIT - 283 91 ADIT - 283 92 Subtotal - Deficient / (Excess) ADIT	81	Unprotected Property										
83 ADIT - 281 84 ADIT - 282 85 ADIT - 283 86 Subtotal - Deficient / (Excess) ADIT 87 Protected Property 88 ADIT - 281 89 ADIT - 281 90 ADIT - 283 91 ADIT - 283 92 Subtotal - Deficient / (Excess) ADIT	82	ADIT - 190			\$	-	\$	-	\$	-	\$	-
84 ADIT - 282 - <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<>						-		-		-		-
85 ADIT - 283 - <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<>						-		-		-		-
87 Protected Property 88 ADIT - 190 89 ADIT - 281 90 ADIT - 282 91 ADIT - 283 92 Subtotal - Deficient / (Excess) ADIT						-		-		-		-
88 ADIT - 190 \$ - - \$ <td< td=""><td>86</td><td>Subtotal - Deficient / (Excess) ADIT</td><td></td><td></td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>-</td><td>\$</td><td>-</td></td<>	86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
89 ADIT - 281 90 ADIT - 282 91 ADIT - 283 92 Subtotal - Deficient / (Excess) ADIT \$ - 92 Subtotal - Deficient / (Excess) ADIT	87	Protected Property										
89 ADIT - 281 90 ADIT - 282 91 ADIT - 283 92 Subtotal - Deficient / (Excess) ADIT 1 \$ 1 \$	88	ADIT - 190			\$	-	\$	-	\$	-	\$	-
90 ADIT - 282 - <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<>						-		-		-		-
91 ADIT - 283 - <th< 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></th<>						-		-		-		-
						-		-		-		-
93 Total - Deficient / (Excess) ADIT	92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
	93	Total - Deficient / (Excess) ADIT			\$		\$		\$		\$	_

		Total State	e Deficient / (Excess)	Deferred Income Taxes	
	(A)	(B)	(C)	(D)	(E)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	[Insert Date] BOY Balance
94 95 96	ADIT - 190 ADIT - 281 ADIT - 282			\$ - - -	\$ - -
97	ADIT - 283			-	-
98	Total - Deficient / (Excess) ADIT			\$ -	\$ -
99	Tax Gross-Up Factor	ATT H-2A, Line 132			
100	Regulatory Asset / (Liability)			\$ -	\$-
		State	Income Tax Regulat	ory Asset / (Liability)	
	(A)	(B)	(C)	(D)	(E)
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	[Insert Date] BOY Balance
Line 101 102	Regulatory Assets / (Liabilities) Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	Notes			[Insert Date] BOY

	Federal and State Income Tax Regulatory Asset / (Liability)											
	Federal and	State Income Tax Regula	tory Asset / (Liabilit	y) related to E	Excess / Defici	ent Deferre	d Income Ta	xes				
	(A)	(B)	(C)	(D) (E) [Insert Date]		(F)		[Insert	(G) Date]			
Line	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)		3OY alance	-	nt Year ization		EOY alance	
104 105	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	-	\$	-	\$	-	
106	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-	





ne	Taxes
пe	Tares

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" 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 Α 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 amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. 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 BGE 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 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 В amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Baltimore Gas and Electric Accumulated Deferred Income Taxes Remeasurement Attachment F -Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017

					- Pre F cembe					ADIT - Post Rate Change (December 31, 2017) Deficient / (Excess) Deferred Income Taxes (December 31, 2017)					31, 2017)							
Line	Detailed Descripti on	Descript ion	Categ ory	Federal Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te ADI T	FI T on SI T	Tot al ADI T	Federal Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te ADI T	FI T on SI T	Tot al ADI T	Rate Chan ge Deferr ed 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)	Transmis sion Allocated Deficient / (Excess) ADIT Balance	FERC 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)
	<u>FERC</u> <u>Account</u> <u>190 (Note</u> <u>A)</u>																					
1	Accrued Bonus				\$ -		\$ -	\$		\$ -		\$ -	\$ -	\$ -			\$ -	100% Distributi on	No	0.000 %	\$ -	190
2	Accrued Benefits				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000 %	-	190
3	Allowance for Doubtful Accounts				-		-	-		-		-	-	-			_	100% Distributi on	No	0.000 %	-	190
4	Charitable Contributi ons				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000 %	-	190
5	Charitable Contributi				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000 %	-	190

	on Fed									
	C/F									100%
6	Deferred ITC	-		-	-	-	-			Distributi on 100%
7	Deferred ITC	-		-	-	-	-			Distributi on
8	OPEB	-		-	-	-	-			100% Distributi on
9	Allowance for Excess Material	_		-	_	_	_			A&G Ratio
	Gas									100% Distributi
10	Inventory Gas	-		-	-	-	-			on 100% Distributi
11	Demand	-		-	-	-	-		-	on 100% Distributi
12	GCRC	-		-	-	-	-		•	on
13	Environm ental Reserves	-		-	_	_	_			100% Distributi on
	Purchase of Receivabl									100% Distributi
14	es Long Term	-		-	-	-	-		•	on 100% Distributi
15	Incentives	-		-	-	-	-		•	on 100%
16	Other (190) Workers	-		-	-	-	-		•	Distributi on
17	Compens ation Accruals Vacation	-		-	-	-	-		-	100% Distributi on 100%
18	Pay Accruals	-		-	-	-	-			Distributi on
19	Pension	-		-	-	-	-			A&G Ratio 100%
20	Reg Liab - AMI State	-		-	-	-	-		-	Distributi on A&G
21	NOL ITC	-		-	-	-	-		-	Ratio
22	Federal Carryforw ard	-		-	_	-	_		_	100% Distributi on

No	0.000 %	-	190
No	0.000 %	-	190
No	0.000 %	-	190
Yes	11.985 %	-	190
No	0.000 %	-	190
No	0.000 %	-	190
No	0.000 %	-	190
No	0.000 %	-	190
No	0.000 %	-	190
No	0.000 %	-	190
No	0.000 %	-	190
No	0.000 %	-	190
No Yes	0.000 % 11.985 %	-	190 190
No Yes	0.000 % 11.985 %	-	190 190
No	0.000 %	-	190

23 24	FAS 109 NonTCJA FAS109 TCJA		-	-	-		-		-	-	-			-	N/A N/A
25	Total FERC Account 190	\$ -	\$ -	\$ \$	\$ -	\$	\$ -	\$	\$	\$ -	\$	\$ -	\$ _	\$ -	
	FERC Account 282 (Note A) Fixed Asset Basis Difference S														
26	(PowerTa x) - Protected Fixed Asset Basis Difference s (PowerTa		\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -			\$ _	Plant
27	x) - Non- Protected FAS109		-	-	-		-		-	-	-			-	Plant
28	TCJA FAS 109		-	-	-		-		-	-	-			-	Plant
29	NonTCJA		-	-	-		-		-	-	-			-	Plant
30	ARO Fixed Asset Basis Difference s (Non- PowerTax) - Non-		-	-	-		-		-	-	-			-	Plant 100%
31	Protected Fixed Asset Basis Difference s (Non- PowerTax) - Non-		-	-	-		-		-	-	-			-	Electric 100%
32 33	Protected Total FERC Account	\$ -	- \$ -	\$ - \$ -	- \$ -	\$ -	- \$ -	\$ -	- \$ -	- \$ -	\$ _	\$ -	\$ -	- \$ -	Electric

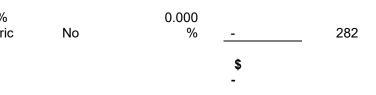
	0.000		
No	%	-	190
	0.000		
No	%	-	190

\$ -

	15.216	\$	
Yes	%	-	282

	15.216		
Yes	%	-	282
	0.000		
No	%	-	282
	0.000		
No	%	-	282
	0.000		
No	%	-	282

	0.000		
No	%	-	282



	282										
	FERC Account 283 (Note A)										
34	AMI Regulator y Asset Deferred	\$ -	\$ -	5 \$ -	\$ -	\$ 	\$	\$ -		\$	100% Distributi on
35	Fuel	-	-	-	-			-		-	N/A 100%
36 37	DRI Program Energy Efficiency Programs		-	-	-			-		-	Distributi on 100% Distributi on
01	Loss on Reacquire			-	-		-	-		-	A&G
38	d Debt	-	-	-	-			-		-	Ratio
39	POLR Property	-	-	-	-			-		-	N/A
40	Tax Payable	-	-	-	-			-		-	A&G Ratio
41	Regulator y Asset - Legacy Meters	-	-	-	-			-		-	N/A
42	Regulator y Asset - ARO		-	-	-			-		-	N/A
43	Regulator y Asset - Electric Trans Rt True Up	-	_		-			-		-	N/A
	Regulator y Asset-										100%
44	Spring Gardens	-	-	-	-			-		-	Distributi on 100%
45	ERI	-	-	-	-			-		-	Distributi on 100%
46	RIF Reg Asset Rate	-	-	-	-			-		-	Distributi on 100% Distributi
47 48	Case Reg Asset Reg	-	-	-	-			-		-	on 100%

282

No No No Yes	0.000 % 0.000 % 0.000 % 11.985 %	\$ - \$ - \$ - \$ -	283 283 283 283 283 283
No	0.000 %	\$ -	283
	11.985 %	\$ -	283
No	0.000 %	\$ -	283
No	0.000 %	\$ -	283
No	0.000 %	\$ -	283
No	0.000 %	\$ -	283
No	0.000 %	\$ -	283
No	0.000 %	\$ -	283
No No	0.000 % 0.000	\$ - \$	283 283

	Asset -		-		-	-		-		-	-	-			-	Distributi
	Cost to															on
	Achieve															
	Reg Liab															
	- Smart															100%
	Energy															Distributi
49	Rewards		-		-	-		-		-	-	-			-	on
	Reg Liab															
50	- Stride		-		-	-		-		-	-	-			-	N/A
																100%
	Severanc															Distributi
51	е		-		-	-		-		-	-	-			-	on
	Prepaid															
	Software															
	& License															A&G
52	Expenses		-		-	-		-		-	-	-			-	Ratio
	DRI															100%
50	Adjustmen															Distributi
53	t		-		-	-		-		-	-	-			-	on
F 4	Other															N1/A
54	(283)		-		-	-		-		-	-	-			-	N/A
	Total FERC															
	Account	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
55	283	ф -	φ _	φ _	φ	φ -	Ψ	φ	ф _	φ -	ф _	φ -	Ψ -	φ -	Ψ -	
55	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Grand	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	 \$	
56	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Protected

Property

Unprotect ed Property -Non-Property -Total Unprotect \$ ed -Total Deficient / (Excess) \$ ADIT -

\$

-

Instructions

1. In accordance with ASC

	0.000	•	
No	0.000 % 0.000	\$ - \$	283
No	%	φ -	283
No	0.000 %	\$ -	283
Yes	11.985 %	\$ -	283
No	0.000 % 0.000	\$ - \$	283
No	%	-	283

\$ -\$ -

\$

--\$ -

\$

Page 60

% -

740, deferred tax assets and liabilities are adjusted (remeasured) 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. 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.

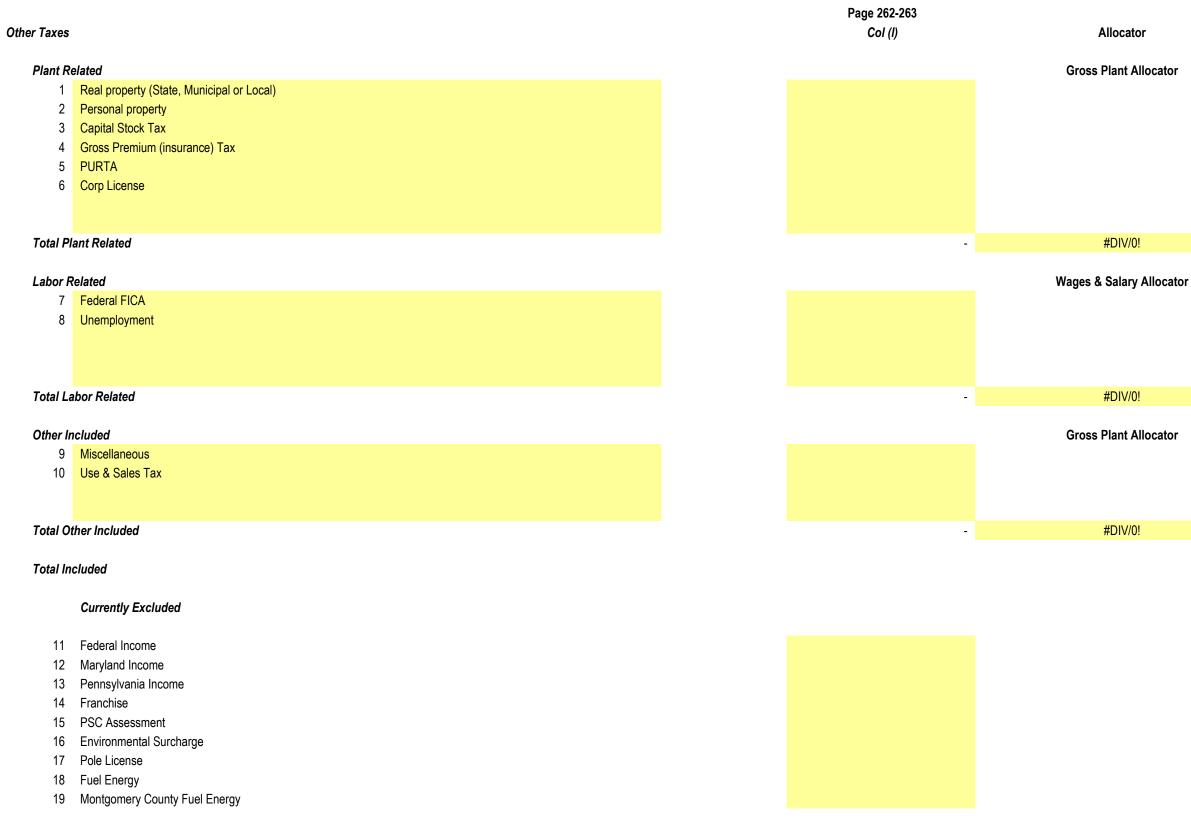
Not es

А

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.

B 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



Allocated Amount

#DIV/0!

#DIV/0!

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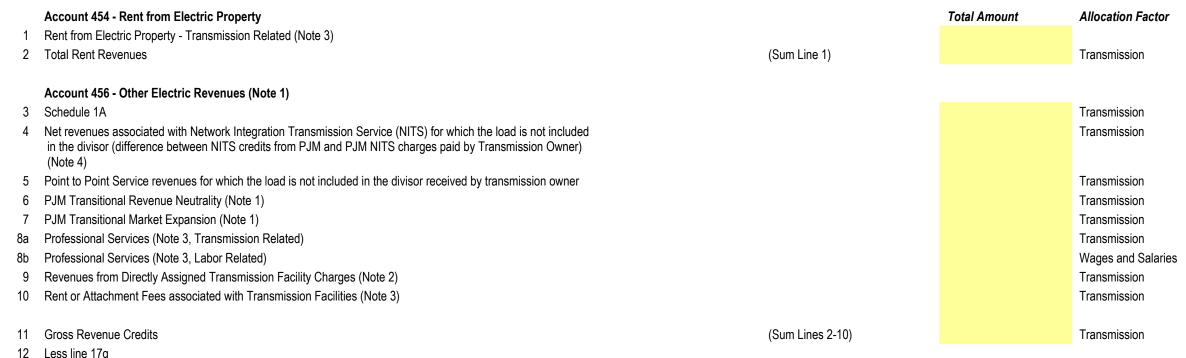
#DIV/0!

- 20 Universal Service Fund
- 21 Total
- 22 Total "Taxes Other Than Income Taxes" Page 114-117 line 14.g plus line 15.g plus line 16.g
- 23 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 may 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 may 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

Baltimore Gas and Electric Company Attachment 3 - Revenue Credit Workpaper



13 Total Revenue Credits

Revenue Adjustment to determine Revenue Credit

- 14 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 172 of Appendix A.
- 15 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 utilize lines 17a 17g, 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).
- 17a As discussed in Note 3 above, revenues included in lines 1-11 which are subject to 50/50 sharing.

Allocation %	Total Amount Included in Rates
100%	-
100%	
100%	
	_
100%	
100%	-
100%	-
100%	-
100%	-
100%	-
100%	-
	-
	-

- 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
- 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 Amount offset in line 4 above
- 20 Total Account 454 and 456

-		
-		
_		

-

-

-

-

Difference

FN1#

Baltimore Gas and Electric Company Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

А	100 Basis Point increase in ROE and Income Taxes
1	

B 100 Basis Point increase in ROE

(Line 126 + Line 137)

1.00%

Return Calco	Ilation			
59	Rate Base			(Line 39 + 58)
	Long Term Interest			
99	Long Term Interest			P114-117.62.c through 67.c
	Less LTD Interest on Securitization Bonds			
100		Note P on Appendix A		Attachment 8
101	Long Term Interest			(Line 99 - 100)
102	Preferred Dividends	enter positive		p118-119.29.c
	Common Stock			
103	Proprietary Capital			p112-113.16.c
104	Less Preferred Stock	enter negative		(Line 113)
105	Less Account 216.1	enter negative		p112-113.12.c
105a	Less Account 219	enter negative		P112-113.15.c
106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)
	Capitalization			
107	Long Term Debt			p112-113.18.d through 21.d
108	Less Loss on Reacquired Debt		enter negative	P110-111.81.c
109	Plus Gain on Reacquired Debt		enter positive	P112-113.61.c
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1
111	Less LTD on Securitization Bonds		enter negative	Attachment 8
112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)
113	Preferred Stock		(Note AA)	p112-113.3.c
114	Common Stock			(Line 106)
115	Total Capitalization			(Sum Lines 112 to 114)
116	Debt %		Total Long Term Debt	(Line 112 / 115)
117	Preferred %		Preferred Stock	(Line 113 / 115)
118	Common %		Common Stock	(Line 114 / 115)
119	Debt Cost		Total Long Term Debt	(Line 101 / 112)
120	Preferred Cost		Preferred Stock	(Line 102 / 113)
121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)
124	Weighted Cost of Common		Common Stock	(Line 118 * 121)
125	Total Return (R)			(Sum Lines 122 to 124)
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)

Composite Income Taxes (Note L)

H-2A)
H-2A)
Per State Tax Code

#DIV/0!

#DIV/0! 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0% 0% 0% 0.0000 0.0000 0.1150 0.0000 0.0000 0.0000 0.0000 #DIV/0! 0.00%

0.00% 0.00%

0.00%

131	T/ (1-T)				
132	Tax Gross-Up Factor	1/(1-T)			
	Investment Tax Credit Adjustment		(Note T from ATT H-2A)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	
134	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	
135	ITC Adjustment Allocated to Transmission			[Line 133 *134]	
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V from ATT H-2A)	Attachment 5, Line 136a	
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Componen	t	(Note V from ATT H-2A)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d	
136f	Tax Gross-Up Factor [1/(1-T)]			Line 132	
136g	Other Income Tax Adjustment			Line 136e*136f	
136h	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131 * 126 * (1-(122 / 125))]	
137	Total Income Taxes			(Line 135 + 136g + 136h)	

0.00%	
0 0.00% #DIV/0! 0	
#DIV/0!	
#DIV/0!	

Baltimore Gas and Electric Company Attachment 5 - Cost Support

Electric / NO	on-electric Cost Support	<i>и</i>				
	Attachment A Line #s, Descriptions, Notes, Form 1 Pag	ge #s and Instructions		Form 1 Amount	Electric Portion	Non-electric Portion
	Allocated General & Common Expenses					
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c			
67	Common Plant O&M	(Note A)	p356			
	Depreciation Expense		ľ			
85	Transmission Depreciation		p336.7.b / Projected			
86	General Depreciation		p336.10.b / Projected			
87	Intangible Amortization	(Note A)	p336.1.d / Projected			0
91	Common Depreciation - Electric Only	(Note A)	p336.11.b / Projected			0
92	Common Amortization - Electric Only	(Note A)	p336.11.d / Projected			0

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and In	structions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)				Specific identification based on plant records
							1
							2
							3
							4
							5
CWIP & Expensed Lease Worksheet							

Details

Amount in Form 1 is already electric only.

Amount in Form 1 is already electric only. Amount in Form 1 is already electric only.

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions		Form 1 Amount	CWIP In Form 1 Amount
	Plant Allocation Factors				
6	Electric Plant in Service	0	P204-207.104.g		0
	Plant In Service				
19	Transmission Plant In Service	0	P204-207.58.g		0
24	Common Plant (Electric Only)	(Notes A)	p356		0
	Accumulated Depreciation				
30	Transmission Accumulated Depreciation	0	p219.25.c		0
EPRI Dues Cost Support					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions		Form 1 Amount	EPRI Dues
	Allocated General & Common Expenses				
72	Less EPRI Dues	(Note D)	p352-353		

Total Electric Administrative & General Cost Support

	Attachment A Line #s, Descriptions, Notes, F	orm 1 Page #s and Instructions		Form 1 Amount	Non-Recoverable Costs (including Merger Costs)	Recoverable Costs	
	Allocated General & Common Expenses						
68	Total A&G	0	P320-323.197.b		0.00	0.00	

Regulatory Expense Related to Transmission Cost Support

					Transmission		
	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	age #s and Instructions		Form 1 Amount	Related	Non-transmission Related	
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	P320-323.189.b				
	Directly Assigned A&G						
76	Regulatory Commission Exp Account 928	(Note G)	P320-323.189.b		0	0	Included

Safety Related Advertising Cost Support

	· · · · · · · · · · · · · · · · · · ·						
	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions		Form 1 Amount	Safety Related	Non-safety Related	
	Directly Assigned A&G						
80	General Advertising Exp Account 930.1	(Note F)	P320-323.191.b			-	Electric advertising cos

MultiState Workpaper

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

Education and Out Reach Cost Support

					Education &		
	Attachment A Line #s, Descriptions, Notes, For	n 1 Page #s and Instructions		Form 1 Amount	Outreach	Other	
	Directly Assigned A&G						
77	General Advertising Exp Account 930.1	(Note K)	P320-323.191.b	-	0	0	

Excluded Plant Cost Support

Expensed Lease in t Form 1 Amount	Details
0	See Form 1
0	See Form 1
0	Electric / non-electric cost support above
0	See Form 1
	Details
EPRI Dues payed by Ho	olding company (Constellation Energy)
Details	
See Form 1	
Details	
associated with proceedings before F	ERC.
Details	
g cost in account 930.1 associated with	n safety
Deta	ails
Enter Ca	
Marylar	

Details

	Attachment A Line #s, Descriptions, No	tes, Form 1 Page #s and Instructions			Excluded Transmission Facilities	
Adjustment to Remove F	Revenue Requirements Associated with Excluded Transmission F	acilities				
48 Exclu	ded Transmission Facilities		(Note M)	Attachment 5	0	
Instru	ictions:				Enter \$	
1 Remo	ove all investment below 69 kV or generator step up transformers inclue	ded in transmission plant in service that				
are no	ot a result of the RTEP Process					
2 If una	ble to determine the investment below 69kV in a substation with invest	tment of 69 kV and higher as well as below 69 k	V,		Or	
the fo	llowing formula will be used:	Example			Enter \$	
A Total	investment in substation	1,000,000				
B Identi	fiable investment in Transmission (provide workpapers)	500,000				
C Identi	fiable investment in Distribution (provide workpapers)	400,000				
D Amou	unt to be excluded (A x (C / (B + C)))	444,444				
						A

Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Outstanding Network Credits	
	Network Credits	(1)-1- 1)			
55	Outstanding Network Credits	(Note N)	From PJM	U	
				Enter \$	
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	
				Enter \$	
					Add n

Unfunded Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

44 Total Reserves Account Balance Attributable to Transmission

Long-Term (defined as being due more than 1 year from each month-end balance sheet date) Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 28.4) and the long-term accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of month-end and therefore available to Company.

	13-Month Average Total Reserves	
FERC Account 228.1		
FERC Account 228.2		
FERC Account 228.3		
FERC Account 228.4		
FERC Account 232		
FERC Account 242		
FERC Account 253		
Total Reserves 13-Month Average Account Balance Attributable to Transmission		Attachment H-2A Line 44

Description of the Facilities

General Description of the Facilities None

Id more lines if necessary

Description of the Credits

General Description of the Credits

None

None

d more lines if necessary

Note: The Formula Rate shall include a credit to rate base for all long-term unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance is collected from customers that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). The unfunded reserve allocators will utilize 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. Additionally, balances where the related expense was recorded either below the line, 100% to a line of business other than wholesale transmission, or to an expense account not included in the formula rate should not be included in the account reserves deducted from rate base. The gas share of common expenses is also excluded from the above computation. See supporting worksheet that derives the 13-month average balances shown above.

Prepayments																
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																Description of the Prepayments
45 Prepayments (limite to balances in account 165 except for prepaid pension																
	Decemb er Prior Year	January	February	March	April	Мау	June	July	August	Septemb er	October	Novemb er	End of Year Decemb er	Allocato r	Allocatio n Factor (Gross Plant, Wage and Salary Ratio, or Exclude d)	
Detail of Prepayments Included p.110-1111, 1.57																
Prepaid Pensions if not included in Prepayments															Wage and Salary Ratio	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
Total Monthly Balance Included in Rates	#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!			Attachment 9, line 17-29, column f

Extraordinary	/ Property Loss					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	v
61	Less extraordinary property losses	Attachment 5				
62	Plus amortization of extraordinary property losses	Attachment 5			\$-	:

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions	Amount Number of years	Amortization w/ interest	
Less extraordinary property losses	Attachment 5		¢ ¢	
Plus amortization of extraordinary property losses	Attachment 5		\$- \$-	
Indoned Plant Calculations		<u>-</u>		
Description	Model Reference	Dedicated Facilities	MAPP	Baseline Upgrade b1254
_ Beginning Balance of Unamortized Transmission Projects	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
_ Years remaining in Amortization Period	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
_ Transmission Depreciation Expense Including Amortization of Limited Term Plant ¹	(line a / line b)	#DIV/0!	#DIV/0	#DIV/0
_ Ending Balance of Unamortized Transmission Projects	(line a - line c)	#DIV/0!	#DIV/0!	#DIV/0
_ Average Balance of Unamortized Abandoned Transmission Projects ²	(line a + d)/2	#DIV/0!	#DIV/0!	#DIV/0
Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	#DIV/0!	#DIV/0!	#DIV/0
_ Rate Base	(Appendix A line 59)	#DIV/0!	#DIV/0!	#DIV/0
_ Non-Incentive Return and Income Taxes ³	(line f / line g)	#DIV/0!	#DIV/0!	#DIV/0
e row 85a, Appendix A. See also amortization included in Attachment 7 revenue requirement c	alculation.	-		
ee row 44a, Appendix A. See also investment included in Attachment 7 revenue requirement ca	culation.	-		

3- Carrying charge rate to be used when computing the revenue requirement for all abandonment plant facilities (see Attachment 7).

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Interest on Network Credits	Description of the Interest on the Credits		
## 154	Interest on Network Credits	(Note N)	PJM Data	0 Enter \$	General Description of the Credits None		
					Add more lines if necessary		
Facility Credits under Section 30.9 of the PJM OATT paid by Utility							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & PJM Documentation		

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Descriptio
Net Revenue Requirement			
171 Net Zonal Revenue Requirement			

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Descriptio		
	Network Zonal Service Rate					
172	1 CP Peak	(Note	eri	PJM Data		PJM Zonal Peak

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues	
BG&E Zone			#DIV/0!	-	#DIV/0!	#DIV/0!	
				-			
Total				-	#DIV/0!	#DIV/0!	

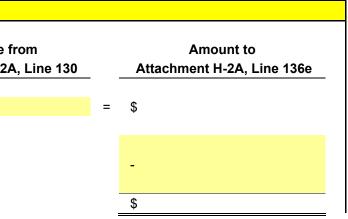
PBOP Expense in FERC 926

Attachment A Line #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: p.320-323.197.b Account 926: p.320-323.187.b and c					

	ome Tax Adjustments		Transmission		
			Depreciation		Tax Rate fi
Line	Component Descriptions	Instruction References	Expense Amount		Attachment H-2A
	-				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$	Х	
	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component				
136b	Amortization Deficient / (Excess) Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			

iption & PJM Documentation

eak Load per 34.1 of the PJM OATT



Instr. #s	
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmis Rate (described in Instruction 2).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) a Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amoun reporting purposes. See Attachment 1E - EDIT Amortization, Column F, Line 50 and Line 79 for additional information and support for the current year amortization. The current 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 tax 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 understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be red 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 Se 1, 2018 based on the prescribed period.
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

mission function multiplied by the Capital Recovery

tion (AFUDC).

s) accumulated deferred income taxes (ADIT). nount was measured and recorded for financial ent year amortization of deficient and (excess) ADIT

taxes computed for ratemaking purposes and taxes red tax balances, based on the expectation and recovered from ratepayers. The "Amortization of September 30, 2018 will reverse beginning October

Baltimore Gas and Electric Company Attachment 5a - Allocations of Costs to Affiliates

Summary of Administrative and General Expense (A&G) Charged to BGE by Exelon Business Services Company (BSC)

	Amount Allocated to
Expense Items	
	BG&E Electric
A8C	

A&G

Explanation of the method

Amount Allocated to BG&E Gas

Baltimore Gas and Electric Company

Attachment 6 - Reconciliation Worksheet

Step

1

Calcu	lation of Calendar Revenues for Trued-Up Year			
Line #			[Insert Date] Update	[Insert Date] Update
1	Rate (\$/MW-Year)	Line 173 of Applicable Update		
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	0.00	0.00
3	Number of Days Effective in the calendar Year			
4	1 CP Peak	Line 172 of Applicable Update		
5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	-	-
6	True-Up from applicable update	Line 168 of Applicable Update	-	-
7	Effective Number of Days in Calendar Year			
8	Total Number of Days in Calendar Year			
9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	-	-
10	Dilled D M Devenues, Evolution Impost of True Lie			
10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9		

2 Comparison of Trued-Up File to Calendar Revenues

Trued-Up F	Revenue Requirement per Line 167, 16 170 of Attachment H2-A	69 & -	Calendar Revenues Per Step 1 above	=	-		
	mount of Refunds or Surcharges 9a for March Current Yr			Interest 35.19a			
	Month	Yr	1/12 of Step 2	for March Current Yr	Months	Interest	(Refund)/Charge
Jun			-	0.0000%	11.5	-	-
Jul			-	0.0000%	10.5	-	-
Aug				0.0000%	9.5		-

	-		-	
Sep	-	0.0000%	8.5 -	-
Oct	-	0.0000%	7.5 -	-
Nov	-	0.0000%	6.5 -	-
Dec	-	0.0000%	5.5 -	-
Jan	-	0.0000%	4.5 -	-
Feb	-	0.0000%	3.5 -	-
Mar	-	0.0000%	2.5 -	-
Apr	-	0.0000%	1.5 -	-
Мау	-	0.0000%	0.5 -	-
Total	-			-
	Balance	Interest	Amort	Balance
Jun	-	0.0000%		
Jun Jul		0.0000% 0.0000%		
	-			
Jul	-	0.0000%	· ·	
Jul Aug	- - -	0.0000% 0.0000%	 	
Jul Aug Sep	- - - -	0.0000% 0.0000% 0.0000%	 	
Jul Aug Sep Oct	- - - -	0.0000% 0.0000% 0.0000% 0.0000%	 	
Jul Aug Sep Oct Nov	- - - - -	0.0000% 0.0000% 0.0000% 0.0000%	 	
Jul Aug Sep Oct Nov Dec	- - - - - -	0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	 	
Jul Aug Sep Oct Nov Dec Jan	- - - - - - -	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%		
Jul Aug Sep Oct Nov Dec Jan Feb	- - - - - - -	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%		
JulAugSepOctNovDecJanFebMar	- - - - - - - -	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%		

The difference between the Trued-Up Revenue Requirement and the calendar billed revenues

(excl true-up) with interest		-	
Prior Period Adjustments		-	Note 1
	Total true-up amount		_
Rev Reg based on Current Year data before True-Up + Incentive Revenues + 30.9 Credits	amount	- #DIV/0!	Note 2
Total Revenue Requirement		#DIV/0!	NOLE 2

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 will be used in the calculation.

Please note that the "Rev Req based on Current Year data before True-Up + Incentive Revenues + 30.9 Credits" will be populated in the Projected Transmission Revenue Requirement (PTRR) but will not be populated in the Actual Transmission Revenue Requirement (ATRR).

Note 1

Note 2

Baltimore Gas and Electric Company

Attachment 7 - Transmission Enhancement Charge Worksheet

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		0 see Att. 5, Abandoned Plant Carrying Charge
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	 may be weighted average of small projects 	-
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Costs	MAPP Project – Abandonment Costs	Baseline Upgrade b1254 – Abandonment Costs
	No	No
	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
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To accommodate varying in-service dates for different phases of these projects, it may be necessary to perform the above calculations by vintage.

In the event the facilities associated with the directly assigned transmission charge are abandoned:

In the event the facilities associated with the directly assigned transmission charge are abandomed: The bedicated Facility Project-Abandoment revenue requirement grid(s) shown above reflect the revenue requirements associated with the abandomment costs regulatory asset as it pertains to the directly assigned transmission charge. The revenue requirement associated with these abandomment costs in any given year is included on Ine 152 of Attachment H-2A ("Revenue Credits") such that abandomment costs related to this directly assigned transmission charge has no impact on Attachment H-2A, ("Revenue Requirement"). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect associated with abandomment costs related to the directly assigned facility charge, should such abandomment costs ever arise.

Revenue requirements associated with abandoned plant will be billed to the zones that would have borne cost responsibility if the underlying assets had been placed in service, in accordance with existing PUM cost assignment policies.

ed the revenue requirements associated with a directly assigned transmission charge. The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A ("the Gross of Attachment H-2A ("Revenue Credits") such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 ("Net Revenue Requirement). In this way BGE's wholesale transmission



Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #

Long Term Interest 100 Less LTD Interest on Securitization Bonds 0 Capitalization 0 111 Less LTD on Securitization Bonds Calculation of the above Securitization Adjustments

Attachment 9

Rate Base Worksheet

Baltimore Gas and Electric

	(Note G)	Gross F	Plant In Servic	ce	Accur	nulated Depre	ciation		mulated tization	Net P	lant In Servi	ice
Line No	Month	Transmission	General & Intangible	Common	Transmiss ion	General	Common	Intangible	Common	Transmission	General & Intangible	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
Attachment H-2A, Line No:		19	23	24	30	31	12	10	11			
		204-207.58.g minus 204- 207.57.g. Projected monthly balances that are the amounts expected to be included in 204- 207.58.g for end of year and records for other months (Note E)	204-207.99.g minus 204- 207.98.g for end of year, records for	Electric Only, Form No 1, page 356 for end of year, records for other	year and records for	219.28.c for end of year, records for other months	of year,	200- 201.21.c 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 Actual		-	-	-			-	-	-	-	-	-
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 (Attachment 9A)	-	-	-				-	-	-		-
15 Less Merger Cost to Achieve (Attachment 10)		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		-	#DIV/0!	#DIV/0!
16 Average of the 13 Monthly Balances Less Merger Cost to Achieve	-	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!

(Note G)

Line No	Month	CWIP	PHFU		Undistribu ted		d	d	Accumulated Deferred I Income Taxes (Note C)	Deferred	Deferred Income Taxes (Note C)	ted Deferred Investmen t 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)	(I)
Attachment H-2A, Line No:			28	50	47	45		44(a)				
		(Note B)		(see Att H- 2A Note U) for end of year,	Ratio) for end of year,	(Note F)	(Note A)	(Note H)	Attachment 1		Attachmen t 1	n Attachme nt 1
17 December Prior Year Actual			-			#DIV/0!		#DIV/0!				
18 January						#DIV/0!						
19 February						#DIV/0!						
20 March						#DIV/0!						
21 April						#DIV/0!						
22 May						#DIV/0!						
23 June						#DIV/0!						
24 July						#DIV/0!						

			Account	
			No. 190	Account
	Account No.	Account No.	Accumulat	No. 255
	282	283	ed	Accumula
ze	Accumulated	Accumulated	Deferred	ted
	Deferred	Deferred	Income	Deferred
ed	Income Taxes	Income Taxes	Taxes	Investmen
	(Note C)	(Note C)	(Note C)	t Credit

25 August	#DIV/0!
26 September	#DIV/0!
27 October	#DIV/0!
28 November	#DIV/0!
29 December	#DIV/0!
30 Average of the 13 Monthly Balances (Note D)	#DIV/0! - #DIV/0!

Not es:

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

B Includes only CWIP authorized by the Commission for inclusion in rate base.

ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the C beginning of the year and end of the year balances plus the prorated balance.

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.

In the true-up calculation, actual monthly balance records are used for plant and in G the projected calculation, projected monthly balances are used for plant.

H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.



Attachment 9A

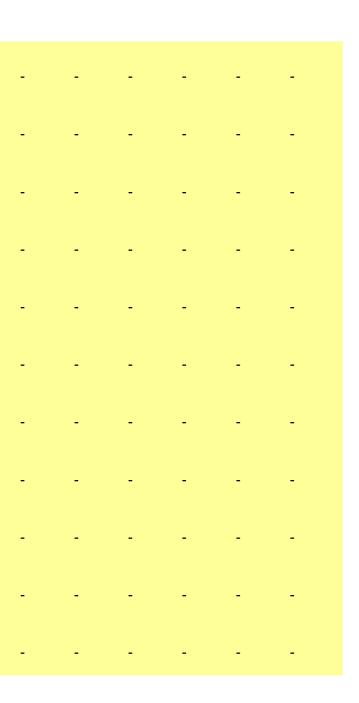
Rate Base Worksheet - Gross Plant in Service and Accumulated **Depreciation (Less Asset Retirement Obligations)**

Baltimore Gas and Electric

(Note A)		Gross P	lant In S	ervice					Asset Retirement Obligation	S	-		Gross	Plant in	Service Obliga		set Retire	ement
Li n e N o Month	Total Plant in Service	Transmi I ssion	General &	tion Specific	: Specific	;	Total Plant in Service		General & Intangible	tion Specifi	u Transmi ssion ic Specific ar Softwar e	: [.] Commo	Total Plant in Service	Transmi	General &	Specific	ssion Specific	Commo n
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Attachment H-2A, Line No:					19								6			23	23	
	P204-207.104.g. Monthly balances that are the amounts expected to be included in 204-207.104.g for end of year and records for other months	of year f and o records r	207.99.g . plus 204- 207.5.g. for end of year, records for other	Distribut on specific software recorde d in Account	ssion specific software recorde d in	Electric Only, Form No 1, page 356 for end of year, records for other	Monthly balance s that are the amounts expecte d to be included in 204- 207.57.g	207.57.g Monthly balance s that are the amounts expecte d to be included in 204- 207.57.g for end of year and records for other 20 months ott	4-207.98.g. for end of year, records fo her months	on specific softwar recorde d in	uti Transmi ssion specific e software e recorde d in t Account 303	1, page 356 for end of year, records for other)					

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	. + 2 207. . + 2 207. . for end year reco for o mon	83.g 04- 98.g of rand rds ther	
1 December Prior Year Actual	 -		
2 January			
3 February			
4 March			
5 April			
6 May			
7 June			
8 July			
9 August			
1 0 September			
1 1 October			



1 2 November				-	-	-	 -
1 3 December				-	-	-	 -
 Average of the 13 Monthly Balances 		 	-	 	-	-	 -

	(Note A)		Accumul	lated Dep	preciation	n & Amo	rtization	·					Asset Re	tireme	nt Obl	igations			-	
Li n e						Distribu tion Specific Softwar	ssion Specific	0	Commo)							Distribu tion Specific Softwar	ssion Specific	;	Commo
N o	Month	Total Plant in Service	Transmi ssion	i General Depr.		e Amort.	e Amort.	Commo n Depr.		ı	Total Pla	ant in Servic		smi Ge on D		le Amort.	e Amort.	e Amort.	Commo n Depr.	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	(k	.)	(I)	(m)	(n)	(o)	(p)	(q)

Attachment H-2A, Line No:

	219.29.c Monthly balances that are the amounts	of year and	219.28.c for end of year,	for end of year,	on specific software recorde	i Transmi ssion specific software recorde d in	Only, Form No 1, page 356 for	Form No 1, page 356 for end of year,		Compan у	1 Compan	Compa
	year and records		for other	for other	Account		for other	for other		records records		у
or Prior Voor Actual												

5 December Prior Year Actual

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npan Compan Compan Compan y y y y ords records records records

6 January			
1 7 February			
1 8 March			
1 9 April			
2 0 May			
2 1 June			
2 2 July			
2 3 August			
2 4 September			
2 5 October			
2 6 November			
2 7 December			
Average of the 13 MonthlyBalances		-	
(Note A)	Accumulated Depreciation & Amortization Less Asset Retirement Obligations		
Li Month n	General Intangib Distribu Transmi Commo Commo Total Plant in Transmi Depreci le tion ssion n n		



e N o	Service	ssion	ation		Softwa e		r ation	i Amortiz ation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Attachment H-2A, Line No:	9	30	31	32		30	12	11
	Col. (b) - Col. (j)							- Col. (i) - Col. (q)
2 9 December Prior Year Actual	-	-	-	-	-	-	-	-
3 0 January	-	-	-	-	-	-	-	-
3 1 February		-	-	-	-	-	-	-
3 2 March		-	-	-	-	-	-	-
3 3 April		-	-	-	-	-	-	-
3 4 May		-	-	-	-	-	-	-
3 5 June	-	-	-	-	-	-	-	-
3 6 July	-	-	-	-	-	-	-	-
3 7 August	-	-	-	-	-	-	-	-
3 8 September	-	-	-	-	-	-	-	-
October 3								

9	-	-	-	-	-	-	-	-
4 0 November	-	-	-	-	-	-	-	-
4 1 December	-	-	-	-	-	-	-	-
4 Average of the 13 Monthly2 Balances		-	-	-	-	-	-	-

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In the true-up calculation, actual monthly balance records are used for plant and in the projected calculation, projected monthly balances are used for

A plant.

Baltimore Gas and Electric

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		#DIV/0!			#DIV/0!
3						\$-
4	Total	\$-				#DIV/0!
_						

5

6 Depreciation & Amortization Expense Cost To Achieve

7	FERC Account	Total	Allocation to Trans.	Total
8	General Plant	-	#DIV/0!	#DIV/0!
9	Intangible Plant	-	#DIV/0!	#DIV/0!
10	Common Plant	-	#DIV/0!	#DIV/0!
11	Total	\$-		#DIV/0!

Capital Cost To Achieve included in Plant	General	Intangible	Common	
Gross Plant				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 December		

25 Average

#DIV/0! #DIV/0! #DIV/0!

Accumulated DepreciationGeneral26 December Prior Year27 January28 February29 March30 April31 May32 June

Intangible Total Common \$ -\$ -\$ -\$ -\$ -\$ -\$ -

\$

\$

\$

\$

\$

\$

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33 July				\$
34 August				\$
35 September				\$
36 October				\$
37 November				\$
38 December				\$
39 Average	#DIV/0!	#DIV/0!	#DIV/0!	

Baltimore Gas and Electric

Attachment 10 - Merger Costs

(a)	(b)	(c)	(d)	()	(x)	
Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	Common		Total	
40 December Prior Year	-	-	-	-	\$ -	
41 January	-	-	-	-	\$ -	
42 February	-	-	-	-	\$ -	
43 March	-	-	-	-	\$ -	
44 April	-	-	-	-	\$ -	
45 May	-	-	-	-	\$-	
46 June	-	-	-	-	\$-	
47 July	-	-	-	-	\$-	
48 August	-	-	-	-	\$ -	

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49 September	-	-	-	- \$	-
50 October	-	-	-	- \$	-
51 November	-	-	-	- \$	-
52 December	-	-	-	- \$	-
53 Average	-	-	-	-	-

Depreciation	General	Intangible	Common	7	Fotal
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	-	-	-	- \$	-

Capital Cost To Achieve included in Total 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	

Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates

TRANSMISSION PLANT		Depred
Account	Account Description	Rate (%
350.20	LAND RIGHTS	1.2
352.00	STRUCTURES AND IMPROVEMENTS	1.8
353.00	STATION EQUIPMENT	2.1
354.00	TOWERS AND FIXTURES	2.0
355.00	POLES AND FIXTURES	2.5
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.0
357.00	UNDERGROUND CONDUIT	1.6
358.00	UNDERGROUND CONDUCTORS AND DEVICES	1.6
359.00	ROADS AND TRAILS	1.7
GENERAL PLANT - ELECT	TRIC	Depre
Account	Account Description	Rate (%
390.00	STRUCTURES AND IMPROVEMENTS	7.0
391.10	OFFICE FURNITURE	3.9
391.20	OFFICE EQUIPMENT	8.0
391.33	PERSONAL COMPUTERS	32.4
393.00	STORES EQUIPMENT	6.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.4
395.00	LABORATORY EQUIPMENT	2.0
397.00	COMMUNICATION EQUIPMENT	8.2
397.64	COMMUNICATION EQUIPMENT – DRI	10.4
	COMMUNICATION EQUIPMENT – DRI MISCELLANEOUS EQUIPMENT	
397.64	MISCELLANEOUS EQUIPMENT	4.9
397.64 398.00	MISCELLANEOUS EQUIPMENT	4.9 Depre
397.64 398.00 GENERAL PLANT - COMN	MISCELLANEOUS EQUIPMENT ION (ELECTRIC & GAS)	4.9 Depre Rate (%
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account	MISCELLANEOUS EQUIPMENT <u>MON (ELECTRIC & GAS)</u> Account Description	4.9 Depre <u>Rate (9</u> 2.0
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00	MISCELLANEOUS EQUIPMENT <u>MON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS	4.5 Depre Rate (% 2.5 4.6
397.64 398.00 <u>GENERAL PLANT - COMN</u> Account 390.00 391.10	MISCELLANEOUS EQUIPMENT <u>ACOUNT Description</u> STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE	4.9 Depre Rate (% 2.0 4.0 6.2
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20	MISCELLANEOUS EQUIPMENT <u>MON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT	4.9 Depre Rate (9 2.7 4.0 6.1 13.4
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33	MISCELLANEOUS EQUIPMENT <u>AON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER	4.9 Depre Rate (% 2.7 4.6 6.3 13.4 10.4
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10	MISCELLANEOUS EQUIPMENT <u>MON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES	4.9 Depre Rate (% 2.7 4.0 6.2 13.4 10.4 10.4
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20	MISCELLANEOUS EQUIPMENT <u>AON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000	4.5 Depre Rate (% 2.7 4.6 6.2 13.4 10.4 10.8 8.5
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30	MISCELLANEOUS EQUIPMENT <u>MON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER	4.5 Depre Rate (% 2.7 4.6 6.2 13.4 10.4 10.6 8.3 6.5
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40	MISCELLANEOUS EQUIPMENT <u>MON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS	4.5 Depre Rate (% 2.7 4.6 6.2 13.4 10.4 10.4 10.5 6.3 5.6
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60	MISCELLANEOUS EQUIPMENT <u>MON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER	4.5 Depre Rate (% 2.1 4.6 6.2 13.4 10.4 10.6 8.3 6.3 5.6 4.5
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.40 392.60 392.60	MISCELLANEOUS EQUIPMENT <u>AON (ELECTRIC & GAS)</u> Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES	4.5 Depre Rate (% 2.7 4.6 6.2 13.4 10.4 10.6 8.3 6.3 5.6 4.5 25.4
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.30 392.40 392.60 392.70 393.00	MISCELLANEOUS EQUIPMENT <u>ACOUNT Description</u> STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS	4.5 Depre Rate (% 2.1 4.6 6.2 13.4 10.4 10.6 8.3 6.3 5.6 4.5 25.4 7.6
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.30 392.40 392.60 392.70 393.00 393.00	MISCELLANEOUS EQUIPMENT <u>ACOUNT Description</u> STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS	4.5 Depre Rate (% 2.1 4.6 6.2 13.4 10.4 10.6 8.3 6.3 5.6 4.5 25.4 7.6 3.2
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.40 392.60 392.70 393.00 394.10 394.20	MISCELLANEOUS EQUIPMENT AON (ELECTRIC & GAS) Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT	4.5 Depre Rate (% 2.1 4.6 6.2 13.4 10.4 10.6 8.3 6.3 5.6 25.4 7.6 3.2 5.2
397.64 398.00 GENERAL PLANT - COMM Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30	MISCELLANEOUS EQUIPMENT MON (ELECTRIC & GAS) Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS	4.9 Depre Rate (9 2.7 4.6 6.7 13.4 10.4 10.4 10.4 10.4 10.4 10.4 10.4 10
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30	MISCELLANEOUS EQUIPMENT AON (ELECTRIC & GAS) Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT	4.9 Depre Rate (% 2.7 4.0 6.2 13.4 10.4 10.4 10.4 10.5 6.2 5.0 4.9 25.4 7.0 3.1 5.1 7.1 4.4
397.64 398.00 GENERAL PLANT - COMM Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.10 394.20 394.30 395.00	MISCELLANEOUS EQUIPMENT AON (ELECTRIC & GAS) Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT POWER OPERATED EQUIPMENT	4.9 Depre Rate (% 2.1 4.6 6.2 13.4 10.4 10.4 10.8 8.3 6.3 5.6 4.5 25.4 7.6 3.2 5.2 7.3 4.3 5.6
397.64 398.00 <u>GENERAL PLANT - COMM</u> Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30	MISCELLANEOUS EQUIPMENT AON (ELECTRIC & GAS) Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT – OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT	10.5 4.9 Depre Rate (% 2.1 4.6 6.2 13.4 10.4 10.8 8.3 6.3 5.6 4.5 25.4 7.6 3.2 5.2 7.3 4.3 5.8 5.6 1.2

397.60	COMMUNICATION EQUIPMENT - SMART GRID	12.26
398.00	MISCELLANEOUS EQUIPMENT	3.63

INTANGIBLE PLANT

Account	Account Description	Amort. Rate (%)
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
	2-year plant	50.00
	3-year plant	33.33
	4-year plant	25.00
	5-year plant	20.00
	6-year plant	16.67
	7-year plant	14.29
	8-year plant	12.50
	9-year plant	11.11
	10-year plant	10.00
	11-year plant	9.09
	12-year plant	8.33
	13-year plant	7.69
	14-year plant	7.14
	15-year plant	6.67

Notes: *Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, BGE 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).

Depreciation rates as approved by FERC in Docket No. ER21-98. Amortization rates as approved by FERC in Docket No. ER21-214.

Exhibit B

Redline/strikeout version of Attachment H-2A (BGE Formula Rate Template) to the PJM Interconnection, LLC Open Access Transmission Tariff

		ATTACHMENT H-2A		1 💳
	Gas and Electric Company			
nula Ra		Notes	FERC Form 1 Page # or Instruction	
	lls are input cells			
ators	ges & Salary Allocation Factor			
way	Direct Transmission Wages Expense		p354 <u>-355</u> .21.b	
	Exelon Business Services Company Transmission Wages Expense		p354 - p355 footnotes	
	Total Transmission Wages Expense		(Line 1 + 1a)	
	Total Direct Wages Expense		p354 <u>-355</u> .28 _. b	
	Total Exelon Business Services Company Wages Expense		p354 - p355 footnotes	
	Total Wages Expense		(Line 2 + 2a)	
	Less Direct A&G Wages Expense		p354 <u>-355</u> .27 <u>.</u> b	
	Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	
	Total		(Line 2b - 3 - 3a)	
Wa	ges & Salary Allocator		(Line 1b / 4)	#[
Plai	nt Allocation Factors			
	Electric Plant in Service		P <u>204-</u> 207.104 <u>.g</u> (See Attachment 9A, line 14, column n)	
	Common Plant In Service - Electric	(Note A)	(Line 24)	
	Total Plant In Service		(Sum Lines 6 & 7)	
	Accumulated Depreciation (Total Electric Plant)		p219.29 <u>.</u> c (See Attachment 9A, line 42, column b)	
	Accumulated Intangible Amortization	(Note A)	p200 <u>-201</u> .21 <u>.</u> c (See Attachment 9, line 16, column h)	
	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 16, column i)	
	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 16, column g)	
	Total Accumulated Depreciation		(Sum Lines 9 to 12)	
	Net Plant		(Line 8 - 13)	
	Transmission Gross Plant		(Line 29 - Line 28)	#
Gro	ss Plant Allocator		(Line 15 / 8)	#
	Transmission Net Plant		(Line 39 - Line 28)	#
Net	Plant Allocator		(Line 17 / 14)	#
	lations			
Plai	nt In Service			
	Transmission Plant In Service		P204-207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)	
	This Line Intentionally Left Blank	This Line Intentionally Left Blank		
	This Line Intentionally Left Blank Total Transmission Plant In Service	This Line Intentionally Left Blank	(Line 19)	
	General & Intangible		P <u>204-</u> 20 57 .5.g & p <u>204-</u> 207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r)	
	Common Plant (Electric Only)	(Notes A)	$P_{204-205}$, S_{204} , $S_{204-205}$, S_{204-2	
	Total General & Common		(Line 23 + 24)	
	Wage & Salary Allocation Factor		(Line 5)	#
	General & Common Plant Allocated to Transmission		(Line 25 * 26)	#
	Plant Held for Future Use (Including Land)	(Note C)	p214 (Attachment 9, line 30, column c)	
	FAL Plant In Service		(Line 22 + 27 + 28)	#

30 Transmission Accumulated Depreciation p219.25.c (See Attachment 9, line 16, column e and Attachment 9a, line 42, column g)

31	Accumulated General Depreciation		p219.28 <u>.</u> c (See attachment 9, line 16, column f)	0
32	Accumulated Intangible Amortization		p200-201.21.c (See Attachment 9, line 16, column h less Attachment 9a, line 42, columns f and g)	0
33	Accumulated Common Amortization - Electric		(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)	(Notes A)	(Line 12)	0
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	0
36	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
37	General & Common Allocated to Transmission		(Line 35 * 36)	#DIV/0!
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	#DIV/0!
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	#DIV/0!

Productor Account for the method of the method	Adiust	ment To Rate Base				
10 Account is 100 (107) Propertie Aciety (116)						
40 Account is 281 (ADT. Account Account is 2013 Summers Une 48(8) Account is 281 (ADT. Account Account is 2013 Summers Une 48(8) Account is 281 (ADT. Account ACC	40a		Projected Activity	(Note W)	Attachment 1A – ADIT Summary Line 23 24	#DIV/0!
40000 Account No. 222 (ADT - Order Property) Projectial Activity (New YA) Activity No. 235 (Account No			· ·		· _	
401 Account is: 233 (Johnne Thermanistic Control Internation						
44 Account (k: 255) (count, Delander laweshamer). Tax Coults) Projected Adving Near Net Tax Coults) Projected Adving Near Net Tax Coults (k: 150000). Tax Tax Near Near Near Near Near Near Near Near					-	
111 Accurations Defined income Tases Allocated To Tameniasion Line 40a + 40a						
14 Unmonitate Delicert / (Excess) ADT (False) Project Achily Project Achily (Note X) Attachment 10 - ADT Rate Base Adjustment, Line 346122 2 Unmonitate Delicert / (Excess) ADT Allocated to Transmission Line 41 + 41b 3 Adjusted Accumutated Delerert / (Excess) ADT Allocated to Transmission Line 40 ⁴ + 42 40 Transmission Addition (Excess) ADT Allocated to Transmission Line 40 ⁴ + 42 41 Adjusted Accumutated Delerert / (Excess) ADT Allocated to Transmission Line 40 ⁴ + 42 42 Transmission Addition (Excess) ADT Allocated to Transmission Enter Negative Attachment 5 #D/WID 43 Advachment Transmission Projects Line 40 ⁴ + 42 Attachment 5 #D/WID 44 Prepaymental (Note R) Attachment 5, line 30, column h #D/WID 45 Prepaymental (Note R) Attachment 9, line 30, column h #D/WID 46 Prepaymental Allocated to Transmission (Note R) Attachment 9, line 30, column h #D/WID 47 Undititioned Stores Exp (Note R) Attachment 9, line 30, column h #D/WID 47 Undititioned Stores Exp (line 41)			, , ,	. ,		
Hole Unamotical Default (Excess) ADIT (States) ADIT (State) Pojoted Achity (Nex X) Attachment 10 - ADIT Rate Base Adjustment. Line 444123 Hole Unamotical Default (Excess) ADIT Adlocated to Transmission Line 41s - 41to Hole Attachment 10 - ADIT Rate Base Adjustment. Line 444123 Formation addition additaditin addition addition addition addition additin addition addi		Unamortized Deficient / (Excess) ADIT				
42 Unanotized Deficient //Excess) ADIT Allocated to Transmission Line 41 # 41b 43 Adjusted Accumulated Deferred Income Taxes Allocated to Transmission Line 40 # 42 44 Carrent-Breide Changes in Transmission Projects Either Negative Attachment 5 #DUVID 44 Line 40 # 42 Either Negative Attachment 5 #DUVID 44 Line 40 # 42 Either Negative Attachment 5 #DUVID 44 Line 40 # 42 Either Negative Attachment 5 #DUVID 44 Line 40 # 42 Either Negative Attachment 5 #DUVID 44 Line 40 # 42 Either Negative Attachment 5 #DUVID 44 Line 40 # 42 Either Negative Attachment 5 #DUVID 44 Line 41 # 4.41b Either Negative Attachment 5 #DUVID 44 Line 41 # 4.41b Either Negative Attachment 5 #DUVID 45 Programmits Ilone A1 Attachment 5 #DUVID 46 Programmits Ilone A1 Attachment 9 Ine 30, column 0 Other 41 47 Underlief Store Exp (Note A1 Programmits (Ine 47 + 46) #DUVID 48 Story Istore Exp (Ine 47 + 46) (Ine 47 + 46) <td>41a</td> <td>Unamortized Deficient / (Excess) ADIT (Federal)</td> <td>Projected Activity</td> <td>(Note X)</td> <td>Attachment 1D - ADIT Rate Base Adjustment, Line 7376</td> <td></td>	41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 7376	
Adjusted Accurrulated Determal Income Tases Allocated To Transmission Line 401 + 42 Transmission Role Case and Case Allocated To Transmission Enter Nagelive Attachment 5 EDW0 Abandoment Transmission Projects (Mole R) Attachment 5 EDW0 Prepayments (Nole R) Attachment 5, Ine 30, column h EDW0 Prepayments (Nole R) Attachment 9, Ine 30, column h EDW0 Materials and Supples (Une 45) EDW0 Underfaulter Store Store (Une 45) EDW0 Materials and Supples (Une 47) EDW0 Underfaulter Store Store (Une 47) EDW0 Total Prepayments (Une 47) EDW0 EDW0 Total Transmission Retries & Supples (Une 47) EDW0 EDW0 Total Transmission Materials & Supples (Une 47) EDW0 EDW0 Edwords Caseline Materials & Supples (Une 67) EDW0 EDW0 Edwords Caseline Materials & Supples (Une 64) EDW0 EDW0 Edwords Caseline Materials & Supples (Une 64) EDW0 EDW0 Edwords Caseline Materials & Supples (Une 64) EDW0 EDW0 Edwords Caseline Materials & Supples (Une 64) EDW0 EDW0 Edwords Caseline Materials & Supples </td <td>41b</td> <td>Unamortized Deficient / (Excess) ADIT (State)</td> <td>Projected Activity</td> <td>(Note X)</td> <td>Attachment 1D - ADIT Rate Base Adjustment, Line 146152</td> <td></td>	41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 146152	
4 Transmission OAM Reserves/Untimeded Reserves Current Pointed Changes in Transmission Reliefed Account Balance Attributable to Transmission Enter Negative Attachment 5 PDIVID 44a Unamortized Abandoment Transmission Projects (Note R) Attachment 9, line 30, column h PDIVID 44a Unamortized Abandoment Transmission Projects (Note R) Attachment 9, line 30, column h PDIVID 45 Prepayments (Note A) Attachment 9, line 30, column f #DIVID 46 Prepayments (Note A) Attachment 9, line 30, column f #DIVID 47 Undertrabuted Stores Epo (Note A) (Note A) p227.6, 5 & 6 & 16 & (See Attachment 9, line 30, column e) #DIVID 48 Wage & Statry Allocation Factor (Line 5) (Line 5) #DIVID 49 Total Transmission Moderate & Supplies (Line 4) #DIVID #DIVID 40 Transmission Moderate & Supplies Allocated to Transmission (Line 4) #DIVID 50 Operation & Maintenance Expense (Line 4) #DIVID #DIVID 51 Total Adviride & Supplies Allocated to Transmission (Line 4) #DIVID #DIVID 52 Operation & Maintenance Expense (Line 4) #DIVID #DIVID 53 Total Cash Working Capital Allocated to Transmis	42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 41a + 41b	
44 Current Period Changes in Transmission Projects Patadoment Transmission Projects Nationment Transmission Projects Nationment Transmission Projects 44a Unamoticed Abandoned Transmission Projects Nationment Transmission Projects Nationment Patients 7 Pregaments (Note A) Attachment 9, line 30, column h PDV0 7 Underbladed Shared Changes Exp (Unde A) 227.6 c.8. 16.0 (See Attachment 9, line 30, column h) PDV0 7 Underbladed Shared Changes Exp (Unde A) 227.6 c.8. 16.0 (See Attachment 9, line 30, column h) PDV0 7 Underbladed Shared Changes Exp (Unde A) 227.6 c.8. 16.0 (See Attachment 9, line 30, column h) PDV0 7 Underbladed Shared Changes Exp (Unde A) 227.6 c.8. 16.0 (See Attachment 9, line 30, column h) PDV0 7 Underbladed Shared Changes Exp (Unde A) 227.6 c.8. 16.0 (See Attachment 9, line 30, column h) PDV0 9 Total Transmission Ratio (Unde A) 227.6 c.8. 16.0 (See Attachment 9, line 30, column h) PDV0 9 Total Transmission Ratio (Unde A) 227.6 c.8. 16.0 (See Attachment 9, line 30, column h) PDV0 9 Total Transmission Ratio (Unde A) 1000 PDV0 10 Total Pregaments Contrating Astachuted to Transmission (Unde A)	43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			Line 40f + 42	
Abandoment Transmission Projects (Note R) Attachment 9, line 30, column h #DV/0 Prepayments (Line 45) Attachment 9, line 30, column f #DV/0 Materials and Supplies (Line 45) Attachment 9, line 30, column f #DV/0 Materials and Supplies (Line 45) Attachment 9, line 30, column f #DV/0 1 Undishtudiot Strass Exp (Line 45) Attachment 9, line 30, column f #DV/0 10 Materials and Supplies (Line 45) #DV/0 #DV/0 10 Undishtudiot Strass Exp (Line 45) #DV/0 #DV/0 10 Total Transmission Allocated (Line 45) #DV/0 #DV/0 11 Total Transmission Allocated (Line 47) #DV/0 #DV/0 12 Cash Working Capital (Line 47) #DV/0 #DV/0 13 Total Transmission (Line 40) #DV/0 #DV/0 14 Materials & Supplies (Line 40) #DV/0 #DV/0 15 Operation & Maintenance Expense (Line 40) #DV/0 #DV/0 16 Less Accumulated Depresation Associated with Facilities with Outstanding Network Credits (Note N) From PJM Column Advected AdvectedAdvected Ad						
44 Unamotized Abandoned Transmission Projects (Note R) Attachment 9, line 30, column h PDV/0 45 Prepayments Total Prepayments Allocated to Transmission (Note A) Attachment 9, line 30, column f PDV/0 46 Prepayments Allocated to Transmission (Une 4) Attachment 9, line 30, column f PDV/0 47 Undistributed Stores Exp (Une 4) Attachment 9, line 30, column f PDV/0 48 Wage & Salary Allocation Factor (Une 4) P227, 6; & 8.16. (See Attachment 9, line 30, column f) O 49 Total Transmission Allocated to Transmission (Une 4) P227, 5; & 16. (See Attachment 9, line 30, column f) O 40 Wage & Salary Allocation Factor (Une 4) (Une 4) P227, 5; & (See Attachment 9, line 30, column f) O 41 Total Materials & Supplies Allocated to Transmission (Une 4) P227, 5; & (See Attachment 9, line 30, column f) O 52 Operation Allocated to Transmission (Une 4) P227, 5; & (See Attachment 9, line 30, column f) O 53 Total Materials & Supplies Allocated to Transmission (Une 84) P27, 5; & (See Attachment 9, line 30, column f) O 54 Total Materials & Supplies Network Redits Network Redits Network Redits Network Redits 55 <td>44</td> <td>Current Period Changes in Transmission Related Account 242 ReservesTotal Res</td> <td>serves Account Balance Attributable to Transmission</td> <td>Enter Negative</td> <td>Attachment 5</td> <td>#DIV/0!</td>	44	Current Period Changes in Transmission Related Account 242 ReservesTotal Res	serves Account Balance Attributable to Transmission	Enter Negative	Attachment 5	#DIV/0!
Prepayments (Note A) Attachment 9, line 30, column f #DUV0 46 Total Prepayments Allocated to Transmission (Line 45) #DUV0 47 Undistributed Stores Exp (Note A) p227.5,c. & 16.c (See Attachment 9, line 30, column e) #DUV0 47 Undistributed Stores Exp (Note A) p227.5,c. & 16.c (See Attachment 9, line 30, column e) #DUV0 48 Wage & Salary Allocation Fador (Line 47 * 48) #DUV0 #DUV0 49 Total Materials & Supplies (Note A) p227.5,c. (See Attachment 9, line 30, column e) #DUV0 50 Total Materials & Supplies Allocated to Transmission (Line 47 * 48) #DUV0 #DUV0 51 Total Materials & Supplies Allocated to Transmission (Line 47 * 48) #DUV0 #DUV0 52 Operation & Maintenance Expense (Line 64) #DUV0 #DUV0 53 Total Aderials & Supplies Allocated to Transmission (Line 52 * 53) #DUV0 54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DUV0 55 Outstanding Network Credits (Note N) From P.IM Context and the state 44 + 44 + 44 + 44 + 51 + 54 - 57) #DUV0		-				
46 Prepayments (Note A) Attachment 9, line 30, column f #DW00 7 Undarburgents Allocated to Transmission (Line 45) #DW00 7 Undarburgents Allocated to Transmission (Line 45) #DW00 7 Undarburgents Allocated to Transmission (Note A) p227.6, 26.8 ft6.c (See Attachment 9, line 30, column e) #DW00 9 Total Transmission Allocated (Line 47, *48) #DW00 #DW00 90 Total Transmission Allocated to Transmission (Line 47, *48) #DW00 90 Total Transmission Allocated to Transmission (Line 47, *48) #DW00 91 Total Transmission Allocated to Transmission (Line 47, *48) #DW00 92 Total Materials & Supplies (Line 47, *48) #DW00 93 Transmission Allocated to Transmission (Line 47, *48) #DW00 94 Operation & Maintenance Expense (Line 48, *50) #DW00 95 Operation & Maintenance Expense (Line 84) #18 12.5% 96 Ustanding Network Credits (Note N) From PJM Colustanding Network Credits 97 Total Allocated to Transmission (Line 39, +58) #DW00 98 Total Adjustment to Rate Base (Line 39, +58) #DW00	44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
46 Total Prepayments Allocated to Transmission (Line 45) #DIV/0 Materials and Supplies (Line 45) #DIV/0 47 Undistributed Stores Exp (Note A) p227.6,c.8 16.c. (See Attachment 9, line 30, column e) (Line 47) 48 Wage & Salary Allocation Factor (Line 47) #DDV/0 49 Total Transmission Materials & Supplies (Note A) p227.8,c.8 16.c. (See Attachment 9, line 30, column e) #DDV/0 50 Transmission Materials & Supplies Allocated to Transmission (Line 47 + 48) #DDV/0 51 Total Materials & Supplies Allocated to Transmission (Line 48 + 50) #DDV/0 52 Operation & Maintenance Expense (Line 84) #DDV/0 53 Total Cash Working Capital (Line 52 * 53) #DDV/0 54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DDV/0 55 Outstanding Network Credits (Note N) From P.JM Composition 56 Outstanding Network Credits (Note N) From P.JM Composition 57 Net Outstanding Network Credits (Note N) From P.JM Composition 58 Outstanding Credits (Line 39 + 56) Composition Composition 59 Total Algustment to Rate Base <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
Materials and Supplies (Note A) p227.6 c. & 16.c (See Attachment 9, line 30, column e) (Ine 30, column e) (Ine 47, r48) #DIV/IO 1 Total Transmission Allocated (Line 47, r48) #DIV/IO #DIV/IO 10 Transmission Allocated to Transmission (Note V) (P27.8 c. & 122.5 c. (See Attachment 9, line 30, column e) #DIV/IO 10 Total Materials & Supplies (Note V) (Line 47, r48) #DIV/IO 11 Total Materials & Supplies Allocated to Transmission (Line 49 + 50) #DIV/IO 12 Operation & Maintenance Expense (Line 84) #DIV/IO 13 Total Cash Working Capital Allocated to Transmission (Line 52, r53) #DIV/IO 14 Network Credits (Note N) From FJM Constanding Network Credits (Note N) 14 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From FJM Constanding Network Credits (Line 53, r56) Constanding Network Credits (Line 53, r56) Constanding Network Credits (Dive N) From FJM Constanding Network Credits (Line 53, r56) Constanding Network Credits (Line 53, r56) Constanding Network Credits (Line 53, r56)				(Note A)		#DIV/0!
48 Wage & Salary Allocation Factor (Line 5) #DIV/0 49 Total Transmission Allocated (Line 47*48) #DIV/0 50 Transmission Materials & Supplies Allocated to Transmission (Line 47*48) #DIV/0 51 Total Materials & Supplies Allocated to Transmission (Line 49+50) #DIV/0 52 Operation & Maintenance Expense (Line 84) #DIV/0 52 Operation & Maintenance Expense (Line 84) #DIV/0 53 Total Cash Working Capital x 1/8 #12.5% 54 Total Cash Working Capital Allocated to Transmission (Line 52*53) #DIV/0 54 Total Cash Working Capital Allocated to Transmission (Line 52*53) #DIV/0 54 Total Cash Working Capital Allocated to Transmission (Line 52*53) #DIV/0 55 Outstanding Network Credits (Note N) From PJM Com 56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Line 43 + 44 + 46 + 51 + 54 - 57) #DIV/0 57 Net Outstanding Credits (Line 39 + 58) #DIV/0 Com Com 58 Total Adjustment to Rate Base <t< th=""><th></th><th>Materials and Supplies</th><th></th><th></th><th></th><th></th></t<>		Materials and Supplies				
49 Total Transmission Allocated (Line 47 * 48) #DIV/0 50 Transmission Materials & Supplies (Note U) p227.5,c (See Attachment 9, line 30, column d) 0 51 Total Materials & Supplies Allocated to Transmission (Line 47 * 48) #DIV/0 51 Total Materials & Supplies Allocated to Transmission (Line 47 * 48) #DIV/0 51 Total Materials & Supplies Allocated to Transmission (Line 49 + 50) #DIV/0 52 Operation & Maintenance Expense (Line 84) #DIV/0 53 1/8th Rule x 1/8 12.5% 54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DIV/0 54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DIV/0 55 Outstanding Network Credits (Note N) From PJM 0 56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Line 43 - 44 + 44a + 46 + 51 + 54 - 57) #DIV/0 57 Net Outstanding Credits (Line 43 - 444 + 44a + 46 + 51 + 54 - 57) #DIV/0 58 ToTAL Adjustment to Rate Base (Line 39 + 58) #DIV/0 59	47	Undistributed Stores Exp		(Note A)	p227.6 <u>.</u> c & 16.c (See Attachment 9, line 30, column e)	0
50 Transmission Materials & Supplies (Note U) p227.8_/C+ p227.5_/C (See Attachment 9, line 30, column d) 0 51 Total Materials & Supplies Allocated to Transmission (Line 49 + 50) #DIV/0 52 Operation & Maintenance Expense (Line 84) #DIV/0 53 1/8th Rule x 1/8 12.5% 54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DIV/0 55 Outstanding Network Credits (Line 52 * 53) #DIV/0 56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM 0 57 Net Outstanding Credits (Line 53 - 56) 0 0 58 ToTAL Adjustment to Rate Base (Line 39 + 59) #DIV/0 0 59 Rate Base (Line 39 + 58) #DIV/0 0 0 59 ToTAL Adjustment to Rate Base (Line 39 + 58) #DIV/0 0 0 50 Transmission O&M Transmission O&M Transmission O&M 10 0 0 0 50 Total Adjustment to Rate Base (Line 39 + 58) #DIV/0 0	48	Wage & Salary Allocation Factor			(Line 5)	#DIV/0!
51 Total Materials & Supplies Allocated to Transmission (Line 49 + 50) #DIV/0 52 Operation & Maintenance Expense (Line 84) #DIV/0 53 1/8h Rule x 1/8 12.5% 54 Total Cash Working Capital Allocated to Transmission (Line 52*53) #DIV/0 Network Credits (Note N) From PJM 0 55 Outstanding Network Credits (Note N) From PJM 0 56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM 0 56 Total Adjustment to Rate Base (Line 53 - 56) 0 0 59 Total Adjustment to Rate Base (Line 39 + 58) #DIV/0 70 Total Adjustment to Rate Base (Line 39 + 58) #DIV/0	49	Total Transmission Allocated			(Line 47 * 48)	#DIV/0!
Cash Working Capital (Line 84) #DIV/0 52 Operation & Maintenance Expense (Line 84) #DIV/0 53 1/8h Rule x 1/8 12.5% 54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DIV/0 55 Outstanding Network Credits (Line 52 * 53) #DIV/0 56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM 0 57 Net Outstanding Network Credits (Note N) From PJM 0 0 58 TOTAL Adjustment to Rate Base (Line 33 + 44 + 446 + 51 + 54 - 57) #DIV/0 0 59 Rate Base (Line 39 + 58) #DIV/0 0 0 0 60 Transmission O&M Transmission O&M 0 0 0 0 0 70 Transmission O&M 10 10 10 10 10 0 0 0 60 Total Cash Original Allocated with Facilities with Outstanding Network Credits (Line 33 + 44 + 446 + 51 + 54 - 57) #DIV/0 0 0 0 70 Rete Base<	50	Transmission Materials & Supplies		(Note U)	p227.8_c+ p227.5_c (See Attachment 9, line 30, column d)	0
52 Operation & Maintenance Expense (Line 84) #DV/0 53 1/8th Rule x 1/8 12.5% 54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DIV/0 55 Outstanding Network Credits (Note N) From PJM Outstanding Network Credits 56 Dutstanding Network Credits (Note N) From PJM Outstanding Network Credits 57 Net Outstanding Credits (Line 55 - 56) Outstanding Network Credits Outstanding Network Credits 58 TOTAL Adjustment to Rate Base (Line 39 + 58) #DIV/0 59 Rate Base (Line 39 + 58) #DIV/0 60 Transmission O&M Transmission O&M Total Cash Method Me	51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	#DIV/0!
53 1/8th Rule x 1/8 12.5% 54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DIV/0 55 Outstanding Network Credits (Note N) From PJM Outstanding Network Credits 56 Dustanding Network Credits (Note N) From PJM Outstanding Credits 57 Net Outstanding Credits (Line 55 - 56) Outstanding Credits 58 TOTAL Adjustment to Rate Base (Line 43 -+ 44 + 44a + 46 + 51 + 54 - 57) #DIV/0 59 Rate Base (Line 39 + 58) #DIV/0		Cash Working Capital				
54 Total Cash Working Capital Allocated to Transmission (Line 52 * 53) #DIV/0 Network Credits Note N) From PJM 00 55 Outstanding Network Credits (Note N) From PJM 00 56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM 00 57 Net Outstanding Credits (Line 55 - 56) 00 58 TOTAL Adjustment to Rate Base (Line 43 -+ 44 + 44a + 46 + 51 + 54 - 57) #DIV/0 59 Rate Base (Line 39 + 58) #DIV/0		Operation & Maintenance Expense				#DIV/0!
Network Credits (Note N) From PJM Outstanding Network Credits O		1/8th Rule				12.5%
55 Outstanding Network Credits (Note N) From PJM 0 56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM 0 57 Net Outstanding Credits (Line 55 - 56) 0 58 TOTAL Adjustment to Rate Base (Line 43 - 44 + 44a + 46 + 51 + 54 - 57) #DIV/0 59 Rate Base (Line 39 + 58) #DIV/0 60 Transmission O&M Total Adjustment Credits Total Adjustment Credits	54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	#DIV/0!
56 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM O 57 Net Outstanding Credits (Line 55 - 56) (Cine 55 - 56) (Cine 39 - 58) (Die 39						
57 Net Outstanding Credits (Line 55 - 56) C 58 TOTAL Adjustment to Rate Base (Line 43 -+ 44 + 44a + 46 + 51 + 54 - 57) #DIV/0 59 Rate Base (Line 39 + 58) #DIV/0 C&M			No. 191	· · · · · ·		0
58 TOTAL Adjustment to Rate Base (Line 43 -+ 44 + 44a + 46 + 51 + 54 - 57) #DIV/0 59 Rate Base (Line 39 + 58) #DIV/0 O&M			redits	(Note N)		0
59 Rate Base (Line 39 + 58) #DIV/0 O&M Transmission O&M	57	Net Outstanding Credits			(Line 55 - 56)	0
O&M Transmission O&M	58	TOTAL Adjustment to Rate Base			(Line 43 -+ 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
Transmission O&M	59	Rate Base			(Line 39 + 58)	#DIV/0!
Transmission O&M	O&M					
60 Transmission O&M p32 <u>0-323</u> 4.112.b 0		Transmission O&M				
	60	Transmission O&M			p32 <u>0-323</u> 4.112.b	0

84	Total Transmission O&M		(Line 66 + 75 + 78 + 83)	#DIV/0!
83	A&G Directly Assigned to Transmission		(Line 81 * 82)	#DIV/0!
82	GrossNet Plant Allocation Factor		(Line 1 <u>6</u> 8)	#DIV/0!
81	Total		(Line 79 + 80)	0
80	General Advertising Exp Account 930.1	(Note F)	P <u>320-</u> 323.191.b	0
79	Property Insurance Account 924		P <u>320-</u> 323.185 <u>.</u> b	0
78	Subtotal - Transmission Related	((Line 76 + 77)	0
77	General Advertising Exp Account 930.1	(Note K)	P <u>320-</u> 323.191.b	0
76	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	P <u>320-</u> 323.189 _. b	0
75	General & Common Expenses Allocated to Transmission		(Line 73 * 74)	#DIV/0!
74	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
73	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 72)	0
72	Less EPRI Dues	(Note D)	p352-353	0
71	Less General Advertising Exp Account 930.1		P <u>320-</u> 323.191.b	0
70	Less Regulatory Commission Exp Account 928	(Note E)	P <mark>320-</mark> 323.189.b	0
69	Less Property Insurance Account 924	, , , , , , , , , , , , , , , , , , ,	P <u>320-</u> 323.185.b	0
68a	For informational purposes: PBOP expense in FERC Account 926	(Note S)	(Attachment 5)	0
68	Total A&G	(P <mark>320-</mark> 323.197.b	0
67	Allocated General & Common Expenses Common Plant O&M	(Note A)	p356	0
66	Transmission O&M		(Lines 60 - 61 + 62 - 63 + 64 + 65)	0
65	Plus Transmission Lease Payments	(Note A)	P200 <u>-201</u> .4.c	0
64	Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	0
63	Less Account 565		p32 <u>0-323</u> 4.96.b	0
62	Plus amortization of extraordinary property losses		Attachment 5	0
61	Less extraordinary property losses		Attachment 5	0

Depree	ciation & Amortization Expense			
	Depreciation Expense			
85	Transmission Depreciation Expense		Attachment 5	0
85a	Transmission Amortization Expense	(Note R)	Attachment 9	#DIV/0!
86	General Depreciation		Attachment 5	0
87	Intangible Amortization	(Note A)	Attachment 5	0
88	Total		(Line 86 + 87)	0
89	Wage & Salary Allocation Factor		Line 5	#DIV/0!
90	General Depreciation Allocated to Transmission		(Line 88 * 89)	#DIV/0!
91	Common Depreciation - Electric Only	(Note A)	Attachment 5	0
92	Common Amortization - Electric Only	(Note A)	Attachment 5	0
93	Total		(Line 91 + 92)	0
94	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
95	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	#DIV/0!
96	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	#DIV/0!

Taxes Other than Income		
97 Taxes Other than Income	Attachment 2	#DIV/0!

98	Total Taxes Other than Income			(Line 97)	#DIV/0!
Retur	n / Capitalization Calculations				
00	Long Term Interest				٥
99 100	Long Term Interest		(Nata D)	P <u>114-</u> 117.62 <u>.</u> c through 67 <u>.</u> c	0
100	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	0 0
101	Long Term Interest			(Line 99 - 100)	U
102	Preferred Dividends		enter positive	p118 <u>-119</u> .29 <u>.</u> c	
	Common Stock				
103	Proprietary Capital			p112 <u>-113</u> .16 <u>.</u> c	0
104	Less Preferred Stock		enter negative	(Line 1 <u>1392</u>)	0
105	Less Account 216.1		enter negative	p112 <u>-113</u> .12 <u>.</u> c	0
105a	Less Account 219		enter negative	p112 <u>-113</u> .15 <u>.</u> c	
106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)	0
	Capitalization				
107	Long Term Debt			p112 <u>-113</u> .18 <u>.</u> d through 21 <u>.</u> d	0
108	Less Loss on Reacquired Debt		enter negative	P <u>110-</u> 111.81.c	0
109	Plus Gain on Reacquired Debt		enter positive	P <u>112-</u> 113.61 <u>.</u> c	0
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B – ADIT EOY, Line 7	0
111	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	0
112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)	0
113	Preferred Stock		(Note AA)	p112 <u>-113</u> .3 <u>.</u> c	0
114	Common Stock			(Line 106)	0
115	Total Capitalization			(Sum Lines 112 to 114)	0
116	Debt %	Total Long Term Debt		(Line 112 / 115)	0%
117	Preferred %	Preferred Stock		(Line 113 / 115)	0%
118	Common %	Common Stock		(Line 114 / 115)	0%
119	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.0000
120	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.0000
121	Common Cost	Common Stock	(Note J)	Fixed	0.1050
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.0000
123	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock		(Line 118 * 121)	0.0000
125	Total Return (R)			(Sum Lines 122 to 124)	0.0000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!

407	Income Tax Rates				
127	FIT=Federal Income Tax Rate		(Note I)		
128	SIT=State Income Tax Rate or Composite		(Note I)		
129	р т	(percent of federal income tax deductible for state purposes)		Per State Tax Code	
130		T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			
131 a 13 <u>2</u> 1 b	T/ (1-T) Tax Gross-Up Factor	<u>4*1/(1-T)</u>			
	Investment Tax Credit Adjustment		(Note T)		
13 <u>3</u> 2	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	
	Tax Gross-Up Factor [1/(1-T)]		Ū	(Line 13 <u>2</u> 4 b)	
134	Net Plant Allocation Factor		_	(Line 18)	
135	ITC Adjustment Allocated to Transmission			[Line 132 * 133 *134]	
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V)	Attachment 5, Line 136a	
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c + 136d)	
136f	Tax Gross-Up Factor [1/(1-T)]			(Line 132 1b)	
136g	Other Income Tax Adjustment			(Line 136e*136f)	
loog				True 1996 1991)	
136h	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131 a * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes			(Line 135 + 136g + 136h)	
ENUE	REQUIREMENT				
	Summary				
138	Net Property, Plant & Equipment			(Line 39)	#DIV/0!
139	Adjustment to Rate Base			(Line 58)	#DIV/0!
140	Rate Base			(Line 59)	#DIV/0!
141	O&M			(Line 84)	#DIV/0!
142	Depreciation & Amortization			(Line 96)	#DIV/0!
143	Taxes Other than Income			(Line 98)	#DIV/0!
144	Investment Return			(Line 126)	#DIV/0!
145	Income Taxes			(Line 137)	#DIV/0!
146	Gross Revenue Requirement			(Sum Lines 141 to 145)	#DIV/0!
140					
140	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
140	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service			(Line 19)	

149	Included Transmission Facilities	(Line 147 - 148)	0
150	Inclusion Ratio	(Line 149 / 147)	#DIV/0!
151	Gross Revenue Requirement	(Line 146)	#DIV/0!
152	Adjusted Gross Revenue Requirement	(Line 150 * 151)	#DIV/0!
	Revenue Credits & Interest on Network Credits		
153	Revenue Credits	Attachment 3	
154	Interest on Network Credits	(Note N) PJM Data	
155	Net Revenue Requirement	(Line 152 - 153 + 1	54) #DIV/0!
	Net Plant Carrying Charge		·
156	Net Revenue Requirement	(Line 155)	#DIV/0!
157	Net Transmission Plant and Abandoned Plant	(Line 19 – 30 + 44a	a) -
158	Net Plant Carrying Charge	(Line 156 / 157)	#DIV/0!
159	Net Plant Carrying Charge without Depreciation	(Line 156 - 85) / 157	7 #DIV/0!
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 156 - 85 - 126	6 - 137) / 157 #DIV/0 !
I	let Plant Carrying Charge Calculation per 100 basis point increase in ROE		
161	Net Revenue Requirement Less Return and Taxes	(Line 155 - 144 - 14	45) #DIV/0!
162	Return and Taxes per 100 basis point increase in ROE	Attachment 4	#DIV/0!
163	Net Revenue Requirement per 100 basis point increase in ROE	(Line 161 + 162)	#DIV/0!
164	Net Transmission Plant and Abandoned Plant	(Line 19 – 30 + 44a	<u>+157</u>) -
165	Net Plant Carrying Charge per 100 basis point increase in ROE	(Line 163 / 164)	#DIV/0!
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation	(Line 162 - 85) / 164	4 #DIV/0 !
167	Net Revenue Requirement	(Line 155)	#DIV/0!
168	True-up amount	Attachment 6	· · · · · · · · · · · · · · · · · · ·
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	· · · · · · · · · · · · · · · · · · ·
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility	Attachment 5	
171	Net Zonal Revenue Requirement	(Line 167 + 168 + 1	169+ 170) #DIV/0 !
I	Network Zonal Service Rate		0
172	1 CP Peak	(Note L) PJM Data	
173	Rate (\$/MW-Year)	(Note Q) (Line 171 / 172)	#DIV/0!
174	Network Service Rate (\$/MW/Year)		(Line 173) #DIV/0!

Notes

- Α Electric portion only
- Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included В which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service.
 - For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- С Transmission Portion Only
- D All EPRI Annual Membership Dues
- Е 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. G
- 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.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO J transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- Education and outreach expenses relating to transmission, for example siting or billing κ
- 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.
- Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service. Μ
- Ν 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 154.
- 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. 0 If they are booked to account 565, they are included in on line 64.
- Р Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- 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. S
- Baltimore Gas and 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 multiplied by (1/1-T).
- U 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.
- V See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- W 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 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 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 H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- 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 Х described in Note WV, 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.
- Υ 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 BGE's books and records (trial balance or monthly balance sheet).
- Ζ 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 BGE'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 November shall represent the actual balances in BGE's books and records AA (trial balance or monthly balance sheet).

Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year

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Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Account No. 190)		Projection - Proration of											
		Da	ys in Period				Tax Activit		Actual	- Proration	of Deferred	Tax Activity	Tax Activity (Note B)	
Line	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) 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)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) 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					[Insert Date]		-	<u>[Insert</u> Date]				-	
<u>2</u>	<u>Projected /</u> <u>Actual</u> <u>Activity</u>					<u>[Insert</u> Date]			<u>[Insert</u> Date]					
<u>3</u> 2	January				50.00%	-	-	-	-	-	-	-	-	
<u>4</u> 3	February				50.00%	-	-	-	-	-	-	-	-	
<u>5</u> 4	March				50.00%	-	-	-	-	-	-	-	-	
<u>6</u> 5	April				50.00%	-	-	-	-	-	-	-	-	
<u>7</u> 6	May				50.00%	-	-	-	-	-	-	-	-	
<u>8</u> 7	June				50.00%	-	-	-	-	-	-	-	-	
<u>9</u> 8	July				50.00%	-	-	-	-	-	-	-	-	
<u>10</u> 9	August				50.00%	-	-	-	-	-	-	-	-	
1 <u>1</u> 0	September				50.00%	-	-	-	-	-	-	-	-	
1 <u>2</u> 4	October				50.00%	-	-	-	-	-	-	-	-	
1 <u>3</u> 2	November				50.00%	-	-	-	-	-	-	-	-	
1 <u>4</u> 3	December				50.00%	-	-	-	-	-	-	-	-	

1 <u>5</u> 4	Total (Sum of Lines <u>3</u> 2 - 1 <u>4</u> 3)				
1 <u>6</u> 5	Beginning Balance - ADIT Not Subject to Proration Beginning Balance -	[Insert Date]	-	[Insert Date]	-
1 <u>7</u> 6	ADIT Adjustment Beginning	(Note F)	-		-
1 <u>8</u> 7	Balance - DTA / (DTL)	(Col. (H), Line 1 <u>6</u> 5 + Line 1 <u>7</u> 6)	-	(Col. (M), Line 1 <u>6</u> 5 + Line 1 <u>7</u> 6)	-
1 <u>9</u> 8	Ending Balance - ADIT Not Subject to Proration Ending	[Insert Date]	#DIV/0!	[Insert Date]	-
<u>20</u> 19	Balance - ADIT Adjustment	(Note F)	-		-
2 <u>1</u> 0	Ending Balance - DTA / (DTL)	(Col. (H), Line 1 <u>9</u> 8 + Line <u>20</u> 19)	#DIV/0!	(Col. (M), Line <u>19</u> 18 + Line <u>20</u> 19)	-
2 <u>2</u> 4	Average Balance as adjusted (non- prorated)	([Col. (H), Line 1 <mark>8</mark> 7 + Line 2 <u>1</u> 9] /2)	#DIV/0!	([Col. (M), Line 1 <u>8</u> 7 + Line 2 <u>1</u> 9] /2) (Col.	-
2 <u>3</u> 2	Prorated ADIT	(Col. (H), Line 1 <u>4</u> 3)	-	(M), Line 1 <u>4</u> 3)	-
2 <u>4</u> 3	Amount for Attachment H-2A, Line 40a	, (Col. (H), Line 2 <u>2</u> 4 + Line 2 <u>3</u> 2)	#DIV/0!	(Col. (M), Line 2 <u>2</u> 4 + Line 2 <u>3</u> 2)	-

Accumulated Deferred Income Taxes -Accelerated Amortization (Account No. 281)

	201)	Days in Period						Projection - Proration of Deferred Tax Activity (Note A)			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		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)		
2 <u>5</u> 4	ADIT Subject to Proration					<u>[Insert</u> Date]		-	<u>[Insert</u> Date]				-		
<u>26</u>	Projected /					[Insert			[Insert						

	<u>Actual</u> Activity			Date]			Date]				
	<u>+</u>										
2 <u>7</u> 5	January		50.00%		-	-	-	-	-	-	-
2 <mark>8</mark> 6	February		50.00%		-	-	-	-	-	-	-
2 <u>9</u> 7	March		50.00%		-	-	-	-	-	-	-
<u>30</u> 28	April		50.00%		-	-	-	-	-	-	-
<u>31</u> 29	May		50.00%		-	-	-	-	-	-	-
3 <mark>2</mark> 0	June		50.00%		-	-	-	-	-	-	-
3 <u>3</u> 4	July		50.00%		-	-	-	-	-	-	-
3 <u>4</u> 2	August		50.00%		-	-	-	-	-	-	-
3 <u>5</u> 3	September		50.00%		-	-	-	-	-	-	-
3 <u>6</u> 4	October		50.00%		-	-	-	-	-	-	-
3 <u>7</u> 5	November		50.00%		-	-	-	-	-	-	-
3 <u>8</u> 6	December		50.00%		-	-	-	-	-	-	-
3 <u>9</u> 7	Total (Sum of Lines 25 <u>27 -</u> 3 <u>8</u> 6)	-		-	-	-	-	-	-	-	
	Beginning Bala ADIT Not Subj	ance -		[Insert			[Insert				
38<u>40</u>	Proration			Date]		-	Date]				-
39<u>41</u>	Beginning Bala ADIT Adjustme			(Note F)		-					-
4 <u>042</u>	Beginning Balance - DTA / (DTL)			(Col. (H), L + Line 39 4	_ine 38_<u>40</u>	-	(Col. (M) + Line <mark>39</mark>	, Line 38 <u>40</u>			-
40 <u>42</u>					<u>··</u>)			<u>+ (</u>)			
41 <u>43</u>	Not Subject to	ing Balance - ADIT Proration		<u>[Insert</u> Date]		-	<u>[Insert</u> Date]				-
	Ending Balance -			(Note F)							
42 <u>44</u>	ADIT Adjustment			× ,		-					-
1315	Ending Balance - DTA / (DTL)			(Col. (H), L Line 4 <u>4</u> 2)	_ine 4 <u>3</u> 4 +	-	(Col. (M) Line 4 <u>4</u> 2	, Line 4 <u>3</u> 4 +			-
4 <u>345</u>				Li⊓e 4 <u>4</u> ∠)			LINE 4 <u>4</u> 2)			
	Average Balan adjusted (non-				Line 4 <u>2</u> 0 +	_), Line 4 <mark>2</mark> 9			_
44 <u>46</u>	prorated) Prorated			Line 4 <u>5</u> 3] / (Col. (H),	2)		+ Line 4 <u>5</u> (Col.	<mark>3</mark>]/2)			
45 <u>47</u>	ADIT			Line 3 <u>8</u> 6		-	(M),				-

)	Line 3 <u>8</u> 6)	
4 <u>648</u>	Amount for Attachment H-2A, Line 40b	(Col. (H), Line 4 <u>6</u> 4 + Line 4 <u>7</u> 5)	(Col. (M), Line 4 <u>6</u> 4 + Line 4 <u>7</u> 5)	-
	Accumulated Deferred Income			

Accumulated Deferred Income Taxes - Property (Account No.

282)

	282)												
		Da	ys in Period				tion - Prora Tax Activit		Actua	- Proration	of Deferred	Tax Activity	(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)	(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)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47 <u>49</u>	ADIT Subject to Proration					[<u>Insert</u> Date]		-	[<u>Insert</u> <u>Date]</u>				-
<u>50</u>	<u>Projected /</u> <u>Actual</u> <u>Activity</u>					<u>[Insert</u> Date]			<u>[Insert</u> <u>Date]</u>				
48 <u>51</u>	January				50.00%		-	-	-	-	-	-	-
49 <u>52</u>	February				50.00%		-	-	-	-	-	-	-
50<u>53</u>	March				50.00%		-	-	-	-	-	-	-
51<u>54</u>	April				50.00%		-	-	-	-	-	-	-
52 55	May				50.00%		-	-	-	-	-	-	-
53<u>56</u>	June				50.00%		-	-	-	-	-	-	-
54<u>57</u>	July				50.00%		-	-	-	-	-	-	-
55 58	August				50.00%		-	-	-	-	-	-	-
56<u>59</u>	September				50.00%		-	-	-	-	-	-	-
57<u>60</u>	October				50.00%		-	-	-	-	-	-	-
58 61	November				50.00%		-	-	-	-	-	-	-
59 62	December				50.00%		-	-	-	-	-	-	-
60<u>63</u>	Total (Sum of Lines	-				-	-	-	-	-	-	-	

<u>51</u>48 - <u>62</u>59)

6 <u>4</u> 1	Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Depreciation	[Insert Date] (Note F)	-	[Insert Date]	-
6 <u>5</u> 2	Adjustment		-		-
6 <u>6</u> 3	Beginning Balance - DTA / (DTL)	(Col. (H), Line 6 <u>4</u> 4 + Line 6 <u>5</u> 2)	-	(Col. (M), Line 6 <u>4</u> 1 + Line 6 <u>5</u> 2)	-
6 <u>7</u> 4	Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance -	[Insert Date]	#DIV/0!	[Insert Date]	-
6 <u>8</u> 5	ADIT Depreciation Adjustment	(Note F)	-		-
6 <u>9</u> 6	Ending Balance - DTA / (DTL)	(Col. (H), Line 6 <u>7</u> 4 + Line 6 <u>8</u> 5)	#DIV/0!	(Col. (M), Line 6 <u>7</u> 4 + Line 6 <u>8</u> 5)	-
<u>70</u> 67	Average Balance as adjusted (non- prorated)	([Col. (H), Line 6 <u>6</u> 3 + Line 6 <u>9</u> 6] /2)	#DIV/0!	([Col. (M), Line 6 <u>6</u> 3 + Line 6 <u>9</u> 6] /2)	-
<u></u>	Prorated ADIT	(Col. (H), Line <u>62</u> 59)	-	(Col. (M), Line <u>62</u> 59	-
<u>72</u> 69	Amount for Attachment H-2A, Line 40c	(Col. (H), Line <u>70</u> 67 + Line <u>71</u> 68)	#DIV/0!	(Col. (M), Line <u>70</u> 67 + Line <u>71</u> 68)	

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

		Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (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)	(F) Projected Monthly Activity	(G) 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)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
7 <u>3</u> 0	ADIT Subject to Proration					<u>[Insert</u> Date]		-	<u>[Insert</u> Date]				-	
<u>74</u>	<u>Projected /</u> <u>Actual</u> <u>Activity</u>					<u>[Insert</u> Date]			<u>[Insert</u> Date]					

7 <u>5</u> 4	January		50.00%	-	-	-	-	-	-	-	-	
7 <u>6</u> 2	February		50.00%	-	-	-	-	-	-	-	-	
7 <u>7</u> 3	March		50.00%	-	-	-	-	-	-	-	-	
7 <u>8</u> 4	April		50.00%	-	-	-	-	-	-	-	-	
7 <u>9</u> 5	May		50.00%	-	-	-	-	-	-	-	-	
<u>80</u> 76	June		50.00%	-	-	-	-	-	-	-	-	
<u>81</u> 77	July		50.00%	-	-	-	-	-	-	-	-	
<u>82</u> 78	August		50.00%	-	-	-	-	-	-	-	-	
<u>83</u> 79	September		50.00%	-	-	-	-	-	-	-	-	
8 <u>4</u> 0	October		50.00%	-	-	-	-	-	-	-	-	
8 <u>5</u> 4	November		50.00%	-	-	-	-	-	-	-	-	
8 <u>6</u> 2	December		50.00%	-	-	-	-	-	-	-	-	
8 <u>7</u> 3	Total (Sum of Lines 7 <u>5</u> 4 - 8 <u>6</u> 2)	-		-	-		-	-	-	-		
8 <u>8</u> 4	Beginning Bala ADIT Not Subj Proration	ect to		<u>[Insert</u> Date]		-	<u>[Insert</u> Date]				-	
8 <u>9</u> 5	Beginning Bala ADIT Adjustme Beginning			(Note F)		-					-	
<u>90</u> 86	Balance - DTA / (DTL)			(Col. (H), I Line 8 <u>9</u> 5)	Line 8 <u>8</u> 4 +	-	(Col. (M) Line 8 <u>9</u> 5	, Line 8 <u>8</u> 4 +)			-	
<u>91</u> 87	Not Subject to Ending	ing Balance - ADIT Proration		<u>[Insert</u> Date]		#DIV/0!	<u>[Insert</u> Date]				-	
	Balance - ADIT			(Note F)		-					-	
<u>92</u> 88	Adjustment Ending											
<u>93</u> 89	Balance - DTA / (DTL)			(Col. (H), I + Line <u>92</u> 8	Line <u>91</u> 87 88)	#DIV/0!	(Col. (M) + Line <u>92</u>	, Line <u>91</u> 87 288)			-	
9 <u>4</u> 0	Average Balan adjusted (non- prorated)			([Col. (H), + Line <u>93</u> 8	Line <u>90</u> 86 99] /2)	#DIV/0!	([Col. (M + Line <u>93</u> (Col.), Line <u>90</u> 86 3 <mark>89</mark>] /2)			-	
	Prorated ADIT			(Col. (H), Line 8 <u>62</u>		-	(M), Line				_	
9 <u>5</u> 4 9 <u>6</u> 2	Amount for)	Line 9 <u>4</u> 0 +	#DIV/0!	8 <u>6</u> 2)	, Line 9 <u>4</u> 0 +				
3 <u>0</u> ≠				(∪01. (⊓ <i>)</i> , I	Liiie 9 <u>4</u> ⊎ +			, ∟iiie 9 <u>4</u> ⊎ +				—

Attachment H-2A, Line 40d

Line 9<mark>5</mark>4)

Line 9<mark>5</mark>4)

Accumulated Deferred Investment Tax Credits (Account No. 255)

	No. 255)					Ducie	tion Duon	tion of					
		Da	ys in Period				tion - Prora		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 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)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
9 <u>7</u> 3	DITC Subject to Proration					<u>[Insert</u> Date]		-	_ <u>[Insert</u> <u>Date]</u>				-
<u>98</u>	<u>Projected /</u> <u>Actual</u> <u>Activity</u>					<u>[Insert</u> Date]			<u>[Insert</u> Date]				
9 <u>9</u> 4	January				50.00%	-	-	-	-	-	-	-	-
<u>100</u> 95	February				50.00%	-	-	-	-	-	-	-	-
<u>101</u> 96	March				50.00%	-	-	-	-	-	-	-	-
<u>102</u> 97	April				50.00%	-	-	-	-	-	-	-	-
<u>103</u> 98	May				50.00%	-	-	-	-	-	-	-	-
<u>104</u> 99	June				50.00%	-	-	-	-	-	-	-	-
10 <u>5</u> 0	July				50.00%	-	-	-	-	-	-	-	-
10 <u>6</u> 4	August				50.00%	-	-	-	-	-	-	-	-
10 <u>7</u> 2	September				50.00%	-	-	-	-	-	-	-	-
10 <u>8</u> 3	October				50.00%	-	-	-	-	-	-	-	-
10 <u>9</u> 4	November				50.00%	-	-	-	-	-	-	-	-
1 <u>10</u> 05	December Total (Sum				50.00%	-	-		-	-	-	-	-
1 <u>11</u> 06	of Lines 9 <u>9</u> 4 - 1 <u>10</u> 05)	-				-	-		-	-	-	-	

1 <u>1207</u>	Beginning Balance - DITC Not Subject to Proration	<u>[Insert</u> Date]	-	_ <u>[Insert</u> Date]	-
1 <u>13</u> 08	Beginning Balance - DITC Adjustment	(Note F)	-		-
_	Beginning Balance -	(Col. (H), Line 1 <u>12</u> 07	_	(Col. (M), Line 1 <u>1207</u> + Line	-
1 <u>14</u> 09	DITC	+ Line 1 <u>13</u> 08)		1 <u>13</u> 08)	
1 <u>15</u> 10	Estimated Ending Balance - DITC Not Subject to Proration Ending	_ <u>[Insert</u> Date]	-	_ <u>[Insert</u> Date]	-
1 <u>1611</u>	Balance - DITC Adjustment	(Note F)	-		-
1 <u>10</u> 77	Ending Balance -	(Col. (H), Line 11 <u>5</u> 0		(Col. (M), Line 11 <u>5</u> 0	
1 <u>1712</u>	DITC	+ Line 11 <u>6</u> 4)	-	+ Line 11 <u>6</u> 4)	-
1 <u>18</u> 13	Average Balance as adjusted (non- prorated)	([Col. (H), Line 1 <u>1409</u> + Line 11 <u>72]</u> /2)	-	([Col. (M), Line 1 <u>1409</u> + Line 1 <u>17<mark>12</mark>]/2)</u>	-
	Prorated DITC	(Col. (H), Line	-	(Col. (M), Line	-
1 <u>19</u> 14	Amount for	1 <u>1005</u>)		1 <u>1005</u>)	
1 <u>20</u> 15	Attachment H-2A, Line 40e	(Col. (H), Line 1 <u>18</u> 43 + Line 11 <u>9</u> 4)	-	(Col. (M), Line 11 <u>8</u> 3 + Line 11 <u>9</u> 4)	-
12070					

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

- A 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.
- B 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 will be used. DIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase.

- C 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-projected activity) and a positive in Column J represents over-projected activity) and a positive in Column J represents over-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D 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.
- E 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. This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Baltimore Gas and Electric 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
	ADIT	
	(Reacquired	
7	Debt)	

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. 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-2A, Line 110. 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	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification

Pension Expense Provision Asset		θ					
Bad Debt - Change in Provision		<u></u> Ф					
Accrued Bonus		<u>.</u> Ф					
Deferred Investment Tax Credit		<u>0</u>					
AMI Reg Liability Adjustment CEG		<u></u>					
Workers Compensation Reserve		<u>0</u>					
Gas Inventory Overheads CEG		<u>0</u>					
BCBS Claim Adjustment CEG							
		<u>θ</u>					
Addback of Other Equity Compensation		θ					
Miscellaneous		θ					
Gas Demand Charge CEG		0					
GCRC Expenses CEG Charitable Contributions NC		<u>θ</u>					
		0					
Miscellaneous Accrued Expenses		0					
Post Retirement Benefits		<u>θ</u>					
State Net Operating Losses		θ					
Vacation Pay		θ					
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		-	-	-	-	-	-
Total: ADIT-190 (Not Subject to							
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant Allocator					#רוע		
Transmission	$\left \right $				#DIV/0!		
Allocator				100.00%			
Other Allocator			0.00%	100.0070			
ADIT -			0.0070				
Transmission	1		1	1	1	1	1

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas,	•			
		Production,	Only			
		Distribution,	T	Diant	Lahan	
		or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other	Related	Related	Related	Justification

				Related				
Subtotal: ADIT-190 (S	Subject to							
Proration)	,,		-	-	-	-	-	
· · · · ·								
Less: ASC 740 ADIT A	djustments							
excluded from rate bas	se		-	-	-	-	-	-
Less: ASC 740 ADIT A								
related to unamortized			-	-	-	-	-	-
Less: ASC 740 ADIT b								
to income tax regulator	ry assets /							
(liabilities)			-	-	-	-	-	-
Less: OPEB related Al	JII, Above if not							
separately removed			-	-	-	-	-	-
Total: ADIT-190 (Sub	iect 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)	-	-	-	-	-	
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,	(D) Only	(E)	(F)	(G)
			Distribution, or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration) Property Related ADIT, Excl ARO		Total	Related	Related	Related	Related	Justification
<u>Рюрепу кеїаїесяльні, ехсі Ако</u>		_					
ARO Adjustment Property	_	-					
AFUDC Equity	_	-					
Other Flow-through	_	_					
Maryland Additional Subtraction Modification	-	_					
Income Tax Regulatory Liability	_	_					
Subtotal: ADIT-282 (Not Subject to Proration)		-	-	-	-	-	
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%	100.0070			
ADIT -		0.0070				
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
(~)	(8)	Gas, Production, Distribution,	(b) Only	(=)	(1)	(0)
		or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes	_	-	_	-	_	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
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!	

(В)	(C) Gas,	(D)	(E)	(F)	(G)
		roduction, istribution,	Only			
		or	Transmission	Plant	Labor	

(A)

Total	Other Related	Related	Related	Related	Justification
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
	Total	Total Related - - - - - -	Total Related Related - - - - - -	Total Related Related - - - - - - - - -	Total Related Related Related - - - - - - - -

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)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification
AMI Reg Asset Adjustment CEG	-					
DEFERRED FUEL - NC	-					
DRI Program CEG	-					
ENERGY EFFICIENCY PROGRAMS	-					
ENVIRONMENTAL CLEAN-UP COSTS PRV	-					
Loss on Reacquired Debt CEG	-					
POLR CEG -	-					
Reg Asset Elec Trans Rt True Up CEG	-					
Reg Asset-ARO Electric & Gas	-					
Reg Asset- Cost to Achieve						

Reg Asset - Rate Case Expense - - - - - Reg Asset - Electric Vehicles - - - - - Reg Asset - Electric Vehicles - - - - - Reg Asset - Electric Vehicles - - - - - Reg Asset - Electric Vehicles - - - - - Reg Asset - Electric Vehicles - - - - - Reg Asset - Electric Vehicles - - - - - Reg Asset - Riveroide - - - - - Service Cost-Reg Asset - - - - - Strible Overrecovery - - - - - Generation Assets - - - - - Propenty Tax Payable - - - - - Rabit Trust & Mori Flot Income - - - - - Deferred Compensation - - - - - Leggery Meters - - - - - Tax Reform - - - - -					1		1
Reg-Asset Energy Rewards		-					
Reg-Asset Energy Rewards	Reg Asset - Rate Case Expense						
Reg Asset - Electric Vehicles Image Asset - Sac Meller Image Asse		_					
Reg Asset - Electric Vehicles Image Asset - Standard Sta	Reg Asset - Smart Energy Rewards						
Reg Asset Union .	rteg Abber Onlart Energy Rewards						
Reg Asset Union .		-					
Reg Asset Union - - - - - - Reg Asset Union - - - - - - - Service Cool Reg Asset - - - - - - - STRIDE Overrecovery - <td>Reg Asset - Electric Vehicles</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Reg Asset - Electric Vehicles						
Reg Asset Union - - - - - - Reg Asset Union - - - - - - - Service Cool Reg Asset - - - - - - - STRIDE Overrecovery - <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>		-					
Reg Asset Union - - - - - - Reg Asset Union - - - - - - - Service Cool Reg Asset - - - - - - - STRIDE Overrecovery - <td>Reg Asset - Gas Meter</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Reg Asset - Gas Meter						
Reg Assel – Riverside -	Ŭ	_					
Reg Assel – Riverside -	Peg Asset Union						
Service-Cost-Reg Asset Service-Cost-Reg Asset Service-Cost-Reg Asset Stille-Overrecovery Stille-Overrecove	Hey Abbet - Union						
Service-Cost-Reg Asset Service-Cost-Reg Asset Service-Cost-Reg Asset Stille-Overrecovery Stille-Overrecove		-					
STRIDE Overrecovery Image: Construction of the second	Reg Asset - Riverside						
STRIDE Overrecovery Image: Construction of the second		-					
STRIDE Overrecovery Image: Construction of the second	Service Cost-Reg Asset						
ERI-Overrecovery Image: Control of the second s							
ERI-Overrecovery - - - - - - Generation Assets - - - - - - Prepaid IT Expense - - - - - - - Property Tax Payable - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Generation Assets -	STRIDE OVERBOVERY						
Generation Assets -		-					
Propaid IT Expense -	ERI Overrecovery						
Propaid IT Expense -		-					
Propaid IT Expense -	Generation Assets						
Property Tax Payable -							
Property Tax Payable -	Dreneid IT Evnence						
Rabbi Trust & Maxi Flat Income - <	Prepaid IT Expense						
Rabbi Trust & Maxi Flat Income - <		-					
Rabbi Trust & Maxi Flat Income - <	Property Tax Payable						
Deformed ComponsationImage: Componsation-Legacy MetersTax. ReformDeferral of Maryland State Income TaxSubtotal: ADIT-283 (Not Subject to Proration)Image: Component and the income taxImage: Component and table income tax regulatory assets / (liabilities)Image: Component and table income tax regulatory assets / (liabilities)		-					
Deformed ComponsationImage: Componsation-Legacy MetersTax. ReformTax. ReformDeferral of Maryland State Income TaxSubtotal: ADIT-283 (Not Subject to Proration)Image: Component and the provide of t	Rabbi Trust & Maxi Elat Income						
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Legacy MetersTax ReformDeferral of Maryland State Income TaxDeferral of Maryland State Income TaxSubtotal: ADIT-283 (Not Subject to Proration)Subtotal: ADIT-283 (Not Subject to Proration)	Defense I O and a strengthere						
Tax Reform	Deterred Compensation						
Tax Reform		-					
Tax Reform	Legacy Meters						
Deferral of Maryland State Income TaxImage: Constraint of Maryland State Income Tax <th< td=""><td></td><td>_</td><td></td><td></td><td></td><td></td><td></td></th<>		_					
Deferral of Maryland State Income TaxIIIIIDeferral of Maryland State Income TaxSubtotal: ADIT-283 (Not Subject to Proration)Less: ASC 740 ADIT Adjustments excluded from rate baseLess: ASC 740 ADIT Adjustments related to unamortized ITCLess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) <t< td=""><td>Tax Reform</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Tax Reform						
Deferral of Maryland State Income Tax -							
Subtotal: ADIT-283 (Not Subject to Proration)Less: ASC 740 ADIT Adjustments excluded from rate baseLess: ASC 740 ADIT Adjustments excluded from rate baseLess: ASC 740 ADIT Adjustments related to unamortized ITCLess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)Less: OPEB related ADIT, Above if not separately removedTotal: ADIT-283 (Not Subject to Proration)Wages & Salary		-					
Proration)	Deterral of Maryland State Income Lax						
Proration)		-					
Proration)							
Proration)	Subtotal: ADIT-283 (Not Subject to						
Less: ASC 740 ADIT Adjustments excluded from rate base </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
excluded from rate baseIIIIIIILess: ASC 740 ADIT Adjustments related to unamortized ITCIIIIIILess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)IIIIIILess: OPEB related ADIT, Above if not separately removedIIIIIIITotal: ADIT-283 (Not Subject to Proration)IIIIIIIIWages & SalaryIIIIIIIIII	FIUIAUUII		-	-	-	-	
excluded from rate baseIIIIIIILess: ASC 740 ADIT Adjustments related to unamortized ITCIIIIIIILess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)IIIIIIILess: OPEB related ADIT, Above if not separately removedIIIIIIIITotal: ADIT-283 (Not Subject to Proration)IIIIIIIIIWages & SalaryIIIIIIIIIIIWages & SalaryIIIIIIIIIIIIWages & SalaryIII<							
excluded from rate baseIIIIIIILess: ASC 740 ADIT Adjustments related to unamortized ITCIIIIIIILess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)IIIIIIILess: OPEB related ADIT, Above if not separately removedIIIIIIIITotal: ADIT-283 (Not Subject to Proration)IIIIIIIIIWages & SalaryIIIIIIIIIIIWages & SalaryIIIIIIIIIIIIWages & SalaryIII<	Less: ASC 740 ADIT Adjustments						
Less: ASC 740 ADIT Adjustments - <		-	-	-	-	-	-
related to unamortized ITCLess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) -							
to income tax regulatory assets / (liabilities) - <		-	-	-	-	-	-
(liabilities)Less: OPEB related ADIT, Above if not separately removedTotal: ADIT-283 (Not Subject to Proration)Wages & Salary							
Less: OPEB related ADIT, Above if not separately removed - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Less: OPEB related ADIT, Above if not separately removed - <td>(liabilities)</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	(liabilities)	-	-	-	-	-	-
separately removed -	Less: OPEB related ADIT. Above if not						
Total: ADIT-283 (Not Subject to Proration) - - - - - - Wages & Salary - - - - - -				_		_	_
Proration) - - - - - Wages & Salary Image: Control of the second sec							
Proration) - - - - - Wages & Salary Image: Control of the second sec							
Wages & Salary							
	Proration)	-	-	-	-	-	
	Wages & Salary						
	Allocator			l		#DIV/0!	

Gross Plant]
Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%	100.0070			
ADIT -			0.0070				
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production,	Only			
			Distribution, or Other	Transmission	Plant	Labor	
ADIT- 283 (Subject to P	roration)	Total	Related	Related	Related	Related	Justification
Quintatali ADIT 000 (Qui							
Subtotal: ADIT-283 (Sub Proration)	Dject to	-	_	-	-	-	
					-	_	
Less: ASC 740 ADIT Adj	ustments						
excluded from rate base		-	-	-	-	-	-
Less: ASC 740 ADIT Adj							
related to unamortized IT		-	-	-	-	-	-
Less: ASC 740 ADIT bala							
to income tax regulatory a (liabilities)	assets /	_			_		
Less: OPEB related ADIT	Above if not						
separately removed	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	-	-	-	-	-
· · ·							
Total: ADIT-283 (Subject	t to						
Proration)		-	-	-	-	-	
Wagoo & Solony							
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,	Only			

		Production,				
		Distribution,				
		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 - FERC Form						
1, Page <u>276-</u> 277	-	-	-	-	-	

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)

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
ADITC-255 (Unamortized			or Other	Transmission	Plant	Labor	
Investment Tax Credits)		Total	Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	-						
· · · · · · · · · · · · · · · · · · ·							
Total - FERC Form 1, Page <u>266-</u> 267	-		-	-	-	-	
Less: Adjustment to rate base	-		-	-	-	-	-

Total: ADIT-255		-	-	-	-	-	
Wages & Salary							
Allocator						#DIV/0!	
GrossNet Plant							
Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%	100.0070			
Unamortized			0.0070				
Investment Tax							
Credit -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production,	Only			
			Distribution,	Only			
			or	Transmission	Plant	Labor	
			Other				
Investment Tax Cred	it Amortization	Total	Related	Related	Related	Related	Justification
		Total		Related	Related	Related	Justification
Investment Tax Cred				Related	Related	Related	Justification
		Total		Related	Related	Related	Justification
				Related	Related	Related	Justification
				Related	Related	Related	Justification
				Related	Related	Related	Justification
				Related	Related	Related	Justification
Investment Tax Credit				Related	Related	Related	Justification
Investment Tax Credit				Related	Related	Related	Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit Total - FERC Form 1, Page 266 <u>-267</u>		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification
Investment Tax Credit		-	Related				Justification

Investment Tax Credit Amortization						
- Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

END

Baltimore Gas and Electric 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
ADIT
(Reacquired
7 Debt)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. 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-2A, Line 110. 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

Dension Expanse Provision Acest		<u> </u>					
Pension Expense Provision Asset	-	θ					
Bad Debt - Change in Provision	-	θ					
Accrued Bonus	-	θ					
Deferred Investment Tax Credit	-	θ					
AMI Reg Liability Adjustment CEG	-	θ					
Workers Compensation Reserve	-	θ					
Gas Inventory Overheads CEG	-	θ					
BCBS Claim Adjustment CEG	-	θ					
Addback of Other Equity	-	θ					
Compensation							
Miscellaneous	-	θ					
Gas Demand Charge CEG	-	θ					
GCRC Expenses CEG	-	θ					
Charitable Contributions NC	-	θ					
Miscellaneous Accrued Expenses	-	θ					
Post Retirement Benefits	-	θ					
Net Operating Losses (Federal and	-	θ					
State)							
Vacation Pay	-	θ					
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		-	-	-	-	-	-
Total: ADIT-190 (Not Subject to							
Proration)		-	-	-	-	-	
	<u> </u>						
Wages & Salary							
Allocator	<u> </u>						
Gross Plant Allocator							
Transmission							
Allocator				100.00%			
Other Allocator	1		0.00%	100.0070			
ADIT -	-		0.0070				
Transmission		-	-	-	-	_	
	1	I	1	1	I	I	1

(B)	(C) Gas.	(D)	(E)	(F)	(G)
	Production, Distribution,	Only			
	or	Transmission	Plant	Labor	

(A)

	T . (.)	Other		Deleted	Deleted	
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 /						
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) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 282 (Not Subject to Proration)		Total	Other Related	Related	Related	Related	Justification
Property Related ADIT, Excl ARO	_						
ARO Adjustment Property							
AFUDC Equity							
Income Tax Regulatory Liability		-					
	-	-					
Subtotal: ADIT-282 (Not Subject to Proration)	-	-	-	-	-	-	
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							

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-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Plant Deferred Taxes						
Subtotal: ADIT-282 (Subject to Proration)	_					
Floration	-	-	-	-	-	
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						
Gross Plant						
Allocator						
Transmission			100.000/			
Allocator		0.000/	100.00%			
Other Allocator ADIT -		0.00%				
Transmission	_	_	_	_	_	
			I	I ·	+ #DIV/0!	1

(A)

(B) (C) (D) (E) (F) Gas, Production, Only Distribution,

or Transmission Plant Labor

(G)

		Other				
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page <u>274-</u> 275	-	-	-	-	-	

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)

(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
AMI Reg Asset Adjustment CEG	_	_					
DEFERRED FUEL - NC	-	-					
DRI Program CEG	-	-					
	-	-					
ENERGY EFFICIENCY PROGRAMS	_	_					
ENVIRONMENTAL CLEAN-UP COSTS PRV	_	_					
Loss on Reacquired Debt CEG	_	_					
POLR CEG -	_	_					
Reg Asset Elec Trans Rt True Up CEG	_	_					
Reg Asset- ARO Electric & Gas	_	_					
Reg Asset-Cost to Achieve	-						

			Ì				
		-					
Reg Asset - Rate Case Expense							
	-	-					
Reg Asset - Smart Energy Rewards							
5 55	2	_					
Service Cost-Reg Asset							
Cervice Obst-Reg Asset		_					
STRIDE Overrecovery	-	-					
STRIDE OVERIEGOVERY							
	-	-					
ERI Overrecovery							
	-	-					
Generation Assets							
	-	-					
Prepaid IT Expense							
	2	-					
Property Tax Payable							
		_					
Rabbi Trust & Maxi Flat Income							
Deferred Companyation	-	-					
Deferred Compensation							
	-	-					
Legacy Meters							
	-	-					
Tax Reform -							
	-	-					
Deferral of Maryland State Income Tax							
	2	_					
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)							
rivialiviij		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant	_						
Allocator							
Transmission							
Allocator				100.00%			
,		1	ļ	100.0070	1	1	

Other Allocator			0.00%]	ĺ	
ADIT -							
Transmission		-	-	-	-	-	
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to F	Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (S	ubject to						
Proration)	-	-	-	-	-	-	
Less: ASC 740 ADIT Ad excluded from rate base	djustments						
Less: ASC 740 ADIT Ad							
related to unamortized	ITC						
Less: ASC 740 ADIT ba							
to income tax regulatory (liabilities)	y assets /						
Less: OPEB related AD	IT, Above if not						
separately removed							
Total: ADIT 000 (Octob	1 1 -						
Total: ADIT-283 (Subje 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	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other	Related	Related	Related	Justification

1

Related

ADIT-283 (Not							
Subject to Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - FERC Form							
1, Page <u>276-</u> 277		-	-	-	-	-	

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) (Δ) /D\ $\langle \mathbf{c} \rangle$ **(D) (F**)

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized		or Other	Transmission	Plant	Labor	
Investment Tax Credits)	Total	Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	_					
Total - FERC Form 1, Page <u>266-</u> 267	-	-	-	-	-	
Less: Adjustment to rate base				-		
Total: ADIT-255						

	-	-	-	-	-	
Wages & Salary						
Allocator						
<u>Gross</u> Net Plant						
Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Unamortized						
Investment Tax						
Credit -						
Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADITC- 2555Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
	Total	Related	Kelateu	Related	Relateu	Justification
Investment Tax Credit Amortization	-					
Total - FERC Form 1, Page 266 <u>-267</u>	-	-	-	-	-	
Total Investment Tax Credit Adjustments						
Wages & Salary Allocator						
GrossNet-Plant Allocator						

Transmission Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax Credit Amortization - Transmission		-	-	-	-	-	

END

Baltimore Gas and Electric Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - ADIT Rate Base Adjustment

Rate Year =

Federal Deficient / (Excess) Deferred Income Taxes

	Deficient / (Accumulate Taxes (Acco	ed Deferr												
		D	ays in Period	d		Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
Line	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) 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)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
1	Deficient / (E ADIT Subjec Proration					[Insert Date]		-	[Insert Date]				-	
<u>2</u>	<u>Projected / A</u> <u>Activity</u>	<u>Actual</u>				[Insert Date]			[Insert Date]					
<u>23</u>	January				50.00%	-	-	-	-	-	-	-	-	
<u>34</u>	February				50.00%	-	-	-	-	-	-	-	-	
4 <u>5</u>	March				50.00%	-	-	-	-	-	-	-	-	
5 <u>6</u>	April				50.00%	-	-	-	-	-	-	-	-	
6 <u>7</u>	Мау				50.00%	-	-	-	-	-	-	-	-	
7 <u>8</u>	June				50.00%	-	-	-	-	-	-	-	-	
<u>89</u>	July				50.00%	-	-	-	-	-	-	-	-	
9 10	August Septemb				50.00%	-	-	-	-		-	-	-	
10<u>11</u> 11<u>12</u>	er October				50.00% 50.00%	-	-	-	-	-	-	-	-	

				-	-	-	-	-	-	-	-
12<u>13</u>	Novemb er Decemb		50.00%	-		-	-	-	-	-	-
13<u>14</u>	er		50.00%	-	-	-	-	-	-	-	-
	Total (Sum of Lines 3 2										
<u> 1415</u>	- 1 <u>4</u> 3)	-		-	-		-	-	-	-	
		alance - Deficient / NT Not Subject to		[Insert			[Insert				
15 16	Proration	-		Date]		-	Date]				-
16 17	Beginning B	alance - Deficient /)IT Adjustment		(Note F)							
<u>+011</u>		Aujustinent		(Col. (H),							
	Beginning B			Line 1 <u>6</u> 5							
17<u>18</u>	Deficient / (E ADIT	Excess)		+ Line 1 <u>7</u> 6)		-	(Col. (M), L Line 1 <u>7</u> 6)	-ine i <mark>o</mark> ∌ +			-
				- /			- /				
		nce - Deficient / NT Not Subject to		[Insert			[Insert				
18<u>19</u>	Proration	-		Date]		-	Date]				-
19 20		nce - Deficient / NT Adjustment		(Note F)		_					_
+3 <u>20</u>		-		(Col. (H),							
	Ending Bala			Line 1 <u>9</u> 8 + Line				ine 109 i			
20 21	Deficient / (E ADIT	Excess)		+ Line <u>20</u> 19)		-	(Col. (M), L Line <u>20</u> 19)	-me 1 <mark>9</mark> ⊖ +			-
	Average Bal	ance as		([Col. (H), Line 1 <mark>87</mark>							
	adjusted (no			+ Line		-	([Col. (M),	Line 1 <u>8</u> 7 +			-
21<u>22</u>	prorated) Prorated			2 <u>1</u> 0] /2)			Line 2 <u>1</u> 0] //	2)			
	Deficient /			(Col. (H),							
22 23	(Excess) ADIT			Line 1 <u>4</u> 3		-	(Col. (M), Line 1 <u>4</u> 3)				-
<u> </u>	Deficient /) (Col. (H),							
	(Excess) AI	DIT -		Line 2 <mark>2</mark> 4				ina 221 I			
23 24	Àccount 19			+ Line 2 <u>3</u> 2)		-	(Col. (M), L Line 2 <u>3</u> 2)	.⊪e ∠ <u>∠</u> + +			-
				_ /			/				

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

		Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activit (Note B)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	())	(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	Prorated Projected Balance (Col. G Plus Col. H,	Acti Mon Acti	thly	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 +

					Column F)	Preceding Balance)					Col. M, Preceding Balance)
24 <u>25</u> <u>26</u>	Deficient / (Exce ADIT Subject to Proration <u>Projected / Actu</u> <u>Activity</u>			[<u>Insert</u> Date] [<u>Insert</u> Date]		-	[Insert Date] [Insert Date]				-
25 27	January		50.00%	-	-	-	-	-	-	-	-
26<u>28</u>	February		50.00%	-	-	-	-	-	-	-	-
27 29	March		50.00%	-	-	-	-	-	-	-	-
<u> 2830</u>	April		50.00%	-	-	-	-	-	-	-	-
29<u>31</u>	May		50.00%	-	-	-	-	-	-	-	-
30<u>32</u>	June		50.00%	-	-	-	-	-	-	-	-
31<u>33</u>	July		50.00%	-	-	-	-	-	-	-	-
32<u>34</u>	August		50.00%	-	-	-	-	-	-	-	-
33 <u>35</u>	Septemb er		50.00%	-	-	-	-	-	-	-	-
3 4 <u>36</u>	October		50.00%	-	-	-	-	-	-	-	-
35 <u>37</u>	Novemb er Decemb		50.00%	-	-	-	-	-	-	-	-
36<u>38</u>	er		50.00%	-	-	-	-	-	-	-	
37<u>39</u>	Total (Sum of Lines 2 <u>7</u> 5 - 3 <u>8</u> 6)			-	-		-	-	-	-	
38<u>40</u>	Beginning Balar (Excess) ADIT N Proration Beginning Balar	Not Subject to nce - Deficient /		[Insert Date]		-	[<u>Insert</u> Date]				-
39<u>41</u>	(Excess) ADIT A	Adjustment		(Note F) (Col. (H),		-					-
4 <u>042</u>	Beginning Balar Deficient / (Exce ADIT	nce - ess)		Line <u>40</u> 38 + Line <u>41</u> 39)		-	(Col. (M), L Line <u>41</u> 39)	.ine <u>40</u> 38 +			-
41 <u>43</u> 42 <u>44</u>	Ending Balance (Excess) ADIT N Proration Ending Balance	Not Subject to		[Insert Date] (Note F)		-	[Insert Date]				-

	(Excess) ADIT Adjustment		-		-
43 <u>45</u>	Ending Balance - Deficient / (Excess) ADIT	(Col. (H), Line 4 <u>3</u> 4 + Line 4 <u>4</u> 2)	-	(Col. (M), Line 4 <u>3</u> 4 + Line 4 <u>4</u> 2)	-
44 <u>46</u>	Average Balance as adjusted (non- prorated) Prorated	([Col. (H), Line 4 <u>2</u> 9 + Line 4 <u>5</u> 3] /2)	-	([Col. (M), Line 4 <mark>2</mark> 9 + Line 4 <u>5</u> 3] /2)	-
45 <u>47</u>	Deficient / (Excess) ADIT	(Col. (H), Line 3 <mark>86</mark>)	-	(Col. (M), Line 3 <u>8</u> 6)	-
46 <u>48</u>	Deficient / (Excess) ADIT - Account 282	(Col. (H), Line 4 <u>6</u> 4 + Line 4 <u>7</u> 5)	-	(Col. (M), Line 4 <u>6</u> 4 + Line 4 <u>7</u> 5)	-

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

	Days in Period					Defici	Projection - Proration of Deficient / (Excess) ADIT Activity (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	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 <u>49</u>	ADIT Subject to Proration		[<u>Insert</u> Date]		-	[<u>Insert</u> Date]				-
<u>50</u>	<u>Projected /</u> <u>Actual</u> <u>Activity</u>		<u>[Insert</u> Date]			[<u>Insert</u> Date]				
48 <u>51</u>	January	50.00%	-	-	-	-	-	-	-	-
4 <u>9</u> 52	February	50.00%	-	-	-	-	-	-	-	-
50<u>53</u>	March	50.00%	-	-	-	-	-	-	-	-
51<u>54</u>	April	50.00%	-	-	-	-	-	-	-	-
52 <u>55</u> 53 <u>56</u>	May June	50.00% 50.00%	-		-	-	-	-	-	-

				-	-	-	-	-	-	-	-
5 4 <u>57</u>	July		50.00%	-	-	-	-	-	-	-	-
55 58	August		50.00%	-	-	-	-	-	-	-	-
56 59	Septemb er		50.00%	-	-	-	-	-	-	-	-
57<u>60</u>	October Novemb		50.00%	-	-	-	-	-	-	-	-
58 61	er Decemb		50.00%	-	-	-	-	-	-	-	-
59<u>62</u>	er Total (Sum		50.00%	-	-	-	-	-	-	-	
60<u>63</u>	of Lines <u>51</u> 48 - <u>62</u> 59)	-		-	-		-	-	-	-	
61<u>64</u>	(Excess) AD Proration	alance - Deficient / IT Not Subject to		[Insert Date]		-	[Insert Date]				-
62 65		alance - Deficient / IT Adjustment		(Note F)		-					-
63<u>66</u>	Beginning B Deficient / (E ADIT			(Col. (H), Line 6 <u>4</u> 4 + Line 6 <u>5</u> 2)		-	(Col. (M), L Line 6 <u>5</u> 2)	ine 6 <u>4</u> 4 +			-
64 <u>67</u>	(Excess) AD Proration	nce - Deficient / IT Not Subject to		[<u>Insert</u> Date]		-	[Insert Date]				-
65<u>68</u>	(Excess) AD	nce - Deficient / IT Adjustment		(Note F)		-					-
66<u>69</u>	Ending Bala Deficient / (E ADIT			(Col. (H), Line 6 <u>7</u> 4 + Line 6 <u>8</u> 5)		-	(Col. (M), L Line 6 <u>85)</u>	ine 6 <u>7</u> 4 +			-
67<u>70</u>	Average Bal adjusted (no prorated)			([Col. (H), Line 6 <mark>63</mark> + Line 66 <u>9</u>] /2)		-	([Col. (M), L Line 6 <u>9</u> 6] /2				-
68<u>71</u>	Prorated Deficient / (Excess) ADIT			(Col. (H), Line <u>62</u> 59)		-	(Col. (M), Line <u>62<mark>59</mark>)</u>				-
	Deficient / (Excess) AI Account 28			(Col. (H), Line <u>70</u> 67 + Line		-	(Col. (M), L	ine <u>7067 +</u>			-
69<u>72</u>				<u>7168)</u>			Line <u>71</u> 68)				

Unamortized Deficient / (Excess) ADIT - Federal (Projected)

Unamortized Deficient / (Excess) ADIT - Federal (Actual)

	(A)	(B)	(C)	(D)	(E)	(F)
 Line	Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance	Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance
		(Col.			(Col.	
	ADIT -	(H), Line	\$	ADIT -	(M), Line	\$
70 73	190	23)	-	190	23)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADIT -	(M), Line	
71<u>74</u>	282	46)	-	282	46)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADIT -	(M), Line	
72 75	283	69)	-	283	69)	-
	Unamortized					
	Deficient /			Unamortized	(Entered in	
	(Excess) ADIT -	(Entered in ATT	\$	Deficient / (Excess)	ATT H-1A,	\$
73 76	Federal	H-1A, Line 41a)	-	ADIT - Federal	Line 41a)	-

State Deficient / (Excess) Deferred Income Taxes

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

	Taxes (Acc	built NO.	190)												
		D	ays in Period	Ы		Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	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)		
74 <u>77</u>	Deficient / (E ADIT Subjec Proration					[<u>Insert</u> Date]		-	[<u>Insert</u> Date]				-		
<u>78</u>	<u>Projected / A</u> <u>Activity</u>	Actual				[Insert Date]			[Insert Date]						
75<u>79</u>	January				50.00%	-	-	-	-		-	-	-		
76<u>80</u>	February				50.00%	-	-	-	-	-	-	-	-		
77<u>81</u>	March				50.00%	-	-	-	-	-	-	-	-		
78<u>82</u>	April				50.00%	-	-	-	-	-	-	-	-		

79<u>83</u>	May		50.00%	-	-	-	-	-	-	-	-
80<u>84</u>	June		50.00%	-	-	-	-	-	-	-	-
81<u>85</u>	July		50.00%	-	-	-	-	-	-	-	-
82 86	August		50.00%	-	-	-	-	-	-	-	-
83<u>87</u>	Septemb er		50.00%	-	-	-	-	-	-	-	-
8 4 <u>88</u>	October		50.00%	-	-	-	-	-	-	-	-
85<u>89</u>	Novemb er		50.00%	-	-	-	-	-	-	-	-
86<u>90</u>	Decemb er		50.00%	-	-	-	-	-	-	-	-
87 91	Total (Sum of Lines 7 <u>9</u> 5 - <u>90</u> 86)	-		-	-		-	-	-	-	
88<u>92</u>	(Excess) AD Proration	alance - Deficient / IT Not Subject to alance - Deficient /		[Insert Date]		-	[<u>Insert</u> Date]				-
89 93		IT Adjustment		(Note F) (Col. (H),		-					-
90<u>94</u>	Beginning Ba Deficient / (E ADIT			Line <u>9288</u> + Line <u>9389</u>)		-	(Col. (M), L Line <u>93</u> 89)	ine <u>92</u> 88 +			-
91<u>95</u>	(Excess) AD Proration Ending Balai	nce - Deficient / IT Not Subject to nce - Deficient /		[<u>Insert</u> Date] (Note F)		-	[<u>Insert</u> Date]				
92<u>96</u>	Ending Balaı Deficient / (E	IT Adjustment nce - Excess)		(Col. (H), Line 9 <u>5</u> 4 + Line		<u>-</u>	(Col. (M), L	ine 9 <u>5</u> 4 +			-
93<u>97</u>	ADIT			9 <u>6</u> 2)			Line 9 <u>6</u> 2)				
94<u>98</u>	Average Bala adjusted (no prorated) Prorated			([Col. (H), Line 9 <u>40</u> + Line 9 <u>7</u> 3] /2)		-	([Col. (M), L Line 9 <u>7</u> 3] /2				-
95<u>99</u>	Deficient / (Excess) ADIT			(Col. (H), Line <u>90</u> 86) (Col. (H),		-	(Col. (M), Line <u>90</u> 86)				-
96<u>100</u>	Deficient / (Excess) AE Account 196			Line 9 <u>8</u> 4 + Line 9 <u>9</u> 5)		-	(Col. (M), L Line 9 <u>9</u> 5)	ine 9 <u>8</u> 4 +			-
	Deficient / (Excess) Accumulated									

Deficient / (Excess) Accumulated

	(Account N		kes - Propen	. y	1	Ducio	otion Duon	tion of	Γ				
		D	ays in Perio	d		Defici	ction - Prora ent / (Exces activity (Note	s) ADIT	Actual -	Proration of	Deficient / ((Note B)	Excess) AD	T Activity
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)	(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)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. L + Col. M, Preceding Balance)
97<u>101</u>	Deficient / (E ADIT Subjec Proration					[Insert Date]		-	[Insert Date]				-
<u>102</u>	<u>Projected / A</u> <u>Activity</u>	<u>Actual</u>				[Insert Date]			[Insert Date]				
98 103	January				50.00%	-	-	-	-	-	-	-	-
99<u>104</u>	February				50.00%	-	-	-	-	-	-	-	-
100<u>105</u>	March				50.00%	-	-	-	-	-	-	-	-
101<u>106</u>	April				50.00%	-	-	-	-	-	-	-	-
102<u>107</u>	May				50.00%	-	-	-	-	-	-	-	-
103<u>108</u>	June				50.00%	-	-	-	-	-	-	-	-
104<u>109</u>	July				50.00%	-	-	-	-	-	-	-	-
105<u>110</u>	August				50.00%	-	-	-	-	-	-	-	-
106<u>111</u>	Septemb er				50.00%	-	-	-	-	-	-	-	-
107<u>112</u>	October				50.00%	-	-	-	-	-	-	-	-
108<u>113</u>	Novemb er				50.00%	-	-	-	-	-	-	-	-
109<u>114</u>	Decemb er				50.00%	-	-	-	-	-	-	-	-
110<u>115</u>	Total (Sum of Lines <u>10398</u> - 1 <u>1409)</u>	-				-	-		-	-	-	-	
111<u>116</u>	Beginning B (Excess) AD Proration					[<u>Insert</u> Date]		-	[<u>Insert</u> Date]				-

Deferred Income Taxes - Property

112<u>117</u>	Beginning Balance - Deficient / (Excess) ADIT Adjustment	(Note F) (Col. (H),		-
113<u>118</u>	Beginning Balance - Deficient / (Excess) ADIT	Line 11 <u>6</u> 4 + Line 11 <u>7</u> 2)	(Col. (M), Line 11 <u>6</u> 4 + Line 11 <u>7</u> 2)	-
114<u>119</u> 115120	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment	[Insert Date] - (Note F) _	[Insert Date]	-
<u>116121</u>	Ending Balance - Deficient / (Excess) ADIT	(Col. (H), Line 11 <u>9</u> 4 + Line - 1 <u>20</u> 1 5)	(Col. (M), Line 11 <u>9</u> 4 + Line 1 <u>20</u> 1 5)	-
117<u>122</u>	Average Balance as adjusted (non- prorated) Prorated	([Col. (H), Line 11 <u>8</u> 3 + Line 1 <u>21</u> 46] /2)	([Col. (M), Line 11 <u>8</u> 3 + Line 1 <u>21</u> 46] /2)	
118<u>123</u>	Deficient / (Excess) ADIT	(Col. (H), Line - 1 <u>1409</u>) (Col. (H),	(Col. (M), Line 1 <u>1409</u>)	-
119<u>124</u>	Deficient / (Excess) ADIT - Account 282	Line 1 <u>22</u> 47 + Line 1 <u>23</u> 48)	(Col. (M), Line 1 <u>22</u> 17 + Line 1 <u>23</u> 18)	-

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

		0.200)											
		Days in Period				Projection - Proration of Deficient / (Excess) ADIT Activity (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	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		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<u>125</u>	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
<u>126</u>	<u>Projected /</u> <u>Actual</u>					[Insert Date]			[Insert Date]				

	Activity											
121<u>127</u>	January		50.00%	-	-	-	-	-	-	-	-	
122 128	February		50.00%	-	-	-	-	-	-	-	-	
123 129	March		50.00%	-	-	-	-	-	-	-	-	
124<u>130</u>	April		50.00%	-	-	-	-	-	-	-	-	
125<u>131</u>	May		50.00%	-	-	-	-	-	-	-	-	
126<u>132</u>	June		50.00%	-	-	-	-	-	-	-	-	
127<u>133</u>	July		50.00%	-	-	-	-	-	-	-	-	
128<u>134</u>	August		50.00%	-	-	-	-	-	-	-	-	
129 135	Septemb er		50.00%	-	-	-	-	-	-	-	-	
130<u>136</u>	October		50.00%	-	-	-	-	-	-	-	-	
131<u>137</u>	Novemb er		50.00%	-	-	-	-	-	-	-	-	
132 138	Decemb er		50.00%	-	-	-	-	-	-	-	-	-
133<u>139</u>	Total (Sum of Lines 12 <u>7</u> 4 - 13 <u>8</u> 2)	-		-	-		-	-	-	-		
134<u>140</u> 135<u>141</u>	(Excess) AD Proration Beginning Ba	alance - Deficient / IT Not Subject to alance - Deficient / IT Adjustment		[Insert Date] (Note F)		-	[<u>Insert</u> Date]				-	
136<u>142</u>	Beginning Ba Deficient / (E ADIT	alance - ixcess)		(Col. (H), Line 1 <u>40</u> 34 + Line 1 <u>41</u> 35)		-	(Col. (M), L + Line 1 <u>41</u> ;	ine 1 <u>40</u> 34 3 5)			-	
137<u>143</u>	(Excess) AD Proration Ending Balar	nce - Deficient / IT Not Subject to nce - Deficient /		[<u>Insert</u> <u>Date]</u> (Note F)			[Insert Date]				-	
138<u>144</u> 139<u>145</u>	(Excess) AD Ending Balar Deficient / (E ADIT			(Col. (H), Line 1 <u>43</u> 37 + Line 1 <u>44</u> 38)		<u>-</u>	(Col. (M), L + Line 1 <u>44</u>				-	
140<u>146</u>	Average Bala adjusted (no			([Col. (H), l + Line 1 <u>45</u>	Line 1 <u>42</u> 36 <mark>39</mark>] /2)	-	([Col. (M), I + Line 1 <u>45</u> ;	₋ine 1 <u>42</u> 36 39] /2)			-	

	prorated)			
	Prorated			
	Deficient /	(Col. (H),		(Col. (M),
	(Excess)	Line	-	Line 13 <mark>82</mark>
141<u>147</u>	ADIT	13 <u>8</u> 2))
		(Col. (H),		
	Deficient /	Line		
	(Excess) ADIT -	14 <u>6</u> 0 +		
	Account 283	Line	-	(Col. (M), Line 14 <u>6</u> 0 +
142 148		14 <u>7</u> 4)		Line 14 <u>7</u> 4)

	Unamortized Deficie (Projected)	ent / (Excess) ADIT - 3	Unamortized Deficient / (Excess) ADIT - State (Actual)				
	(A)	(B)	(C)	(D)	(E)	(F)	
Line	Deficient / (Excess) Deferred Income Taxes	Referen ce	EOY Balance	Deficient / (Excess) Deferred Income Taxes	Referen ce	Projecte EOY Balance	
		(Col.			(Col.		
	ADIT -	(H), Line	\$	ADIT -	(M), Line	\$	
143 149	190	96)	_	190	96)	-	
		, (Col.			ĆCol.		
	ADIT -	(H), Line		ADIT -	(M), Line		
144 150	282	119)	-	282	119)	-	
		(Ćol.			(Ćol.		
	ADIT -	(H), Line		ADIT -	(M), Line		
145<u>151</u>	283	142)	-	283	142)	-	
	Unamortized				-		
	Deficient /			Unamortized	(Entered in		
	(Excess) ADIT -	(Entered in ATT	\$	Deficient / (Excess)	ATT H-2A,	\$	
146<u>152</u>	State	H-2A, Line 41b)	•	ADIT - State	Line 41b)	Ŧ	

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

A 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 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 В 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 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.
- C 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-projected activity) and a positive in Column (J) represents under-projected activity over projected activity over projection (excess of actual activity over projected activity). If projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity) and a positive in Column (J) represents over-projection (activity that did not occur).
- D 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.
- E 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 <u>This section is reserved for adjustments necessary to comply with the IRS normalization rules.</u> <u>normalization adjustment</u>

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

		Та	x Cuts and Jobs Act o	f 2017						
	(A)	(B)	(C)	(I December	D) 31, 2017	(E) [Insert Date]		(F)	[Insert	(G) Date]
.ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	A	DIT / (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									
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 19	86						
ine	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization	(I September	D)	(E) [Insert Date]		(F) ent Year	[Insert	(G)

		lč	ax Reluini Act of 19	00		
	(A)	(B)	(C)	(D)	(E)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	September 30, 2018	[Insert Date]	

			Fixed Period	ADIT Deficient / (Excess)		BOY 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			\$ -	\$	-

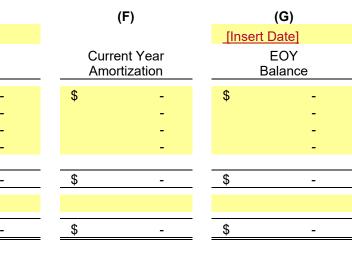
			Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Amortization	EOY Balance
20	Protected Property						
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM				\$- - - -
25	Subtotal - Deficient / (Excess) ADIT			\$-	\$ -	\$-	\$ -
26	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
		Total Federal D	eficient / (Excess) Defe	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	[Insert Date] BOY Balance	Current Year Amortization	<u>[Insert Date]</u> EOY Balance
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						

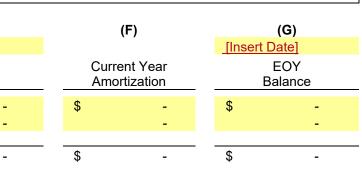
	(A)	(B)	(C)		(D)		(E)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)		[Ins	ert Date] BOY Balance
46	ADIT - 190			\$	-	\$	-
47	ADIT - 281				-		-
48	ADIT - 282				-		-
49	ADIT - 283				-		-
50	Total - Deficient / (Excess) ADIT			\$	-	\$	-
51	Tax Gross-Up Factor	ATT H-2A, Line 13 <mark>1b</mark> 2					
52	Regulatory Asset / (Liability)			\$	-	\$	-

		Federal Incor	me Tax Regulatory A	Asset / (Liabi	ility)		
	(A)	(B)	(C)		(D)		(E)
						[Insert [Date]
Line	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)	E	BOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-
54	Account 254 (Other Regulatory Liabilities)				-		-
55	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-

State Deficient / ((Excess)) Deferred	Income 7	Taxes

			State Tax Rate Chang	je					
	(A)	(B)	(C)	(D)	(E)	(F)	(0	3)
ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	[Insert Date] BOY Balance		nt Year tization	<u>[Insert Da</u> EC Bala	ϽY
56	Unprotected Non-Property								
57	ADIT - 190		4 Years	\$-	\$	- \$	-	\$	-
58	ADIT - 281		4 Years	-		-	-		-
59	ADIT - 282		4 Years	-		-	-		-
60	ADIT - 283		4 Years	-		-	-		-
61	Subtotal - Deficient / (Excess) ADIT			\$ -	\$	- \$	-	\$	-
62	Unprotected Property								
63	ADIT - 190		5 Years	\$ -	\$	- \$	-	\$	_



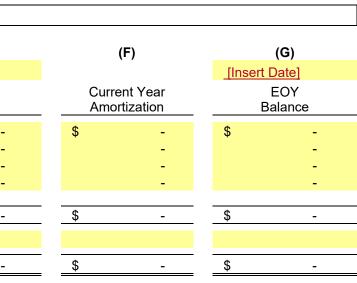


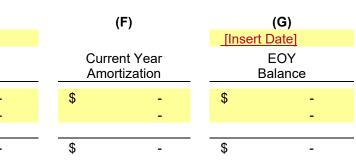
64 65 66	ADIT - 281 ADIT - 282 ADIT - 283	5 Years 5 Years 5 Years	- - -	-
67	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -
68	Protected Property			
69	ADIT - 190	NA	\$ -	\$ -
70	ADIT - 281	NA	-	-
71	ADIT - 282	NA	-	-
72	ADIT - 283	NA	-	-
73	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -
- 4			 	
74	Total - Deficient / (Excess) ADIT		\$ -	\$ -

64	ADIT - 281		5 Years		-		-		-		-
65 66	ADIT - 282 ADIT - 283		5 Years 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 Defi	cient / (Excess) Defer	red Income	Taxes						
			· · ·								
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
		•• •	Amortization			[Insert D	-			[Insert	-
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period				BOY		ent Year		EOY
				Delicier	nt / (Excess)	Ba	alance	Amo	ortization	E	alance
75	Unprotected Non-Property										
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					-		-		-		-
84 85	ADIT - 282 ADIT - 283						-		-		-
	ADIT - 282			\$	-	\$	-	\$		\$	-
85	ADIT - 282 ADIT - 283			\$	-	\$	-	\$	-	\$	-
85 86	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
85 86 87	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property				-		-		-		-
85 86 87 88	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT <u>Protected Property</u> ADIT - 190				-		-		-		-
85 86 87 88 89	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190 ADIT - 281				-		-		-		- - - - - -
85 86 87 88 89 90	ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property ADIT - 190 ADIT - 281 ADIT - 282				-		- - - - - - - -		-		- - - - - - - -

		Total State	Deficient / (Excess)	Deferred In	come Taxes		
	(A)	(B)	(C)		(D)		(E)
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT t / (Excess)		<mark>Date]</mark> BOY Salance
5 <u>94</u> 695 2 <u>96</u> 397	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	- - -	\$	-
9 <u>98</u>	Total - Deficient / (Excess) ADIT			\$	-	\$	
99	Tax Gross-Up Factor	ATT H-2A, Line 13 <mark>21b</mark>					
100	Regulatory Asset / (Liability)			\$	-	\$	-
		State In	ncome Tax Regulate		Liability)		
	(A)	State In (B)	ncome Tax Regulato (C)	ory Asset / (Liability) (D)		(E)
				ory Asset / (
ne 101	(A)	(B)		ory Asset / ((D) NDIT		Date] BOY
ne 01 02	(A) Regulatory Assets / (Liabilities) Account 182.3 (Other Regulatory Assets)	(B)		ory Asset / (A Deficien	(D) NDIT	B	Date] BOY
<u>:101</u> :101 :102 :103	(A) Regulatory Assets / (Liabilities) Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	(B) Notes		ory Asset / (A Deficien \$ \$	(D) ADIT t / (Excess) - -	<u></u> \$ \$	Date] BOY

		Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes											
1		(A)	(B)	(C)		(D)	[Insert D	(E) ate]	((F)	[Insert	(G) Date]	
 -	Line	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)		3OY llance		nt Year tization		EOY Balance	
	85<u>104</u> 86<u>105</u>	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	-	\$	-	\$		
	87<u>106</u>	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-	





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" 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 Α 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 amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. 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 BGE 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 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 В amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Baltimore Gas and Electric Accumulated Deferred Income Taxes Remeasurement Attachment F -Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017

					- Pre F cembe					· Post l cembe					Deficie	ent / (Excess		Income Tax	kes (Decemb	er 31, 2017)		
Line	Detailed Descripti on	Descrip tion	Categ ory	Federa I Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te ADI T	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te ADI T	FI T SI T	Tot al AD IT	Rate Chan ge Deferr ed Tax Impac t	Non- Recover able	Income Tax Regulato ry Asset / Liability Deferred Taxes	Total Defici ent / (Exce ss) ADIT Balan ce	Jurisdic tion Allocato r	Electric Transmis sion	Allocator (Note B)	Transmis sion Allocated Deficient / (Excess) ADIT Balance	FERC Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(К)	(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 Bonus				\$ -		\$ -	\$		\$ -		\$ -	\$ -	\$			\$ -	100% Distributi on	No	0.000%	\$ -	190
2	Accrued Benefits				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000%		190
3	Allowance for Doubtful Accounts				-		-	-		-		-	_	-			_	100% Distributi on	No	0.000%	_	190
4	Charitable Contributi ons				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000%	-	190
5	Charitable Contributi				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000%	-	190

	on Fed									
	C/F									100%
6	Deferred ITC	-		-	-	-	-		-	Distributi on
	Deferred									100% Distributi
7	ITC	-		-	-	-	-		-	on 100%
8	OPEB									Distributi on
0		-		-	-	-	-		-	on
	Allowance for									
9	Excess Material	-		-	-	-	-		-	A&G Ratio
	Gas									100% Distributi
10	Inventory	-		-	-	-	-		-	on 100%
11	Gas Demand	-		_	-	-	-		-	Distributi on
										100% Distributi
12	GCRC	-		-	-	-	-		-	on
	Environm									100% Distributi
13	ental Reserves	-		-	-	-	-		-	Distributi on
	Purchase									100%
14	Receivabl es	-		-	-	-	-		-	Distributi on
	Long Term									100% Distributi
15	Incentives	-		-	-	-	-		-	on 100%
16	Other (190)	-		_	_	_	_		-	Distributi on
	(190) Workers Compens									100%
17	ation Accruals									Distributi
17	Vacation	-		-	-	-	-		-	on 100%
18	Pay Accruals	-		-	-	-	-		-	Distributi on
19	Pension	-		-	-	-	-		-	A&G Ratio
	Reg Liab									100% Distributi
20	- AMI State	-		-	-	-	-		-	on A&G
21	NOL ITC	-		-	-	-	-		-	Ratio 100%
22	Federal Carryforw	_		_		_	_		_	Distributi on
~~										011

No	0.000%	-	190
No	0.000%	-	190
<u>No</u> ¥es	0.000%	-	190
Yes	11.985%	-	190
<u>No</u> Yes	0.000%	-	190
No	0.000%	-	190
No	0.000%	-	190
No	0.000%	-	190
No	0.000%	-	190
No	0.000%	-	190
No	0.000%	-	190
No	0.000%	-	190
No	0.000%	-	190
Yes	11.985%	-	190
No	0.000%	-	190
Yes	11.985%	-	190
No	0.000%	-	190

23 24	ard FAS 109 NonTCJA FAS109 TCJA Total FERC Account	\$	- -	\$	- -	- 	\$	- -	\$	- - \$		- 	\$	\$	- - \$	N/A N/A	No No
25	190	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	FERC Account 282 (Note A) Fixed Asset																
26	Basis Difference s (PowerTa x) - Protected		\$		\$	\$ -		\$		\$	\$	\$			\$ -	Plant	Yes
	Fixed Asset Basis Difference s (PowerTa																
27	x) - Non- Protected				-	-		-		-	_	-			-	Plant	Yes
28	FAS109 TCJA		_		_	-		-		-	_	-			-	Plant	No
29	FAS 109 NonTCJA		-		_	-		-		-	_	-			-	Plant	No
30	ARO		-		_	-		-		-	_	-			-	Plant	No
	Fixed Asset Basis Difference s (Non- PowerTax) - Non-															100%	
31	Protected Fixed Asset Basis Difference s (Non- PowerTax) - Non-		-		-	-		-		-	-	-			-	Electric	No
32	Protected Total	\$	-	\$	- \$		\$	- \$	\$	- \$		<u>-</u> \$	\$	\$	<u>-</u> \$	Electric	No
33	FERC	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

No	0.000%	-	190
No	0.000%	-	190

\$ -

		\$	
Yes	15.216%	-	282

Yes	15.216%	-	282
No	0.000%	-	282
No	0.000%	-	282
No	0.000%	-	282

No	0.000%	-	282

lo	0.000%	_	282
	0.00070	\$	202
		-	

	Account 282							_
	<u>FERC</u> <u>Account</u> <u>283</u> (Note A)							
34	AMI Regulator y Asset Deferred	\$ -	\$\$ 	\$ -	\$\$ 	\$ -	\$	100% Distributi on
35	Fuel	•		-		· .	-	N/A 100%
36	DRI Program Energy Efficiency	•		-	· ·			Distributi on 100% Distributi
37	Programs Loss on	•		-		-	-	on
38	Reacquire d Debt			-		-	-	A&G Ratio
39	POLR Property	•		-		-	-	N/A
40	Tax Payable	-		-		-	-	<u>A&G</u> <u>Ratio</u>
41	Regulator y Asset - Legacy Meters							N/A
42	Regulator y Asset - ARO							N/A
43	Regulator y Asset - Electric Trans Rt True Up					_		N/A
44	Regulator y Asset- Spring Gardens							100% Distributi on 100%
45	ERI					-	-	Distributi on 100%
46	RIF Reg Asset Rate Case Reg					-		Distributi on 100% Distributi
47	Asset	-		-		-	-	on

No No	0.000%	\$ - \$ -	283 283
No	0.000%	\$ -	283
No	0.000%	\$ -	283
Yes No	100.000<u>11.</u> <u>985</u>% 0.000%	\$ - \$	283 283
Yes	0.000% <u>100.00011.</u> <u>985</u> %	- \$ -	283
		\$	
No	0.000%	-	283
No	0.000%	Φ -	283
No	0.000%	\$ -	283
No	0.000%	\$ -	283
No	0.000%	\$ -	283
No	0.000%	\$ -	283
No	0.000%	\$ -	283

-

48 /	Reg Asset - Cost to Achieve		-		-	-		-		-	-	-			-	100% Distributi on
- E 49 F	Reg Liab - Smart Energy Rewards		-		-	-		-		-	-	-			-	100% Distributi on
50 -	Reg Liab - Stride Severanc		-		-	-		-		-	-	-			-	N/A 100% Distributi
51 e	e Prepaid Software		-		-	-		-		-	-	-			-	on
52 E	& License Expenses DRI Adjustme		-		-	-		-		-	-	-			-	A&G Ratio 100% Distributi
53 r	Other		-		-	-		-		-	-	-			-	on
54 (<mark>(283)</mark> Total FERC		-		-			-		-	-	-			<u> </u>	N/A
	Account 283	\$ -														
	Grand Total	\$	\$	\$ -	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	

Protected Property \$ -

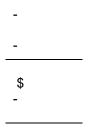
Unprotect ed Property Non- Property	-
Total Unprotec ted	\$
Total Deficient / (Excess) ADIT	\$

Instructions

No	0.000%	\$ -	283
No No	0.000% 0.000%	\$ - \$ -	283 283
No	0.000%	\$ -	283
Yes	100.000<u>11.</u> <u>985</u>%	\$ -	283
No	0.000%	\$ - \$	283
No	0.000%	-	283

\$
-
\$
-

\$ -



\$

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (remeasured) 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 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

А

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 basis for the change.
B 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 D

Attachment 2 - Taxes Other Than Income Worksheet



Allocated Amount

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

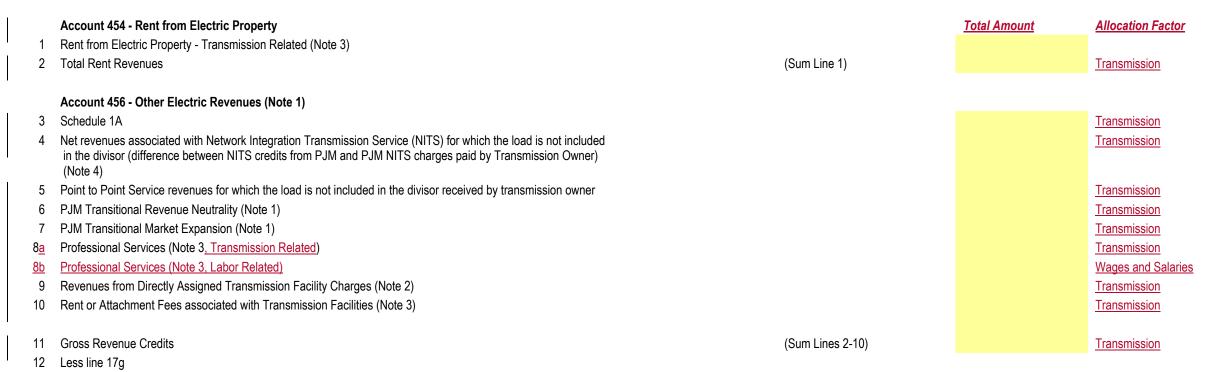
- 20 Universal Service Fund
- 21 Total as reported on p. 262-263(i)
- <u>22</u> <u>Total "Taxes Other Than Income Taxes" Page 114-117 line 14.g plus line 15.g plus line 16.g</u>
- <u>23</u> <u>Difference</u>

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 may 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 may 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

Baltimore Gas and Electric Company Attachment 3 - Revenue Credit Workpaper



13 Total Revenue Credits

Revenue Adjustment to determine Revenue Credit

- 14 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 172 of Appendix A.
- 15 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.
- 16 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 utilize lines 17a 17g, 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).
- 17a <u>As discussed in Note 3 above, Rr</u>evenues included in lines 1-11 which are subject to 50/50 sharing.

Total Amount Included in Rates
-
-
-
-
-
_
- -
-
-

- 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
- 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 Amount offset in line 4 above
- 20 Total Account 454 and 456

_		
-		
-		

12

-

-

_

FN1#

Difference

Baltimore Gas and Electric Company Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

A 100 Basis Point increase in ROE and	Income Taxes
---------------------------------------	--------------

B 100 Basis Point increase in ROE

1

(Line 126 + Line 137)

1.00%

	Deturn Coloule	<i>i</i>			
	Return Calcula				(1) == 20 + 50
	59	Rate Base			(Line 39 + 58)
		Long Term Interest			
I	99	Long Term Interest			P <u>114-</u> 117.62 <u>.</u> c through 67 <u>.</u> c
I	33	Less LTD Interest on Securitization Bonds			
	100		Note P on Appendix A		Attachment 8
	101	Long Term Interest			(Line 99 - 100)
1	102	Preferred Dividends	enter positive		p118 <u>-119</u> .29 <u>.</u> c
		Common Stock			
1	103	Proprietary Capital			p112 <u>-113</u> .16 <u>.</u> c
	104	Less Preferred Stock	enter negative		(Line 1 <u>1392)</u>
	105	Less Account 216.1	enter negative		p112 <u>-113</u> .12 <u>.</u> c
	105a	Less Account 219	enter negative		P112 <u>-113</u> .15 <u>.</u> c
	106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)
		Capitalization			
	107	Long Term Debt			p112 <u>-113</u> .18 <u>.</u> d through 21 <u>.</u> d
	108	Less Loss on Reacquired Debt		enter negative	P <u>110-</u> 111.81.c
	109	Plus Gain on Reacquired Debt		enter positive	P <u>112-</u> 113.61 <u>.</u> c
	110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1
	111	Less LTD on Securitization Bonds		enter negative	Attachment 8
	112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)
	113	Preferred Stock		(Note AA)	p112 <u>-113</u> .3 <u>.</u> c
	114	Common Stock			(Line 106)
	115	Total Capitalization			(Sum Lines 112 to 114)
	116	Debt %		Total Long Term Debt	(Line 112 / 115)
	117	Preferred %		Preferred Stock	(Line 113 / 115)
	118	Common %		Common Stock	(Line 114 / 115)
	119	Debt Cost		Total Long Term Debt	(Line 101 / 112)
	120	Preferred Cost		Preferred Stock	(Line 102 / 113)
	121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts
	122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)
	123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)
	124	Weighted Cost of Common		Common Stock	(Line 118 * 121)
	125	Total Return (R)			(Sum Lines 122 to 124)
	126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)

Composite Income Taxes (Note L)

	Income Tax Rates		
127	FIT=Federal Income Tax Rate	(No	te I from ATT H-2A)
128	SIT=State Income Tax Rate or Composite	(No	te I from ATT H-2A)
129	р	P = (percent of federal income tax deductible for state purposes)	Per State Tax Code
130	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	

#DIV/0!

#DIV/0! 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0% 0% 0% 0.0000 0.0000 0.1150 0.0000 0.0000 0.0000 0.0000 #DIV/0! 0.00% 0.00%

> 0.00% 0.00%

131a<u>131</u>	Т/ (1-Т)				
131b<u>132</u>	Tax Gross-Up Factor	<mark>4*</mark> 1/(1-T)			
I					
	Investment Tax Credit Adjustment		(Note T from ATT H-2A)		
132<u>133</u>	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	
133<u>134</u>	Tax Gross-Up Factor [1/(1-T)]			(Line 13 <u>2</u> 1 b)	
134	Net Plant Allocation Factor	-	-	(Line 18) from ATT H-2A	
135	ITC Adjustment Allocated to Transmission			[Line 132 * 133 *134]	Ī
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V from ATT H-2A)	Attachment 5, Line 136a	
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d	
136f	Tax Gross-Up Factor [1/(1-T)]			Line 13 <mark>24b</mark>	
136g	Other Income Tax Adjustment			Line 136e*136f	
136 <u>h</u>	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131 a * 126 * (1-(122 / 125))]	
137	Total Income Taxes			(Line 135 + 136g + 136h)	

0.00%	
0 0.00% # DIV/0!	
#DIV/0! 0	
#DIV/0!	
#DIV/0!	

Baltimore Gas and Electric Company Attachment 5 - Cost Support

Electric / No	an electric Cost Support		Attachment 5 - Cost Support							
	on-electric Cost Support Attachment A Line #s, Descriptions, Notes, Form 1 Page #s ar	ad Instructions		Form 1 Amount	Electric Portion	Non-electric Portion				
	Plant Allocation Factors		-		Electric Portion	Non-electric Portion				
6	Electric Plant in Service		P <u>204_207.104.g</u>							
9	Accumulated Depreciation (Total Electric Plant)		p219.29<u>.</u>c							
10	Accumulated Intangible Amortization	(Note A)	p <u>200-201.21</u> c							
		(p356 (See Attachment							
11	Accumulated Common Amortization – Electric	(Note A)	9, line 16, column i)							
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356							
-	Plant In Service		-	-						
19	Transmission Plant In Service		<u>pP204-207.58.g</u>							
			<u>pP204-2075.5.g & p204-</u>							
23	General and Intangible Plant		<u>p204_</u> 207.99.g							
24	Common Plant (Electric Only)	(Notes A)	p356	-						
-			-	-						
	Accumulated Depreciation									
30	Transmission Accumulated Depreciation		p219.25.c							
31	Accumulated General Depreciation		p219.28.c							
32	Accumulated Intangible Amortization	(Notes A)	р200<u>-201</u>.21<u>.</u>с							
_			_	_						
_	Materials and Supplies		_	_						
47	Undistributed Stores Exp	(Note A)	p227.6<u>.</u>c & 16.c (See	_						
			Attachment 9, line 30,							
	Alla seted Consul & Common Function		column e)							
05	Allocated General & Common Expenses	(Nista A)	D000 001 4 -							
65	Plus Transmission Lease Payments	(Note A)	P200 <u>-201</u> .4.c							
67	Common Plant O&M	(Note A)	р356 .1							
05	Depreciation Expense		000 ZL (D. 1. 1. 1							
85	Transmission Depreciation		p336.7.b / Projected							
86	General Depreciation		p336.10.b / Projected			•				
87	Intangible Amortization	(Note A)	p336.1.d / Projected			0				
90	General Depreciation Allocated to Transmission		Projected			<u>^</u>				
91	Common Depreciation - Electric Only	(Note A)	p336.11.b / Projected			U				
92	Common Amortization - Electric Only	(Note A)	p336.11.d / Projected			0				

Transmission / Non-transmission Cost Support

28 Plant Held for Future Use (Including Land) (Note C) p214 (See Attachment 9, line 30, column c)	On a sife identification because a start
	Specific identification based on plant records
	2 3

Details

Amount in Form 1 is already electric only.

Amount in Form 1 is already electric only. Amount in Form 1 is already electric only.

							4
CWIP & Expensed Lease Worksheet							5
	Attachment A Line #s, Descriptions, Notes, 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	0	P <u>204-</u> 207.104 <u>.</u> g		0	0	See Form 1
	Plant In Service						
19	Transmission Plant In Service	0	P <u>204-</u> 207.58.g		0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A)	p356		0	0	Electric / non-electric cost support above
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	0	p219.25.c		0	0	See Form 1
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						
72	Less EPRI Dues	(Note D) p	352-353			EPRI Dues payed by	Holding company (Constellation Energy)

Total Electric Administrative & General Cost Support

		Attachment A Line #s, Descript	ons, Notes, Form 1 Page #s and Instructions		Form 1 Amount	<u>Non-Recoverable</u> <u>Costs (including</u> Merger Costs <u>)</u>	Not Merger RelatedRecoverable Costs	
ļ		Allocated General & Common Expenses						
I	68	Total A&G	0	P <u>320-</u> 323.197.b		0.00	0.00	

Regulatory Expense Related to Transmission Cost Support

					Transmission		
	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	age #s and Instructions		Form 1 Amount	Related	Non-transmission Related	
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	P <u>320-</u> 323.189.b				
	Directly Assigned A&G						
76	Regulatory Commission Exp Account 928	(Note G)	P <u>320-</u> 323.189 <u>.</u> b		0	0	Included amount ass

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	
	Directly Assigned A&G						
80	General Advertising Exp Account 930.1	(Note F)	P <u>320-</u> 323.191.b			-	Electric advertising cos

MultiState Workpaper

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

Education and Out Reach Cost Support

				Education &			
	Attachment A Line #s, Descriptions, Notes, Forn	n 1 Page #s and Instructions	Form 1 Amount	Outreach	Other		
	Directly Assigned A&G						
77	General Advertising Exp Account 930.1	(Note K)	P <mark>320-</mark> 323.191.b	-	0	0	

Details

See Form 1

Details

associated with proceedings before FERC.

Details

cost in account 930.1 associated with safety

Details

Enter Calculation Maryland Only

Details

Excluded Plant Cost Support

		Attachment A Line #s, Descriptions, Not	tes, Form 1 Page #s and Instructions			Excluded Transmission Facilities	
Adju	justment to Re	move Revenue Requirements Associated with Excluded Transmission F	acilities				
148		Excluded Transmission Facilities		(Note M)	Attachment 5	0	
		Instructions:				Enter \$	
	1	Remove all investment below 69 kV or generator step up transformers includ are not a result of the RTEP Process	ded in transmission plant in service that				
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV,						
		the following formula will be used:	Example			Enter \$	
	А	Total investment in substation	1,000,000				
	В	Identifiable investment in Transmission (provide workpapers)	500,000				
	С	Identifiable investment in Distribution (provide workpapers)	400,000				
	D	Amount to be excluded (A x (C / (B + C)))	444,444				

Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Outstanding Network Credits	
	Network Credits				
55	Outstanding Network Credits	(Note N)	From PJM	0	
				Enter \$	
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	
				Enter \$	
					Add r

Unfunded Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

44 Total Reserves Account Balance Attributable to Transmission

Long-Term (defined as being due more than 1 year from each month-end balance sheet date) Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 253, 228.1, 228.2, 253, 228.1, 228.2, 228.3, & 228.4) and the long-term accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of month-end and therefore available to Company.

	<u>13-Month Average</u> Total Reserves	
FERC Account 228.1		
FERC Account 228.2		
FERC Account 228.3		
FERC Account 228.4		
FERC Account 232		
FERC Account 242		
FERC Account 253		
otal Reserves 13-Month Average Account Balance Attributable to Transmission		Attachment H-2A Line 44

Description of the Facilities

General Description of the Facilities None

dd more lines if necessary

Description of the Credits

General Description of the Credits

None

None

Id more lines if necessary

Note: The Formula Rate shall include a credit to rate base for all long-term unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance is 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). The unfunded reserve allocators will utilize 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. Additionally, balances where the related expense was recorded either below the line, 100% to a line of business other than wholesale transmission, or to an expense account not included in the formula rate should not be included in the account reserves deducted from rate base. The gas share of common expenses is also excluded from the above computation. See supporting worksheet that derives the 13-month average balances shown above.

Transmission Polated Assount 242 Pasanyas

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Allocation	Transmission Related	Details	
44	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)		Enter \$		-Amount		-
-	Directly Assignable to Transmission	-	-	100%	_		-
-	Labor Related, General plant related or Common Plant related	-	–	#DIV/0!	#DIV/0!		-
-	Plant Related	-	-	#DIV/0!	# DIV/0!		-
-	Other	-	-	0.00%	_		-
	Total Transmission Related Reserves (13 month average)			-			
-			-	-	#DIV/0!	-	

Prepayments																
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions 45 Prepayments (limite to balances in account 165 except for prepaid pension																Description of the Prepayments
Detail of Prepayments Included p.110-111, 1.57	Decemb er Prior Year	January	February	March	April	Мау	June	July	August	Septemb er	October	Novemb er	End of Year Decemb er	<u>Allocato</u> <u>r</u>	Allocatio n Factor (Gross Plant, or Wage and Salary Ratio, or Exclude d) -Net Plant	
Prepaid Pensions if not															Labor <u>Wa</u>	Prepaid Pension is recorded in FERC account

included in Prepayments													
Total Monthly Balance Included in Rates	#DIV/0!	#DI∨											

Extraordinary	y Prope	erty Loss	

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ interest
61	Less extraordinary property losses	Attachment 5				
62	Plus amortization of extraordinary property losses	Attachment 5			5 \$-	\$ -

Abandor	ed Plant Calculations				
	Description	Model Reference	Dedicated Facilities	MAPP	Baseline Upgrade b1254
<u>a</u>	Beginning Balance of Unamortized Transmission Projects	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
<u>b</u> _	Years remaining in Amortization Period	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
<u>c</u>	Transmission Depreciation Expense Including Amortization of Limited Term Plant ¹	(line a / line b)	#DIV/0!	#DIV/0	#DIV/0
<u>d</u>	Ending Balance of Unamortized Transmission Projects	(line a - line c)	#DIV/0!	#DIV/0!	#DIV/0
<u>e</u>	Average Balance of Unamortized Abandoned Transmission Projects ²	(line a + d)/2	#DIV/0!	#DIV/0!	#DIV/0
<u>f</u> _	Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	#DIV/0!	#DIV/0!	#DIV/0
<u>g</u>	Rate Base	(Appendix A line 59)	#DIV/0!	#DIV/0!	#DIV/0

DIV/0!	<u>ge and</u> <u>Salary</u> <u>Ratio</u>	186 (see FERC Form 1 page 233). Attachment 9, line 17-29, column f

<u>h</u> _ Non-Incentive Return and Income Taxes ³	(line f / line g)	#DIV/0!	#DIV/0!					
1- See row 85a, Appendix A. See also amortization included in Attachment 7 revenue requirement calculation.								
2- See row 44a, Appendix A. See also investment included in Attachment 7 revenue requirement calculation.								
3- Carrying charge rate to be used when computing the revenue requirement for all abandonment plant facilities (see Attachment 7).								

#DIV/0

Interest on Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions		Interest on Network Credits	Description of the Interest on the Credits
## 154	Interest on Network Credits	(Note N)	PJM Data	0 Enter \$	General Description of the Credits None
					Add more lines if necessary
Facility Credits under Section	on 30.9 of the PJM OATT paid by Utility				
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions		Amount	Description & PJM Documentation

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Descripti
Net Revenue Requirement		
171 Net Zonal Revenue Requirement		

PJM Load Cost Support

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	1 CP Peak	Descriptio
	Network Zonal Service Rate			
1	1 CP Peak	(Note L) PJM Data		PJM Zonal Peak

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues
BG&E Zone			#DIV/0!	-	#DIV/0!
				-	
Total				-	#DIV/0!

PBOP Expense in FERC 926

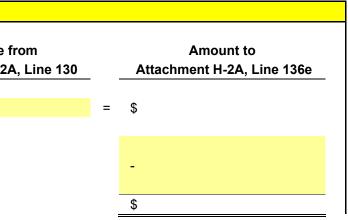
Attachme and Instru	nt A Line #s, Descriptions, Notes, Form 1 Page #s actions	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p. <u>320-</u> 323.197.b Account 926: p. <u>320-</u> 323.187.b and c				

Other Inco	ome Tax Adjustments		Transmission		
Line	Component Descriptions	Instruction References	Depreciation Expense Amount		Tax Rate fr Attachment H-2A
136a	- Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below	\$	х	
136b	Amortization Deficient / (Excess) Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			

iption & PJM Documentation

eak Load per 34.1 of the PJM OATT

Change in Revenues	
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#DIV/0!	



<u>Instr. #s</u>	
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmis Rate (described in Instruction 2).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Constructio
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) a Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amou reporting purposes. See Attachment 1E - EDIT Amortization, Column F, Line 50 and Line 79 for additional information and support for the current year amortization. The current 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 tax 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 understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be red 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 Se 1, 2018 based on the prescribed period.
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

mission function multiplied by the Capital Recovery

tion (AFUDC).

s) accumulated deferred income taxes (ADIT). nount was measured and recorded for financial ent year amortization of deficient and (excess) ADIT

taxes computed for ratemaking purposes and taxes red tax balances, based on the expectation and recovered from ratepayers. The "Amortization of September 30, 2018 will reverse beginning October

Baltimore Gas and Electric Company Attachment 5a - Allocations of Costs to Affiliates

Summary of Administrative and General Expense (A&G) Charged to BGE by Exelon Business Services Company (BSC)

	Amount Allocated to
Expense Items	
	BG&E Electric
A8C	

A&G

Explanation of the method

Amount Allocated to BG&E Gas

Baltimore Gas and Electric Company

Attachment 6 - Reconciliation Worksheet

Step

1

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2

Line # Insert Date) Insert Cate Insert Ca	Calcu	lation of Calendar Revenues for Trued-Up Year				
2 Daily Rate (\$/MW-Day) Line 1 / number of days in the year 0.00 0.00 3 Number of Days Effective in the calendar Year Line 172 of Applicable Update Image: Comparison of Days Effective in the calendar Year Image: Comparison of Monthe-Days in Calendar Year Image: Comparison of True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 - - 1 Department per Line 167, 169 & 1/0000 provided in PJM Billed revenues Lines 5 minus- Line 9 - - 2 Daily Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 = - 1 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 = - 1 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 = - Comparison of True-Up File to Calendar Revenues True-Up Revenue Requirement per Line 167, 169 & 1/000 point and the Current Yr Month Yr 1/12 of Step 29 Interest 35.19a for March Current Yr Jun - - Jun - 0.0000% 11.5						Date]
3 Number of Days Effective in the calendar Year Line 172 of Applicable Update Line 172 of Applicable Update 5 Total PJM Billed Revenues from applicable update Line 122 of Applicable Update - 6 True-Up from applicable update Line 1689 of Applicable Update - 7 Effective Number of Monthe-Days in Calendar Year 5 7 8 Total Number of Monthe-Days in Calendar Year 12 42 9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 - - 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 - - - Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Line 167, 169 & 17069 of Attachment H2-A Calendar Revenues Per Step 1 above = = - Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr 1/12 of Step 29 Interest 35.19a for March Current Yr Months Jun - - - 0.0000% 11.5	1	Rate (\$/MW-Year)		Line 173 of Applicable Update		
4 1 CP Peak Line 172 of Applicable Update . 5 Total PJM Billed Revenues from applicable update Lines 2 x 3 x 4 . . 6 True-Up from applicable update Lines 2 x 3 x 4 . . 7 Effective Number of Monthe-Days in Calendar Year Lines 6 x 7 / 8 . . 8 Total Number of Monthe-Days in Calendar Year 12 12 12 9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 . . 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 . . Energy of Applicable Update . . . Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr 1/12 of Step 29 Interest 35.19a for March Current Yr Months Jun 	2			Line 1 / number of days in the year	0.00	0.00
5 Total PJM Billed Revenues from applicable update Lines 2 x 3 x 4 - - 6 True-Up from applicable update Lines 2 x 3 x 4 - - 7 Effective Number of Monthe-Days in Calendar Year 6 7 8 Total Number of Monthe-Days in Calendar Year 42 42 9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 - - 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 - - - Comparison of Trued-Up File to Calendar Revenues True-UP Revenue Requirement per Line 167, 169 & 100% 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 -		-				
6 True-Up from applicable update Line 1689 of Applicable Update - - 7 Effective Number of Monthe-Days in Calendar Year 42 42 8 Total Number of Monthe-Days in Calendar Year 42 42 9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 - - 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 - - Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Line 167, 169 & 10 Enterest on Amount of Refunds or Surcharges Interest 35. 19a for March Current Yr Calendar Revenues Per Step 1 above = = 11 Interest 35. 19a for March Current Yr Month Yr 1/12 of Step 29 Interest 35. 19a for March Current Yr Months 11 Jun - - 0.0000% 11.5	4	1 CP Peak		Line 172 of Applicable Update		
7 Effective Number of Months_Days in Calendar Year 12 12 8 Total Number of Months_Days in Calendar Year 12 12 9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 - - 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 - - Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Line 167, 169 & 170660 of Attachment H2-A - = - Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr 1/12 of Step 29 Interest 35.19a for March Current Yr March Current Yr Interest 35.19a for March Current Yr Months Jun - - 0.0000% 11.5	5	Total PJM Billed Revenues from applicable update		Lines 2 x 3 x 4	-	-
 Total Number of Menthe Days in Calendar Year Total Number of Menthe Days in Calendar Year True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Line 167, 169 & 17069 of Attachment H2-A Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Jun Y 1/12 of Step 29 0.0000% 11.5 	6	True-Up from applicable update		Line 1689 of Applicable Update	-	-
9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 - - 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 - - Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Line 167, 169 & 17069 of Attachment H2-A Calendar Revenues Per Step 1 above = = Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr 1/12 of Step 29 Interest 35.19a for March Current Yr Months Jun - - 0.00000% 11.5	7	Effective Number of <u>Months-Days</u> in Calendar Year			5	7
9 True-Up Included in PJM Billed Revenues Above Lines 6 x 7 / 8 - - 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 - - 10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 - - Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Line 167, 169 & 17069 of Attachment H2-A Calendar Revenues Per Step 1 above = = Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr 1/12 of Step 29 Interest 35.19a for March Current Yr Months Jun - - 0.0000% 11.5	8	Total Number of Months Days in Calendar Year			12	12
10 Billed PJM Revenues, Excluding Impact of True-Up Lines 5 minus- Line 9 Comparison of Trued-Up File to Calendar Revenues Trued-Up Revenue Requirement per Line 167, 169 & 17069 of Attachment H2-A Calendar Revenues Per Step 1 above - - = Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Interest 35.19a for March Current Yr Month Yr 1/12 of Step 29 Jun - 0.0000%						
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17069 of Attachment H2-A Calendar Revenues Per Step 1 above - = - = Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr Jun -	Comp	parison of Trued-Up File to Calendar Revenues				
= - Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr 1/12 of Step <u>29</u> Jun - 0.0000% 11.5		Trued-Up Revenue Requirement per Line 167, <u>169 &</u>				
Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr Month Yr 1/12 of Step <u>29</u> Jun - 0.0000% 11.5		17069 of Attachment H2-A		Calendar Revenues Per Step 1 above		
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Interest 35.19a for March Current Yr Month Yr 1/12 of Step 29 for March Current Yr Months Jun - 0.0000% 11.5						
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					March Current Yr	Months
		Jun		-	0.0000%	11.5
		Jul			0.0000%	

	-		-	
Aug	-	0.0000%	9.5 -	-
Sep	-	0.0000%	8.5 -	-
Oct	-	0.0000%	7.5 -	-
Nov	-	0.0000%	6.5 -	-
Dec	-	0.0000%	5.5 -	-
Jan	-	0.0000%	4.5 -	-
Feb	-	0.0000%	3.5 -	-
Mar	-	0.0000%	2.5 -	-
Apr	-	0.0000%	1.5 -	-
Мау	-	0.0000%	0.5 -	-
Total	-			-

	Bala	ance	Interest	Amort	Balance
Jun	-		0.0000%		
Jul	-		0.0000%		
Aug	-		0.0000%		
Sep	-		0.0000%		
Oct	-		0.0000%		
Nov	-		0.0000%		
Dec	-		0.0000%		
Jan	-		0.0000%		
Feb	-		0.0000%		
Mar	-		0.0000%		
Apr	-		0.0000%		
Мау	-		0.0000%		
Total with interest				-	

I

The difference between the Trued-Up Revenue Requirement and the calendar billed revenues

(excl true-up) with interest		-	
Prior Period Adjustments		-	Note 1
	Total true-up		_
	amount	-	
Rev Req based on Current Year data before True-Up + Incentive Revenues <u>+ 30.9 Credits</u>		#DIV/0!	Note 2

Total Revenue Requirement

<u>Note</u> <u>1</u>

<u>Note</u> <u>2</u> 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 will be used in the calculation.

Please note that the "Rev Req based on Current Year data before True-Up + Incentive Revenues + 30.9 Credits" will be populated in the Projected Transmission Revenue Requirement (PTRR) but will not be populated in the Actual Transmission Revenue Requirement (ATRR). #DIV/0!

Baltimore Gas and Electric Company

Attachment 7 - Transmission Enhancement Charge Worksheet

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		0 see Att. 5, Abandoned Plant Carrying Charge
		0 see Att. 5, Abandoned Plant Carrying Charge
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Costs	MAPP Project – Abandonment Costs	Baseline Upgrade b1254 – Abandonment Costs
	No	No
	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
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W/O Enhancement	2024	-	-	-	#DIV/0!		-	-	#DIV/0!		-		#D1V/0!		-	#DIV/0!	! #DIV/0		#DIV/0!	-			1
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W/O Enhancement	2025		-	-	#DIV/0!	•	-	-	#DIV/0!		-		#DIV/0!		-	#DIV/0!	! #DIV/0		#DIV/0!	-			1
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To accommodate varying in-service dates for different phases of these projects, it may be necessary to perform the above calculations by vintage.

In the event the facilities associated with the directly assigned transmission charge are abandoned:

In the event the facilities associated with the directly assigned transmission charge are abandomed: The bedicated Facility Project-Abandoment revenue requirement grid(s) shown above reflect the revenue requirements associated with the abandomment costs regulatory asset as it pertains to the directly assigned transmission charge. The revenue requirement associated with these abandomment costs in any given year is included on Ine 152 of Attachment H-2A ("Revenue Credits") such that abandomment costs related to this directly assigned transmission charge has no impact on Attachment H-2A, ("Revenue Requirement"). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect associated with abandomment costs related to the directly assigned facility charge, should such abandomment costs ever arise.

Revenue requirements associated with abandoned plant will be billed to the zones that would have borne cost responsibility if the underlying assets had been placed in service, in accordance with existing PJM cost assignment policies.

ed the revenue requirements associated with a directly assigned transmission charge. The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A ("the Gross of Attachment H-2A ("Revenue Credits") such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 ("Net Revenue Requirement). In this way BGE's wholesale transmission



Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #

Long Term Interest 100 Less LTD Interest on Securitization Bonds 0 Capitalization 0 111 Less LTD on Securitization Bonds Calculation of the above Securitization Adjustments

Attachment 9

Rate Base Worksheet

Baltimore Gas and Electric

	(Note G)	Gross	Plant In Servic	:e	Accun	nulated Depre	eciation		mulated tization	Net P	ant In Serv	/ice
Lin e No	Month	Transmission	General & Intangible	Common	Transmis sion	General	Common	Intangible	Common	Transmissio n		Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
Attachment H-2A, Line	No:	19	23	24	30	31	12	10	11			
		204-207.58.g minus 204- 207.57.g. Projected monthly balances that are the amounts expected to be included in 204- 207.58.g for end of year and records for other months (Note E)	204-207.99.g minus 204- 207.98.g for end of year, records for other months	Only, Form No 1, page 356 for end of year, records for other	for end of year and records for other months	219.28.c for end of year, records for other months	records for other	201.21.c for end of year,	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 <u>A</u>	Actual	-	-	-	-	-	-	-	-	-	-	-
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 (Attachment 9A)			_			_	_	_	_	_	-
15 Less Merger Cost to Achieve (Attachment 10)		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		-	#DIV/0!	#DIV/0!
16 Average of the 13 Monthly Balances Less Merger Cost to Achieve	-	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!

<u>(Note G)</u>

Lin e No	Month	СШР	PHFU		Undistrib uted		ed	Unamortiz ed	Account No. 282 Accumulated Deferred Income Taxes (Note C)	283 Accumulate d Deferred Income	Accumula ted Deferred Income Taxes	Account a No. 255 Accumula
	(a)	CWIP in Rate Base	Held for Future Use	Materials & Supplies		Prepayments	i					
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
Attachment H-2A, Line No:			28	50	47	45		44(a)				
		(Note B)	214 for end of year, records for other months	(see Att H- 2A Note U) for end of f year,	Ratio) for end of year,		(Note A)	(Note H)	Attachment 1	Attachment 1	Attachme nt 1	e Attachme nt 1
17 December Prior Year <u>Actual</u>			-			#DIV/0!		#DIV/0!				
18 January						#DIV/0!						
19 February						#DIV/0!						
20 March						#DIV/0!						
21 April						#DIV/0!						
22 May						#DIV/0!						
23 June						#DIV/0!						
24 July						#DIV/0!						
25 August						#DIV/0!						

26 September	#DIV/0!
27 October	#DIV/0!
28 November	#DIV/0!
29 December	#DIV/0!
30 Average of the 13 Monthly Balances (Note D)	#DIV/0! - #DIV/0

Not

es:

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

B Includes only CWIP authorized by the Commission for inclusion 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 C year balances.non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.

- 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.
- In the true-up calculation, actual monthly balance records are used for plant and in the
- G projected calculation, projected monthly balances are used for plant.
- H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.



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Attachment 9A

Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

Baltimore Gas and Electric

	(Note A)		Gross Plant In Service						Asset Retirement Obligatior	-	Gross Plant in Service Less Projected Asset Retirement Obligations							
Li n e N o	Month	Total Plant in Service		General & Sp	istribu Transm tion ssion pecific Specific oftwar Softwar e e	;	Total Plant in Service		General & Intangible	tion Specifi	u Transmi ssion c Specific r Softwar e	Commo	Total Plant in Service	Transmil	General &	tion Specific	Transmi ssion Specific Softwar e	
	(a)	(b)	(c)	(d)	(e) (f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Attachme	ent H-2A, Line No:				19								6			23	23	
		MProjected monthly balances that are the amounts expected	207.58.g for end o of year re and fo	207.99.g plus Dis 204- on 20 <u>7</u> 5 .5.g sp for end so of year, rec ecords d i	pecific specific oftware software corde recorde in d in ccount Account	Electric Only, Form No 1, page 356 for end of year, records for other months	MProjec ted monthly balance s that are the amounts expecte d to be included	207.57.g <u>MProjec</u> ted monthly balance s that are the amounts expecte d to be included in <u>204-</u> 207.57.g for end of year and records	2 <u>04-</u> 207.98.g. for end of year, records for	on specific softwar recorde d in	specific e software recorde d in	1, page 356 for end of year, records for other						

	months	. + <u>204-</u> months 207.74.g . + <u>204-</u> 207.83.g . + <u>204-</u> 207.98.g . for end of year and records for other months
1 December Prior Year <u>Actual</u>		
2 January		
3 February		
4 March		
5 April		
6 May		
7 June		
8 July		
9 August		
1 0 September		
1 1 October		

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1 2 November								-	-	-	-	-	-
1 3 December								-	-	-	-	-	-
1 Average of the 13 Month 4 Balance	ly es -	 -	 	-	-	-	-	-	-	-	-	-	-

4	Balances -	-	-	-	-	-	-	-	-	-	-	-	

	(Note A)	Accumulated Depreciation & Amortization					Asset Retirement Obligations										
Li n e		Distribu Transmi tion ssion Specific Specific Intangib Softwar Softwar Commo								Intangib	Distribu tion Specific Softwar	ssion Specific	;	Commo			
Ν		Total Plant in	Transmi		le	е	е	Commo			Transmi			е	е	Commo	
0	Month	Service	ssion	Depr.	Amort.	Amort.	Amort.	n Depr.	Amort.	Total Plant in Service	ssion	Depr.	Amort.	Amort.	Amort.	n Depr.	Amort.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)	(m)	(n)	(o)	(p)	(q)

Attachment H-2A, Line No:

	MDreice	
	<u>M</u> Projec	
219.25.c	ted	
<u>M</u> Projec	monthly	
ted	balance	
monthly	s that	
balance	are the	
s that	amounts	
are the	expecte	Electric Electric
amounts	d to be	Only, Only,
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d to be Electric Electric	in 200- Distributi Transmi	1, page 1, page
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219.25.c

1 December Prior Year Actual 1 6 1 6 1 6 1 8 1 9 2
6 January 1 7 February 1 8 March 1 9 April 2
7 February 1 8 March 1 9 April 2
8 March 1 April 2
9 April 2
2 9 Mari
0 May
2 1 June
2 2 July
2 3 August
2 4 September
2 5 October
2 6 November
2
7 December
2 Average of the 13 Monthly 8 Balances - - -



<u>(Note A)</u>	Projected Accu	mulated I		tion & Ar ent Oblig		on Less F	Projecteo	Asset
Li n e N o Month	Total Plant in Service	Transm ssion	General i Depreci ation	le	tion Specific Softwar e	е	Commo n	Commo n Amortiz ation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Attachment H-2A, Line No:	9	30	31	32		30	12	11
	Col. (b) - Col. (j)		· Col. (d) - Col. (l)					
2 9 December Prior Year <u>Actual</u>	-	-	-	-	-	-	-	-
3 0 January	-	-	-	-	-	-	-	-
3 1 February	-	-	-	-	-	-	-	-
3 2 March	-	-	-	-	-	-	-	-
3 3 April	-	-	-	-	-	-	-	-
3 4 May	-	-	-	-	-	-	-	-
3 5 June	-	-	-	-	-	-	-	-
3 6 July	-	-	-	-	-	-	-	-
3 7 August	-	-	-	-	-	-	-	-

3 8 September	-	-	-	-	-	-	
3 9 October	-	-	-	-	-	-	
4 0 November	-	-	-	-	-	-	
4 1 December	-	-	-	-	-	-	
4 Average of the 13 Monthly2 Balances		-	-	-	-	-	

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In the true-up calculation, actual monthly balance records are used for plant and in the projected calculation, projected monthly balances are used for

A <u>plant</u>.

Baltimore Gas and Electric

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		#DIV/0!			#DIV/0!
3						\$-
4	Total	\$-				#DIV/0!
_						

5

6 Depreciation & Amortization Expense Cost To Achieve

7	FERC Account	Total	Allocation to Trans.	Total
8	General Plant	-	#DIV/0!	#DIV/0!
9	Intangible Plant	-	#DIV/0!	#DIV/0!
10	Common Plant	-	#DIV/0!	#DIV/0!
11	Total	\$-		#DIV/0!

Capital Cost To Achieve included in Plant	General	Intangible	Common	
Gross Plant				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 December		

25 Average

#DIV/0! #DIV/0! #DIV/0!

Accumulated DepreciationGeneral26 December Prior Year27 January28 February29 March30 April31 May32 June

Intangible Total Common \$ -\$ -\$ -\$ -\$ -\$ -\$ -

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

\$

-

-

-

-

-

-

-

-

-

-

-

-

33 July				\$
34 August				\$
35 September				\$
36 October				\$
37 November				\$
38 December				\$
39 Average	#DIV/0!	#DIV/0!	#DIV/0!	

Baltimore Gas and Electric

Attachment 10 - Merger Costs

(a)	(b)	(c)	(d)	()	(x)
Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	Common		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	General	Intangible	Common		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	-	-	-	- \$	-

Capital Cost To Achieve included in Total 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	

Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates*

TRANSMISSION PLANT		Deprec.
Account	Account Description	Rate (%)
350.20	LAND RIGHTS	1.22
352.00	STRUCTURES AND IMPROVEMENTS	1.84
353.00	STATION EQUIPMENT	2.17
354.00	TOWERS AND FIXTURES	2.02
355.00	POLES AND FIXTURES	2.57
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.03
357.00	UNDERGROUND CONDUIT	1.65
358.00	UNDERGROUND CONDUCTORS AND DEVICES	1.60
359.00	ROADS AND TRAILS	1.74
GENERAL PLANT - ELEC	TRIC	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	7.05
391.10	OFFICE FURNITURE	3.91
391.20	OFFICE EQUIPMENT	8.00
391.33	PERSONAL COMPUTERS	32.42
393.00	STORES EQUIPMENT	6.55
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.40
395.00	LABORATORY EQUIPMENT	0.97
397.00	COMMUNICATION EQUIPMENT	8.29
397.64	COMMUNICATION EQUIPMENT – DRI	10.54
398.00	MISCELLANEOUS EQUIPMENT	4.93
GENERAL PLANT - COM	MON (ELECTRIC & GAS)	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	2.13
391.10	OFFICE FURNITURE	4.63
391.20	OFFICE EQUIPMENT	6.21
391.33	COMPUTER EQUIPMENT – OTHER	13.47
391.36	COMPUTER HARDWARE WITH SMART GRID	10.49
392.10	AUTOMOBILES	10.86
392.20	LIGHT TRUCKS UNDER 33,000	8.34
392.30	HEAVY TRUCKS 33,000 AND OVER	6.33
392.40	TRACTORS	5.67
392.60	TRAILERS	4.57
392.70	PRELEASED VEHICLES	25.42
	STORES EQUIPMENT	7.66
393.00		
	PORTABLE TOOLS	3.23
393.00	PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT	3.23 5.28
393.00 394.10		
393.00 394.10 394.20	SHOP AND GARAGE EQUIPMENT	5.28
393.00 394.10 394.20 394.30	SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS	5.28 7.32
393.00 394.10 394.20 394.30 395.00 396.00	SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT	5.28 7.32 4.34 5.89
393.00 394.10 394.20 394.30 395.00	SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT POWER OPERATED EQUIPMENT	5.28 7.32 4.34

397.60	COMMUNICATION EQUIPMENT - SMART GRID	12.26
398.00	MISCELLANEOUS EQUIPMENT	3.63

INTANGIBLE PLANT

		Amort.
Account	Account Description	<u>Rate (%)</u>
<u>302</u>	Franchises and Consents	
<u>303</u>	Miscellaneous Intangible Plant	
	2-year plant	<u>50.00</u>
	<u>3-year plant</u>	<u>33.33</u>
	4-year plant	<u>25.00</u>
	<u>5-year plant</u>	<u>20.00</u>
	<u>6-year plant</u>	<u>16.67</u>
	7-year plant	<u>14.29</u>
	<u>8-year plant</u>	<u>12.50</u>
	9-year plant	<u>11.11</u>
	<u>10-year plant</u>	<u>10.00</u>
	<u>11-year plant</u>	<u>9.09</u>
	<u>12-year plant</u>	<u>8.33</u>
	<u>13-year plant</u>	<u>7.69</u>
	<u>14-year plant</u>	<u>7.14</u>
	<u>15-year plant</u>	<u>6.67</u>

Notes: *Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, BGE 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).

Depreciation rates as approved by FERC in Docket No. ER21-98. Amortization rates as approved by FERC in Docket No. ER21-214.

Exhibit C

Attachment H-2B (BGE Protocols) to the PJM Interconnection, LLC Open Access Transmission Tariff

ATTACHMENT H-2B

FORMULA RATE IMPLEMENTATION PROTOCOLS

Section 1 Definitions

For purposes of these Protocols:

- a. "interested party" or "interested parties" refers to any customer or entity that is or may become a customer taking transmission service under Baltimore Gas and Electric Company ("BGE") Formula Rate, any party to any docket number assigned by the Federal Energy Regulatory Commission ("FERC") for BGE's Annual Update, any retail regulator or any official consumer advocate in BGE's PJM transmission rate zone, any state attorney general and any entity with standing under section 206 of the Federal Power Act ("FPA").
- b. "Errors" or "mistakes" refer to calculation error(s) in the formula rate, formula rate input error(s), and errors reported in the FERC Form No. 1.

Section 2 Annual Updates

- a. On an annual basis, BGE shall calculate its Annual Transmission Revenue Requirements ("ATRR") applicable under Attachment H and the Network Integration Transmission Service and Point-to-Point rates derived therefrom. The ATRR shall be applicable to services on and after the rate year from June 1 of a given calendar year through May 31 of the subsequent calendar year (the "Rate Year") and will be submitted as part of BGE's Annual Update on or before May 15 of each year.
- b. The Annual Update shall include: a) a populated formula rate template reflecting the Projected Annual Transmission Revenue Requirement ("PTRR") which shall be labeled "Attachment H-2A-PTRR" and b) a populated formula rate template reflecting the True-Up Adjustment ("True-Up TRR"), which shall be labeled "Attachment H-2A-True-Up" as further described in Section 6 for the immediately preceding calendar year ("True-Up Year"). The ATRR will incorporate: 1) the PTRR; and 2) the True-Up TRR for the preceding Rate Year.
- c. For each Annual Update, BGE shall:
 - i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
 - ii) cause notice of such posting to be provided to PJM's membership; and
 - iii) *submit* such Annual Update with the FERC as an informational filing.
- *d.* If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the

next business day.

- *e.* The date on which the last of the events listed in Section 2.b. or 2.c. occurs shall be that year's "Publication Date." Any delay past May 15 of each year of the Publication Date shall result in an equivalent extension of time for the submission of information requests and challenges.
- BGE shall hold an Annual Meeting among interested parties ("Annual Meeting") f. no later than forty-five (45) days after the Publication Date. BGE shall e-mail the Service List¹ and cause to be posted on PJM's internet website notification of the time, date, and location of the Annual Meeting at least fourteen (14) days before the Annual Meeting. The Annual Meeting shall provide interested parties an opportunity to seek information and clarification regarding the Annual Update, including input data and cost detail. BGE shall accommodate interested parties that wish to participate in the Annual Meeting via teleconference or webinar. At the Annual Meeting, BGE will provide a summary of the year-over-year results of the Annual Update, to accompany further discussion of key drivers of the ATRR. The written narrative summary will include, at a minimum, a comparison of the total operation and maintenance expense, post-retirement benefits other than pensions ("PBOP") expense, depreciation expense, rate base, return on rate base, income taxes, annual peak load, and revenue credits contained in the Annual Update with the corresponding values included in the prior year's Annual Update.
- g. The *True-Up TRR submitted as part of each* Annual Update:
 - shall, as specified in Attachment H, be based upon BGE's FERC Form No. 1 data or other verifiable data for the most recent calendar year and shall be based upon BGE's books and records consistent with FERC's accounting policies;
 - ii) shall, as and to the extent specified in the Formula Rate Spreadsheets a reconciliation of data that are not available in the FERC Form No. 1;
 - iii) shall include the following:
 - (a.) a fully functioning Excel spreadsheet "Attachment H-2A-True-Up" with formulas intact for that year's True-Up Adjustment TRR. The revenue requirements for the True-Up TRR will use:

1) 13-month average balances for plant in service and accumulated depreciation, and simple average for accumulated deferred income taxes;

2) 13-month average historical balances for non-plant rate base items, including prepayments, materials and supplies, and

¹ The Service List is the parties to Docket Nos. ER05-515, EL13-48, and EL15-27, and interested parties that request to be added to the Service List.

reserves;

- *3) 13-month average historical balances for capitalization;*
- *4) Historical calendar year balances for expense items.*
- h. The PTRR filed as part of each Annual Update shall use the same inputs as in the True-Up TRR filed as part of that year's Annual Update, except that:
 - (i.) it will use projected 13-month average balances for plant in service and accumulated depreciation, and simple average for accumulated deferred income taxes; it will use projected calendar year depreciation expense, amortization expense, and other income tax adjustment expense;
 - (ii.) the projected revenue requirements calculation will use 13-month average historical balances for capitalization and non-plant rate base items, including prepayments, materials and supplies, and reserves; the projected revenue requirements calculation of expense items, excluding those expenses noted in Section 2.h.i. immediately above, will use historical calendar year balances.
- *i.* BGE shall submit with each Annual Update:
 - (a.) all workpapers in their native format (*e.g.*, Microsoft excel) fully populated with formulas intact as necessary to permit interested parties to verify that each input is consistent with the requirements of the Formula Rate and to enable any interested party to replicate the calculation of the *Annual Update* as implemented by BGE;
 - (b.) supporting documentation and workpapers for the data that are used in the Annual Update that are not otherwise available in the FERC Form No. 1, including all adjustments made to the FERC Form No. 1 data in determining formula inputs;
 - (c.) notice of any change in accounting from that in effect for the calendar year upon which the preceding Annual Update was based that affects inputs to the Formula Rate or the resulting charges under the Formula Rate ("Accounting Changes"),² including:
 - the initial implementation of an accounting standard or policy, consistent with what is required to be disclosed under FERC Form No. 1;
 - (ii) the initial implementation of accounting practices for

² Such notice may incorporate by reference applicable disclosure statements filed with the Securities and Exchange Commission ("SEC") or contained in the FERC Form 1.

unusual or unconventional items where FERC has not provided specific accounting direction;

- (iii) the correction of errors and prior period adjustments that impact the Annual Update calculation; and
- (iv) the implementation of new estimation methods or policies that change prior estimates.
- (d.) a worksheet identifying transmission plant in service items included in the Annual Update at an amount other than on a historic cost basis (*e.g.*, fair value adjustments) and a narrative explanation of the individual impact of such items to the Annual Update;
- (e.) a worksheet identifying any asset retirement obligations (ARO) included in the Annual Update, including a citation to the FERC order approving recovery of the ARO; otherwise any such items reported in the FERC Form No. 1 must be deducted from the costs to be recovered in the Annual Update;
- (f.) a worksheet identifying any costs and expenses related to any merger or acquisition of a jurisdictional facility (including, but not limited to, acquisition premiums and goodwill) for which BGE is subject to a hold harmless commitment that have been included in the Annual Update, including a citation to the FERC order approving the recovery of such costs and expenses; otherwise, any such costs that have been reported in the FERC Form No. 1 must be deducted from the costs to be recovered in the Annual Update, consistent with the hold harmless commitment; and
- (g.) a worksheet listing all the errors and corrections agreed to by BGE and any interested parties, or ordered by FERC, related to the previous Rate Year that have been incorporated into the current Annual Update.
- *j. The Annual Update* shall be subject to challenge and review in accordance with the procedures set forth in this Attachment H-2B.
- *k*. The Annual Update shall not seek to modify the Formula Rate and shall not be subject to challenge by seeking to modify the Formula Rate (*i.e.*, all such modifications to the Formula Rate including return on equity will require, as applicable, a FPA Section 205 or Section 206 filing).
- Formula Rate inputs for (i) rate of return on equity; (ii) depreciation rates; and (iii) "Post-Employment Benefits other than Pension" pursuant to Statement of Financial Accounting Standards No. 106, Employers' Accounting for PBOP charges shall be stated values to be used in the rate formula until changed

pursuant to an FPA Section 205 or 206 filing; provided, however, that notwithstanding the foregoing limitation, any changes in PBOP that do not exceed an impact on the formula output Network Integration Transmission Service Rate for BGE of \$0.05 per kW per month as compared to the immediately preceding Annual Update may be included in an Annual Update without such a filing. Changes in PBOP expense that exceed this limit are subject to revision pursuant to Section 4.f.

Section 3 Annual Review Procedures

Each Annual Update shall be subject to the following review procedures ("Annual Review Procedures"):

- a. Any interested party shall have up to one hundred fifty (150) days after the Publication Date (unless such period is extended by fifteen (15) days upon the consent of BGE to a written request for extension from one or more interested party(ies)), to review the calculations ("Review Period") and to notify BGE in writing of any specific challenges, including challenges related to Accounting Changes, to the application of the Formula Rate ("Preliminary Challenge").
- b. Interested parties shall have up to one hundred twenty (120) days after each annual Publication Date (unless such period is extended with the written consent of BGE) to serve reasonable information requests on BGE either individually or jointly with other interested parties. Information requests shall be limited to what is necessary to determine: (i) whether BGE has properly calculated the Annual Update under review (including any corrections pursuant to Section 5); (ii) whether the costs included in the Annual Update are properly recordable and recorded, and otherwise consistent with BGE's accounting policies, practices and procedures consistent with the FERC Uniform System of Accounts; (iii) whether BGE's actual costs and expenditures were reasonable and prudent (including whether such costs were incurred according to cost control methodologies); (iv) whether the input data used in the Annual Update are accurate and correctly used in the Formula Rate; (v) whether the Formula Rate has been applied according to its terms, including the procedures in these Protocols; (vi) whether BGE's accounting changes are reasonable and consistent with the Uniform System of Accounts; (vii) the effect of any accounting change on the inputs to the Formula Rate or the resulting charges under the Formula Rate; and (viii) any other information that may reasonably have substantive effect on the calculation of the ATRR pursuant to the Formula Rate. Information requests shall not be directed to ascertaining whether the Formula Rate is just and reasonable.
- c. BGE shall make a good faith effort to respond in writing to information requests pertaining to the Annual Update within fifteen (15) business days of receipt of such requests. In the event that BGE serves any of its responses to timely-submitted information requests more than 135 days after the Publication Date, the period for submitting a Preliminary Challenge shall be extended day for day until BGE completes its responses to such information requests.

- d. Interested parties shall make a good faith effort to raise all issues in a Preliminary Challenge before filing a Formal Challenge. Preliminary and Formal Challenges are limited to whether: (i) BGE has properly calculated the Annual Update under review (including any corrections pursuant to Section 5); (ii) the costs included in the Annual Update are properly recordable and recorded, and otherwise consistent with BGE's accounting policies, practices and procedures consistent with the FERC Uniform System of Accounts; (iii) BGE's actual costs and expenditures were reasonable and prudent (including whether such costs were incurred according to cost control methodologies); (iv) the input data used in the Annual Update are accurate and correctly used in the Formula Rate; (v) the Formula Rate has been applied according to its terms, including the procedures in these Protocols; and (vi) BGE's Accounting Changes are reasonable and consistent with the Uniform System of Accounts.
- e. BGE shall provide a written response to the Preliminary Challenge within twenty (20) business days after receipt of the Preliminary Challenge. BGE shall work with the interested party that submitted the Preliminary Challenge (or its representative) toward a resolution of the challenge. Any unresolved issues shall promptly be referred to BGE's and the interested party's senior representative(s) for resolution.
- f. BGE shall not claim that responses to information requests provided pursuant to these Protocols that are not otherwise privileged are subject to any settlement privilege in any subsequent FERC proceeding addressing BGE's Annual Update. Interested parties may use any information provided under these Protocols in filing Formal Challenges and complaints.

Section 4 Resolution of Challenges

- a. If BGE and any interested party(ies) have not resolved any Preliminary Challenge to the Annual Update within sixty (60) days after the Review Period, an interested party shall have an additional thirty (30) days (unless such period is extended with the written consent of BGE to continue efforts to resolve the Preliminary Challenge) to make a Formal Challenge with the FERC, which shall be served on BGE by electronic service on the date of such filing. However, there shall be no need to make a Formal Challenge or to await conclusion of the time periods in Section 3 if the FERC already has initiated a proceeding to consider the Annual Update. An interested party may not file a Formal Challenge with respect to an Annual Update unless that party has filed a Preliminary Challenge with respect to that Annual Update. Failure to lodge a Formal Challenge regarding any issue as to a given Annual Update only bars pursuit of such issue with respect to that Annual Update, and in no event shall bar pursuit of such issue or the lodging of a Formal Challenge as to such issue as it relates to a subsequent Annual Update. Nor shall the provisions of Section 4(e) be limited by this Section 4(a).
- b. Any response by BGE to a Formal Challenge must be submitted to the FERC within thirty (30) days of the date of the filing of the Formal Challenge, and shall

be served on the filing party(ies) by electronic service on the date of such filing.

- c. In any proceeding initiated by the FERC concerning the Annual Update or in response to any Formal Challenge by any interested party, BGE shall bear the burden, consistent with Section 205 of the Federal Power Act, that it has correctly applied the terms of the Formula Rate consistent with these Protocols, and that it followed the applicable requirements and procedures of the Formula Rate in that year's Annual Update. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- d. The time period for any entity to make changes to or challenges to an Annual Update shall be governed by the Formula Rate Protocols that were in effect on the Publication Date for the Annual Update (e.g., the time period for any entity to make changes or challenges to BGE's May 15, 2014 Annual Update is governed by Section 3(d) of the Formula Rate Protocols that were in effect on that date).
- e. Nothing in these Protocols limits interested parties from challenging the inputs to, or the implementation of, the Formula Rate at whatever time errors are discovered.
- BGE may, at its discretion and at a time of its choosing, make a limited, single issue filing, pursuant to Section 205 to modify the stated values in the Formula Rate for amortization and depreciation rates or PBOP expense. All parties reserve the right to contest such filing(s), but the sole issue in any such limited Section 205 proceeding shall be whether such proposed change is just and reasonable, and it shall not address other aspects of the Formula Rate.
- g. Except as specifically provided herein and in the Settlement Agreement dated March 20, 2006, in FERC Docket No. ER05-515 (including the moratorium provisions thereof), nothing herein shall be deemed to limit in any way the right of BGE to file unilaterally, pursuant to Section 205 of the FPA and the regulations thereunder, changes to the Formula Rate or any of its inputs (including, but not limited to, rate of return on equity and Transmission Incentive Mechanisms) or the right of any other party to request such changes pursuant to Section 206 of the FPA and the regulations thereunder.

Section 5 Changes to Annual Updates

a. Any changes to the data inputs, including but not limited to revisions to BGE's FERC Form No. 1, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, shall be incorporated into the Formula Rate and the charges produced by the Formula Rate (with interest determined in accordance with 18 C.F.R. § 35.19a) in the Annual Update for the next effective Rate Period. This reconciliation mechanism shall apply in lieu of mid-Rate Year adjustments and any refunds or surcharges. However, actual refunds or surcharges (with interest determined in accordance with 18 C.F.R. § 35.19a) shall be made in the event that the Formula Rate is

replaced by a stated rate for BGE pursuant to a proceeding under section 205 or 206 of the FPA.

b. BGE shall notify parties listed on the Service List of amendments filed to their FERC Form No. 1 after the filing of the Annual Update.

Section 6 Calculation of True-up Adjustment

- a. The Attachment H-2A-True-Up shall include the actual transmission revenues received in the previous calendar year ("True-Up Year") compared to the actual net revenue requirement (calculated in accordance with the Formula Rate) for the True-Up Year as determined using the completed FERC Form No. 1 report to determine any excess or shortfall. The excess or shortfall due to the actual revenue received versus the actual net revenue requirement shall constitute the True-Up TRR. The True-Up TRR and related calculations shall be posted at a publicly accessible location on PJM's internet website no later than May 15 following the issuance of the FERC Form No 1 for the previous year, as set forth in Section 2 of the Protocols.³
- b. Interest on any over or under recovery of the net revenue requirement shall be determined based on the Commission's regulation at 18 C.F.R. § 35.19a as set forth in Attachment 6 to the Formula Rate.

³ In accordance with the Commission's December 31, 2020 Order (PJM Interconnection, L.L.C., 173 FERC ¶ 61,289, at P31 (2020)), the new annual true-up (in 2021) shall apply beginning with the true-up to be calculated for the 2021 rate year.

Exhibit D

Unfunded Reserves Workpaper and Revenue Sharing Workpaper

FERC Account 228.1

FERC Account 228.1													,		B	ALANCES EXCLU	DED FROM THE	RATE BASE EFF	ЕСТ			ADIT on Trans	nission Portion
Description	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month	Balance Sheet	Below-the-Line	Recorded	Allocated to	Net Electric Portion-		Transmission	Related ADIT	Related ADIT
Long-term		1	1	1	1	1	1	1	1	1	1	1	1	Average	+ Portion		+ Directly to Gas		= Allocable >	Allocator NP	= Portion	(BOY)	(EOY)
Short-term Item 3														-						NP	-		, , , , , , , , , , , , , , , , , , ,
Item 4														-					-	NP	-		
Item 5 Item 6														-					-	NP	-		
Total FERC Form No. 1, Page 112.27.d and .c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
FERC Account 228.2	December	January	February	March	April	May	June	July	August	September	October	November	December									ADIT on Trans	nission Portion
														13-Month	Balance Sheet	Below-the-Line	Recorded	Allocated to	Net Electric Portion-		Transmission	Related ADIT	Related ADIT
Item 1		1	1	1	1	1	1	1	1	1	1	1	1	Average -	+ Portion	+ Portion	+ Directly to Gas	+ Gas	= Allocable >	Allocator WS	= Portion -	(BOY)	(EOY)
Item 2 Item 3														-					-	WS WS	-		
Item 4 Item 5														-					-	WS WS	-		
Item 6 Total	-	-	-		-	-			-	-	-	_	_		<u> </u>	-		_		WS			-
FERC Form No. 1, Page 112.28.d and .c																							
FERC Account 228.3	December	January	February	March	April	May	June	July	August	September	October	November	December						Net Electric			ADIT on Trans	mission Portion
		1	1	1	1	1	1	1	1	1	1	1	1	13-Month Average	Balance Sheet + Portion	Below-the-Line + Portion	Recorded + Directly to Gas	Allocated to + Gas	Portion- = Allocable >>	Allocator	Transmission = Portion	Related ADIT (BOY)	Related ADIT (EOY)
Item 1		-	1	1	1	1	1	1	1	1	1	-	1	-					-	WS	-	(201)	
Item 3														-					-	WS WS WS	-		
Item 4 Item 5														-					-	WS WS	-		
Item 6 Total	· ·	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		WS		-	-
FERC Form No. 1, Page 112.29.d and .c																							
FERC Account 228.4	December	January	February	March	April	May	June	July	August	September	October	November	December						Net Electric			ADIT on Trans	
		1	1	1	1	1	1	1	1	1	1	1	1	13-Month Average	+ Balance Sheet	Below-the-Line + Portion	Recorded + Directly to Gas	Allocated to + Gas	= Allocable	Allocator	Transmission _ Portion	Related ADIT (BOY)	Related ADIT (EOY)
Item 1 Item 2														-					-	WS WS	-		
Item 3 Item 4														-					-	WS WS	-		
Item 5 Item 6														-					-	WS WS	-		
Total FERC Form No. 1, Page 112.30.d and .c	· ·	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	115	-	-	-
	December	Ionnow	Fahmany	Monch	A muil	Mov	Iuno	Taslar	Angust	Sontombor	Ostobor	Novombor	December										uissian Dastian
FERC Account 232	December	January	rebruary	March	Арги	wiay	June	July	August	September	October	november	December	12 Month	Palance Sheet	Bolow the Line	Decorded	Allocated to	Net Electric Portion-		Transmission	ADIT on Trans	Related ADIT
		1	1	1	1	1	1	1	1	1	1	1	1	Average	+ Portion	+ Portion	+ Directly to Gas	i mocureu ro	= Allocable >		= Portion	(BOY)	(EOY)
Item 1 Item 2														-					-	WS WS	-		
Item 3 Item 4														-					-	WS WS	-		
Item 5 Item 6														-					-	WS WS	-		
Total FERC Form No. 1, Page 112.38.d and .c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
FERC Account 242	December	January	February	March	April	May	June	July	August	September	October	November	December									ADIT on Trans	nission Portion
														13-Month	Balance Sheet	Below-the-Line	Recorded	Allocated to	Net Electric Portion-		Transmission	Related ADIT	Related ADIT
Item 1		1	1	1	1	1	1	1	1	1	1	1	1	Average	+ Portion	+ Portion	+ Directly to Gas	+ Gas	= Allocable >	Allocator WS	= Portion -	(BOY)	(EOY)
Item 2 Item 3														-					-	WS WS	-		
Item 4 Item 5														-					-	WS WS	-		
Item 6 Total																				WS			
FERC Form No. 1, Page 112.48.d and .c		-	-	·					_					_	_	_	-	_					
FERC Account 253	December	January	February	March	April	May	June	July	August	September	October	November	December						Net Electric			ADIT on Trans	nission Portion
		1	1	1	1	1	1	1	1	1	1	1	1	13-Month	Balance Sheet + Portion	Below-the-Line + Portion	Recorded + Directly to Gas	Allocated to + Gas	Portion-	Allocator	Transmission = Portion	Related ADIT (BOY)	Related ADIT (EOY)
Item 1		1	1	1		1	1	1	1	1	1	1	1	Average -	+ 101001	+ 101000		+ 0as	= <u>Anocable</u> -	WS	-		(EOI)
Item 2 Item 3														-					-	WS WS	-		
Item 4 Item 5														-					-	WS WS	-		
Item 6 Total	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		WS		-	-
FERC Form No. 1, Page 112.59.d and .c																							
Allocators Ratio of Electric to Cas																							
Ratio of Electric to Gas																							
Transmission Wages and Salaries		= WS = GP																					
	:	= WS = GP = NP = DA																					

NOTES

1 - BGE shall add or remove as many line items as necessary for each account identified above in order to fully reconcile with the FERC Form No. 1 balances.
 2- In order to avoid double-counting, amounts included in one column of the BALANCES EXCLUDED FROM THE RATE BASE EFFECT section shall not be included in the other columns of that section.

BALTIMORE GAS AND ELECTRIC SUPPORTING WORKSHEET - UNFUNDED RESERVES for the year XXXX

Baltimore Gas and Electric Company Attachment 3 - Revenue Credit Workpaper Support

Line <u>No.</u>		Reven	ue Category 1	Revenu	e Category 2	Revenu	e Category 3	Revenu	e Category 4
1	Total Revenue								
2	Operating Expenses (enter as negative)								
3	Revenue Taxes								
4	Total Expenses		-		-		-		-
5	Pre-tax Net Revenue for Sharing	\$	-	\$	-	\$	-	\$	-
6	Utility Pre-Tax Allocation Factor	×	50.00%		50.00%		50.00%		50.00%
7	Pre-Tax Utility Allocation (Line 5 × Line 6)	\$	-	\$	-	\$	-	\$	-
8	Composite Tax Rate	×	0.0000%		0.0000%		0.0000%		0.0000%
9	State and Federal Income Taxes (Line 7 × Line 8)	\$	-	\$	-	\$	-	\$	-
10	Total Expenses Inclusive of Income Taxes (Line 4 + Line 9)	\$	-	\$	-	\$	-	\$	-
11	Total Operating Income Before Sharing (Line 1 + Line 10), minimum of zero	\$	-	\$	-	\$	-	\$	-
12	Sharing Percentage		50.00%		50.00%		50.00%		50.00%
13	Customer Net Revenue Share (Line 11 x Line 12), minimum of zero	\$	-	\$	-	\$	-	\$	-
14	Costs from Secondary Usage already recovered in the Formula Model (Line 34)	+	-		-		-		-
15	Total Customer Revenue Credit (Line 13 + Line 14)	\$	-	\$	-	\$	-	\$	-
16	Total Revenue subject to 50% sharing (Line 1)	\$	-	\$	-	\$	-	\$	-
17	Net Revenue Credit (Line 15)	<u></u>	-	•		•	-	•	-
18	Amount to Adjust Revenues to Net to Revenue Credit (Line 16 + Line 17)	\$	-	\$	-	\$	-	\$	-
	Incremental Expenses								
19	Functionalized Operating Expenses (enter as negative)								
20	Functionalized Taxes Other Than Income Taxes (enter as negative)	+							
21	Total Functionalized Expenses	\$	-	\$	-	\$	-	\$	-
22	Functional Allocator	×	1.0000		1.0000		1.0000		1.0000
23	Allocated Functional Expenses		-		-		-		-
24	Administrative & General Expenses (Labor) (enter as negative)	\$		\$		\$		\$	
24 25	Labor-related Taxes Other Than Income Taxes (enter as negative)	• +	-	φ	-	φ	-	φ	-
25	Total Labor-related Expenses	_ ⁺	-	\$	-	\$	-	\$	-
			-	φ	-	φ	-	φ	-
27	Wages and Salaries Allocator	_ × \$		\$	-	\$	-	\$	-
28	Allocated Labor-related Expenses	φ	-	Φ	-	Φ	-	Φ	-
29	Property Insurance (enter as negative)	\$	-	\$	-	\$	-	\$	-
30	Plant-related Taxes Other Than Income Taxes (enter as negative)	+	-		-		-		-
31	Total Plant-related Expenses	\$	-	\$	-	\$	-	\$	-
32	Gross Plant Allocator	X			-		-		-
33	Allocated Plant-related Expenses	\$	-	\$	-	\$	-	\$	-
34	Customer Incremental Expenses (Line 23 + Line 28 + Line 33)	\$	-	\$	-	\$	-	\$	-
	Income Tax Inputs								
35	Federal Tax Rate		=	FIT					
36	State Tax Rate		=	••••					
37 38	Percent of FIT deductible for SIT Composite Tax Rate		=	- F	1 - ((1-SIT)*(1-F	IT))/(1_(©I	T*FIT*n\\		
30 39	Customer % of Post-tax Revenues		50.00% =			11)/(1-(3)			
40	Customer to Utility Post-tax Ratio				= 1/((1-CUSTP)/CUSTP)		
41	Utility Pre-Tax Allocation Factor				JSTR-(CTR*CU				

<u>Notes</u>

BGE shall add columns to accommodate additional categories of revenues as needed.

Revenue Category 5	<u>Total</u>		Att 3 <u>Reference</u>
	\$	-	Line 17a
<u> </u>	¢	-	
\$-	\$	-	
50.00%			
\$-	\$	-	
0.0000%	^		
\$ -	\$	-	
<u>\$-</u> \$-	\$ \$	-	Line 17b
	\$	-	Line 17c
50.00%			
\$-	\$	-	Line 17d
-	\$ \$	-	Line 17e
\$ -	\$	-	Line 17f
\$-	\$	-	
-		-	
\$ -	\$	-	Line 17g- enter as negative
	\$	-	
	Ŧ	-	
\$ -	\$	-	
1.0000			
-		-	
\$-	\$	-	
		-	
\$-	\$	-	
-			
\$-		-	
\$-	\$	-	
-		-	
\$-	\$	-	
- •			
\$ -		-	
\$-	\$	-	

Exhibit E

Revised Attachment H-2A (BGE Formula Rate Template) to the PJM Interconnection, LLC Open Access Transmission Tariff in Microsoft Excel File Format

ATTACHMENT H-2A

	Dete				
	a Rate		Notes	FERC Form 1 Page # or Instruction	
	cells are input cells				
cators					
	Wages & Salary Allocation Factor				
1	Direct Transmission Wages Expense			p354-355.21.b	
1a	Exelon Business Services Company Transmission Wages Expense			p354-p355 footnotes	
1b	Total Transmission Wages Expense			(Line 1 + 1a)	
2	Total Direct Wages Expense			p354-355.28.b	
2a	Total Exelon Business Services Company Wages Expense			p354 - p355 footnotes	
2b	Total Wages Expense			(Line 2 + 2a)	
3 3a	Less Direct A&G Wages Expense Less Exelon Business Services Company A&G Wages Expense			p354-355.27.b p354 - p355 footnotes	
4	Total			(Line 2b - 3 - 3a)	
5	Wages & Salary Allocator			(Line 1b / 4)	#DIV/0
•	Plant Allocation Factors				
6 7	Electric Plant in Service			p204-207.104.g (See Attachment 9A, line 14, column n)	
7 8	Common Plant In Service - Electric Total Plant In Service		(Note A)	(Line 24) (Sum Lines 6 & 7)	#DIV/0
0				(Sum Lines 6 & 7)	#DIV/0
9	Accumulated Depreciation (Total Electric Plant)			p219.29c (See Attachment 9A, line 42, column b)	
10	Accumulated Intangible Amortization		(Note A)	p200-201.21.c (See Attachment 9, line 16, column h)	#DIV/0
11	Accumulated Common Amortization - Electric		(Note A)	p356 (See Attachment 9, line 16, column i)	
12	Accumulated Common Plant Depreciation - Electric		(Note A)	p356 (See Attachment 9, line 16, column g)	#DIV/0
13	Total Accumulated Depreciation			(Sum Lines 9 to 12)	#DIV/0
14	Net Plant			(Line 8 - 13)	#DIV/0!
15	Transmission Gross Plant			(Line 29 - Line 28)	#DIV/0!
15 16	Gross Plant Allocator			(Line 29 - Line 20) (Line 15 / 8)	#DIV/0
10					
17	Transmission Net Plant			(Line 39 - Line 28)	#DIV/0
18	Net Plant Allocator			(Line 17 / 14)	#DIV/0
nt Calcul	ations				
	Plant In Service				
				p204-207.58.g (See Attachment 9, line 16, column b and	
19	Transmission Plant In Service			Attachment 9a, line 14, column f)	
20	•	his Line Intentionally Left Blank			
21	This Line Intentionally Left Blank T Total Transmission Plant In Service	This Line Intentionally Left Blank		(Line 10)	
22	Total Transmission Plant in Service			(Line 19)	
				p204-207.5.g & p204-207.99.g (See Attachment 9, line 16,	
23	General & Intangible			column c less Attachment 9a, line 14, columns q and r)	#DIV/0
24	Common Plant (Electric Only)		(Notes A)	p356 (See Attachment 9, line 16, column d)	#DIV/0
25	Total General & Common			(Line 23 + 24)	#DIV/0
26	Wage & Salary Allocation Factor			(Line 5)	#DIV/0
27	General & Common Plant Allocated to Transmission			(Line 25 * 26)	#DIV/0
28	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)	
29	TOTAL Plant In Service			(Line 22 + 27 + 28)	#DIV/0
	Accumulated Depreciation				
				p219.25.c (See Attachment 9, line 16, column e and Attachment	
30	Transmission Accumulated Depreciation			9a, line 42, column g)	
04					
31	Accumulated General Depreciation			p219.28.c (See attachment 9, line 16, column f)	#DIV/0
32	Accumulated Intangible Amortization			p200-201.21.c (See Attachment 9, line 16, column h less Attachment 9a, line 42, columns f and g)	#DIV/0
33	Accumulated Common Amortization - Electric			(Line 11)	
34	Common Plant Accumulated Depreciation (Electric Only)		(Notes A)	(Line 12)	#DIV/0
35	Total Accumulated Depreciation			(Sum Lines 31 to 34)	#DIV/0
36	Wage & Salary Allocation Factor			(Line 5)	#DIV/0
37	General & Common Allocated to Transmission			(Line 35 * 36)	#DIV/0
38	TOTAL Accumulated Depreciation			(Line 30 + 37)	#DIV/0
39	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)	#DIV/0



Appendix A Page 2 of 67

Adjustment To Rate Base

40a 40b 40c	Accumulated Deferred Income Taxes (ADIT)				
	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 24	#DIV/0
40c	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 48	
	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 72	#DIV/
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 96	#DIV/
40e 40f	Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmission	Projected Activity	(Note T)	Attachment 1A - ADIT Summary, Line 120 (Line 40a + 40b + 40c + 40d + 40e)	#DIV/
401	Accumulated Deferred income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	#UIV/
	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	
41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	
43	Adjusted Accumulated Deferred Income Taxes Allocated To Tra	nsmission		(Line 40f + 42)	#DIV/0
	Unfunded Reserves				
44	Total Reserves Account Balance Attributable to Transmission		Enter Negative	Attachment 5	
4.4 -	Abandonment Transmission Projects				"DN
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/
	Prepayments				
45	Prepayments		(Note A)	Attachment 9, line 30, column f	#DIV/0!
46	Total Prepayments Allocated to Transmission			(Line 45)	#DIV/
	Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6.c & 16.c (See Attachment 9, line 30, column e)	
48	Wage & Salary Allocation Factor			(Line 5)	#DIV/
49	Total Transmission Allocated			(Line 47 * 48)	#DIV/
50	Transmission Materials & Supplies		(Note U)	p227.8.c + p227.5.c (See Attachment 9, line 30, column d)	
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	#DIV/0!
	Cash Working Capital				
52	Operation & Maintenance Expense			(Line 84)	#DIV/
53	1/8th Rule			x 1/8	12.5
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	#DIV/
	Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM	
56	Less Accumulated Depreciation Associated with Facilities with Out	tstanding Network Credits	(Note N)	From PJM	
57	Net Outstanding Credits	<u> </u>		(Line 55 - 56)	
58	TOTAL Adjustment to Rate Base			(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
50	TOTAL Aujustment to Nate Dase			(Line +3 + ++++++++++++++++++++++++++++++++	#01770:
50	Bete Bees			(Line 39 + 58)	
59	Rate Base				#DIV/0!
59 RM	Rate Base				#DIV/0!
					#DIV/0!
M	Transmission O&M				#DIV/0!
. M 60	Transmission O&M Transmission O&M			p320-323.112.b	#DIV/0!
M 60 61	Transmission O&M Transmission O&M Less extraordinary property losses			p320-323.112.b Attachment 5	
. M 60	Transmission O&M Transmission O&M			p320-323.112.b	#DIV/0! #DIV/0!
M 60 61 62	Transmission O&M Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses	oked to Account 565	(Note O)	p320-323.112.b Attachment 5 Attachment 5	
60 61 62 63	Transmission O&M Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565	oked to Account 565	(Note O) (Note A)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b	
60 61 62 63 64	Transmission O&M Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box	oked to Account 565		p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data	
60 61 62 63 64 65	Transmission O&M Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and boo Plus Transmission Lease Payments Transmission O&M	oked to Account 565		p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c	#DIV/0!
60 61 62 63 64 65 66	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and boom Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses	oked to Account 565	(Note A)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65)	#DIV/0!
60 61 62 63 64 65 66	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M	oked to Account 565		p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65)	#DIV/0!
M 60 61 62 63 64 65 66 67 68	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G		(Note A) (Note A)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b	#DIV/0!
60 61 62 63 64 65 66 67 68 68a	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92		(Note A)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5	#DIV/0!
M 60 61 62 63 64 65 66 67 68 68a 69	Transmission O&M Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924		(Note A) (Note A) (Note S)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines $60 - 61 + 62 - 63 + 64 + 65$) p356 p320-323.197.b Attachment 5 p320-323.185.b	#DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70	Transmission O&M Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note A) (Note A)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.189.b	#DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71	Transmission O&M Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924		(Note A) (Note A) (Note S) (Note E)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.189.b p320-323.191.b	#DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less EPRI Dues		(Note A) (Note A) (Note S)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.189.b p320-323.191.b p352-353	#DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71	Transmission O&M Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note A) (Note A) (Note S) (Note E)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.189.b p320-323.191.b	#DIV/0! #DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and bor Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less EPRI Dues General & Common Expenses		(Note A) (Note A) (Note S) (Note E)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.185.b p320-323.189.b p320-323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72)	#DIV/0! #DIV/0!
 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and bor Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 928 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission		(Note A) (Note A) (Note S) (Note E)	p320-323.112.b Attachment 5 Attachment 5 $p320-323.96.b$ PJM Data $P200-201.4.c$ (Lines 60 - 61 + 62 - 63 + 64 + 65) $p356$ $p320-323.197.b$ Attachment 5 $p320-323.185.b$ $p320-323.189.b$ $p320-323.189.b$ $p320-323.191.b$ $p352-353$ (Lines 67 + 68) - Sum (69 to 72) (Line 5)	#DIV/0! #DIV/0!
60 61 62 63 64 65 66 67 68 68 69 70 71 72 73 74 75	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 928 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission		(Note A) (Note A) (Note S) (Note E) (Note D)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.185.b p320-323.189.b p320-323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74)	#DIV/0! #DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75 76	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928		(Note A) (Note A) (Note S) (Note E) (Note D)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.189.b p320-323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p320-323.189b	#DIV/0! #DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 928 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission		(Note A) (Note A) (Note S) (Note E) (Note D)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.185.b p320-323.189.b p320-323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74)	#DIV/0! #DIV/0!
V 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and bor Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 928 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General According Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928		(Note A) (Note A) (Note S) (Note E) (Note D)	$\begin{array}{c} p{320}-{323.112.b} \\ Attachment 5 \\ Attachment 5 \\ p{320}-{323.96.b} \\ PJM Data \\ P{200}-{201.4.c} \\ \hline (Lines 60 - 61 + 62 - 63 + 64 + 65) \\ \hline p{356} \\ p{320}-{323.197.b} \\ Attachment 5 \\ p{320}-{323.185.b} \\ p{320}-{323.185.b} \\ p{320}-{323.189.b} \\ p{320}-{323.191.b} \\ p{352}-{353} \\ \hline (Lines 67 + 68) - Sum (69 to 72) \\ \hline (Line 73 * 74) \\ \hline p{320}-{323.191.b} \\ p{320}-{323.191.b} \\ p{320}-{323.191.b} \\ p{320}-{323.191.b} \\ \hline (Line 76 + 77) \\ \hline \end{array}$	#DIV/0! #DIV/0!
VI 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and bor Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General A Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 </td <td></td> <td>(Note A) (Note A) (Note S) (Note E) (Note D) (Note C) (Note G) (Note K)</td> <td>p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.185.b p320-323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p320-323.189b p320-323.189b p320-323.185b</td> <td>#DIV/0! #DIV/0!</td>		(Note A) (Note A) (Note S) (Note E) (Note D) (Note C) (Note G) (Note K)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.185.b p320-323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p320-323.189b p320-323.189b p320-323.185b	#DIV/0! #DIV/0!
 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less General Advertising Exp Account 928 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1		(Note A) (Note A) (Note S) (Note E) (Note D)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.189.b p320-323.189.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p320-323.189b p320-323.189b p320-323.185b p320-323.185b p320-323.191.b	#DIV/0! #DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75 76 77 78 79 80 81	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Rep Account 928 General Advertising Exp Account 928 General Advertising Rep Account 928 General Advertising Exp Account 928		(Note A) (Note A) (Note S) (Note E) (Note D) (Note C) (Note G) (Note K)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.189.b p320-323.189.b p320-323.191.b (Line 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p320-323.189b p320-323.189b p320-323.189b p320-323.189b p320-323.185b p320-323.185b p320-323.191.b (Line 76 + 77) p320-323.191.b (Line 79 + 80)	#DIV/0! #DIV/0! #DIV/0! #DIV/0
 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 	Transmission O&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less General Advertising Exp Account 928 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1		(Note A) (Note A) (Note S) (Note E) (Note D) (Note C) (Note G) (Note K)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.189.b p320-323.189.b p320-323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p320-323.189b p320-323.189b p320-323.185b p320-323.185b p320-323.191.b	#DIV/0! #DIV/0! #DIV/0! #DIV/0!
 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 	Transmission 0&M Less extraordinary property losses Plus amortization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and box Plus Transmission Lease Payments Transmission 0&M Allocated General & Common Expenses Common Plant 0&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 92 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Adver		(Note A) (Note A) (Note S) (Note E) (Note D) (Note C) (Note G) (Note K)	p320-323.112.b Attachment 5 Attachment 5 p320-323.96.b PJM Data P200-201.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p320-323.197.b Attachment 5 p320-323.185.b p320-323.185.b p320-323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p320-323.185b p320-323.191.b (Line 76 + 77) p320-323.185b p320-323.191.b (Line 79 + 80) (Line 16)	#DIV/0! #DIV/0!



Depreciation & Amortization Expense

01				
97	Taxes Other than Income		Attachment 2	#DIV/0!
es Othe	er than Income			
96	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	#DIV/0!
95	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	#DIV/0!
94	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
93	Total		(Line 91 + 92)	C
92	Common Amortization - Electric Only	(Note A)	Attachment 5	
91	Common Depreciation - Electric Only	(Note A)	Attachment 5	C
90	General Depreciation Allocated to Transmission		(Line 88 * 89)	#DIV/0
89	Wage & Salary Allocation Factor		Line 5	#DIV/0!
88	Total		(Line 86 + 87)	C
87	Intangible Amortization	(Note A)	Attachment 5	C
86	General Depreciation		Attachment 5	(
85a	Transmission Amortization Expense	(Note R)	Attachment 9	#DIV/0
85	Transmission Depreciation Expense		Attachment 5	
	Depreciation Expense			

Return / Capitalization Calculations

	Long Term Interest				
99	Long Term Interest			p114-117.62.c through 67.c	
100	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	0
101	Long Term Interest			(Line 99 - 100)	0
102	Preferred Dividends		enter positive	p118-119.29.c	
	Common Stock				
103	Proprietary Capital			p112-113.16.c	
104	Less Preferred Stock		enter negative	(Line 113)	0
105	Less Account 216.1		enter negative	p112-113.12.c	
105a	Less Account 219		enter negative	p112-113.15.c	
106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)	0
	Capitalization				
107	Long Term Debt			p112-113.18.d through 21.d	
108	Less Loss on Reacquired Debt		enter negative	p110-111.81.c	
109	Plus Gain on Reacquired Debt		enter positive	p112-113.61.c	
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7	0
111	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	0
112	Total Long Term Debt	``` /	(Note Z)	(Sum Lines 107 to 111)	0
113	Preferred Stock		(Note AA)	p112-113.3.c	0
114	Common Stock			(Line 106)	0
115	Total Capitalization			(Sum Lines 112 to 114)	0
116	Debt %	Total Long Term Debt		(Line 112 / 115)	0%
117	Preferred %	Preferred Stock		(Line 113 / 115)	0%
118	Common %	Common Stock		(Line 114 / 115)	0%
119	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.0000
120	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.0000
121	Common Cost	Common Stock	(Note J)	Fixed	0.1050
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.0000
123	Weighted Cost of Preferred	Preferred Stock		Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock		Line 118 * 121)	0.0000
125	Total Return (R)			(Sum Lines 122 to 124)	0.0000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!



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Composite Income Taxes

	Income Tax Rates				
127	FIT=Federal Income Tax Rate		(Note I)		
128	SIT=State Income Tax Rate or Composite		(Note I)		
129	р	(percent of federal income ta:	k deductible for state purposes)	Per State Tax Code	
130	Т	T=1 - {[(1 - SIT) * (1 - FIT)]	/ (1 - SIT * FIT * p)} =		0.00%
131	T/ (1-T)				0.00%
132	Tax Gross-Up Factor	1/(1-T)			1.0000
	Investment Tax Credit Adjustment		(Note T)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B - ADIT EOY	#DIV/0!
134	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	1.0000
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	#DIV/0!
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmis	sion Depreciation Expense	(Note V)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal)	- Transmission Component	(Note V)	Attachment 5, Line 136b	0
136c	Amortization Deficient / (Excess) Deferred Taxes (State) -	Fransmission Component	(Note V)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission (Component	(Note V)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c + 136d)	0
136f	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	1.0000
136g	Other Income Tax Adjustment			(Line 136e * 136f)	0
136h	Income Tax Component =	CIT=(T/1-T) * Investment I	Return * (1-(WCLTD/R)) =	[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes			(Line 135 + 136g + 136h)	#DIV/0!

REVENUE REQUIREMENT

	Summary		
138	Net Property, Plant & Equipment	(Line 39)	#DIV/0!
139	Adjustment to Rate Base	(Line 58)	#DIV/0!
140	Rate Base	(Line 59)	#DIV/0!
141	O&M	(Line 84)	#DIV/0!
142	Depreciation & Amortization	(Line 96)	#DIV/0!
143	Taxes Other than Income	(Line 98)	#DIV/0!
144	Investment Return	(Line 126)	#DIV/0!
145	Income Taxes	(Line 137)	#DIV/0!

146	Gross Revenue Requirement		(Sum Lines 141 to 145)	#DIV/0!
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
147	Transmission Plant In Service		(Line 19)	(
148	Excluded Transmission Facilities	(Note M)	Attachment 5	(
149	Included Transmission Facilities	()	(Line 147 - 148)	
150	Inclusion Ratio		(Line 149 / 147)	#DIV/0!
151	Gross Revenue Requirement		(Line 146)	#DIV/0!
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	#DIV/0!
	Revenue Credits & Interest on Network Credits			
153	Revenue Credits		Attachment 3	
154	Interest on Network Credits	(Note N)	PJM Data	-
155	Net Revenue Requirement		(Line 152 - 153 + 154)	#DIV/0!
450	Net Plant Carrying Charge			#DI\//01
156 157	Net Revenue Requirement Net Transmission Plant and Abandoned Plant		(Line 155) (Line 10 - 20 + 11e)	#DIV/0! #DIV/0!
157 158			(Line 19 - 30 + 44a) (Line 156 / 157)	#DIV/0! #DIV/0!
158	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	#DIV/0! #DIV/0!
159 160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - 85) / 137 (Line 156 - 85 - 126 - 137) / 157	#DIV/0!
			(, · , · , · , · , · , · , · , · , · , ·	
	Net Plant Carrying Charge Calculation per 100 basis point increase in ROE			
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	#DIV/0!
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	#DIV/0!
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	#DIV/0!
164	Net Transmission Plant and Abandoned Plant		(Line 157)	#DIV/0!
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	#DIV/0!
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		(Line 162 - 85) / 164	#DIV/0!
167	Net Revenue Requirement		(Line 155)	#DIV/0!
168	True-up amount		Attachment 6	#DIV/0!
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	#DIV/0!
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility		Attachment 5	-
171	Net Zonal Revenue Requirement		(Line 167 + 168 + 169+ 170)	#DIV/0!
	Network Zonal Service Rate			
172	1 CP Peak	(Note L)	PJM Data	
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0
174	Network Service Rate (\$/MW/Year)		(Line 173)	#DIV/0!



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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 included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- 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 Cost Support the name of each state and how the blended or composite SIT was developed.
- J Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- 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, includes investment in generation step-up transformers to the extent included in Plant in Service.
- 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 154.
- 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 account 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- 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 Baltimore Gas and 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 multiplied by (1/1-T).
- U 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.
- V See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- W 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 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 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 an increase, 50 percent of actual monthly ADIT activity will be used. 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.
- X 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 W, 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.
- Y 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 BGE's books and records (trial balance or monthly balance sheet).
- Z 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 BGE's books and records (trial balance or monthly balance sheet).
- AA 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 BGE's books and records (trial balance or monthly balance sheet).



Baltimore Gas and Electric

Attachment 1A - ADIT Summary

Rate Year =

Accumulated Deferred Income Taxes	(Account No.	190)	
		_	 -

	Accumulated Deferred Income Tax	xes (Account No. 1	90)										
		•	Days in Period			Projection -	Proration of Deferred Tax				- Proration of Deferred Tax		-
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(К)	(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		1		·	[Insert Date]	1	-	[Insert Date]		l		-
2	Projected / Actual Activity					[Insert Date]			[Insert Date]				
2					50.00%								
4	January February				50.00%			-		-	-	-	-
5	March				50.00%	-	-	-	-	-	-	-	-
6	April				50.00%	-	-	-	-	-	-	-	-
7	May				50.00% 50.00%	-	-	-	-	-	-	-	-
8 9	June July				50.00% 50.00%			-		-	-	-	-
10	August				50.00%	-		-	-	-	-	-	-
11	September				50.00%	-	-	-	-	-	-	-	-
12	October				50.00%	-	-	-	-	-	-	-	-
13	November December				50.00% 50.00%			-		-	-	-	-
14	Total (Sum of Lines 3 - 14)	-			50.00 %		-			-	-	-	
16	Beginning Balance - ADIT Not Subje					[Insert Date]		-	[Insert Date]				-
17	Beginning Balance - ADIT Adjustmer	nt				(Note F)		-		17)			-
18	Beginning Balance - DTA / (DTL)					(Col. (H), Line 16 + Line 17))	-	(Col. (M), Line 16 + Line	17)			-
19	Ending Balance - ADIT Not Subject t	to Proration				[Insert Date]		#DIV/0!	[Insert Date]				
20	Ending Balance - ADIT Adjustment					(Note F)		-					-
21	Ending Balance - DTA / (DTL)					(Col. (H), Line 19 + Line 20))	#DIV/0!	(Col. (M), Line 19 + Line	20)			-
22	Average Balance as adjusted (non-pr	rorated)				([Col. (H), Line 18 + Line 21	11/2)	#DIV/0!	([Col. (M), Line 18 + Line	211/2)			
22	Prorated ADIT	Toraleu)				(Col. (H), Line 14)	1]/2)	#DTV/0! -	(Col. (M), Line 14)	9 2 1] / 2)			-
24	Amount for Attachment H-2A, Line	e 40a				(Col. (H), Line 22 + Line 23))	#DIV/0!	(Col. (M), Line 22 + Line	23)			
	Accumulated Deferred Income Ta	xes - Accelerated A		. 281)		D estination				A. (Describer (Defense Ter		
	(A)	(B)	Days in Period (C)	(D)	(E)		Proration of Deferred Tax (G)	Activity (Note A) (H)	(I)	(J)	- Proration of Deferred Tax / (K)	Activity (Note B) (L)	(M)
	(~)		(0)	(D)	(Ľ)	(F)		Prorated	()				Preserved Prorated
Line	Month	Days	Prorated Days	Total Days Per Future	Proration Amount	Projected	Prorated Projected Monthly Activity	Projected Balance	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Actual Balance
Line	WONT	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H,	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M,
-													Drocoding Balanco)
							(**************************************	Preceding Balance)					Preceding Balance)
	ADIT Subject to Proration					[Insert Date]	(Preceding Balance)	[Insert Date]				
25	ADIT Subject to Proration					[Insert Date]	(Preceding Balance)	[Insert Date]				-
	ADIT Subject to Proration Projected / Actual Activity				<u> </u>]	[Insert Date] [Insert Date]		Preceding Balance)	[Insert Date] [Insert Date]				
25 26	Projected / Actual Activity						(Preceding Balance)					
25 26 27	Projected / Actual Activity January				50.00%		-	Preceding Balance)		-		-	
25 26 27 28	Projected / Actual Activity January February				50.00%		- -	Preceding Balance)		-		- -	
25 26 27	Projected / Actual Activity January February March				50.00% 50.00%		-	Preceding Balance)		-	 	- - -	
25 26 27 28	Projected / Actual Activity January February March April				50.00%		- - - - -	Preceding Balance)			- - - - - -	- - - - -	
25 26 27 28 29 30 31 32	Projected / Actual Activity January February March April May June				50.00% 50.00% 50.00% 50.00% 50.00%		- - - - - - - -	Preceding Balance)		-		- - - - - - -	
25 26 27 28 29 30 31	Projected / Actual Activity January February March April May June July				50.00% 50.00% 50.00% 50.00% 50.00% 50.00%		- - - - - - - - - -	Preceding Balance)				-	
25 26 27 28 29 30 31 32	Projected / Actual Activity January February March April May June July August				50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%		- - - - - - - - - - - - - - - - - - -	Preceding Balance)		-	- - - - - - - - - - - - - - - - - - -		
25 26 27 28 29 30 31 32	Projected / Actual Activity January February March April May June July August September				50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%		- - - - - - - - - - - - - - - - - - -				- - - - - - - - - - - - - - - - - - -	-	
25 26 27 28 29 30 31 32	Projected / Actual Activity January February March April May June July August September October				50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%		- - - - - - - - - - - - - - - - - - -	Preceding Balance)			- - - - - - - - - - - - - - - - - - -		
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Projected / Actual Activity January February March April May June July August September October November December				50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%		- - - - - - - - - - - - - - - - - - -						
25 26 27 28 29 30 31 32 33 34 35 36 37	Projected / Actual Activity January February March April May June July August September October November				50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%						- - - - - - - - - - - - - - - - - - -		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38)				50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date]	- - - - - - - - - - - - - - - - - - -	Preceding Balance)	[Insert Date]		- - - - - - - - - - - - - - - - - - -		
25 26 27 28 29 30 31 32 33 34 35 36 37 38	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje	ect to Proration			50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] - [Insert Date]	- - - - - - - - - - - - - - - - - - -	Preceding Balance)	[Insert Date]		- - - - - - - - - - - - - - - - - - -		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer	ect to Proration			50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] - [Insert Date] (Note F)		Preceding Balance)	[Insert Date]		- - - - - - - - - - - - - - - - - - -		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje	ect to Proration			50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] - [Insert Date]		Preceding Balance)	[Insert Date]		- - - - - - - - - - - - - - - - - - -		
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25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL)	ect to Proration nt ot Subject to Proratic	n		50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] - [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F)		Preceding Balance)	[Insert Date]	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL)	ect to Proration nt ot Subject to Proratic	n		50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] - [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date]		Preceding Balance)	[Insert Date]	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - -
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL)	ect to Proration nt ot Subject to Proratic	n		50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44)		Preceding Balance)	[Insert Date]	41)	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - -
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)	ect to Proration nt ot Subject to Proratic	n		50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 42 + Line 45]		Preceding Balance)	[Insert Date]	41)	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - -
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL)	ect to Proration nt ot Subject to Proratic rorated)	n		50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44)	- - - - - - - - - - - - - - - - - - -	Preceding Balance)	[Insert Date]	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - -
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT Amount for Attachment H-2A, Line	ect to Proration nt ot Subject to Proratio rorated) e 40b			50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 42 + Line 45 (Col. (H), Line 38)	- - - - - - - - - - - - - - - - - - -	Preceding Balance)	[Insert Date]	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -		
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT	ect to Proration nt ot Subject to Proratio rorated) e 40b	ount No. 282)		50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 47)	- - - - - - - - - - - - - - - - - - -	Preceding Balance)	[Insert Date]	- - - - - - - - - - - - - - - - - - -			
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25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT Amount for Attachment H-2A, Line	ect to Proration nt ot Subject to Proratio rorated) e 40b	ount No. 282)	(D)	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 47)	- - - - - - - - - - - - - - - - - - -	Preceding Balance)	[Insert Date]				
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-proported ADIT Amount for Attachment H-2A, Line (A)	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u> (B)	ount No. 282) Days in Period (C)	(D) Total Days	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 45) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47) Projection - (F)		Preceding Balance) -	[Insert Date]	- - - - - - - - - - - - - - - - - - -		Activity (Note B) (L) Preserve Proration	
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT Amount for Attachment H-2A, Line Accumulated Deferred Income Tax	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u>	ount No. 282) Days in Period	(D) Total Days Per Future	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 45) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47)	Proration of Deferred Tax (G) Prorated Projected Monthly Activity	Preceding Balance) -	[Insert Date]	- - - - - - - - - - - - - - - - - - -		Activity (Note B) (L) Preserve Proration (Actual vs Projected)	
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-proported ADIT Amount for Attachment H-2A, Line (A)	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u> (B) Days	ount No. 282) Days in Period (C) Prorated Days	(D) Total Days	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 45) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47) Projection - (F) Projected		Preceding Balance) -	[Insert Date]	- - - - - - - - - - - - - - - - - - -		Activity (Note B) (L) Preserve Proration	
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT Amount for Attachment H-2A, Line Accumulated Deferred Income Tax (A) Month	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u> (B) Days	ount No. 282) Days in Period (C) Prorated Days	(D) Total Days Per Future	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 45) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47) Projected Monthly Activity	Proration of Deferred Tax (G) Prorated Projected Monthly Activity	Preceding Balance) -	[Insert Date] 	- - - - - - - - - - - - - - - - - - -		Activity (Note B) (L) Preserve Proration (Actual vs Projected)	
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-proported ADIT Amount for Attachment H-2A, Line (A)	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u> (B) Days	ount No. 282) Days in Period (C) Prorated Days	(D) Total Days Per Future	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 45) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47) Projection - (F) Projected	Proration of Deferred Tax (G) Prorated Projected Monthly Activity	Preceding Balance) -	[Insert Date] 	- - - - - - - - - - - - - - - - - - -		Activity (Note B) (L) Preserve Proration (Actual vs Projected)	
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 Line	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT Amount for Attachment H-2A, Line Accumulated Deferred Income Tat (A) Month	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u> (B) Days	ount No. 282) Days in Period (C) Prorated Days	(D) Total Days Per Future	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 38) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47) [Insert Date] Projected Monthly Activity [Insert Date]	Proration of Deferred Tax (G) Prorated Projected Monthly Activity	Preceding Balance) -	[Insert Date]	- - - - - - - - - - - - - - - - - - -		Activity (Note B) (L) Preserve Proration (Actual vs Projected)	
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustmer Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT Amount for Attachment H-2A, Line Accumulated Deferred Income Tax (A) Month	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u> (B) Days	ount No. 282) Days in Period (C) Prorated Days	(D) Total Days Per Future	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 45) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47) Projected Monthly Activity	Proration of Deferred Tax (G) Prorated Projected Monthly Activity	Preceding Balance) -	[Insert Date] 	- - - - - - - - - - - - - - - - - - -		Activity (Note B) (L) Preserve Proration (Actual vs Projected)	
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 Line	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT Amount for Attachment H-2A, Line Accumulated Deferred Income Tax (A) Month ADIT Subject to Proration Projected / Actual Activity January	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u> (B) Days	ount No. 282) Days in Period (C) Prorated Days	(D) Total Days Per Future	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 38) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47) [Insert Date] Projected Monthly Activity [Insert Date]	Proration of Deferred Tax (G) Prorated Projected Monthly Activity	Preceding Balance) -	[Insert Date]	- - - - - - - - - - - - - - - - - - -		Activity (Note B) (L) Preserve Proration (Actual vs Projected)	
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 Line 49 50	Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Not Subje Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pr Prorated ADIT Amount for Attachment H-2A, Line Accumulated Deferred Income Tax (A) Month ADIT Subject to Proration Projected / Actual Activity	ect to Proration nt ot Subject to Proratio rorated) e 40b <u>xes - Property (Acc</u> (B) Days	ount No. 282) Days in Period (C) Prorated Days	(D) Total Days Per Future	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	[Insert Date] [Insert Date] (Note F) (Col. (H), Line 40 + Line 41) [Insert Date] (Note F) (Col. (H), Line 43 + Line 44) ([Col. (H), Line 43 + Line 44) ([Col. (H), Line 38) (Col. (H), Line 38) (Col. (H), Line 46 + Line 47) [Insert Date] Projected Monthly Activity [Insert Date]	Proration of Deferred Tax (G) Prorated Projected Monthly Activity	Preceding Balance) -	[Insert Date] [Insert Date] [Insert Date] (Col. (M), Line 40 + Line [Insert Date] (Col. (M), Line 43 + Line ([Col. (M), Line 43 + Line ([Col. (M), Line 38) (Col. (M), Line 38) (Col. (M), Line 46 + Line	41) 44) 44) 45] /2) 47) Actual (J) Difference Projected vs. Actual (Note C)		Activity (Note B) (L) Preserve Proration (Actual vs Projected)	

Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated

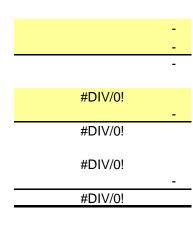
Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

	Rate Year =										
54	April		50.00%		-	-	-	-	-	-	-
55	Мау		50.00%		-	-	-	-	-	-	-
56	June		50.00%		-	-	-	-	-	-	-
57	July		50.00%		-	-	-	-	-	-	-
58	August		50.00%		-		-	-	-	-	-
59	September		50.00%		-	-	-	-	-	-	-
60	October		50.00%		-	-	-	-	-	-	-
61	November		50.00%		-	-	-	-	-	-	-
62	December		50.00%		-		-	-	-	-	-
63	Total (Sum of Lines 51 - 62)	-		-	-	-	-	-	-	-	

Baltimore Gas and Electric

Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

						Attach	ment 1A - ADIT Sumr	nary					
	Rate Year =							-					
64	Beginning Balance - ADIT Not Subject	to Proration				[Insert Date]			[Insert Date]				-
65 66	Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL)					(Note F) (Col. (H), Line 64 + Line 65))	-	(Col. (M), Line 64 + Line (65)			-
67	Estimated Ending Balance - ADIT Not S					[Insert Date]		#DIV/0!	[Insert Date]				-
68 69	Ending Balance - ADIT Depreciation Ac Ending Balance - DTA / (DTL)	djustment				(Note F) (Col. (H), Line 67 + Line 68))		(Col. (M), Line 67 + Line (68)			-
0	Average Balance as adjusted (non-pror	ated)				([Col. (H), Line 66 + Line 69	9] /2)	#DIV/0!	([Col. (M), Line 66 + Line	69] /2)			-
1 2	Prorated ADIT Amount for Attachment H-2A, Line 4	0c				(Col. (H), Line 62) (Col. (H), Line 70 + Line 71))		(Col. (M), Line 62) (Col. (M), Line 70 + Line ⁻	71)			
	Accumulated Deferred Income Taxes												
	(A)	(B)	Days in Period (C)	(D)	(E)	Projection - (F)	Proration of Deferred Tax (G)	Activity (Note A) (H)	(1)	Actual (J)	- Proration of Deferred Tax A (K)	Activity (Note B) (L)	(M)
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
e	Month	Per Month	Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]			•	-
	Projected / Actual Activity					[Insert Date]			[Insert Date]				
	January				50.00%	-	. ·	-	-	-	-	-	-
	February March				50.00% 50.00%	-	-	-		-	-	-	-
	April				50.00%			-		-	-	-	-
	Мау				50.00%	-	-	-	-	-	-	-	-
	June July				50.00% 50.00%		-	-	-	-	-	-	-
	August				50.00%	-		-	-	-	-	-	-
	September				50.00%	-	-	-	-	-	-	-	-
	October November				50.00% 50.00%		-	-		-	-	-	-
	December				50.00%	<u> </u>	-			-	-	-	<u> </u>
	Total (Sum of Lines 75 - 86)	-				-	-		-	-	-	-	
	Beginning Balance - ADIT Not Subject					[Insert Date]		-	[Insert Date]				-
	Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)					(Note F) (Col. (H), Line 88 + Line 89))	-	(Col. (M), Line 88 + Line 8	89)			-
	Estimated Ending Balance - ADIT Not S	Subject to Proration				[Insert Date]		#DIV/0!	[Insert Date]				-
2 3	Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)					(Note F) (Col. (H), Line 91 + Line 92))		(Col. (M), Line 91 + Line 9	92)			
									(
	Average Balance as adjusted (non-pror	ated)				([Col. (H), Line 90 + Line 93	3] /2)	#DIV/0!	([Col. (M), Line 90 + Line	93] /2)			-
95	Average Balance as adjusted (non-pror Prorated ADIT Amount for Attachment H-2A, Line 4					([Col. (H), Line 90 + Line 93 (Col. (H), Line 86) (Col. (H), Line 94 + Line 95)		#DIV/0! 					-
95	Prorated ADIT	0d ax Credits (Account				(Col. (H), Line 86) (Col. (H), Line 94 + Line 95)	#DIV/0!	([Col. (M), Line 90 + Line (Col. (M), Line 86)	95)	- Proration of Deferred ITC 4	Activity (Note B)	- - -
5	Prorated ADIT Amount for Attachment H-2A, Line 4	0d ax Credits (Account	t No. 255) Days in Period (C)	(D)	(E)	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95			([Col. (M), Line 90 + Line (Col. (M), Line 86)	95)	- Proration of Deferred ITC A	Activity (Note B) (L)	- - - - (M)
	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A)	0d ax Credits (Account D (B)	Days in Period (C)	Total Days		(Col. (H), Line 86) (Col. (H), Line 94 + Line 95 Projection - (F)) Proration of Deferred ITC (G) Prorated Projected	Activity (Note A) (H) Prorated	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9	95) Actual (J) Difference	(K) Preserve Proration	(L) Preserve Proration	Preserved Prorated
	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T	0d ax Credits (Account D	ays in Period		(E) Proration Amount (Column C / Column D)	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection -) Proration of Deferred ITC (G)		([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9	95) Actual (J)	(K)	(L)	- - - - - - - - - - - - - - - - - - -
e 	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A)	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
9	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
e 	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
e 7 3 0 1	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 6 7 8 9 00 01 02	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 5 7 7 3 9 00 11 2 3 4	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
95 96 97 97 98 99 90 90 90 91 92 93 94 95	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
95 96 ne 97 98 99 90 01 02 03 04 05 06	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
95 96 97 97 98 99 90 00 01 02 03 04 05 06 07 08	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - - -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 6 7 7 8 9 00 01 02 03 04 05 06 07 08 09	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 6 7 8 9 00 01 02 03 04 05 06 07 08 09 0	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December	0d <u>ax Credits (Account</u> D (B) Days	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 6 7 7 8 9 00 01 02 03 04 05 06 07 08 09 10 11	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 99 - 110)	ADD ax Credits (Account D (B) Days Per Month	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date] [Insert Date] - - - - - - - - - - - - - - - - - - -) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date] [Insert Date] 	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 5 7 7 3 9 00 1 2 3 4 5 6 7 8 9 0 1 2 2	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 99 - 110) Beginning Balance - DITC Not Subject	AOd Tax Credits (Account D (B) Days Per Month C T T T T T T T T T T T T T	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date] [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
e 7 3 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 5 7 8 9 0 1 1 2 3 4 5 5 7 8 9 0 1 1 2 3 3 7 8 9 0 1 1 2 3 3 4 5 5 8 9 0 1 1 2 3 3 4 5 5 8 9 0 1 1 2 3 3 4 5 5 8 9 1 1 2 3 3 4 5 5 8 9 1 1 2 3 3 4 5 5 8 9 1 1 2 3 3 4 5 5 8 9 1 2 3 3 4 5 5 8 9 1 2 3 3 4 5 5 8 9 1 2 3 3 4 5 5 7 8 9 1 2 3 3 4 5 5 7 8 9 1 2 3 7 8 9 1 2 3 3 7 7 8 9 10 1 2 3 3 4 5 5 7 7 8 9 1 7 7 7 8 9 10 1 2 3 7 7 7 8 9 0 1 1 2 3 3 7 7 8 9 0 1 1 2 3 3 4 5 7 7 8 9 0 1 2 3 3 4 5 5 7 7 7 8 9 0 1 2 3 3 4 5 7 8 9 9 0 1 1 2 3 3 4 5 5 7 8 9 9 0 1 1 2 3 3 4 5 7 8 9 9 0 1 1 2 3 3 4 5 7 7 8 9 9 0 1 1 2 3 3 4 5 7 8 9 9 0 1 1 2 3 3 4 5 7 8 9 9 0 1 1 2 3 3 1 2 3 1 2 3 1 2 3 1 2 3 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 1 2	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 99 - 110)	AOd Tax Credits (Account D (B) Days Per Month C T T T T T T T T T T T T T	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date] [Insert Date] - - - - - - - - - - - - - - - - - - -) Proration of Deferred ITC (G) Prorated Projected Monthly Activity (Column E x Column F)	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date] [Insert Date] 	95) Actual (J) Difference Projected vs. Actual (Note C) - - - - - - - - - - - - -	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 5 7 7 3 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 99 - 110) Beginning Balance - DITC Not Subject Beginning Balance - DITC Adjustment Beginning Balance - DITC	ADD Tax Credits (Account D (B) Days Per Month To Proration	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date] [Insert Date] - - [Insert Date] - - [Insert Date] (Note F) (Col. (H), Line 112 + Line 1) Proration of Deferred ITC (G) Prorated Projected Monthly Activity (Column E x Column F)	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date] [Insert Date] 	95) Actual (J) Difference Projected vs. Actual (Note C) - - - - - - - - - - - - -	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 6 7 8 9 00 01 02 03 04 05 06 07 08 09 00 11 2 3 4 5	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 99 - 110) Beginning Balance - DITC Not Subject Beginning Balance - DITC Adjustment	ADD Tax Credits (Account D (B) Days Per Month To Proration	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] - [Insert Date] - [Insert Date] (Note F) (Col. (H), Line 112 + Line 1 [Insert Date]) Proration of Deferred ITC (G) Prorated Projected Monthly Activity (Column E x Column F)	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date] 	95) Actual (J) Difference Projected vs. Actual (Note C) - - - - - - - - - - - - -	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
5 6 7 8 9 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 99 - 110) Beginning Balance - DITC Not Subject Beginning Balance - DITC Not Subject	ADD Tax Credits (Account D (B) Days Per Month To Proration	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date] [Insert Date] - - [Insert Date] - - [Insert Date] - - (Col. (H), Line 112 + Line 1) Proration of Deferred ITC (G) Prorated Projected Monthly Activity (Column E x Column F)	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date] [Insert Date] 	95) Actual (J) Difference Projected vs. Actual (Note C) - - - - - - - - - - - - - - - - - - -	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ne 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 99 - 110) Beginning Balance - DITC Not Subject Beginning Balance - DITC Not Subject Estimated Ending Balance - DITC Not Subject Ending Balance - DITC Adjustment Ending Balance - DITC Adjustment Ending Balance - DITC Adjustment Ending Balance - DITC Adjustment	ADD Tax Credits (Account D (B) Days Per Month to Proration Subject to Proration	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 112 + Line 1 [Insert Date] (Note F) (Col. (H), Line 115 + Line 1	Proration of Deferred ITC (G) Prorated Projected Monthly Activity (Column E x Column F) - - - - - - - - - - - - - - - - - - -	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] (Col. (M), Line 112 + Line [Insert Date] (Col. (M), Line 115 + Line	95) Actual (J) Difference Projected vs. Actual (Note C) - - - - - - - - - - - - - - - - - - -	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
94 95 96 ine 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19	Prorated ADIT Amount for Attachment H-2A, Line 4 Accumulated Deferred Investment T (A) Month DITC Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 99 - 110) Beginning Balance - DITC Not Subject Beginning Balan	ADD Tax Credits (Account D (B) Days Per Month to Proration Subject to Proration	Days in Period (C) Prorated Days	Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 86) (Col. (H), Line 94 + Line 95) Projection - (F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] (Note F) (Col. (H), Line 112 + Line 1 [Insert Date] (Note F)	Proration of Deferred ITC (G) Prorated Projected Monthly Activity (Column E x Column F) - - - - - - - - - - - - - - - - - - -	- #DIV/0! Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	([Col. (M), Line 90 + Line (Col. (M), Line 86) (Col. (M), Line 94 + Line 9 (I) Actual Monthly Activity [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date]	95) Actual (J) Difference Projected vs. Actual (Note C) - - - - - - - - - - - - - - - - - - -	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)



_ ____ Rate Year =

Instructions

Notes

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.

- A 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 В 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 С 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 underprojection (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-D 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 Ε zero.
- This section is reserved for adjustment necessary to comply with the IRS normalization rules. F

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190 ADIT-281	#DIV/0!	-	-	#DIV/0!	#DIV/0!
2 3 4	ADIT-282 ADIT-283	- #DIV/0! #DIV/0!	-	-	- #DIV/0! #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 B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. 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-2A, Line 110. 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.

Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
		0				
Subtotal: ADIT-190 (Not Subject to Proration)			-			
Less: ASC 740 ADIT Adjustments excluded from rate base		0				
Less: ASC 740 ADIT Adjustments related to unamortized ITC		0				
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		0				
Less: OPEB related ADIT, Above if not separately removed		0				
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,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	C					
	C)				
	C)				
	C)				
	C)				
	C)				
	C)				
Subtotal: ADIT-190 (Subject to Proration)			-			
Less: ASC 740 ADIT Adjustments excluded from rate base	C)				
Less: ASC 740 ADIT Adjustments related to unamortized ITC	C)				
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	C)				
Less: OPEB related ADIT, Above if not separately removed	C)				
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)	(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 Protation)			1			

(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
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Subtotal: ADIT-190 (Subject to Proration)	-	-	-			
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
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)	(D) Only	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	-	-	-			
ADIT-190 (Subject to Proration)	-	-	-			
Total - FERC Form 1, Page 234	-	-	-	1		

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)
ADIT- 282 (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
		0				
		0				
		0				
		0				
Subtotal: ADIT-282 (Not Subject to Proration)			-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base		0				
Less: ASC 740 ADIT Adjustments related to AFUDC Equity		0				
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		0				
Less: OPEB related ADIT, Above if not separately removed		0				
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, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
					Kolatou	
		0				
		0				
		0				
Subtotal: ADIT-282 (Subject to Proration)			-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base		0				
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(0				
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(0				
Less: OPEB related ADIT, Above if not separately removed	(0				
Total: ADIT-282 (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,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)			-	-	-	
ADIT-282 (Subject to Proration)			-	-	-	
Total - FERC Form 1, Page 274-275			-	-	-	

(A)	(B)	(C)	(D) Only	(E)	(F)	(G)
		Gas, Production,		Disat	Labar	
ADIT-282 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	Total	Other Related	Reidleu	Related	Related	JUSTIFICATION
	0					
	0					
	0					
Subtotal: ADIT-282 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-282 (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)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	Diamé	Labar	
	Tatal	Distribution, or	Transmission	Plant	Labor	hat the stars
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration) ADIT-282 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 274-275		-	-	-	-	
10(a) - FERG FUILLI, FAYE 214-213	-	-	-	-	-	

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)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Subtately ADIT 202 (Net Subject to Dravation)	0					
Subtotal: ADIT-283 (Not Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-283 (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!	

(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Total	Other Related	Related	Related	Related	Justification
C)				
C)				
C)				
C)				
C)				
C)				
-		-		-	-
C)				
C)				
C)				
C)				
		-		-	-
				#DIV/0!	
#			#DIV/0!		
11		100.00%			
	0.00%				
#DIV/0!	-	-	#DIV/0!	#DIV/0!	
	(B) Total 	Gas, Production, or Distribution, or Total Other Related 0 0 1 0	Gas, Production, or Distribution, or Other Related Only Transmission Related 0 0	Gas, Production, or Distribution, or Only Transmission Plant Related Total Other Related Related 0 0 0	Gas, Production, or Distribution, or Total Only Transmission Related Plant Related Labor Related 0 0 Related Related 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 </td

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
			Transmission	i lant		
ADIT-283	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)			-	-	-	
ADIT-283 (Subject to Proration)			-	-	-	
Total - FERC Form 1, Page 276-277			-	-		

Instructions for Account 283:

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

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)

(A)	(B)	(C)	(D) Only	(E)	(F)	(G)
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Total - FERC Form 1, Page 266-267	-	-	-			
	0				-	
	0					
	0					
	0					
Total: ADIT-255	-	-	-			
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(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
		0				
		0				
		0				
		0				
		0				
		0				
		0				
Total - FERC Form 1, Page 266-267			-			
		0				
		0				
		0				
		0				
Total: Investment Tax Credit Adjustments			-			
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator		1		#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

END

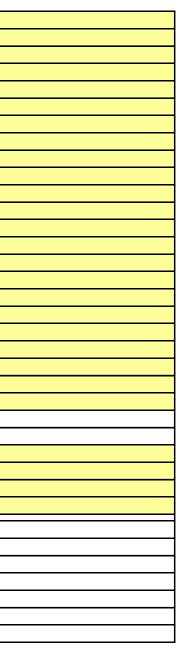
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255		-	-	-	-
6	Subtotal - Transmission ADIT	-	-	-	-	-
Line	Description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

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. 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-2A, Line 110. 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, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Subtotal: ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-190 (Not Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year



(A)	(B)	
ADIT-190 (Subject to Proration)	Total	Gas, F Distri Othe
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Subtotal: ADIT-190 (Subject to Proration)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0	
Less: OPEB related ADIT, Above if not separately removed	0	
Total: ADIT-190 (Subject to Proration)	-	
Wages & Salary Allocator		
Gross Plant Allocator		
Transmission Allocator		
Other Allocator		
ADIT - Transmission	-	

(A)	(B)	(
		Gas, Pro
		Distribu
ADIT-190	Total	Other
ADIT-190 (Not Subject to Proration)		-
ADIT-190 (Subject to Proration)		-
Total - FERC Form 1, Page 234		-
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.

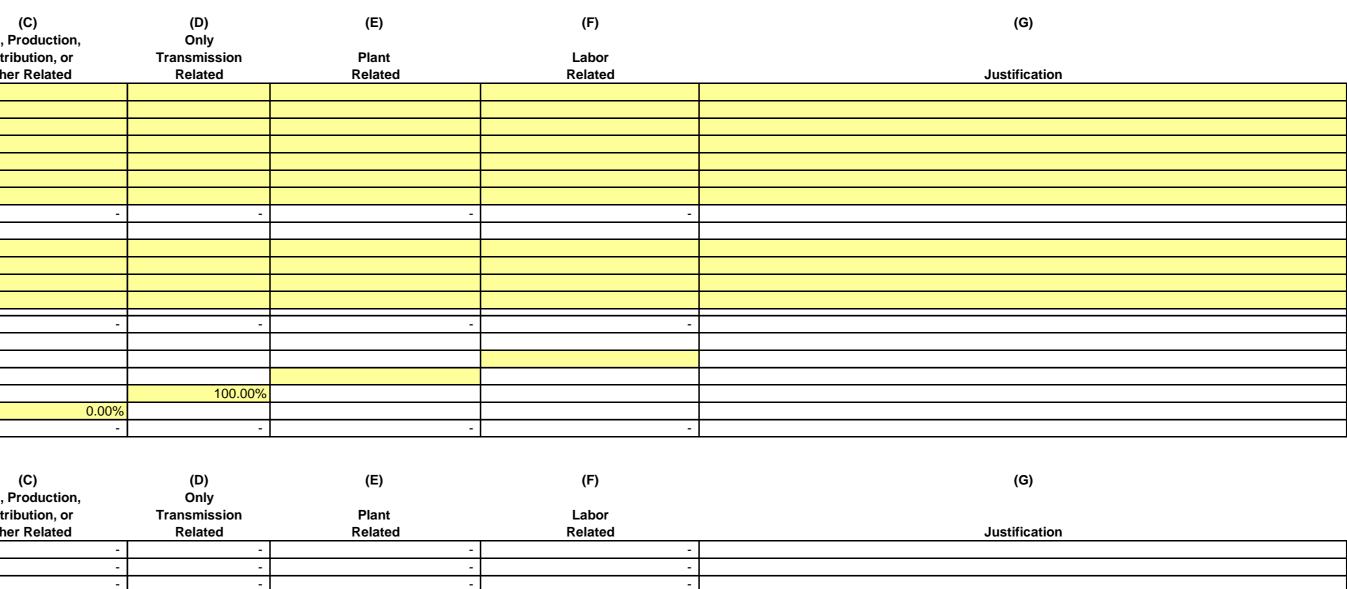
6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

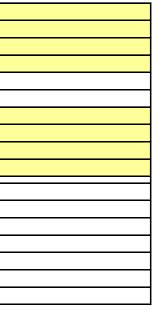
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
Subtotal: ADIT-282 (Not Subject to Proration)	-	-	-	-		-
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-282 (Not Subject to Proration)	-	-	-	-		-
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%)			
ADIT - Transmission	-	-	-	-		-

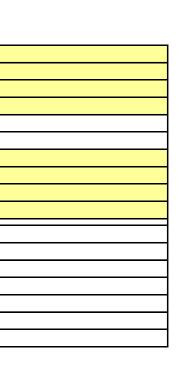
	1	
F	v	

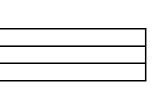
(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	(
	(0				
		0				
Subtotal: ADIT-282 (Subject to Proration)			-		-	
Less: ASC 740 ADIT Adjustments excluded from rate base		0				
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(0				
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		0				
Less: OPEB related ADIT, Above if not separately removed	(0				
Total: ADIT-282 (Subject to Proration)			-			
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%	10010070			
ADIT - Transmission			-		-	
		•	•		·	
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)			-			
ADIT-282 (Subject to Proration)			-			
Total - FERC Form 1, Page 274-275		- -			- -	

(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
	0					
	0					
	0					
	0					
Subtotal: ADIT-282 (Subject to Proration)	-	-	-		-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0					
Less: OPEB related ADIT, Above if not separately removed	0					
Total: ADIT-282 (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-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)				Neialea		
ADIT-282 (Subject to Proration)						<u> </u>
Total - FERC Form 1, Page 274-275	-	-	-			









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)

(A)	(B)	Coo D
		Gas, P Distrik
ADIT- 283 (Not Subject to Proration)	Total	Other
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	 0	
	0	
Subtotal: ADIT-283 (Not Subject to Proration)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	 0	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	 0	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	 0	
Less: OPEB related ADIT, Above if not separately removed	0	
Total: ADIT-283 (Not Subject to Proration)	-	
Wages & Salary Allocator		
Gross Plant Allocator		
Transmission Allocator		
Other Allocator		
ADIT - Transmission	-	

(A)

(A)	(B)	((Gas, Pro
ADIT-283 (Subject to Proration)	Total	Distribu Other I
	0	
	0	
	0	
	0	
	0	
	0	
Subtotal: ADIT-283 (Subject to Proration)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	0	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	0	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	0	
Less: OPEB related ADIT, Above if not separately removed	0	
Total: ADIT-283 (Subject to Proration)	-	
Wages & Salary Allocator		
Gross Plant Allocator		
Transmission Allocator		
Other Allocator		
ADIT - Transmission	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
_ADIT-283	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 276-277	-	-	-	-	-	

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

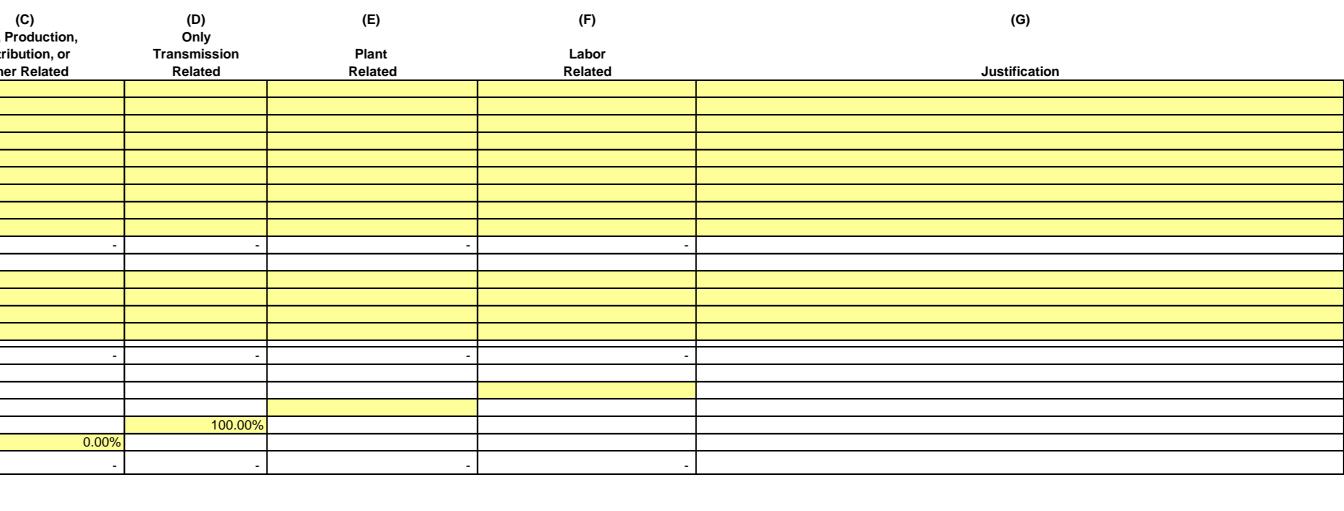
2. ADIT items related only to Transmission are directly assigned to Column D

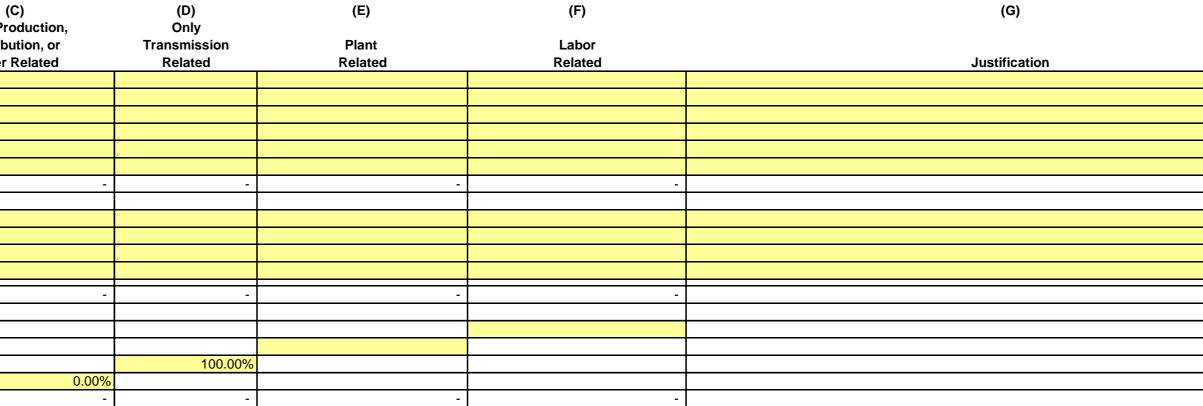
3. ADIT items related to Plant and not in Columns C & D are included in Column E

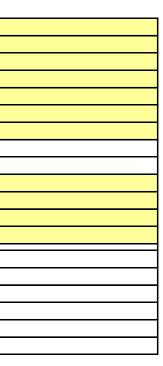
4. ADIT items related to labor and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated 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)

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
	0					
	0					
	0					
	0					
	0					
	0					
	0					
Total - FERC Form 1, Page 266-267	-	-	-			-
	0					
	0					
	0					
	0					
Total: ADIT-255	-	-	-			
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				







Unamortized Investment Tax Credit - Transmission	-	

-	-	-	0	

(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
		0				
		0				
		0				
		0				
		0				
		0				
		0				
Total - FERC Form 1, Page 266-267			-	-	-	
		0				
		0				
		0				
		0				
Total: Investment Tax Credit Adjustments			-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%	0			
Investment Tax Credit Amortization - Transmission			-	(0 0	

END

Baltimore Gas and Electric Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - ADIT Rate Base Adjustment

Rate Year =

Federal Deficient / (Excess) Deferred Income Taxes

	ſ	Days in Period			Projection - Proration	on of Deficient / (Excess) /	ADIT Activity (Note A)		Actual - Pro	ration of Deficient / (Excess) /	ADIT Activity (Note B)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
 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 / (Excess) ADIT Subject t	o Proration				[Insert Date]		-	[Insert Date]				
Projected / Actual Activity					[Insert Date]			[Insert Date]				
January				50.00%	-	-	. <u> </u>		-	-	-	
February				50.00%	-	-		-	-	-	-	
March				50.00%	-	-	. <u>-</u>	-	-	-	-	
April				50.00%	-	-	. <u>-</u>	-	-	-	-	
May				50.00%	-		. <u>-</u>		-	-	-	
June				50.00%	-		. <u> </u>	-	-	-	-	
July				50.00%	-		. <u>-</u>	_	-	-	-	
August				50.00%	-	-	. <u> </u>	-	-	-	-	
September				50.00%	-	-	. <u> </u>	-	-	-	-	
October				50.00%	-	-		-	-	-	-	
November				50.00%	-	-		-	-	-	-	
December				50.00%	-			-	-	-	-	
Total (Sum of Lines 3 - 14)	-				-	-		-	-	-	-	
Beginning Balance - Deficient / (Ex	cess) ADIT Not Subject	t to Proration			[Insert Date]		-	[Insert Date]				
Beginning Balance - Deficient / (Ex	cess) ADIT Adjustment				(Note F)		-					
Beginning Balance - Deficient / (Ex	cess) ADIT				(Col. (H), Line 16 + Line 17)		-	(Col. (M), Line 16 + Line	17)			
Ending Balance - Deficient / (Exces	ss) ADIT Not Subject to	Proration			[Insert Date]		-	[Insert Date]				
Ending Balance - Deficient / (Exces					(Note F)							
Ending Balance - Deficient / (Exces					(Col. (H), Line 19 + Line 20)		-	(Col. (M), Line 19 + Line	20)			
Average Balance as adjusted (non-	-prorated)				([Col. (H), Line 18 + Line 21] /2)			([Col. (M), Line 18 + Line	e 21] /2)			
Prorated Deficient / (Excess) ADIT					(Col. (H), Line 14)		-	(Col. (M), Line 14)	- /			
Deficient / (Excess) ADIT - Accou					(Col. (H), Line 22 + Line 23)		<u>.</u>	(Col. (M), Line 22 + Line	23)			

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

			Days in Period			Projection - Proratio	n of Deficient / (Excess) A	DIT Activity (Note A)		Actual - Pro	oration of Deficient / (Excess) A	ADIT Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
	(* 9	(=)				.,		Prorated	(7				Preserved Prorated
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Actual Balance
	Month	Per Month	Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
	Deficient / (Excess) ADIT Subject to Pr	roration		1	J	[Insert Date]		-	[Insert Date]	I		I	r roccanig Balanco)
	Projected / Actual Activity					[Insert Date]			[Insert Date]				
	January				50.00%			_			_	_	
	February				50.00%		_	-	<u>_</u>	-	-	-	
	March				50.00%			-					
					50.00%			_		_	_	_	
	April						-		-	-	-	-	
	May				50.00%	-	-	-	-	-	-	-	
	June				50.00%	-	-	-	-	-	-	-	
	July				50.00%	-	-	-	-	-	-	-	
	August				50.00%	-	-	-	-	-	-	-	
	September				50.00%	-	-	-	-	-	-	-	
	October				50.00%	-	-	-	-	-	-	-	
	November				50.00%	-	-	-	-	-	-	-	
	December				50.00%	-	-		-	-	_	-	
	Total (Sum of Lines 27 - 38)	-				-	-		-	-	-	-	
	Beginning Balance - Deficient / (Excess					[Insert Date]		-	[Insert Date]				
	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess					(Note F) (Col. (H), Line 40 + Line 41)			(Col. (M), Line 40 + Line	41)			
			5							()			
	Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A		Proration			[Insert Date] (Note F)		-	[Insert Date]				
	Ending Balance - Deficient / (Excess) A					(Col. (H), Line 43 + Line 44)		-	(Col. (M), Line 43 + Line	: 44)			
	Average Balance as adjusted (non-pror	rated)				([Col. (H), Line 42 + Line 45] /2)		-	([Col. (M), Line 42 + Line	e 45] /2)			
	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 38)		<u> </u>	(Col. (M), Line 38)				
3	Deficient / (Excess) ADIT - Account 2	282				(Col. (H), Line 46 + Line 47)			(Col. (M), Line 46 + Line	e 47)			
	Deficient / (Excess) Accumulated Deficient			102)									
	Dencient / (Excess) Accumulated De	епео іпсоте тахе	es - Other (account no. 2	2031									
			Days in Period			Projection - Proratio	n of Deficient / (Excess) A	DIT Activity (Note A)		Actual - Pro	oration of Deficient / (Excess) A	ADIT Activity (Note B)	
	(A)			(D)	(E)	Projection - Proratio (F)	n of Deficient / (Excess) A (G)	(H)	(1)	Actual - Pro (J)	oration of Deficient / (Excess) A (K)	ADIT Activity (Note B) (L)	(M)
		(B)	Days in Period (C)	(D)		(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	Preserved Prorated
	(A)	(B) Days	Days in Period (C) Prorated Days	(D) Total Days	Proration Amount	(F) Projected	(G) Prorated Projected	(H) Prorated Projected Balance	(I) Actual Monthly	(J) Difference	(K) Preserve Proration	(L) Preserve Proration	Preserved Prorated Actual Balance
		(B)	Days in Period (C)	(D)		(F)	(G)	(H) Prorated	(I) Actual Monthly Activity	(J)	(K)	(L)	Preserved Prorated
	(A)	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount	(F) Projected	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding	-	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
	(A) Month	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
)	(A) Month ADIT Subject to Proration Projected / Actual Activity	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Activity	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M,
))	(A) Month ADIT Subject to Proration Projected / Actual Activity January	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
)	(A) Month ADIT Subject to Proration Projected / Actual Activity January February	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
))	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
9 0 1	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
9 0 1	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
9 0 1	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
9) 1	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
9 0 1	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
9 0 1	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M
)) I	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. N
9) 1	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - - - - - - - -	Activity [Insert Date]	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M Preceding Balance)
ne 49 50 51 52 53 54 55 56 57 58 59 50 51 52 53	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October	(B) Days	Days in Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - -	Activity [Insert Date]	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
9 0 1 2 3 4 5 6 7 8 9 0 1 2 3	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 51 - 62)	(B) Days Per Month	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date] [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) -	Activity [Insert Date] [Insert Date]	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
9 0 1 2 3 4 5 5 5 7 3 9 0 1 2 3 3	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 51 - 62) Beginning Balance - Deficient / (Excess	(B) Days Per Month	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date] [Insert Date] 	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - - - - - - - -	Activity [Insert Date]	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M Preceding Balance)
	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 51 - 62)	(B) Days Per Month Per Month	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date] [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - - - - - - - -	Activity [Insert Date] [Insert Date]	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M Preceding Balance)
9 0 1 2 3 4 5 5 5 7 3 9 0 1 2 3 4 5 5	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 51 - 62) Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess	(B) Days Per Month Per Month	Days in Period (C) Prorated Days Per Month to Proration	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Note F) (Col. (H), Line 64 + Line 65)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	Activity [Insert Date] [Insert Date]	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M Preceding Balance)
0 1 2 3 4 5 6 7 3 0 1 2 3 4 5 6 7 3 4 5 6 7	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 51 - 62) Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess) A	(B) Days Per Month Per Month - s) ADIT Not Subject s) ADIT Not Subject s) ADIT ADIT Not Subject to	Days in Period (C) Prorated Days Per Month to Proration	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date] [Insert Date] <tr tr=""></tr>	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	Activity [Insert Date] [Insert Date]	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M Preceding Balance)
9 1 2 3 4 5 6 7 3 9 0 1 2 3 4 5 6 7 3 9 0 1 2 3 4 5 7 3 9 0 1 2 3 4 5 7 7 3 9 0 1 1 2 3 4 5 7 7 3 9 0 1 1 2 3 4 5 7 7 3 9 0 1 1 2 3 4 5 7 7 3 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 51 - 62) Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess	(B) Days Per Month Per Month - s) ADIT Not Subject s) ADIT Not Subject s) ADIT Adjustment s) ADIT	Days in Period (C) Prorated Days Per Month to Proration	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Insert Date] [Note F) (Col. (H), Line 64 + Line 65)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	Activity [Insert Date] [Insert Date]	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M Preceding Balance)
9 9 1 2 3 4 5 6 7 3 9 1 2 3 9 0 1 2 3 9 0 1 5 6 7 3 9 0	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 51 - 62) Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess) August September December Total (Sum of Lines 51 - 62) Beginning Balance - Deficient / (Excess) Beginning Balance - Deficient / (Excess) August Ending Balance - Deficient / (Excess) August Ending Balance - Deficient / (Excess) August Ending Balance - Deficient / (Excess) August Average Balance as adjusted (non-prof	(B) Days Per Month Per Month	Days in Period (C) Prorated Days Per Month to Proration	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date] [Note F) (Col. (H), Line 64 + Line 65) [Insert Date] (Note F) (Col. (H), Line 67 + Line 68) ([Col. (H), Line 66 + Line 69] /2)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	Activity [Insert Date] [Insert Date]	(J) Difference Projected vs. Actual (Note C) - - - - - - - - - - - - -	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M Preceding Balance)
9 0 1 2 3 4 5 6 7 8 9 0 1 2	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 51 - 62) Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A	(B) Days Per Month Per Month - - s) ADIT Not Subject s) ADIT Not Subject to ADIT Adjustment s) ADIT ADIT Not Subject to ADIT Adjustment ADIT Adjustment ADIT Adjustment ADIT Adjustment ADIT Adjustment	Days in Period (C) Prorated Days Per Month to Proration	(D) Total Days Per Future	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(F) Projected Monthly Activity [Insert Date] [Insert Date]	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) - - - - - - - - - - - - -	Activity [Insert Date] [Insert Date]	(J) Difference Projected vs. Actual (Note C) - - - - - - - - - - - - -	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E) - - - - - - - - - - - - -	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

	Unamortized Deficient / (Excess) ADIT - Federal (Pro	jected)		Unamortized Deficient / (Excess) ADIT - Federal (Actu	ial)	
	(A)	(B)	(C)	(D)	(E)	(F)
Line	Deficient / (Excess) Deferred Income Taxes	Reference	jected Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
73	ADIT - 190	(Col. (H), Line 24)	\$ -	ADIT - 190	(Col. (M), Line 24)	\$-
74	ADIT - 282	(Col. (H), Line 48)	-	ADIT - 282	(Col. (M), Line 48)	-
75	ADIT - 283	(Col. (H), Line 72)	-	ADIT - 283	(Col. (M), Line 72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-1A, Line 41a)	\$ -	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-1A, Line 41a)	\$-

State Deficient / (Excess) Deferred Income Taxes

	I	Days in Period			Projection - Proration	of Deficient / (Excess) A	DIT Activity (Note A)		Actual - Pro	ration of Deficient / (Excess) A	ADIT Activity (Note B)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
 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. Preceding Balance)
Deficient / (Excess) ADIT Subject to F	Proration				[Insert Date]		-	[Insert Date]				
Projected / Actual Activity					[Insert Date]			[Insert Date]				
January				50.00%	-		-	-	-	-	-	
February				50.00%	-	-	-	-	-	-	-	
March				50.00%	-	-	-	-	-	-	-	
April				50.00%	-	-	-	-	-	-	-	
Мау				50.00%	-	-	-	-	-	-	-	
June				50.00%	-	-	-	-	-	-	-	
July				50.00%	-	-	-	-	-	-	-	
August				50.00%	-	-	-	-	-	-	-	
September				50.00%	-	-	-	-	-	-	-	
October				50.00%	-	-	-	-	-	-	-	
November				50.00%	-	-	-	-	-	-	-	
December				50.00%	-	-		-	-	-	-	
Total (Sum of Lines 79 - 90)	-				-	-		-	-	-	-	
Beginning Balance - Deficient / (Exces					[Insert Date]		-	[Insert Date]				
Beginning Balance - Deficient / (Exces					(Note F)		-					
Beginning Balance - Deficient / (Exces	ss) ADIT				(Col. (H), Line 92 + Line 93)		-	(Col. (M), Line 92 + Line 9	93)			
Ending Balance - Deficient / (Excess)		Proration			[Insert Date]		-	[Insert Date]				
Ending Balance - Deficient / (Excess)					(Note F)		-					
Ending Balance - Deficient / (Excess)	ADIT				(Col. (H), Line 95 + Line 96)		-	(Col. (M), Line 95 + Line 9	96)			
Average Balance as adjusted (non-pro	orated)				([Col. (H), Line 94 + Line 97] /2)		-	([Col. (M), Line 94 + Line	97] /2)			
Prorated Deficient / (Excess) ADIT					(Col. (H), Line 90)			(Col. (M), Line 90)				
Deficient / (Excess) ADIT - Account	190				(Col. (H), Line 98 + Line 99)			(Col. (M), Line 98 + Line 9	99)			
Deficient / (Excess) Accumulated D	eferred Income Tax	es - Property (Account N	0. 282)									
		Days in Period			Projection - Proration					ration of Deficient / (Excess) A		

		Days in Period			Projection - Proratio	on of Deficient / (Excess) A	DIT Activity (Note A)		Actual - Pro	ration 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	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)
101	Deficient / (Excess) ADIT Subject to P	Proration				[Insert Date]		-	[Insert Date]				-
102	Projected / Actual Activity					[Insert Date]			[Insert Date]				
103	January				50.00%	-		-	-	-	-	-	-
104	February				50.00%	-	-	-	-	-	-	-	-
105	March				50.00%	-	-	-	-	-	-	-	-

106	April		50.00%	-	-	-	-	-	-	-	-
107	Мау		50.00%	-	-	-	-	-	-	-	-
108	June		50.00%	-	-	-	-	-	-	-	-
109	July		50.00%	-	-	-	-	-	-	-	-
110	August		50.00%	-	-	-	-	-	-	-	-
111	September		50.00%	-	-	-	-	-	-	-	-
112	October		50.00%	-	-	-	-	-	-	-	-
113	November		50.00%	-	-	-	-	-	-	-	-
114	December		50.00%	-	-			-	-	-	-
115	Total (Sum of Lines 103 - 114)	-		-	-		-	-	-	-	

116 117 118	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment Beginning Balance - Deficient / (Excess) ADIT	[Insert Date] (Note F) (Col. (H), Line 116 + Line 117)	- [Insert Date] (Col. (M), Line 116 + Line 117)	- - -
119	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	[Insert Date]	- [Insert Date]	
120	Ending Balance - Deficient / (Excess) ADIT Adjustment	(Note F)		-
121	Ending Balance - Deficient / (Excess) ADIT	(Col. (H), Line 119 + Line 120)	- (Col. (M), Line 119 + Line 120)	-
122	Average Balance as adjusted (non-prorated)	([Col. (H), Line 118 + Line 121] /2)	- ([Col. (M), Line 118 + Line 121] /2)	<u> </u>
123	Prorated Deficient / (Excess) ADIT	(Col. (H), Line 114)	- (Col. (M), Line 114)	-
124	Deficient / (Excess) ADIT - Account 282	(Col. (H), Line 122 + Line 123)	- (Col. (M), Line 122 + Line 123)	-

		Γ	Days in Period			Projection - Proration	of Deficient / (Excess) A	DIT Activity (Note A)		Actual - Pro	ration of Deficient / (Excess) A	ADIT Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(I)	(J)	(K)	(L)	(M) Preserved Prorated
_	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)	Projected Balance	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. Preceding Balance
	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				
	Projected / Actual Activity					[Insert Date]			[Insert Date]				
	January				50.00%	-	-	-	-	-	-	-	
	February				50.00%	<u> </u>	-	-	_	-	-	-	
	March				50.00%	<u>-</u>	-	-	-	-	-	-	
	April				50.00%	<u>.</u>	_	-	_	-	-	_	
	May				50.00%	<u>.</u>	_	_			_	-	
	June				50.00%	<u>.</u>	_	-			_	_	
	July				50.00%		_	-		_	_	_	
	August				50.00%	<u>.</u>	_	-			_	_	
	September				50.00%	<u>.</u>	-	-	<u> </u>	-	_	_	
	October				50.00%	<u>.</u>	-	-	_	-	-	-	
	November				50.00%	<u>-</u>	-	-	-	-	-	-	
	December				50.00%	<u>-</u>	-	-	-	-	-	-	
	Total (Sum of Lines 127 - 138)	-				-	-		-	-	-	-	
	Beginning Balance - Deficient / (Exc	ess) ADIT Not Subject	to Proration			[Insert Date]		-	[Insert Date]				
	Beginning Balance - Deficient / (Exc					(Note F)		-					
	Beginning Balance - Deficient / (Exc					(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Lin	e 141)			
	Ending Balance - Deficient / (Excess) ADIT Not Subject to	Proration			[Insert Date]		-	[Insert Date]				
	Ending Balance - Deficient / (Excess	ADIT Adjustment				(Note F)		-					
	Ending Balance - Deficient / (Excess) ADIT				(Col. (H), Line 143 + Line 144)		-	(Col. (M), Line 143 + Lin	e 144)			
	Average Balance as adjusted (non-p	rorated)				([Col. (H), Line 142 + Line 145] /2))	-	([Col. (M), Line 142 + Lir	ne 145] /2)			
	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 138)		-	(Col. (M), Line 138)	- •			
	Deficient / (Excess) ADIT - Accour	nt 283				(Col. (H), Line 146 + Line 147)		-	(Col. (M), Line 146 + Lin	e 147)			

	Unamortized Deficient / (Excess) ADIT - State (Proje	ected)		Unamortized Deficient / (Excess) ADIT - State (Actua	al)	
	(A)	(B)	(C)	(D)	(E)	(F)
Line	Deficient / (Excess) Deferred Income Taxes	Reference	EOY	Deficient / (Excess) Deferred Income Taxes	Reference	Projected
	Dencient / (Excess) Deferred income Taxes	Reference	Balance	Dencient / (Excess) Deferred Income Taxes	Reference	EOY Balance
149	ADIT - 190	(Col. (H), Line 100)	\$-	ADIT - 190	(Col. (M), Line 100)	\$-
150	ADIT - 282	(Col. (H), Line 124)	-	ADIT - 282	(Col. (M), Line 124)	-
151	ADIT - 283	(Col. (H), Line 148)	-	ADIT - 283	(Col. (M), Line 148)	-
152	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-2A, Line 41b)	\$-	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-2A, 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 "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 "Projected Activity".

riate real	00101110	

Rate YearProjected ActivityCheck

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

- A 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 activity is 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 a decrease 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 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). If projected and actual activity are both negative, a negative 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).
- D 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 underprojected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- E 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** This section is reserved for adjustments necessary to comply with the IRS normalization rules.

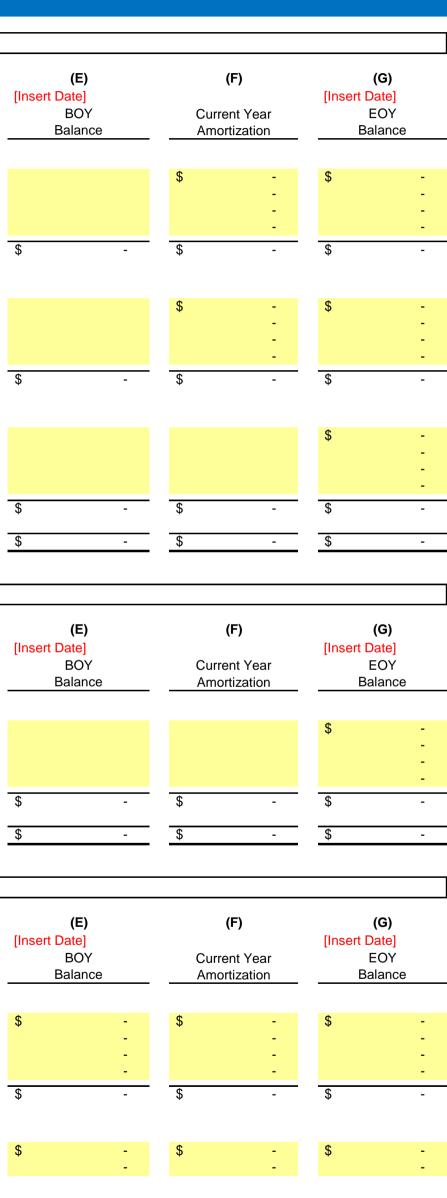
Baltimore Gas and Electric

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

		-	Fax Cuts and Jobs Act	of 2017		
ine	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization	December	D) 31, 2017 DIT	
-			Fixed Period	Deficient / (Excess)		
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		-	
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)
ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018 ADIT Deficient / (Excess)
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 Federal	Deficient / (Excess) De	ferred Income Ta	xes
	(A)	(B)	(C)	(D)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Exc	cess)
27	Unprotected Non-Property	_			
28	ADIT - 190			\$	-
29	ADIT - 281				-
30	ADIT - 282				-
31	ADIT - 283				-
32	Subtotal - Deficient / (Excess) ADIT			\$	-
33	Unprotected Property	_			
34	ADIT - 190			\$	-
35	ADIT - 281				-



6	ADIT - 282	
	ADIT - 283	
8	Subtotal - Deficient / (Excess) ADIT	\$
9	Protected Property	
0	ADIT - 190	\$
1	ADIT - 281	
2	ADIT - 282	
3	ADIT - 283	
44	Subtotal - Deficient / (Excess) ADIT	\$
45	Total - Deficient / (Excess) ADIT	\$

(A)		(B)	(C)	(D)			(E)	(F) Current Year Amortization		(G) [Insert Date] EOY Balance	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)		[Insert Date] BOY 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-2A, Line 132									
52	Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	

	Federal Income Tax Regulatory Asset / (Liability)												
	(A)	(B)	(C)	(D)) [Insert Dat	E) e]		(F)	[Insert D	(G) Date]		
Line	Regulatory Assets / (Liabilities)	Notes			ADIT t / (Excess)	B	OY ance		ent Year rtization	Ē	EOY alance		
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	-	\$	-	\$	-		
55	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-		

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	(A)	(B)	(C)	(D))		(E)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	AD / Deficient			BOY lance
56	Unprotected Non-Property				· · · · · ·		
57	ADIT - 190		4 Years	\$	-	\$	-
58	ADIT - 281		4 Years		-		-
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	Ť	-	Ť	
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				<u></u>		•	
74	Total - Deficient / (Excess) ADIT			\$	-	\$	

		Total State D	Deficient / (Excess) Def	erred Income	e Taxes			
	(A)	(B)	(C)	((D)		(E)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)		[Insert Date] BOY 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	_						
82 83 84 85	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	÷	\$	-	\$
86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	9
87	Protected Property	_						
88 89 90 91	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$		\$	-	\$
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$
93	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$
		Total S	State Deficient / (Exces	s) Deferred	Income Taxes	3		
	(A)	(B)	(C)		(D)		(E)	

Notes

Amortization

Fixed Period

ADIT

Deficient / (Excess)

Line Deficient / (Excess) Deferred Income Taxes

	([Insert Dat	E) e]	((F)	([Insert Da	G) ite]
T Excess)	B	OY ance		nt Year tization	E	OY ance
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(E)	(F)	(G)
[Insert Date]		[Insert Date]
BOY	Current Year	EOY
Balance	Amortization	Balance

94	ADIT - 190			\$ -	\$-	\$-	\$
95	ADIT - 281			-	-	-	
96	ADIT - 282			-	-	-	
97	ADIT - 283			-	-	-	
98	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$-	\$
99	Tax Gross-Up Factor	ATT H-2A, Line 132					
100	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$
		State	Income Tax Reg	ulatory Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(0 [Insert Dat
Line	Regulatory Assets / (Liabilities)	Notes		ADIT	BOY	Current Year	E
				Deficient / (Excess)	Balance	Amortization	Bala
101	Associated to a contract of the second state o			\$ -	¢	¢	\$
101	Account 182.3 (Other Regulatory Assets)			φ -	φ -	φ -	Ф
101	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			φ - -	φ - -	φ -	Φ
				\$ -	\$ - \$ -	\$ - \$ -	э \$
102	Account 254 (Other Regulatory Liabilities)	Federal and	State Income Ta	x Regulatory Asset / (Liabili	\$ - \$ -	\$-	·
102	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)	Federal and State Income Tax Regulate		 \$ x Regulatory Asset / (Liabili		•	
102	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)			 \$ x Regulatory Asset / (Liabili	cient Deferred Income T (E)	•	\$
102	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability) Federal and	State Income Tax Regulate	ory Asset / (Liabi	x Regulatory Asset / (Liabili	cient Deferred Income T	- axes	
102 103	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability) Federal and (A) Regulatory Assets / (Liabilities)	State Income Tax Regulate	ory Asset / (Liabi	x Regulatory Asset / (Liabili ity) related to Excess / Defi (D) ADIT	cient Deferred Income T (E) [Insert Date] BOY	¯axes (F) Current Year	\$ (([Insert Da E(
102 103 Line	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability) Federal and (A)	State Income Tax Regulate	ory Asset / (Liabi	x Regulatory Asset / (Liabili ity) related to Excess / Defi (D) ADIT	cient Deferred Income T (E) [Insert Date] BOY	Taxes (F) Current Year Amortization	\$ [Insert Dat EC Bala

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 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 А 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 amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. 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 BGE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- В 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.

Detailed Description	Description	Catagory	Federal Gross Timing Difference	Federal Al @ 35%		FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State	FIT on SIT	Total ADIT	Rate Chang Deferred Tax Ir		Income Regulato Asset / Lia rable Deferred T	ry Total bility Deficient / (Exce		Electric Transmission	Allocator	Transmission Allocated Deficient / (Excess) ADIT Balance	
A)	Description (B)	Category (C)	(D)	(E) = (D) * 3		(G) = (F) * 35%		(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	7.211			(P)	(Q) = (N) - (O) -		(S)	(T)	(U) = (Q) * (T)	
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Inventory					-				-			-	-	-			- 100% Distribution	No	0.000%	-	
Demand					-				-			-	-	-			- 100% Distribution	No	0.000%	-	
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C Account 282 (Note A) ed Asset Basis Differences (Pow erTax) - Protected ed Asset Basis Differences (Pow erTax) - Non-Protected S109 TCJA S 109 NonTCJA O				\$		\$	-\$- 		\$- - - -	-	\$	- \$ - - -	- \$ - -	1		\$	- Plant - Plant - Plant	Yes Yes No No	15.216% 0.000% 0.000%	-	
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Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)

ADIT - Post Rate Change (December 31, 2017)

Accumulated Deferred Income Taxes Remeasurement Attachment F - Deficient / (Excess) Deferred Income Taxes Worksheet

Baltimore Gas and Electric

Protected Property	\$ -			\$ -	
Unprotected Property	-			-	
Non-Property	-			-	
Total Unprotected	\$ -		-	\$ -	
Total Deficient / (Excess)ADIT	\$ -		-	\$ -	

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)

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 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).

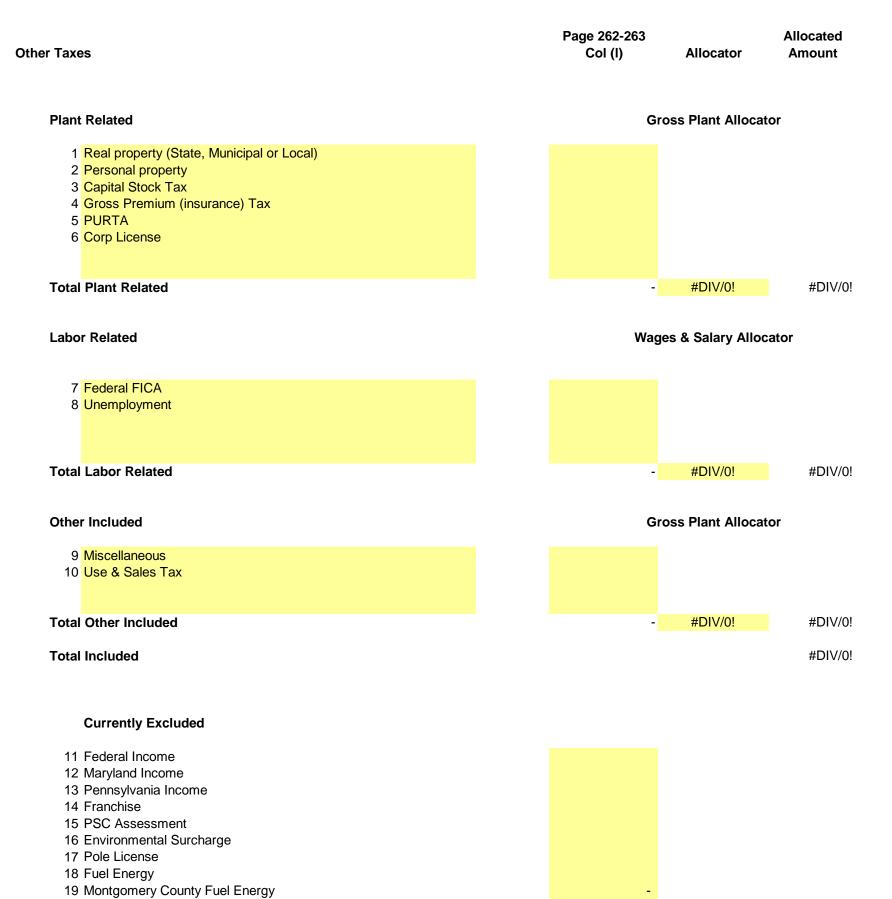
3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Notes

- A 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.
- B 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.

Instructions

Attachment 2 - Taxes Other Than Income Worksheet



20 Universal Service Fund

21 Total

Total "Taxes Other Than Income Taxes" - Page 114-117 line 14.g 22 plus line 15.g plus line 16.g

23 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 may 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 may 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

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property 1 Rent from Electric Property - Transmission Related (Note 3)		Total Amount	Allocation Factor	Allocation %	Total Amou Included I Rates	
2 Total Rent Revenues	(Sum Line 1)	-	Transmission	100%	\$	-
Account 456 - Other Electric Revenues (Note 1)						
 3 Schedule 1A 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM 	1	-	Transmission	100%	\$	-
NITS charges paid by Transmission Owner) (Note 4) Point to Point Service revenues for which the load is not included in the divisor received b		-	Transmission	100%	\$	-
5 transmission owner			Transmission	100%	•	-
6 PJM Transitional Revenue Neutrality (Note 1)		-	Transmission	100%	•	-
7 PJM Transitional Market Expansion (Note 1)		-	Transmission	100%	•	-
8a Professional Services (Note 3, Transmission Related)			Transmission	100%	•	-
8b Professional Services (Note 3, Labor Related)			Wages and Salaries	#DIV/0!	#DIV/0!	
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 Gross Revenue Credits	(Sum Lines 2-10)	-	Transmission	100%	\$	-
12 Less line 17g		-				
13 Total Revenue Credits		-				

Revenue Adjustment to determine Revenue Credit

- ¹⁴ 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 172 of Appendix A.
- 15 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.
- 16 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 utilize lines 17a - 17g, 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).

- 17a As discussed in Note 3 above, 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
- 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 Amount offset in line 4 above
- 20 Total Account 454 and 456



Difference

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

А	100 Basis Point increase in ROE and Income Taxes	(Line 126 + Line 137)	#DIV/0!
В	100 Basis Point increase in ROE		1.00%

 Seturn Calculation
 (Line 39 + 58)
 #DIV/0!

Long Term Interest Long Term Interest 99 p114-117.62.c through 67.c 0 Less LTD Interest on Securitization Bonds Attachment 8 100 Note P on Appendix A 0 (Line 99 - 100) Long Term Interest 101 0 Preferred Dividends enter positive p118-119.29.c 102 0 Common Stock Proprietary Capital p112-113.16.c 103 0 Less Preferred Stock . (Line 113) 104 enter negative 0 105 Less Account 216.1 enter negative p112-113.12.c 0 Less Account 219 105a enter negative p112-113.15.c 0 106 Common Stock (Note Y) (Sum Lines 103 to 105a) 0

/	Capitalization			n112 112 19 d through 21 d	
107	Long Term Debt		enter negetive	p112-113.18.d through 21.d	
108	Less Loss on Reacquired Debt		enter negative	p110-111.81.c	
109	Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss		enter positive	p112-113.61.c	
110 111	Less LTD on Securitization Bonds		enter negative	Attachment 1 Attachment 8	
112			enter negative (Note Z)	(Sum Lines 107 to 111)	
112	Total Long Term Debt Preferred Stock				
113 114	Common Stock		(Note AA)	p112-113.3.c (Line 106)	
114					
115	Total Capitalization			(Sum Lines 112 to 114)	
116	Debt %		Total Long Term Debt	(Line 112 / 115)	04
117	Preferred %		Preferred Stock	(Line 113 / 115)	00
118	Common %		Common Stock	(Line 114 / 115)	09
119	Debt Cost		Total Long Term Debt	(Line 101 / 112)	0.000
120	Preferred Cost		Preferred Stock	(Line 102 / 113)	0.000
121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)	0.000
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)	0.000
124	Weighted Cost of Common		Common Stock	(Line 118 * 121)	0.000
125	Total Return (R)			(Sum Lines 122 to 124)	0.000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!
	te Income Taxes				
	Income Tax Rates				
-			(Note I from ATT H-2A)		0.00
127 128	Income Tax Rates FIT=Federal Income Tax Rate		(Note I from ATT H-2A) (Note I from ATT H-2A)		0.00° 0.00°
127	Income Tax Rates	P = (percent of federal income tax deductible for state purposes)	(Note I from ATT H-2A)	Per State Tax Code	
127 128	Income Tax Rates FIT=Federal Income Tax Rate	P = (percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)	Per State Tax Code	0.00 ⁴ 0.00 ⁴
127 128 129 130	Income Tax Rates FIT=Federal Income Tax Rate		(Note I from ATT H-2A)	Per State Tax Code	0.00' 0.00' 0.00'
127 128 129	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T		(Note I from ATT H-2A)	Per State Tax Code	0.00' 0.00' 0.00' 0.00'
127 128 129 130 131	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)	Per State Tax Code	0.00
127 128 129 130 131 132	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)		0.00 0.00 0.00 0.00 1.000
127 128 129 130 131 132	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)	Attachment 1B - ADIT EOY	0.009 0.009 0.009 0.009 1.0000 #DIV/0!
127 128 129 130 131	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/ (1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)		0.00 0.00 0.00 0.00 1.000
127 128 129 130 131 132 133 133	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132)	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization <u>Tax Gross-Up Factor [1/(1-T)]</u> ITC Adjustment Allocated to Transmission Other Income Tax Adjustment	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T)	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134)	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T)	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135 136a 136b	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization <u>Tax Gross-Up Factor [1/(1-T)]</u> ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T)	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135 136a 136b 136b	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization <u>Tax Gross-Up Factor [1/(1-T)]</u> ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Def	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) c of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135 136a 136b 136c 136d	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Deficient Deficient for AFUDC Equity Component	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135 136a 136b 136c 136c 136d 136e	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Defi Amortization Deficient / (Excess) Deficient Defi Amortization of Other Flow-Through Items - Tra Other Income Tax Adjustments - Expense / (Be	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	0.00 0.00 0.00 1.000 #DIV/0! 1.000 #DIV/0!
127 128 129 130 131 132 133 134 135 136a 136b 136b	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Deficient Deficient for AFUDC Equity Component	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d	0.00 0.00 0.00 1.000 #DIV/0! 1.000
127 128 129 130 131 132 133 134 135 136a 136b 136c 136d 136c 136d 136f	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Def Amortization Deficient / (Excess) Deficient Def Amortization Deficient / (Excess) Deficient Def Amortization of Other Flow-Through Items - Tra Other Income Tax Adjustments - Expense / (Be Tax Gross-Up Factor [1/(1-T)]	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132)	0.00 0.00 0.00 1.000 #DIV/0! 1.000 #DIV/0!
127 128 129 130 131 132 133 134 135 136a 136b 136c 136d 136c 136f 136f 136g	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p T T/(1-T) Tax Gross-Up Factor Investment Tax Credit Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor [1/(1-T)] ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Amortization Deficient / (Excess) Deferred Tax Amortization Deficient / (Excess) Deficient Def Amortization Deficient / (Excess) Deficient Def Amortization Deficient / (Excess) Deficient Def Amortization Of Other Flow-Through Items - Tra Other Income Tax Adjustments - Expense / (Be Tax Gross-Up Factor [1/(1-T)] Other Income Tax Adjustment	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 1/(1-T) of Transmission Depreciation Expense es (Federal) - Transmission Component erred Taxes (State) - Transmission Component ansmission Component enefit)	(Note I from ATT H-2A) (Note T from ATT H-2A) enter negative (Note V from ATT H-2A) (Note V from ATT H-2A) (Note V from ATT H-2A)	Attachment 1B - ADIT EOY (Line 132) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132) (Line 136e * 136f)	0.00 0.00 0.00 1.000 #DIV/0! #DIV/0! #DIV/0!

Electric / Non-electric Cost Support

	Attachment A Line #s, Desc	criptions, Notes, Form 1 Page #s and Instruc	tions
65 67	Allocated General & Common Expenses Plus Transmission Lease Payments Common Plant O&M	(Note A) (Note A)	p200-201.4.c p356
	Depreciation Expense		
85	Transmission Depreciation	p336.7.b /	(Projected)
86	General Depreciation	p336.10.b	/ (Projected)
87	Intangible Amortization	p336.1.d / (Note A)	(Projected)
		p336.11.b	/ (Projected)
91	Common Depreciation - Electric Only	(Note A)	
92	Common Amortization - Electric Only	(Note A) p336.11.d	/ (Projected)

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descript	tions, Notes, Form 1 Page #s and I	nstructions	Form 1 Amount	Transmission Related	Non-transmissic Related	on	Details
28 Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)		Details	0	Specific identification based on plant records 1 2 3 4 5 6	
VIP & Expensed Lease Worksheet							
	tions, Notes, Form 1 Page #s and I	nstructions	Form 1 Amount	CWIP In Form 1 Amount	Expensed Leas in Form 1 t Amount	e	Details
Attachment A Line #s, Descript Plant Allocation Factors	tions, Notes, Form 1 Page #s and I		Form 1 Amount	CWIP In Form 1 Amount	in Form 1	e	
Attachment A Line #s, Descript Plant Allocation Factors Electric Plant in Service	tions, Notes, Form 1 Page #s and I	nstructions p204-207.104.g	Form 1 Amount	CWIP In Form 1 Amount	in Form 1	e	Details See Form 1
Attachment A Line #s, Descript Plant Allocation Factors Electric Plant in Service Plant In Service	tions, Notes, Form 1 Page #s and I	p204-207.104.g	Form 1 Amount	CWIP In Form 1 Amount	in Form 1	e	See Form 1
Attachment A Line #s, Descript Plant Allocation Factors Electric Plant in Service	tions, Notes, Form 1 Page #s and I (Notes A)		Form 1 Amount	CWIP In Form 1 Amount	in Form 1	e	

EPRI Dues Cost Support

EFRIDUE	es cost support				
	Attachment A	Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	EPRI Dues	Details
Allo	ocated General & Common Expenses				
72	Less EPRI Dues	(Note D) p352-353		-	EPRI Dues payed by Holding company (Constellation

Total Electric Administrative & General Cost Support

	s, Form 1 Page #s and Instructions	Non-Recoverable Costs Recoverable Form 1 Amount (including Merger Costs) Costs	Details
Allocated General & Common Expenses			
3 Total A&G	p320-323.197.b	0	See Form 1

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

	Form 1 Amount	Electric Portion	Non-electric Portion	Details
2				
				Amount in Form 1 is already electric only.
				Amount in Form 1 is already electric only.
				Amount in Form 1 is already electric only.

		Attachment 5 - Cost Su	unnort				
70 Less Regulatory Commission Exp Account 928	(Note E) p320-323.189.b	Attachment 3 - Cost St					
Directly Assigned A&G							
76 Regulatory Commission Exp Account 928	(Note G) p320-323.189.b			0			Including amount associated with proceedings befo
afety Related Advertising Cost Support							
Attachment A Line #s. Descriptio	ons, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Safety Related	Non-safety Related			Details
Directly Assigned A&G			ourcry related	Related			Dotails
80 General Advertising Exp Account 930.1	(Note F) p320-323.191.b		-	-			Electric advertising cost in account 930.1 associated
Iultistate Workpaper							
Iultistate Workpaper Attachment A Line #s, Descriptio	ons, Notes, Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	De
Iultistate Workpaper				State 3 Enter State			De Enter C
Iultistate Workpaper Attachment A Line #s, Descriptio		State 1 Maryland	State 2 Enter State Enter %		State 4 Enter State Enter %	State 5 Enter State Enter %	De Enter Ca Maryla
Attachment A Line #s, Description Income Tax Rates 128 SIT=State Income Tax Rate or Composite	ons, Notes, Form 1 Page #s and Instructions		Enter State	Enter State	Enter State	Enter State	Enter C
Iultistate Workpaper Attachment A Line #s, Description Income Tax Rates	ons, Notes, Form 1 Page #s and Instructions		Enter State	Enter State	Enter State	Enter State	Enter C
Aultistate Workpaper Attachment A Line #s, Description Income Tax Rates 128 SIT=State Income Tax Rate or Composite Education and Out Reach Cost Support Attachment A Line #s, Description	ons, Notes, Form 1 Page #s and Instructions	Maryland	Enter State	Enter State	Enter State	Enter State	Enter C
Attachment A Line #s, Description Income Tax Rates 128 SIT=State Income Tax Rate or Composite Site of Cost Support	ons, Notes, Form 1 Page #s and Instructions (Note I)	Maryland	Enter State Enter %	Enter State Enter %	Enter State	Enter State	Ν

	Attachment A Line #s, De	scriptions, Notes, Form 1 Page #s and Instructions	
	Income Tax Rates		
128	SIT=State Income Tax Rate or Composite	(Note I)	

		Attachment 5 - Cost S	Sunnort				
70 Less Regulatory Commission Exp Account 928	(Note E) p320-323.189.b						
Directly Assigned A&G							
76 Regulatory Commission Exp Account 928	(Note G) p320-323.189.b			0			Including amount associated with proceedings befor
Safety Related Advertising Cost Support							
				Non-safety			
	ns, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Safety Related	Related			Details
Directly Assigned A&G80General Advertising Exp Account 930.1	(Note F) p320-323.191.b		-	-			Electric advertising cost in account 930.1 associated
Multistate Workpaper							
Attachment A Line #s, Description	ns, Notes, Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Det
	ns, Notes, Form 1 Page #s and Instructions						
Attachment A Line #s, Description		State 1 Maryland	Enter State	Enter State	Enter State	Enter State	Enter Ca
Attachment A Line #s, Description	ns, Notes, Form 1 Page #s and Instructions (Note I)						
Attachment A Line #s, Description			Enter State	Enter State	Enter State	Enter State	Enter Ca
Attachment A Line #s, Description			Enter State	Enter State	Enter State	Enter State	Enter Ca
Attachment A Line #s, Description Income Tax Rates 128 SIT=State Income Tax Rate or Composite Education and Out Reach Cost Support		Maryland	Enter State	Enter State	Enter State	Enter State	Enter Ca
Attachment A Line #s, Description Income Tax Rates 128 SIT=State Income Tax Rate or Composite Education and Out Reach Cost Support	(Note I)	Maryland	Enter State Enter %	Enter State Enter %	Enter State	Enter State	Enter Ca Maryla
Attachment A Line #s, Description Income Tax Rates 128 SIT=State Income Tax Rate or Composite Education and Out Reach Cost Support Attachment A Line #s, Description	(Note I)	Maryland	Enter State Enter %	Enter State Enter %	Enter State	Enter State	Enter Ca Maryla

Excluded Plant Cost Support

Attachment A L	ne #s, Descriptions, Notes, Form 1 Page #s and Instru	ctions	Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated v	ith Excluded Transmission Facilities			
48 Excluded Transmission Facilities	(Note M)	Attachment 5		General Description of the Facilities
Instructions:			Enter \$	None
 Remove all investment below 69 kV or generator are not a result of the RTEP Process 	step up transformers included in transmission plant in service that			
2 If unable to determine the investment below 69k	' in a substation with investment of 69 kV and higher as well as belo	w 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 wo	rkpapers) 400,000			
D Amount to be excluded $(A \times (C / (B + C)))$	444,444			
				Add more lines if necessary

Outstanding Network Credits Cost Support

oatota					
	Attachment A Line #s, Descriptions, Notes,	Form 1 Page #s and Instru	uctions	Outstanding Network Credits	Description of the Credits
1	letwork Credits				
55	Outstanding Network Credits	(Note N)	From PJM		General Description of the Credits
	-				
				Enter \$	None
50					
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM		
				_	
				Enter \$	None
					Add more lines if necessary

Unfunded Reserves

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions
44	Total Reserves Account Balance Attributable to Transmission
	Long-Term (defined as being due more than 1 year from each month-end balance sheet date) Portions recorded in FERC Accounts (242, 232, restricted accounts, but are still in general accounts as of month-end and therefore available to Company.

Baltimore Gas and Electric Company

32, 253, 228.1, 228.2, 228.3, & 228.4) and the long-term accrued portions of below items that have not yet been transferred to trusts, escrow accounts or

13-Month Average Total Reserves

FERC Account 228.1 FERC Account 228.2

 FERC Account 228.3

 FERC Account 228.4

 FERC Account 232

 FERC Account 232

 FERC Account 242

 FERC Account 253

 Total Reserves 13-Month Average Account Balance Attributable to Transmission

 Attachment H-2A Line 44

Note: The Formula Rate shall include a credit to rate base for all long-term unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance is collected from customers through cost accruals to accounts that are required in the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). The unfunded reserve allocators will utilize 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 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. Additionally, balances where the related expense was recorded either below the line, 100% to a line of busine than wholesale transmission, or to an expense account not included in the formula rate should not be included in the account reserves deducted from rate base. The gas share of common expenses is also excluded from the above computation. See supporting worksheet that derives the 13-month average balances shown above.

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						
45 Prepayments (limited to balances in account 165 except for prepaid pension)						
Detail of Prepayments Included:	p.110-111, l.57					
Prepaid Pensions if not included in Prepayments						
Total Monthly Balance Included in Rates						

Extraordinary Property Loss

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ interest
61	Less extraordinary property losses	Attachment 5				
62	Plus amortization of extraordinary property losses	Attachment 5			#DIV/0!	#DIV/0!

Abandoned Plant Calculations				
Description	Model Reference	Dedicated Facilities	MAPP	Baseline Upgrade b1254
	Per PJM Interconnection, L.L.C. and Baltimore Gas &			
	Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas &			
a Beginning Balance of Unamortize	Electric Co., XXX FERC ¶ ed Transmission Projects XX,XXX (XXXX)			
	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX			
b Years remaining in Amortization F Transmission Depreciation Exper	Period (XXXX)			
c of Limited Term Plant ¹	(line a / line b)	#DIV/0!	#DIV/0!	#DIV/0!
d Ending Balance of Unamortized T Average Balance of Unamortized	•		#DIV/0!	#DIV/0!
e Projects ²	(line a + d)/2	0	#DIV/0!	#DIV/0!
f Non-Incentive Return and Income	e Taxes (Appendix A line 144+ line 145)	#DIV/0!	#DIV/0!	#DIV/0!
g Rate Base	(Appendix A line 59)	#DIV/0!	#DIV/0!	#DIV/0!
h Non-Incentive Return and Income	e Taxes ³ (line f / line g)	#DIV/0!	#DIV/0!	#DIV/0!
1- See row 85a, Appendix A. See also amortization inclu	ded in Attachment 7 revenue requirement calculation.			
2- See row 44a, Appendix A. See also investment include	ed in Attachment 7 revenue requirement calculation.			
3- Carrying charge rate to be used when computing the re	evenue requirement for all abandonment plant facilities (see Attachment 7).			

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

December Prior Year	January	February	March	April	Мау	June	July
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Interest on Outstanding Network Credits Cost Support

	Attachment A Line #s, Descri	ptions, Notes, Form 1 Page #s and Instructi	Interest on Network Credits	Description of the Interest on the Credits			
154 Interest on Network Credits (Note N) PJM Data				General Description of the Credits			
			Enter \$	None			
					Add more lines if necessary		

Facility Credits under Section 30.9 of the PJM OATT paid by Utility Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Net Revenue Requirement Net Zonal Revenue Requirement 171

PJM Load Cost Support

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	
	Network Zonal Service Rate		
172	1 CP Peak	(Note L) PJM Data	

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rat
BG&E Zone			
Total			

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

Amount	Description & PJM Documentation

1 CP Peak	Description & PJM Documentation
	PJM Zonal Peak Load per 34.1 of the PJM OATT

Rate	Current Revenues	Proposed Revenues	Change in Revenues	
	-	-	-	
	-			
	-	-	-	

PBOP Expense in FERC 926

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

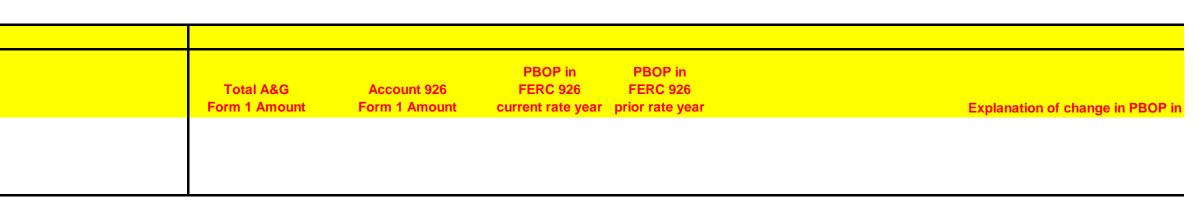
68a Total A&G

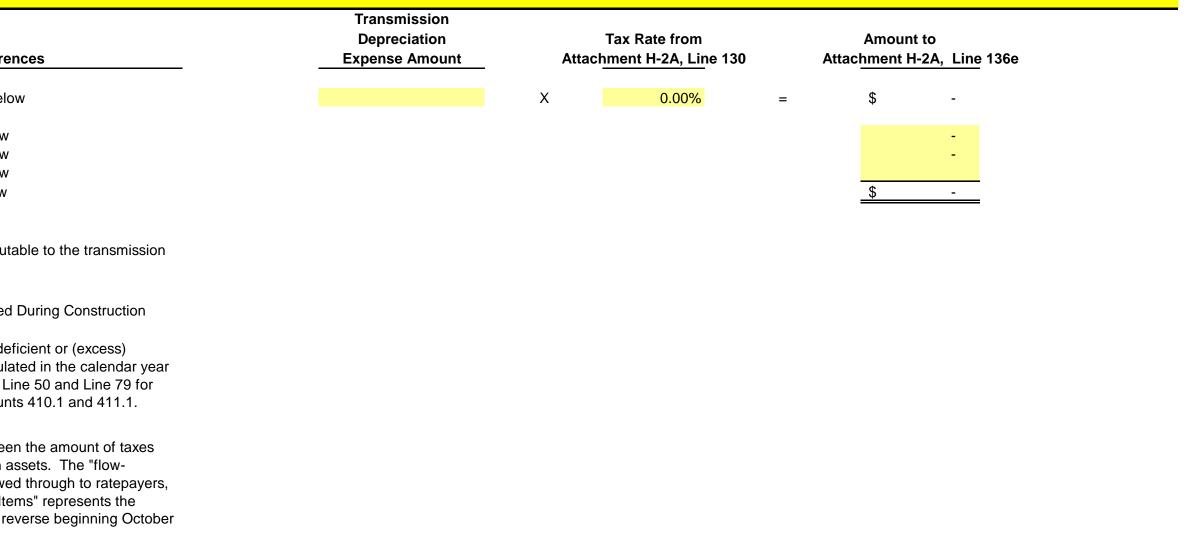
Total: p.320-323.197.b Account 926: p.320-323.187.b and c

Line	Component Descriptions	Instruction Referen
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below
	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below
Instr. #s	Instructions	
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity e function multiplied by the Capital Recovery Rate (described in Instruction 2).	mbedded in the gross plant attributat
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.	
Inst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity po (AFUDC).	ortion of Allowance for Funds Used E
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E additional information and support for the current year amortization. The current year amortization of deficient and (excess)	based upon tax records and calculate E - EDIT Amortization, Column F, Lin
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately through savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax s the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amo transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance 1, 2018 based on the prescribed periods.	"flowed through" rates for certain as avings would be immediately flowed prtization of Other Flow-Through Item
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable	verable tax expense.

Baltimore Gas and Electric Company

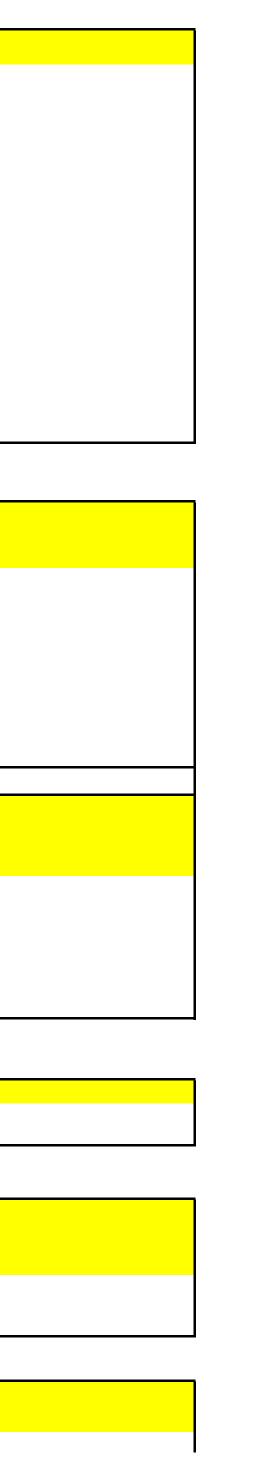
Attachment 5 - Cost Support





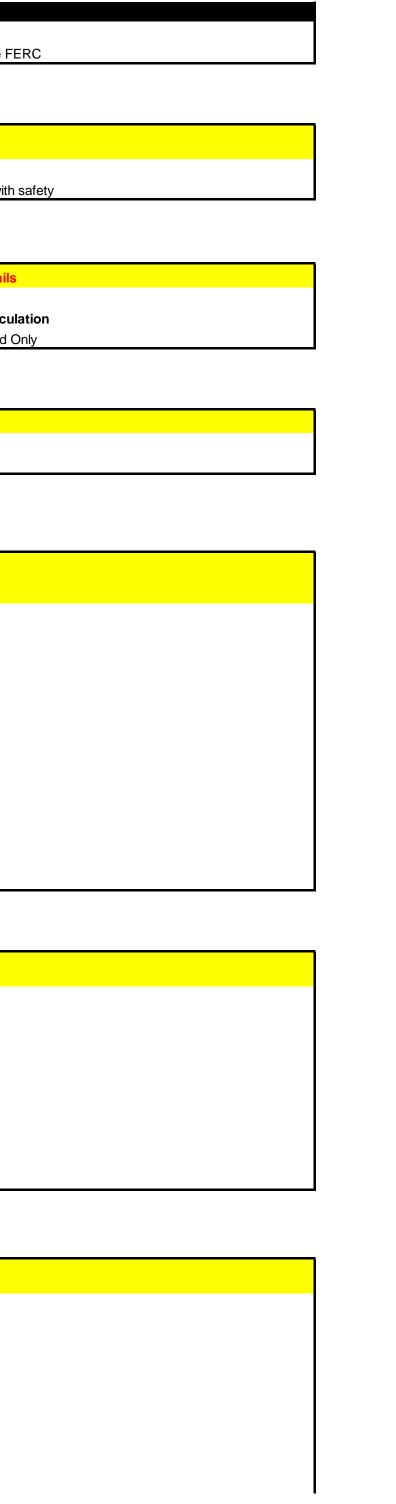
ו Energy)

Appendix A Page 39 of 67



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Appendix A Page 40 of 67



Appendix A Page 41 of 67

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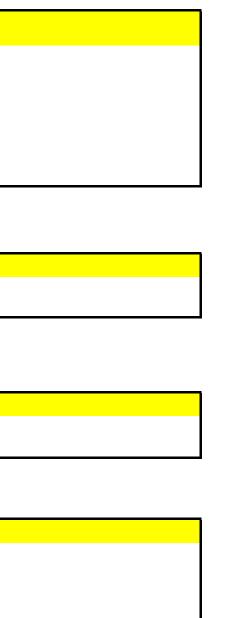
August

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September October

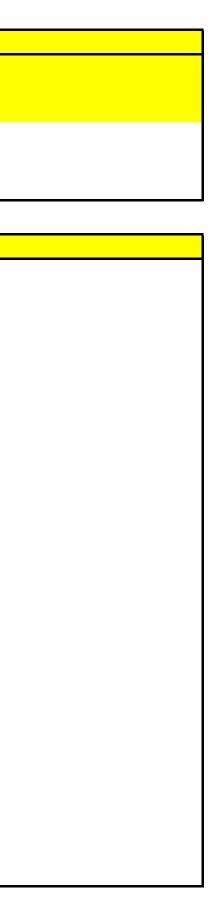
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Appendix A Page 43 of 67



FERC 926

Appendix A Page 44 of 67



Baltimore Gas and Electric Company

Attachment 5a - Allocations of Costs to Affiliates

Summary of Administrative and General Expense (A&G) Charged to BGE by Exelon Business Services Company (BSC)

	Amount	Amount
	Allocated to	Allocated to
Expense Items	BG&E	BG&E
	Electric	Gas

A&G

Explanation of the method

Baltimore Gas and Electric Company

Attachment 6 - Reconciliation Worksheet

[Insert Date] Update [Insert Date] Update

Step

1 Calculation of Calendar Revenues for Trued-Up Year Line

1	Rate (\$/MW-Year)	Line 173 of Applicable Update			
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	0.00	0.00	
3	Number of Days Effective in the calendar Year				
4	1 CP Peak	Line 172 of Applicable Update			
5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	-	-	
6	True-Up from applicable update	Line 168 of Applicable Update	-	-	
7	Effective Number of Days in Calendar Year				
8	Total Number of Days in Calendar Year				
9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	#DIV/0!	#DIV/0!	
10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9	#DIV/0!	#DIV/0!	#DI∖

2 Comparison of Trued-Up File to Calendar Revenues

Trued-Up Revenue Requirement per Lines 167, 169 & 17	0 of Attachment H2-A	Calendar Revenues Per Step 1 above				
#DIV/0!	-	#DIV/0!	=	#DIV/0!		
Interest on Amount of Refun	ds or Surcharges					
Interest 35.19a for March Cu	rrent Yr					
Month	Yr	1/12 of Step 2	Interest 35.19a for		Interest	(Refund)/Charge
			March Current Yr	Months		
Jun		#DIV/0!	0.0000%	11.5	#DIV/0!	#DIV/0!
Jul		#DIV/0!	0.0000%	10.5	#DIV/0!	#DIV/0!
Aug		#DIV/0!	0.0000%	9.5	#DIV/0!	#DIV/0!
Sep		#DIV/0!	0.0000%	8.5	#DIV/0!	#DIV/0!
Oct		#DIV/0!	0.0000%	7.5	#DIV/0!	#DIV/0!
Nov		#DIV/0!	0.0000%	6.5	#DIV/0!	#DIV/0!
Dec		#DIV/0!	0.0000%	5.5	#DIV/0!	#DIV/0!
Jan		#DIV/0!	0.0000%	4.5	#DIV/0!	#DIV/0!
Feb		#DIV/0!	0.0000%	3.5	#DIV/0!	#DIV/0!
Mar		#DIV/0!	0.0000%	2.5	#DIV/0!	#DIV/0!
Apr		#DIV/0!	0.0000%	1.5	#DIV/0!	#DIV/0!
May		#DIV/0!	0.0000%	0.5	#DIV/0!	#DIV/0!
Total		#DIV/0!				#DIV/0!
		Balance	Interest	Amort	Balance	
Jun		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Jul		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Aug		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
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Oct		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Nov		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Dec		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Jan		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Feb		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Mar		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Apr		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
May		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Total with interest				#DIV/0!		
	Trued-Up Revenue Red	quirement and the calendar billed revenues				
(excl true-up) with interest				#DIV/0!		
Prior Period Adjustments				-	Note 1	
			Total true-up amount	#DIV/0!		
-	'ear data before True-U	Jp + Incentive Revenues + 30.9 Credits		#DIV/0!	Note 2	
Total Revenue Requirement				#DIV/0!		
Drien Deried Adjustment is t			The adjustment will include a	с :		annuanista Tha

Note 1 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 will be used in this calculation.

Note 2 Please note that the "Rev Req based on Current Year data before True-Up + Incentive Revenues + 30.9 Credits" will be populated in the Projected Transmission Revenue Requirement (PTRR) but will not be populated in the Actual Transmission Revenue Requirement (ATRR).

D

FCR	if	not	а	CIAC
FUN		ποι	а	UAC

	Formula Line	
А	159	Net Plant Carrying Charge without Depreciation
В	166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation
С		Line B less Line A

FCR if a CIAC

160 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

Per FERC's orders in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest to Finksburg project get an ROE of 11.5%. The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

Details																						
Schedule 12	(Yes or No)																					
ife	(100 01 110)																					
AC	(Yes or No)																					
ROE Incentive (Basis Points																						
CR W/O Incentive		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!			#DIV/0!	
FCR for This Project		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!			#DIV/0!	
Investment			may be weighted a	verage of small p	projects						may be weighted a	average of small p	orojects		may be weighted	average of small	projects		may be weighted	average of small projec		may be weighted
Annual Depreciation Exp		-				-				-			-	-		-	-	-			-	
In Service Month (1-12)			may be weighted a	verage of small p	projects						may be weighted a	average of small p	orojects		may be weighted	average of small	projects		may be weighted	average of small projec	s	may be weighted
							_															
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Attachment 7 - Transmission Enhance



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To accomodate varying in-service dates for different phases of these projects, it may be necessary to perform the above calculations by vintage.

Lives shown above are illustrative only

The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirements associated with a directly assigned transmission charge. The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model. This same revenue requirement is in turn credited on line 153 of Attachment H-2A ("Revenue Credits") such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 ("Net Revenue Requirement"). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect from the Dedicated Facility Project.

In the event the facilities associated with the directly assigned transmission charge are abandoned:

The Dedicated Facility Project- Abandonment revenue requirement grid(s) shown above reflect the revenue requirements associated with the abandonment costs regulatory asset as it pertains to the directly assigned transmission charge. The revenue requirement associated with these abandonment costs in any given year is included on line 152 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model. This same revenue requirement is in turn credited on line 159 of Attachment H-2A ("Revenue Credits") such that abandonment costs related to this directly assigned transmission charge has no impact on Attachment H-2A, line 161 ("Net Revenue Requirement"). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect associated with abandonment costs related to the directly assigned facility charge, should such abandonment costs ever arise.

Revenue requirements associated with abandoned plant will be billed to the zones that would have borne cost responsibility if the underlying assets had been placed in service, in accordance with existing PJM cost assignment policies.

FCR if not a CIAC

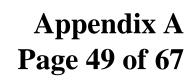
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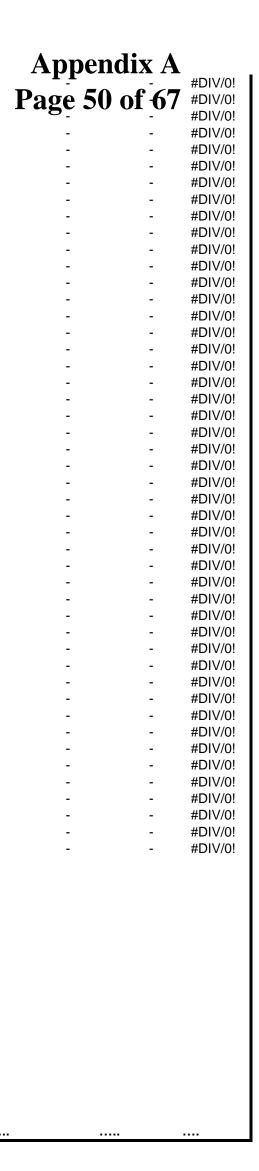
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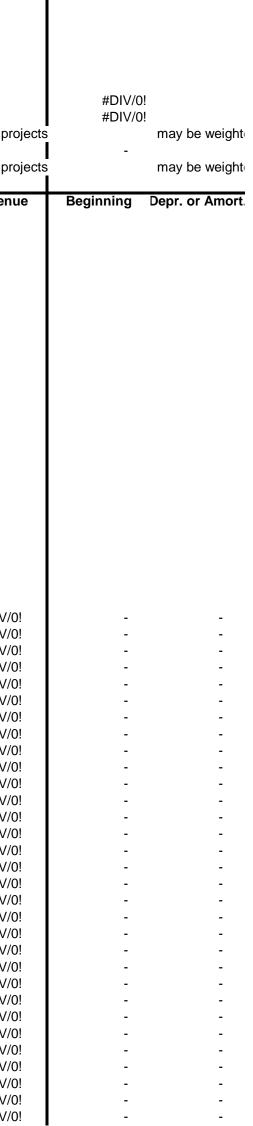
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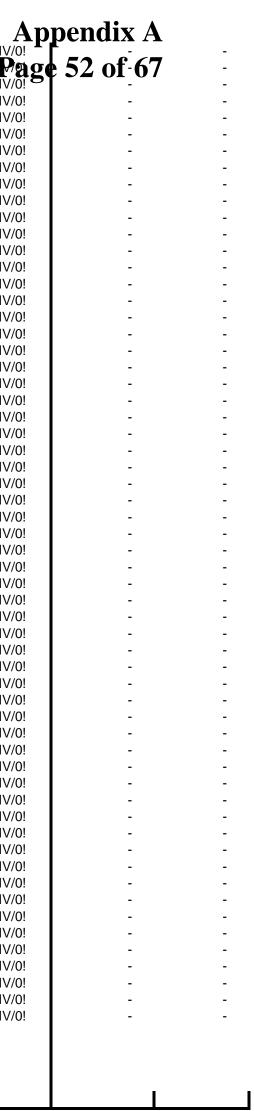
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This same revenue requirement is in turn cr In this way BGE's wholesale transmission ci

In the event the facilities associated with The Dedicated Facility Project- Abandonme asset as it pertains to the directly assigned t line 152 of Attachment H-2A ("the Gross Re H-2A ("Revenue Credits") such that abando Revenue Requirement"). In this way BGE's related to the directly assigned facility charg

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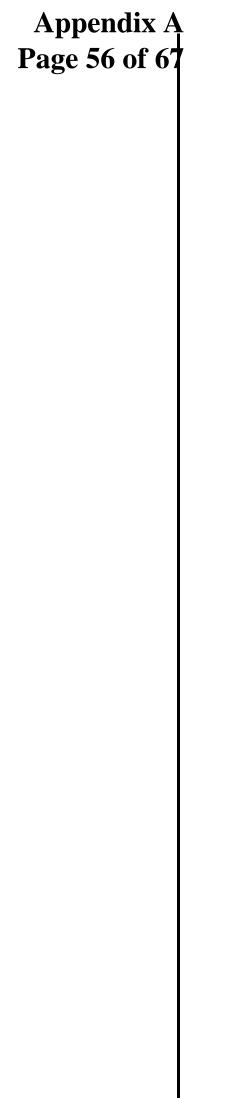
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To accomodate varying in-service dates for

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FCR if not a CIAC

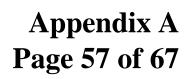
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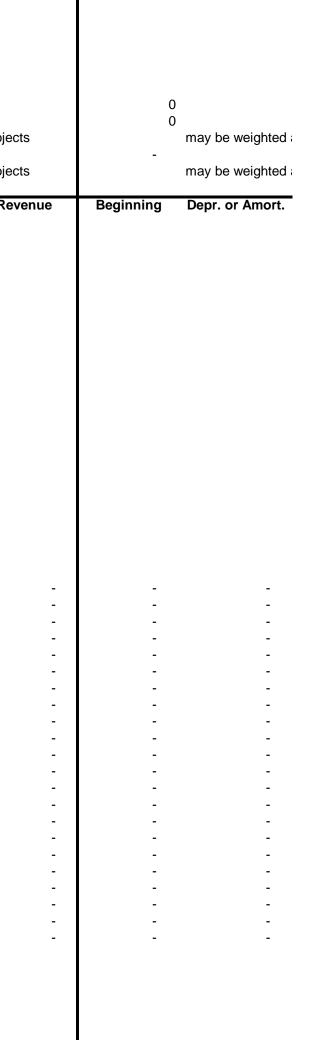
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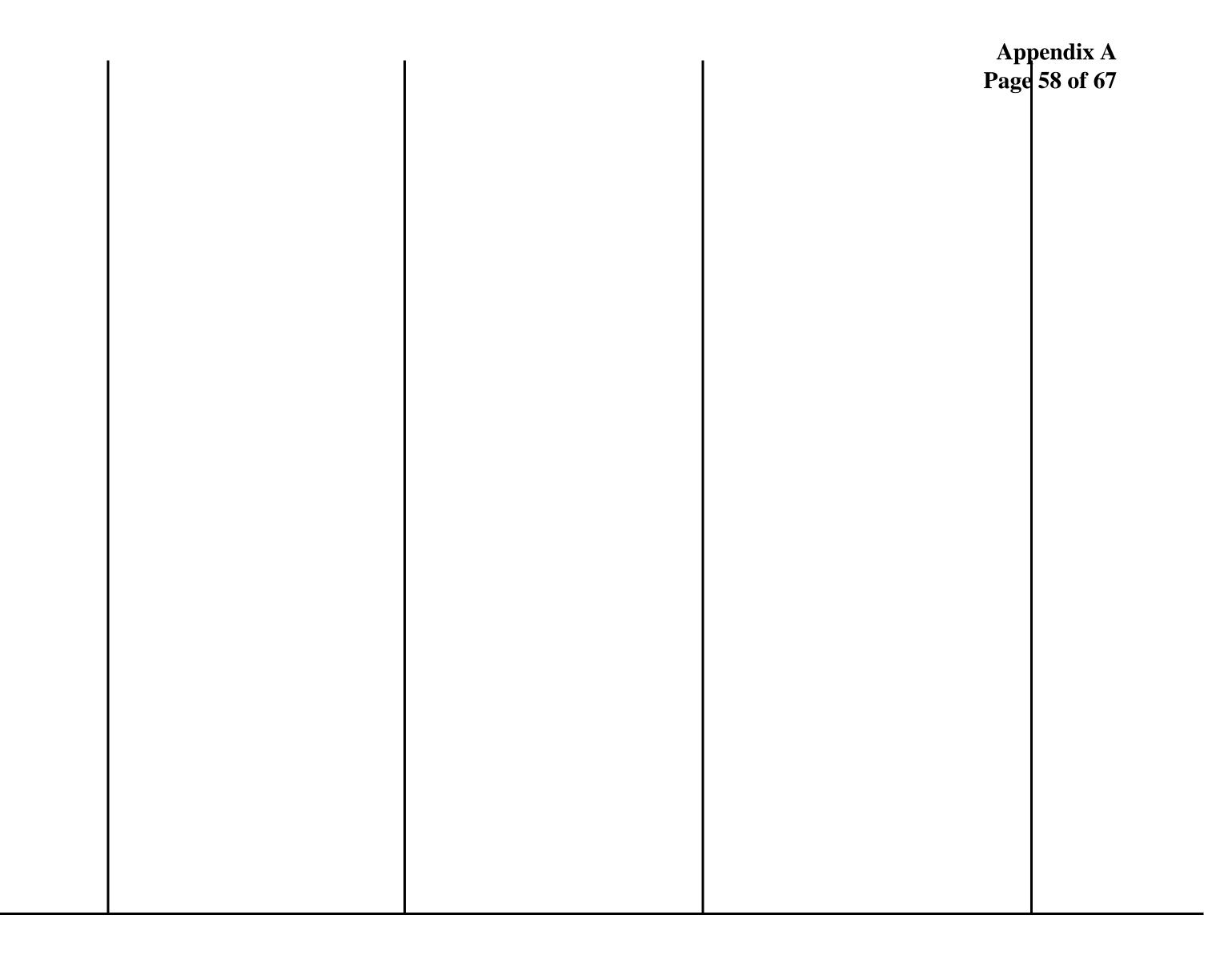
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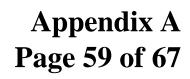
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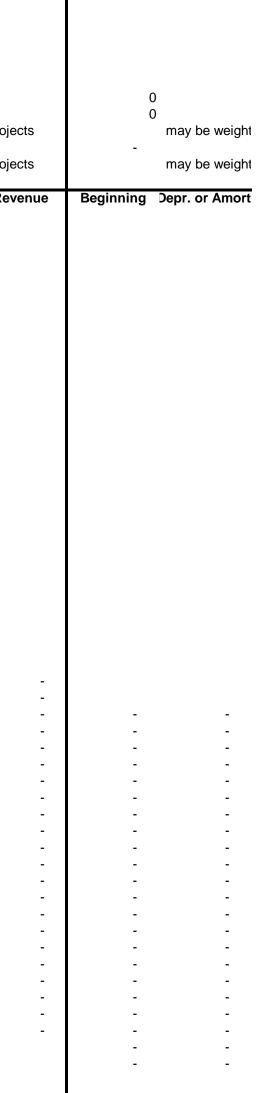
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W/O Enhancement	2006																						
W Enhancement	2006																						
V/O Enhancement	2007																						
V Enhancement	2007																						
V/O Enhancement	2008																						
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V/O Enhancement	2009																						
/ Enhancement	2009																						
//O Enhancement	2010																						
V Enhancement	2010																						
V/O Enhancement	2011																						
V Enhancement	2011																						
V/O Enhancement	2012																						
/ Enhancement	2012																						
V/O Enhancement	2012																						
V Enhancement	2013																						
V/O Enhancement	2014																						
V Enhancement	2014																						
V/O Enhancement	2014	_	_	_	_	_	-	_	-	-	_												
V Enhancement	2015	_	-		_	_	-		_														
//O Enhancement	2016	_	-	_	_	_	_	_	_	_	-	_	_	-	-								
/ Enhancement	2016	_	-		_	_	-		_			_	_	_	-								
//O Enhancement	2010	_	-		_	_	_					-	_	-	-	_	_	_	_				
Enhancement	2017	_	-		_	_	_					-	_	-	-								
O Enhancement	2017			_	_	_	_		_	_	_	_	-	_		_	-	-	_				
Enhancement	2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
O Enhancement	2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enhancement	2019	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	
O Enhancement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enhancement	2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
/O Enhancement	2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enhancement	2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
/O Enhancement	2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
/ Enhancement	2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
/O Enhancement	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enhancement	2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
//O Enhancement	2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enhancement	2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
I/O Enhancement	2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enhancement	2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
V/O Enhancement	2026											-	(0)	0	(0)	-	-	-	-	-	-	-	
V Enhancement	2026											-	(0)	0	(0)	-	-	-	-	-	-	-	
N/O Enhancement	2027															-	(0)	0	(0)	-	-	-	
N Enhancement	2027															-	(0)	0	(0)	-	-	-	
W/O Enhancement	2028																			-	-	-	
W Enhancement	2028																			-	-	-	
V/O Enhancement	2029																						
V Enhancement	2029																						
V/O Enhancement	2030																						
V Enhancement	2030																						
V/O Enhancement	2031																						





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W Enhancement	2032		
W/O Enhancement	2033		
W Enhancement	2033		
W/O Enhancement	2033		
W Enhancement	2034		
N/O Enhancement	2034		
V Enhancement	2035		
W/O Enhancement	2036		
W Enhancement	2036		
W/O Enhancement	2037		
W Enhancement	2037		
N/O Enhancement	2038		
W Enhancement	2038		
W/O Enhancement	2039		
W Enhancement	2039		
W/O Enhancement	2040		
W Enhancement	2040		
W/O Enhancement	2041		
W Enhancement	2041		
W/O Enhancement	2042		
W Enhancement	2042		
W/O Enhancement	2043		
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W Enhancement	2059		
W/O Enhancement	2060		
W Enhancement	2060		
W/O Enhancement	2061		
W Enhancement	2061		
W/O Enhancement	2062		
W Enhancement	2062		
NOTES			

NOTES:

To accomodate varying in-service dates for

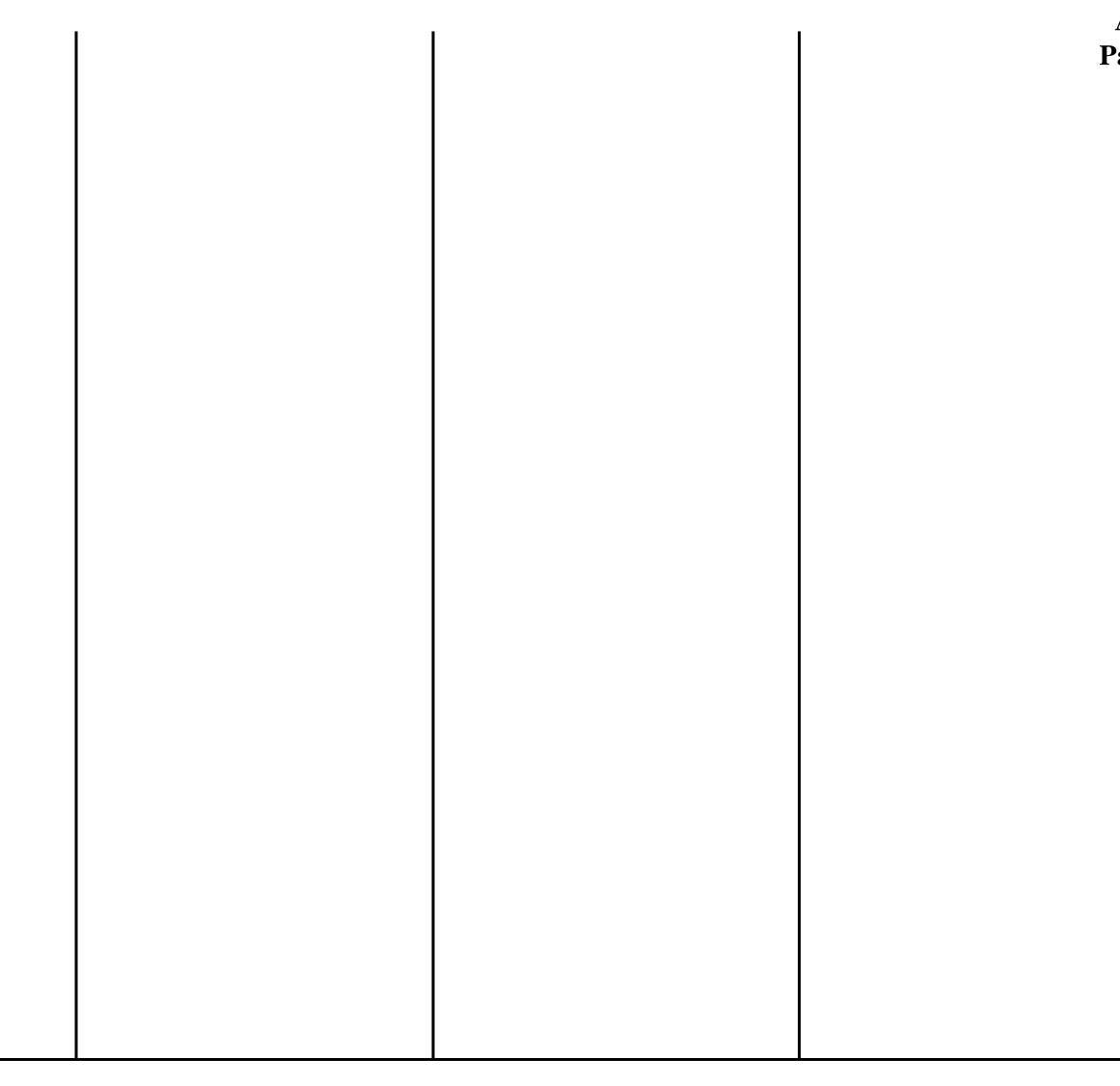
Lives shown above are illustrative only The Dedicated Facility Project revenue requ

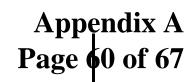
The revenue requirement associated with th

This same revenue requirement is in turn cr

In this way BGE's wholesale transmission ci

In the event the facilities associated with The Dedicated Facility Project- Abandonme asset as it pertains to the directly assigned t line 152 of Attachment H-2A ("the Gross Re H-2A ("Revenue Credits") such that abando Revenue Requirement"). In this way BGE's related to the directly assigned facility charg





FCR if not a CIAC

	Formula Line
А	159
В	166
С	

FCR if a CIAC

А	159
В	166
С	

D

D	100
С	
CIAC	

160

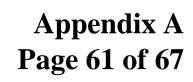
The FCR resulting from Formula in a give Therefore actual revenues collected in a Per FERC's orders in Docket No. ER07-5 The rest of transmission rate base gets ε

Details							
Schedule 12	(Yes or No)						
Life							
CIAC	(Yes or No)						
ROE Incentive (Basis Point	· /						
FCR W/O Incentive)			()		
FCR for This Project				(
Investment		ed average of s	mall projects		may be weighted	d average of s	small projects
Annual Depreciation Exp		cu average of s	man projecto	_	may be weighted	a average of s	
In Service Month (1-12)		ed average of s	mall projects		may be weighted	d average of	small projects
		cu average of 3	man projecto		may be weighted	a average of s	
	Invest Yr	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue
W/O Enhancement	2004						
W Enhancement	2004						
W/O Enhancement	2005						
W Enhancement	2005						
W/O Enhancement	2006						
W Enhancement	2006						
W/O Enhancement	2007						
W Enhancement	2007						
W/O Enhancement	2007						
W Enhancement	2008						
W/O Enhancement	2008						
W/O Enhancement W Enhancement	2009 2009						
W/O Enhancement	2009						
	2010						
W Enhancement							
W/O Enhancement	2011						
W Enhancement	2011						
W/O Enhancement	2012						
W Enhancement	2012						
W/O Enhancement	2013						
W Enhancement	2013						
W/O Enhancement	2014						
W Enhancement	2014						
W/O Enhancement	2015						
W Enhancement	2015						
W/O Enhancement	2016						
W Enhancement	2016						
W/O Enhancement	2017						
W Enhancement	2017						
W/O Enhancement	2018						
W Enhancement	2018						
W/O Enhancement	2019	-	-	-	-	-	-
W Enhancement	2019	-	-	-	-	-	-
W/O Enhancement	2020	-	-	-	-	-	-
W Enhancement	2020	-	-	-	-	-	-
W/O Enhancement	2021	-	-	-	-	-	-
W Enhancement	2021	-	-	-	-	-	-
W/O Enhancement	2022	-	-	-	-	-	-
W Enhancement	2022	-	-	-	-	-	-
W/O Enhancement	2023	-	-	-	-	-	-
W Enhancement	2023	-	-	-	-	-	-
W/O Enhancement	2024	-	-	-	-	-	-
W Enhancement	2024	-	-	-	-	-	-
W/O Enhancement	2025	-	-	-	-	-	-
W Enhancement	2025	-	-	-	-	-	-
W/O Enhancement	2026	-	-	-	-	-	-
W Enhancement	2026		-	-	-	-	-
W/O Enhancement	2020	_	-	_	_	-	-
W Enhancement	2027	_	_	-	-	-	-
W/O Enhancement	2027	_	-	-	-	-	-
W/O Enhancement	2028	-	-	-	-	-	-
		-	-	-	-	-	-
W/O Enhancement	2029	-	-	-	-	-	-
W Enhancement	2029	-	-	-	-	-	-
W/O Enhancement	2030						
W Enhancement	2030						
W/O Enhancement	2031						

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0 0 -	see Att. 5, Abandoned Plan see Att. 5, Abandoned Plan	It Carrying Charge It Carrying Charge	#DIV/0! #DIV/0! -	see Att. 5, Abando see Att. 5, Abando	ned Plant Ca ned Plant Ca	rrying Charge rrying Charge	0 0 -	see Att. 5, Abandor see Att. 5, Abandor	ed Plant Carr ed Plant Carr	ying Charge ying Charge
Beginning	Depr. Or Amort. Ending	Revenue	Beginning	Depr. Or Amort.	Ending	Revenue	Beginning	Depr. Or Amort.	Ending	Revenue
			-	-	-	#DIV/0! #DIV/0!	-	- -		-



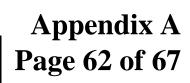
W Enhancement	2031	
W/O Enhancement	2032	
W Enhancement	2032	
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W Enhancement	2033	
W/O Enhancement	2034	
W Enhancement	2034	
W/O Enhancement	2035	
W Enhancement	2035	
W/O Enhancement	2036	
W Enhancement	2036	
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W/O Enhancement	2061	
W Enhancement	2061	
W/O Enhancement	2062	
W Enhancement	2062	

To accomodate varying in-service dates for

Lives shown above are illustrative only The Dedicated Facility Project revenue requ The revenue requirement associated with th This same revenue requirement is in turn cr In this way BGE's wholesale transmission ci

In the event the facilities associated with The Dedicated Facility Project- Abandonme asset as it pertains to the directly assigned t line 152 of Attachment H-2A ("the Gross Re H-2A ("Revenue Credits") such that abando Revenue Requirement"). In this way BGE's related to the directly assigned facility charg

		F



Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line

Long Term Interest **100 Less LTD Interest on Securitization Bonds**

Capitalization

111 Less LTD on Securitization Bonds

Calculation of the above Securitization Adjustments

	Note G)	Gro	oss Plant In Service			Accumulated Depreciatio	n	Accumula	ated Amortization		Net Plant In Service	
Line No I Attachment H-2A, Line No:	Month (a)	Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (I)
		204-207.58.g minus 204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note E)	204-207.99.g minus 204- 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	200-201.21.c 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) - Co (i)
1 December Prior Year Actual		- i - i - i - i - i - i - i - i - i - i	-		- 1	-	-	-	-			
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 Balance	ces (Attachment 9A)	-	-	-	-	-	-	-	-	-	-	-
15 Less Merger Cost to Achieve (Att			#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		-	#DIV/0!	#DIV/0!
16 Average of the 13 Monthly Balance		_	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!

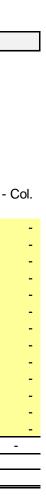
(Note G)

Line No	Month	CWIP	PHFU		Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	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)	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments						
		(b)	(c)	(d)	(e)	(f)	(g)	(h) 44(a)	(i)	(j)	(k)	(I)
Attachment H-2A, L	Line No:		28	50	47	45		44(a)				
				227. 8. c + 227.5.c (see	(227.16 a * Lobar Datia)							
			214 for end of year, records	Att H-2A Note U) for end								
		(Note B)	for other months	months	other months	(Note F)	(Note A)	(Note H)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17 December Prior Ye	ear Actual		-			#DIV/0!		-				
18 January						#DIV/0!						
19 February						#DIV/0!						
20 March						#DIV/0!						
21 April						#DIV/0!						
22 May						#DIV/0!						
23 June						#DIV/0!						
24 July 25 August						#DIV/0! #DIV/0!						
25 August 26 September						#DIV/0!						
27 October						#DIV/0!						
28 November						#DIV/0!						
29 December						#DIV/0!		#DIV/0!				
	Monthly Balances (Note D)	<u> </u>	-	-	-	#DIV/0!	-	#DIV/0!				

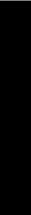
Notes:

Notes:
A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
B Includes only CWIP authorized by the Commission for inclusion in rate base.
C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.
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 for plant and in the projected calculation projected monthly balances are used for plant.
H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Attachment 9 Rate Base Worksheet Baltimore Gas and Electric







			Gross P	lant In Service					Asset Retire	ment Obligations					Gross Plant in Service Le			
	Total Plant in Servi	ce Transmission	General & Intangible	Distribution Specie e Software	ic Transmission Specifi Software	ic Common	Total Plant in Service	Transmission	General & Intangible	•	fic Transmission Specifi Software	c Common	Total Plant in Service	Transmission	General & Intangib	•	fic Transmission Spec Software	cific C
	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(0)	(p)	(q)	(r)	Ū
					19								6			23	23	
							204-207.57.g. + 204-											
							207.74.g. + 204-207.83.g.											
							+ 204-207.98.g. Monthly balances that are the											
-		nly 204-207.58.g. Monthly					amounts expected to be											
	balances that are the amounts expected to b	balances that are the amounts expected to b					included in 204-207.57.g. + 204-207.74.g. + 204-	amounts expected to be										
	included in 204-207.10 for end of year and	4.g included in 204-207.58 for end of year and	8.g 204-207.99.g. plus 204- 207.5.g. for end of year		Transmission specific software recorded in	Electric Only, Form No 1 page 356 for end of year	1, 207.83.g. + 204-207.98.g.		204-207.98.g. for end of year, records for other	Distribution specific software recorded in	Transmission specific software recorded in	Electric Only, Form No 2 page 356 for end of yea						
		•	ths records for other month		Account 303		is records for other months	•	•	Account 303	Account 303	records for other month		Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (
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														-	-	-	-	-
alances						-	-	-	-			-	-	-		·	-	-
Г				Accumulated De	preciation & Amortization							Asset Retire	ment Obligations					
_	Total Diant in Com.	Tronomiosion	Concerd Done		Distribution Specific			Common Amont	Total Diant in Comiss	Transmission	Conoral Dama		Distribution Specific			Common Amort		
	Total Plant in Servie (b)	ce Transmission (c)	General Depr. (d)	Intangible Amort (e)	. Software Amort. (f)	Software Amort. (g)	Common Depr. (h)	Common Amort. (i)	Total Plant in Service (j)	Transmission (k)	General Depr. (I)	Intangible Amort. (m)	Software Amort. (n)	Software Amort (o)	Common Depr. (p)	Common Amort. (q)	•	
,	219.29.c Monthly	219.25.c Monthly																
b	balances that are the	balances that are the																
		e amounts expected to b r included in 219.25.c fc		200-201.21.c for end o	of Distribution specific	Transmission specific	Electric Only, Form No 1.	, Electric Only, Form No 1,										
е	end of year and record	s end of year and record	ds 219.28.c for end of year	r, year, records for other	software recorded in	software recorded in	page 356 for end of year,	, page 356 for end of year,	,					2				
fe	for other months	for other months	records for other month	ns months	Account 303	Account 303	records for other months	 records for other months 	s Company records	Company records	Company records	Company records	Company records	Company records	Company records	Company records		
Balances						-			-			-	-				-	
= [A		tization Less Asset Retirer				7									
L					Distribution Specific	c Transmission Specific												
	Total Plant in Servio (b)	ce Transmission (c)	General Depreciatio (d)	n Intangible Amortiza (e)	tion Software Amortizatio (f)	on Software Amortization (g)	n Common Depreciation (h)	i Common Amortization (i)	1									
		30	31 Col. (d) - Col. (l)	32 Col. (e) - Col. (m)		$\frac{30}{30}$	12 Cal. (b) Cal. (b)											
	Col. (b) - Col. (j)	Col. (c) - Col. (k) -		- Col. (e) - Col. (m)	Col. (f) - Col. (n) -	Col. (g) - Col. (o) -	Col. (h) - Col. (p)	Col. (i) - Col. (q)										
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alances		- - -	· ·	- - -	-	- - -	· · ·		-									

A In the true-up calculation, actual monthly balance records are used for plant and in the projected calculation projected monthly balances are used for plant.

Attachment 9A

Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Baltimore Gas and Electric

Baltimore Gas and Electric

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

Intangible Common Total General \$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -\$ -#DIV/0! #DIV/0! #DIV/0! -**Baltimore Gas and Electric**

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Accumulated Depreciation

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

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	()	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	Common		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	General	Intangible	Common	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	-	-	-	- \$ -

Capital Cost To Achieve included in Total 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

Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates

	ION PLANT	Deprec.
Account 350.20	Account Description LAND RIGHTS	Rate (%)
352.00	STRUCTURES AND IMPROVEMENTS	1.22
353.00	STATION EQUIPMENT	2.17
354.00	TOWERS AND FIXTURES	2.02
355.00	POLES AND FIXTURES	2.02
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.03
357.00	UNDERGROUND CONDUIT	3.65
358.00	UNDERGROUND CONDUCTORS AND DEVICES	1.60
359.00	ROADS AND TRAILS	1.74
	LANT - ELECTRIC	Deprec.
Account	Account Description	-
390.00	STRUCTURES AND IMPROVEMENTS	Rate (%) 7.05
390.00 391.10	OFFICE FURNITURE	3.91
391.20		8.00
391.33	PERSONAL COMPUTERS	32.42
393.00		6.55
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.40
395.00		0.97
397.00		8.29
397.64		10.54
398.00	MISCELLANEOUS EQUIPMENT	4.93
		-
	LANT - COMMON (ELECTRIC & GAS)	-
Account	Account Description	Rate (%)
Account 390.00	Account Description STRUCTURES AND IMPROVEMENTS	Rate (%)
Account 390.00 391.10	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE	Rate (%) 2.13 4.63
Account 390.00 391.10 391.20	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT	Rate (%) 2.13 4.63 6.21
Account 390.00 391.10 391.20 391.33	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER	Rate (%) 2.13 4.63 6.21 13.47
Account 390.00 391.10 391.20 391.33 391.36	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID	Rate (%) 2.13 4.63 6.21 13.47 10.49
Account 390.00 391.10 391.20 391.33 391.36 392.10	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60 392.70	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.30 392.40 392.60 392.70 393.00	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10	Account Description STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT COMPUTER EQUIPMENT - OTHER COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20	Account DescriptionSTRUCTURES AND IMPROVEMENTSOFFICE FURNITUREOFFICE EQUIPMENTCOMPUTER EQUIPMENT - OTHERCOMPUTER HARDWARE WITH SMART GRIDAUTOMOBILESLIGHT TRUCKS UNDER 33,000HEAVY TRUCKS 33,000 AND OVERTRACTORSTRAILERSPRELEASED VEHICLESSTORES EQUIPMENTPORTABLE TOOLSSHOP AND GARAGE EQUIPMENT	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23 5.28
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30	Account DescriptionSTRUCTURES AND IMPROVEMENTSOFFICE FURNITUREOFFICE EQUIPMENTCOMPUTER EQUIPMENT - OTHERCOMPUTER HARDWARE WITH SMART GRIDAUTOMOBILESLIGHT TRUCKS UNDER 33,000HEAVY TRUCKS 33,000 AND OVERTRACTORSTRAILERSPRELEASED VEHICLESSTORES EQUIPMENTPORTABLE TOOLSSHOP AND GARAGE EQUIPMENTCNG FUELING STATIONS	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23 5.28 7.32
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60 392.60 392.70 393.00 394.10 394.20 394.30 395.00	Account DescriptionSTRUCTURES AND IMPROVEMENTSOFFICE FURNITUREOFFICE EQUIPMENTCOMPUTER EQUIPMENT - OTHERCOMPUTER HARDWARE WITH SMART GRIDAUTOMOBILESLIGHT TRUCKS UNDER 33,000HEAVY TRUCKS 33,000 AND OVERTRACTORSTRAILERSPRELEASED VEHICLESSTORES EQUIPMENTPORTABLE TOOLSSHOP AND GARAGE EQUIPMENTCNG FUELING STATIONSLABORATORY EQUIPMENT	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23 5.28 7.32 4.34
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.20 394.30 395.00 396.00	Account DescriptionSTRUCTURES AND IMPROVEMENTSOFFICE FURNITUREOFFICE EQUIPMENTCOMPUTER EQUIPMENT - OTHERCOMPUTER HARDWARE WITH SMART GRIDAUTOMOBILESLIGHT TRUCKS UNDER 33,000HEAVY TRUCKS 33,000 AND OVERTRACTORSTRAILERSPRELEASED VEHICLESSTORES EQUIPMENTPORTABLE TOOLSSHOP AND GARAGE EQUIPMENTCNG FUELING STATIONSLABORATORY EQUIPMENTPOWER OPERATED EQUIPMENT	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23 5.28 7.32 4.34 5.89
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.40 392.60 392.70 393.00 394.10 394.10 394.20 394.30 395.00 396.00 397.10	Account DescriptionSTRUCTURES AND IMPROVEMENTSOFFICE FURNITUREOFFICE EQUIPMENTCOMPUTER EQUIPMENT - OTHERCOMPUTER HARDWARE WITH SMART GRIDAUTOMOBILESLIGHT TRUCKS UNDER 33,000HEAVY TRUCKS 33,000 AND OVERTRACTORSTRAILERSPRELEASED VEHICLESSTORES EQUIPMENTPORTABLE TOOLSSHOP AND GARAGE EQUIPMENTCNG FUELING STATIONSLABORATORY EQUIPMENTPOWER OPERATED EQUIPMENTCOMMUNICATION EQUIPMENT - OVERHEAD	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23 5.28 7.32 4.34 5.89 5.69
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.40 392.40 392.60 392.70 393.00 394.10 394.20 394.20 394.30 395.00 395.00 397.10 397.20	Account DescriptionSTRUCTURES AND IMPROVEMENTSOFFICE FURNITUREOFFICE EQUIPMENTCOMPUTER EQUIPMENT - OTHERCOMPUTER HARDWARE WITH SMART GRIDAUTOMOBILESLIGHT TRUCKS UNDER 33,000HEAVY TRUCKS 33,000 AND OVERTRACTORSTRAILERSPRELEASED VEHICLESSTORES EQUIPMENTPORTABLE TOOLSSHOP AND GARAGE EQUIPMENTCNG FUELING STATIONSLABORATORY EQUIPMENTPOWER OPERATED EQUIPMENTCOMMUNICATION EQUIPMENT - OVERHEADCOMMUNICATION EQUIPMENT - UNDERGROUND	13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23 5.28 7.32 4.34 5.89 5.69 1.20
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.30 392.40 392.60 392.60 392.70 393.00 394.10 394.20 394.30 394.30 395.00 395.00 397.10 397.20 397.30	Account DescriptionSTRUCTURES AND IMPROVEMENTSOFFICE FURNITUREOFFICE EQUIPMENTCOMPUTER EQUIPMENT - OTHERCOMPUTER HARDWARE WITH SMART GRIDAUTOMOBILESLIGHT TRUCKS UNDER 33,000HEAVY TRUCKS 33,000 AND OVERTRACTORSTRAILERSPRELEASED VEHICLESSTORES EQUIPMENTPORTABLE TOOLSSHOP AND GARAGE EQUIPMENTCNG FUELING STATIONSLABORATORY EQUIPMENTPOWER OPERATED EQUIPMENTCOMMUNICATION EQUIPMENT - OVERHEADCOMMUNICATION EQUIPMENT - OTHER	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23 5.28 7.32 4.34 5.89 5.69 1.20 5.01
Account 390.00 391.10 391.20 391.33 391.36 392.10 392.20 392.20 392.40 392.40 392.60 392.70 393.00 394.10 394.20 394.20 394.30 395.00 395.00 397.10 397.20	Account DescriptionSTRUCTURES AND IMPROVEMENTSOFFICE FURNITUREOFFICE EQUIPMENTCOMPUTER EQUIPMENT - OTHERCOMPUTER HARDWARE WITH SMART GRIDAUTOMOBILESLIGHT TRUCKS UNDER 33,000HEAVY TRUCKS 33,000 AND OVERTRACTORSTRAILERSPRELEASED VEHICLESSTORES EQUIPMENTPORTABLE TOOLSSHOP AND GARAGE EQUIPMENTCNG FUELING STATIONSLABORATORY EQUIPMENTPOWER OPERATED EQUIPMENTCOMMUNICATION EQUIPMENT - OVERHEADCOMMUNICATION EQUIPMENT - UNDERGROUND	Rate (%) 2.13 4.63 6.21 13.47 10.49 10.86 8.34 6.33 5.67 4.57 25.42 7.66 3.23 5.28 7.32 4.34 5.89 5.69 1.20

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated at Washington, D.C., this 16th day of December 2022.

<u>/s/ Geneva Kennedy</u> Geneva Kennedy Exelon Corporation